

The Role of a Notary in Making a Deed of Change in the Management of a Limited Partnership (CV) Due to Death

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Abstract. *The company can continue to exist, either with the participation of the heirs of the deceased members, or only between the remaining members as long as the conditions have been agreed upon in advance by including them in the CV's articles of association. This paper aims to determine and analyze the role of the Notary in making a deed of change of management of a limited partnership (CV) due to death, the obstacles and solutions faced by the Notary in making a deed of change of management of a limited partnership (CV) due to death. The approach used in this research is a sociological-juridical approach, meaning research conducted on the real conditions of society or the social environment with the aim of discovering facts that then lead to identification and ultimately to problem resolution. The analytical tools in this paper use the theory of authority and the theory of legal certainty. The results of this study indicate that the provisions based on Article 1646 of the Civil Code indicate that as a partnership, the death of a partner results in the dissolution of a CV. This provision can be waived if previously in the CV Deed of Establishment it has been agreed that if one of the partners dies, the partnership will continue with his heirs or will continue among the remaining partners. and that the procedure for replacing CV management partners by replacement heirs, namely there must be provisions that confirm the permissibility of CV continuation must be clearly stated in the CV articles of association agreement, after which all deeds are registered and announced in the Supplement to the State Gazette. The obstacles faced by Notaries in making a deed of change of CV management due to death are technical and/or non-technical. Obstacles also arise from irresponsible parties (applicants with bad faith). Notaries are still often suspected of having acted unlawfully and must follow the trial process to provide information on what is suspected of them when carrying out their duties. This causes Notaries to lose time, energy, and costs. The solution implemented by Notaries in facing these obstacles is to apply the principle of Notary prudence.*

Keywords: Death; Notary; Limited; Partnership.

1. Introduction

A notary is a public official appointed by the state to carry out state duties in providing legal services to the public in the civil sector, particularly regarding the creation of evidence in the form of authentic deeds in order to achieve legal certainty.¹

Facing increasingly complex economic developments in Indonesia, the creation of a CV Deed of Establishment must have legal certainty, namely with the documents/or letters made, which are made by authorized officials. Therefore, the community needs a reliable, trustworthy, whose signature is sealed (stamp), provides strong guarantees and evidence, an impartial expert and an advisor who is flawless containing a letter of agreement that can protect in the days to come, namely a Notary. In practice in Indonesia, it has shown a custom that people establish CVs based on a Notarial Deed (Authentic), registered at the Clerk of the authorized District Court, and announced in the Supplement to the State Gazette. As described above, the author then formulates the problem of the Role of Notaries in the creation of CV deed of establishment in realizing legal certainty.

The duties of a notary are typically government duties, so the results of their work have legal consequences. Notaries are vested with some state powers and grant deeds authentic and executory powers.²In relation to their duties as authentic deed makers, a notarial deed essentially contains deeds and other matters based on statements from the parties. However, notaries must generally comply with the provisions stipulated in applicable laws and regulations, both the Civil Code and the UUJN.

A Notary's job is not only to make a deed, but also to save it and issue a grosse, make a copy and summarize it. The notary only confirms what happened and what was seen in it and records it in the deed.

The role of a Notary in making deeds related to a CV, basically what can be made by or before a Notary related to a CV can be distinguished, among others: CV Deed of Establishment and Deed of Amendment to CV Articles of Association and Deed of Opening of CV Branches. Actually, the establishment of a CV does not require certain formalities, the establishment of a CV can be done in writing or verbally, either with an authentic deed or underhand. There is no requirement to register and announce in the State Gazette of the Republic of Indonesia in the Establishment of a CV Limited Partnership.³However, if you want the deed of

¹Herlien Budiono, Collection of Civil Law Writings in the Notary Sector, Second Book, (Bandung: Citra Aditya Bakti, 2013), p. 220.

²Herlien Budiono, Basic Techniques for Making Notarial Deeds, Citra Aditya Bakti, Bandung, 2013, p. 7

³Mulyoto, Notary Errors in Making Deeds of Changes to CV Articles of Association, Cikrawala Media, Yogyakarta, 2010, pp. 11-12

establishment of a CV Limited Partnership to be made by/before a notary in person with an authentic deed.

According to Article 1651 of the Civil Code, a company can also continue to exist, either with the participation of the heirs of the deceased members, or only among the remaining members, provided that this condition has been agreed upon in advance by including it in the CV's articles of association.⁴ Article 1651 of the Civil Code states that a CV whose manager dies is not immediately dissolved but can continue to exist and the managing partner/director can be replaced by his/her heirs as long as it is agreed in the CV's articles of association.

Based on the contents of the deed of establishment, heirs can succeed or replace the heir as stated in Article 830 of the Civil Code. This is because there is a legal relationship of inheritance as regulated in the articles of association and the Civil Code. This inheritance relationship provides a replacement for the deceased person (the heir) in legal relations between their assets and third parties.

2. Research Methods

The approach method used in this research is a sociological juridical approach method, meaning a study conducted on the real conditions of society or the community environment with the aim and purpose of finding facts which then lead to identification and ultimately lead to problem solving.⁵ Juridical is used to analyze various laws and regulations related to Notaries and Limited Partnerships. Meanwhile, sociological is a library approach that is guided by regulations, legal books and materials that have a relationship to the problems and discussions in this writing and direct data collection on the research object related to the role of Notaries in making deeds of change of CV management due to death.

3. Results and Discussion

3.1. Legal consequences for a Limited Liability Company (CV) if a manager dies.

A limited partnership (Commanditaire Vennootschap or CV) is a form of partnership with one or more limited partners (passive partners) and one or more complementary partners (active partners/managers). The existence of the management is crucial to the company's daily operations and determines its legal status.

In general, based on Article 1646 of the Civil Code (KUHPerduta), one of the reasons for dissolution of a partnership is the death of one of the partners. However, the legal consequences for a CV when a manager or complementary partner dies do not always result in absolute dissolution, but rather depend on the

⁴CST Kansil and Christine ST Kansil, *Essentials of Indonesian Commercial Law*, Second Edition, Sinar Grafika, Jakarta, p. 78

⁵ <http://etheses.uin-malang.ac.id/281/7/11220001%20Bab%203.pdf> accessed on April 10, 2026 at 22:11 WIB.

contents of the CV's founding agreement (Articles of Association) and the remaining management structure.

1) Main Legal Impacts Based on Management Status

a. If the Manager is the Sole Complementary Partner:

a) Legal Dissolution of a CV (Dissolution): If a CV only has one full partner and he dies, then the CV is in principle dissolved by law. A CV cannot operate with only a limited partner (passive), because limited partners are prohibited from carrying out management actions on behalf of the company (Article 20 of the Commercial Code / KUHD).

b) Liquidation Process: The CV's assets must be liquidated. The remaining partners, along with the heirs of the deceased manager, must settle the company's legal rights and obligations, such as paying off debts to third parties.

b. If the CV has more than one complementary partner (more than one manager):

a) Management Continued by Other Active Partners: A CV is not automatically dissolved if the Articles of Association stipulate that the partnership can be continued by surviving complementary partners.

b) Transfer of Liability: The remaining complementary partners take over all management actions and legal obligations of the company.

2) The Role of the Articles of Association and the Position of Heirs

The rules for dissolving a CV due to the death of a partner are dispositive law. This means that the founders can deviate from them through a written agreement.

a. The existence of a Continuation Clause: If the Deed of Establishment contains a provision that the death of a manager does not dissolve the company, then the CV can continue to operate.

b. Position of Heirs:

a) Only Receiving a Share of Capital (Financial Rights): Under contract law, the status of a manager or complementary partner is *intuitu personae* (attached to the person entrusted). Therefore, the position of manager and its joint responsibilities are not automatically inherited by the heirs. Heirs are usually only entitled to receive the return of the deceased's share of capital and dividends.

b) Entering as a New Administrator: Heirs may enter to replace the deceased as an administrator/complementary partner only if it is expressly regulated in the Articles of Association and approved by all remaining partners, and the heirs concerned are legally competent.

3) Legal Consequences of Administration and Changes to Deeds

The death of a manager requires the remaining partners to take administrative steps:

1) Members' Meeting / Amendment to the Deed of Establishment: The partners must hold a meeting to draft a Deed of Amendment to the CV before a Notary. This amendment includes removing the deceased from the list of partners and appointing new management (if any).

2) Updating Business Entity Administration System (SABU) Data: The deed of change must be registered and reported to the Ministry of Law and Human Rights of the Republic of Indonesia through the Business Entity Administration System (SABU) to update the company's data.

3) Business Licensing Updates (NIB/OSS): Changes to the company's management and responsible person structure must be changed in the Online Single Submission (OSS) account as well as other supporting licensing documents (such as the company's NPWP and company bank account).

4) Responsibility for Third Party Debts and Obligations

a. Inheritance of the Deceased: Heirs remain responsible for the obligations or debts of the CV that arose before the director died, as long as the debt was made in the name of the deceased while in office and is limited to the deceased's inheritance (unless the heirs accept the inheritance purely without conditions).

b. Liability of Remaining Partners: Any new legal obligations arising after the death of a manager become the responsibility of the remaining active partners or the newly appointed manager.

The provisions of Article 1646 of the Civil Code state that a partnership ends if: 1) because the time specified in the agreement has expired, 2) because the goods intended for the purpose of the partnership are destroyed or because that purpose is achieved, 3) because it requires several participants or one of the participants, 4) because one of the participants dies, is placed under guardianship or goes bankrupt or is declared incapacitated by the court.

Based on Article 1646 of the Civil Code, we can see that as a partnership, the death of a partner results in the dissolution of a CV. This provision can be waived if the CV's Deed of Establishment has previously agreed that if one partner dies, the partnership will continue with their heirs or will continue among the remaining partners.

3.2 The Role of a Notary in Making a Deed of Change of Management of a Limited Partnership (CV) Due to Death

The legal provisions for a Limited Partnership (CV) are the same as those for a Firm, which are expressly regulated in Articles 19 to 35 of the Commercial Code. However, what differentiates the provisions between a CV and a Firm is the existence of provisions regarding the money-releasing partner, which are regulated according to the provisions of Articles 19, 20, and 21 of the Commercial Code. In this case, it can also be said that a CV is a Firm with one or more limited partners. Because in a Firm there are only firmant working partners, while in a CV, in addition to working partners, there are also limited partners, namely silent partners who only provide income and do not manage the company.⁶

With regard to several managing partners acting as directors, it is certainly impossible for all actions to be carried out jointly by the managing partners. Therefore, to determine which managing partner will act for a third party, a representative, commonly referred to in practice as a "director," must be appointed. However, the director's authority only covers day-to-day actions. Dutch law more clearly distinguishes between:

- 1) Everyday actions, which are routine actions, are called *dadén van beheren*.
- 2) Actions that are not everyday, non-routine, new or special, are called *dadén van eigendom* (which on the basis of the word *dadén van eigendom* is then translated as act of ownership).

A person who is authorized by a manager is limited to those activities related to daily or routine activities. However, when it comes to ownership activities, the manager must first obtain the approval of all participants. However, it's not always easy to determine which activities constitute daily or routine activities and which constitute ownership activities. Therefore, the company's articles of association must be included in determining which activities constitute ownership activities.

Inheriting by replacement is called in Dutch as heir "*bij plaatsvervulling*" which means replacement of place, which in inheritance law means replacement of heir. Furthermore, Article 841 of the Civil Code explains that "replacement gives the right to a person who replaces to act as a replacement in the degree and in all rights of the person who is replaced". Indirect inheritance or inheritance by replacement (*plaatsvervulling*) basically replaces the position of an heir who has died before the testator is regulated in Articles 841 to 848 of the Civil Code. The existence of these articles shows us that the Civil Code recognizes and acknowledges the existence of *plaatsvervulling* or replacement of heirs.

⁶HMN Purwosutjipto, 1982, Basic Understanding of Indonesian Commercial Law, Volume 2, Djangkat, Jakarta, p.75.

The Civil Code recognizes three types of replacement (*representatie*), namely: replacement in a straight line down without limit, replacement in a sideways line and replacement in a deviating sideways line:⁷

1) Replacement in a straight line down

Every child who dies first is replaced by his children, and likewise if one of the successors dies first, then he is replaced by his children, and so on, with the provision that all descendants of the one person who dies first must be considered as a branch (*staak*) and together receive the share of the person they replaced.

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

2) Replacement in a line to the side

If the heir's siblings, both siblings and half-siblings, die first, their position will be replaced by their children. If your children die, their descendants are replaced, and so on.

3) Replacement in the line to the side deviates

In the event that those appearing as heirs are from family members who are more distantly related than siblings, 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 replacing the Company's management/limited partners by the heirs are as follows:⁸

1) There are provisions that confirm the permissibility of continuing a CV or Firma Company which are clearly stated in the previous CV and Firma Company's deed of establishment.

2) There is permission or approval from all the partners of the old CV and Firma Company which explains that the existence and activities of the old CV and Firma Company can continue.

3) In the event of the death of a CV or Firma partner, all heirs of the deceased partner shall not submit any objections.

⁷M.Idris Ramulyo, 1992, *Comparative Islamic Inheritance Law*, Pedoman Ilmu Jaya, Jakarta, pp. 125-126.

⁸Results of an interview with Notary Maulana, SH, M.Kn. on August 4, 2026.

4) The conditions in numbers 1-3 are proven by a deed which is then registered and announced in the Supplement to the State Gazette.

The stage specified in number 4 is an absolute requirement so that the CV or Firma Company can continue even though it has been dissolved and so that it is binding and valid for third parties.

In managing or administering a CV, the obligation to prioritize the interests of the CV owned by the managing partner (beherend vennoot) over the CV and other partners must be carried out in at least 3 (three) ways, namely:⁹

1) The managing partner (beherend vennoot) always thinks about the CV and acts as the CV's trustee for all wealth, profits and benefits generated by the managing partner in the management and dissolution of the company or which are generated from the use of the company's assets by the managing partner, including using opportunities that should be owned by the company.

2) The managing directors may not have any relationship or transaction with the company in the company's activities or business fields or dissolve the company or represent other parties who have interests that differ from the company's interests.

3) The managing partner may not compete with the company in managing activities or dissolving the company.

In short, a managing partner in a CV is obliged to carry out all his obligations, and exercise all his rights and authorities when managing the company's 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 the company, with the intention of sharing the profits obtained from it.¹⁰

Carrying out external legal relations with third parties, only the managing (complementary) partners can take action, not only managing the running of the CV but also carrying out actions or legal relations on behalf of the CV with third parties. Meanwhile, limited partners only have internal relations with complementary partners, are not permitted to carry out legal actions on behalf of the company with third parties. This is because the position of limited partners is

⁹Yetty Komalasari Dewi, 2011, *New Thoughts on Commanditaire Venootschap (CV)*, FHUI Publishing Agency, Jakarta, pp. 182-183.

¹⁰Ibid, pp. 182-183

only limited to the company's liability to the amount of their income and is obliged to repay the income (capital) as promised to be included in the company.¹¹

Furthermore, to discuss the legal consequences of a CV for the legal actions of the heirs of a managing partner, it is useful to discuss the appointment of a managing partner who has died. Articles 1636, 1637, and 1638 of the Civil Code state that when one of the partners dies, the Limited Partnership does not immediately end. This is because the form format available at several Notaries in Medan City generally includes a clause regarding the replacement of partners if the partner dies. However, if this clause is not included or even if the other partners do not agree to the replacement of partners, the replacement of partners will not be possible. This is a logical consequence of the basic agreement for establishing a CV, namely that it must fulfill the requirements for a valid agreement as the basis of the agreement.¹²

One of the principles applicable in Western Civil Inheritance Law is called the *saisine* principle, which states that the rights and obligations of the testator are automatically transferred by law to their heirs. This principle applies to ensure there is no ambiguity regarding who has the rights or responsibilities for the testator's inheritance.¹³ All rights and obligations related to property law but not inheritable, namely obligations arising from family law and certain personal legal relationships, such as material rights, the obligations of a curator, and the rights of a guardian over those under his or her guardianship.¹⁴

The provisions regarding this principle are contained in Article 833 of the Civil Code, which states that all heirs by law acquire ownership of all assets, all rights, and all receivables of the deceased. However, in this case, the heirs do not have no options regarding their attitude towards the inheritance. According to the Civil Code, an heir or beneficiary can make choices regarding an open inheritance. First, they can accept, also known as fully accepting, the inheritance. Second, they can reject the inheritance, and third, they can accept beneficiary (accept with conditions).¹⁵ Thus, based on the principle of *saisine*, all rights and obligations, both assets and liabilities, of the successor heir of a deceased managing partner are vested in his or her heirs. Therefore, all debts and legal actions committed by the successor heir become the responsibility of his or her successor heir.

The legal standing of a CV in a static state is intended to cover all internal legal acts and relationships within the CV, such as the legal act of establishment carried out before a Notary (Article 22 paragraph 1 of the Commercial Code). Likewise, the internal legal relationship between the CV and the managing partners and limited

¹¹Mulhadi, Law 2010, Companies Forms of Business Entities in Indonesia, Ghalia Indonesia, Bogor, pp. 61-62

¹²Results of an interview with Notary Maulana, SH, M.Kn. on August 4, 2026.

¹³R. Subekti, 1987, Principles of Civil Law, Inter Masa, Jakarta, p. 22

¹⁴J. Satrio, 1992, Inheritance Law, Alumni, Bandung, pp. 9-10

¹⁵Ibid, p. 28

partners, and so on. The legal standing of a CV in a moving state is intended to cover all external legal acts and relationships with third parties.

When replacing CV management, Article 833 paragraph (1) of the Civil Code states that:

“The heirs, by law, automatically acquire ownership rights over all goods, all rights, and all receivables of the deceased.” So, in other words, the heirs can continue or replace the position of the heir because there is a legal relationship of inheritance as regulated in the articles of association and the Civil Code. Meanwhile, inheriting replaces the place of a deceased person (the heir) in the legal relations of his assets and legal relations with third parties. As expressed by Herlien Budiono, almost all articles of the CV articles of association are the same regarding the period of establishment, capital, exit of partners, death, being placed under guardianship, or bankruptcy.¹⁶

3.3 Implications of Obstacles and Solutions Faced by Notaries in Making Deeds of Changes to the Management of Limited Partnerships (CV) Due to Death.

A Limited Partnership is essentially a Firm, so the method of ending a Firm also applies to a Limited Partnership, namely:

- 1) The end of the period stipulated in the articles of association
- 2) Before the end of the specified period due to the resignation or dismissal of a partner.
- 3) Due to changes in the articles of association.
- 4) Thus, the provisions of Articles 1646-1652 of the Civil Code and Articles of the Commercial Code may also apply.

According to Article 1646 of the Commercial Code, the termination of a CV can be caused by 5 (five) things, namely:

- 1) The agreed time has elapsed;
- 2) Destruction of the object of the partnership;
- 3) Completion of the main deeds of the partnership;
- 4) Termination by some or one of the partners;
- 5) The death of one of the partners or the guardianship or bankruptcy of one of the partners.

¹⁶Herlien Budiono, 2014, Basic Techniques for Making Notarial Deeds, Citra Aditya Bakti, Bandung, p. 135

The death of one of the partners has several legal consequences, namely:

a. CV can be dissolved

If one of the partners dies, the CV can be dissolved, except in cases where it has been previously agreed that the CV can be continued by the deceased partner's heirs or will continue among the remaining partners (Article 1651 of the Civil Code).

b. Changes to debt agreements

If a deceased active partner previously borrowed money or entered into a debt agreement, the agreement must be amended for the remaining active partners or their heirs. However, it should be noted that the debt remains the responsibility of the active partners jointly and severally.

c. Change of deed

If an active partner dies, the active partner's position needs to be replaced by the remaining partner. These changes must be accompanied by changes to the deed before a notary.

The heirs' responsibility for the heir's debts depends on their attitude towards the inherited assets when they arise:

d. For those who refuse the inheritance, they cannot be legally burdened at all, because they are no longer considered an heir. So he is no longer entitled to inheritance, therefore he is not burdened with the obligation to pay the heir's debts, either expressly or secretly.

e. Upon receiving an inheritance, the obligation to pay and settle the debts of the testator is entirely borne by him. Furthermore, Article 1033 of the Civil Code states that:

"The heir who has received his inheritance with the privilege of registering inherited assets is obliged to take care of the objects included in the assets as a good house owner and complete these matters as soon as possible. He is also responsible for the debtors and all recipients of testamentary gifts."

Therefore, heirs who accept the inheritance are required to manage and resolve matters related to the inheritance as quickly as possible. They are also responsible to creditors and legates.

f. If a beneficiary receives the inheritance, their obligation to repay debts is limited to the portion of the inheritance they receive. If this is insufficient, they are not required to cover the shortfall.

A Notary is seen as a figure whose statements are reliable and trustworthy, whose signature and seal provide strong assurance and evidence in the authentic deeds

they create. However, Notaries in carrying out their roles and responsibilities often face problems that hinder their role and responsibilities. This is because Notaries are only mandated by law as public officials authorized to create Authentic Deeds and other authorities as referred to in the UUJN, to create authentic deeds requested by the parties and mandated by law without having to conduct field inspections.

Every person who comes to a Notary to request the Notary's services or who in this case is often called a client, then the Notary as a public official in carrying out his/her position, is obliged to provide his/her services in accordance with the provisions of the UUJN, unless there is a reason to refuse it.

Article 16 paragraph (1) letter e UUJN states that providing services in accordance with the provisions of this Law, to refuse it. Reasons for refusing are reasons that result in the Notary not taking sides, such as having a blood or marital relationship with the Notary himself or with a husband/wife, one party does not have the ability to act or do something else that is not permitted by law.

Based on the results of interviews with Notaries, often the obligations given to Notaries do not completely produce something good, because apparently this is often exploited by certain parties with bad intentions for their own interests and to the detriment of other parties.

Notaries cannot fully determine whether clients who approach them are in good faith or not. Consequently, notaries often find themselves in situations where the client in question turns out to be in bad faith. Similarly, in the process of changing CV management, it often happens that clients with bad faith falsify the data presented to the notary. Furthermore, legal actions taken by founders regarding capital investment and the company's share structure before the company was founded are found to be unlawful.

Facing challenges related to the good faith of clients who wish to draw up deeds, notaries apply the principle of caution when accepting clients and when drawing up deeds. The forms of caution that notaries can implement in the deed-drawing process include:

1) Conducting Recognition of the Applicant's Identity

In carrying out his duties, a notary before starting to make a deed is of course 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 the photos of the identity holders with the parties who make the authentic deed, in order to prevent falsification of identities on the deed made by the notary.

2) Carefully verify the data of the subject and object of the conversation

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

3) Provide a grace period for processing authentic deeds

In carrying out a deed to produce a good deed, the notary should provide a time limit in the deed-making process so that it is not rushed and can work carefully and precisely so that no errors occur in the notarial deed's execution.

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

Act carefully, precisely and precisely in the process of making a deed regarding the words written in the deed, because in its implementation, deeds made by notaries are often questioned because the words used are unclear or give rise to interpretation.

5) Fulfill all technical requirements for making a notarial deed

To make a notarial deed that is free from indications of legal problems, of course the notary must fulfill the formal and material requirements for making a notarial deed based on the Notary Law. The provisions regarding the formal requirements for making a deed are regulated in Article 38 of the UUDN-P, while the material requirements that must be fulfilled in making an authentic deed are regulated in Article 1320 of the Civil Code.

6) Report to the authorities if there are indications of money laundering in transactions at the notary.

At present, it is shown 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 reality, notaries often encounter obstacles in carrying out their duties and positions. However, these obstacles can be overcome by the existence of rules and principles that notaries uphold in carrying out their duties. This can indicate that notaries have carried out their roles in accordance with the authority of their positions, as Philipus M. Hadjon explains the theory of authority. Authority is often equated with the term "authority." The term "authority" is used as a noun and is often equated with the term "bevoegheid" in Dutch legal terms. According to Phillipus M. Hadjon, if observed carefully, there is a slight difference between the

terms "authority" and "*bevoegheid*." This difference lies in their legal character. The term "*bevoegheid*" is used in both public and private law concepts.

4. Conclusion

Provisions Based on Article 1646 of the Civil Code, we can see that as a partnership, the death of a partner results in the dissolution of a CV. This provision can be set aside if previously in the CV Deed of Establishment it has been agreed that if one of the partners dies, the partnership will continue with his heirs or will continue among the remaining partners. The procedure for replacing CV management partners by replacement heirs is that there must be provisions that confirm the permissibility of CV continuation must be clearly stated in the CV articles of association agreement, then all the heirs of the partners must agree to the change of place of CV partners, whether one of the heirs or all of them, whether the CV is continued or dissolved, after the partners agree to accept the replacement heirs, a separate agreement deed is made and a deed of Exit and Entry of Partners is made. After that, all the deeds are registered and announced in the Supplement to the State Gazette. The position of the clause for the replacement of management partners by heirs is to explain and strengthen the position or status of the heirs as management partners. Although the CV's deed of establishment does not contain a clause regarding the change of heirs of the managing partners, the process of changing heirs still takes place. This occurs because in essence, an heir automatically transfers all rights and obligations, assets and liabilities, and debts and receivables owned by the testator to the heir. This is a logical consequence of the principle of *saisine* inherent in the heir where according to the law the authority of the testator is automatically transferred to the heir. The obstacles faced by Notaries in making a deed of change of CV management due to death are technical and/or non-technical. Obstacles also arise from irresponsible parties (applicants with bad faith). Notaries are still often suspected of having acted unlawfully and must attend a trial process to provide information on what is suspected of them while carrying out their duties. This causes Notaries to lose time, energy, and costs. The solution taken by Notaries in dealing with these obstacles is to apply the principle of Notary prudence. The author's suggestion that can be given by the author in this research is that the regulation regarding CV is only regulated in 3 (three) articles in the Commercial Code, namely Articles 19, 20, 21 and also the legal provisions in the Civil Code, so there is a need for a firm regulation regarding the legal position and responsibility of the replacement of the heirs of the managing partners, It is hoped that the Notary who makes the CV deed of establishment will inform the founders or managers of the CV deed more clearly about the procedures for replacing partners due to death and it is better for Notaries to be given training in skills in reading someone's body gestures in order to prevent obstacles that will interfere with the role of the Notary in carrying out his/her duties due to bad faith from the appearers.

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