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Legal Consequences of Not Carrying Out Registration Limited Partnership Through the Business Entity Administration System

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Abstract. *Limited Partnership (CV) is a business entity whose registration is currently carried out electronically through the Business Entity Administration System (SABU) based on the Minister of Law Regulation Number 25 of 2025. Problems arise if registration is not carried out or is carried out beyond the specified time limit, including for CVs that were established before the enactment of Minister of Law and Human Rights Regulation Number 17 of 2018 but have not registered through SABU. This study aims to analyze the legal consequences of not registering a Limited Partnership through SABU. This study uses a normative juridical method with a statutory and conceptual approach. The results of the study indicate that not registering raises problems regarding administrative status, legal certainty, the responsibilities of partners, and legal protection for third parties. The research method used is sociological law (empirical) with a statutory and conceptual approach. Primary data were obtained through field studies, while secondary data included primary legal materials (the 1945 Constitution, Commercial Code, Notary Law, Government Regulation No. 24/2018, and Minister of Law and Human Rights Regulation No. 25 of 2025), secondary, and tertiary data collected through document and literature studies. The analysis was conducted qualitatively with descriptive presentation. The results of the study indicate that CV registration through SABU is an administrative obligation submitted by a Notary no later than 60 days after the deed of establishment is signed. Delays in registration result in the application not being able to be submitted, while failure to register results in the CV not obtaining a SKT and creates administrative obstacles and legal uncertainty for partners and third parties, without eliminating the legal relationship and responsibilities of the partners.*

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

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1. Introduction

One of the most popular and sought-after forms of business entity among entrepreneurs and start-ups in Indonesia is the Limited Partnership, which in Dutch is called a Commanditaire Vennootschap (CV), or often also called a Limited Partnership. A Limited Partnership is an unincorporated partnership and does not have the same legal standing as a sole proprietorship. Various literature explains that a limited partnership is a partnership with a cash contribution formed by one or more active members who are jointly and severally liable on one side and one or more other individuals as the creditors on the other side.[1]

The legal basis for establishing a Limited Partnership before 2018 was based on the provisions of Article 23 of the Commercial Code, namely the obligation to register its deed of establishment at the District Court Clerk's Office where the Limited Partnership is domiciled. The development of technology has also influenced the development of regulations and procedures for the establishment and registration of business entities, especially Limited Partnerships. However, the provisions in the Commercial Code were deemed inadequate to accommodate the acceleration of the business world, thus failing to facilitate the needs and demands for a fast, easy, and efficient process in business activities. The Indonesian government finally designed, formulated, and issued a new regulation, namely, concerning Electronically Integrated Business Licensing Services. This change was then followed up by the Ministry of Law and Human Rights by issuing Ministerial Regulation Number 17 of 2018 concerning the Registration of Limited Partnerships, Firms, and Civil Partnerships. Based on these provisions, the registration mechanism for Limited Partnerships is no longer carried out through the District Court, but is carried out electronically through the Business Entity Administration System (SABU) at the Directorate of General Legal Administration.[2]

The deed of establishment prepared by a notary serves as the basis for registering a Limited Partnership through the Business Administration System (SABU). This registration serves to record the existence and data of the Limited Partnership in the business administration and is part of the process of fulfilling administrative and business licensing requirements.[3]Thus, failure to register through SABU not only gives rise to administrative problems, but can also have implications for the status of the Limited Partnership, the legal relationships of the partners, and legal protection for third parties.[4]

[1]Sentosa Sembiring, 2017, Commercial Law, PT Citra Aditya Bakti, Bandung, p. 44.
[2]Budi Santoso, 2020, "Regulation of Registration of Non-Legal Entity Business Entities Through the Business Entity Administration System," Jurnal Komunitas Yustisia, Vol. 3, No. 1, pp. 45–48.
[3]Endang Srikarti, 2021, "Implementation of Limited Partnership (CV) Registration through the Business Entity Administration System," Journal of Law and Law Enforcement, Vol. 2, No. 2, pp. 88–91.
[4]E. Theresia, 2022, "Development and Legal Status of Limited Partnerships or Commanditaire Vennootschap (CV) in Indonesia," Fiat Iustitia: Jurnal Hukum, Vol. 3, No. 1, pp. 119–121.

The change in registration mechanism also impacts Limited Partnerships that were established and registered with the District Court before the enactment of Minister of Law and Human Rights Regulation Number 17 of 2018. Limited Partnerships that were registered with the District Court before the enactment of Minister of Law and Human Rights Regulation Number 17 of 2018 were given the opportunity to record and adjust data through SABU within the specified time period. However, Minister of Law and Human Rights Regulation Number 17 of 2018 does not provide explicit regulations regarding the legal consequences or sanctions for Limited Partnerships that do not register or are late in registering through SABU.

In line with the development of regulations regarding the provision of legal services, Regulation of the Minister of Law and Human Rights Number 17 of 2018 was then revoked and replaced by Regulation of the Minister of Law Number 25 of 2025 concerning the Provision of Legal Services for Civil Partnerships, Partnership Firms, and Limited Partnerships. This regulation serves as the basis for regulations regarding the provision of legal services for Limited Partnerships, including registration of establishment, amendments to articles of association, dissolution, and data management through the Business Entity Administration System (SABU).

Based on Article 4 and Article 5 of the Minister of Law Regulation Number 25 of 2025, registration for the establishment of a Limited Partnership must be submitted electronically by a Notary Public through the Business Entity Administration System (SABU) and must be completed no later than 60 (sixty) days after the deed of establishment is signed. This provision indicates that there are administrative obligations that must be fulfilled in the process of establishing a Limited Partnership. However, in practice, these obligations may not be fulfilled, either because registration is carried out after the deadline or because registration is not carried out at all. This provision indicates that there are administrative obligations that must be fulfilled in the process of establishing a Limited Partnership. However, in practice, these obligations may not be fulfilled, either because registration is carried out after the deadline or because registration is not carried out at all. This condition raises questions regarding the legal consequences that arise for the Limited Partnership if the obligation to register through the Business Entity Administration System is not fulfilled.

The problem became even more complex after the Ministry of Law, through the Directorate General of General Legal Administration, closed the data recording feature for Limited Partnerships that were established before the enactment of the Minister of Law and Human Rights Regulation Number 17 of 2018 on March 2, 2025. With the closure of the recording mechanism, Limited Partnerships that have not registered face issues regarding their administrative status and position in the business entity administration system. This condition can also have consequences in the Limited Partnership's relationship with third parties and in managing various administrative needs and business permits.

Thus, there are two conditions that need to be distinguished, namely Limited Partnerships that were established after the implementation of the registration system through SABU but did not register or did so late, and Limited Partnerships that were established before the implementation of Permenkumham Number 17 of 2018 but have not recorded or adjusted their data through SABU. These two conditions are important to examine because they have different administrative backgrounds and can give rise to different legal issues.

Registration of a Limited Partnership through the Business Entity Administration System is crucial in providing certainty and orderly administration regarding the existence and status of the Limited Partnership. This registration also provides clarity for partners and third parties entering into legal relations with the Limited Partnership and supports the fulfillment of administrative and business licensing requirements. Therefore, failure to register or record through the Business Entity Administration System (SABU) requires further study to determine the legal consequences for the Limited Partnership, partners, and third parties. Failure to register a Limited Partnership through the SABU also has the potential to create problems for third parties, including consumers, business partners, and creditors. Unclear data and the administrative status of the Limited Partnership can make it difficult for third parties to obtain information regarding the identity of the partnership and the parties responsible for legal relations with the partnership.[5]Therefore, identifying problems regarding the legal consequences of delays and failure to register limited partnerships through the Business Entity Administration System is important to provide conceptual and normative clarity, as well as an effort to strengthen the integrity of the notary profession in the Indonesian legal system.This study aims to analyze the legal consequences of delays and failure to register limited partnerships through the Business Entity Administration System.

2. Research Methods

The type of research used in this study is empirical legal research. The empirical legal research method is a legal research method that functions to examine law in a concrete sense and examine how law operates in society. The types and sources of data used are primary and secondary data. The data collection method in this study was carried out through interviews, observations, and literature studies of legal materials. The data analysis method used in this study is qualitative, referring to a specific problem and then linking it to literature or the opinions of legal experts, as well as based on applicable laws.

3. Results and Discussion

[5]Kurniae Ningsih, 2017, "Legal Status and Responsibilities of Limited Partnership (CV) Organs in Legal Traffic," Jurnal Selat, Vol. 5, No. 1, pp. 50–54.

3.1 Registration of Limited Partnerships Must Be Registered in the Business Entity Administration System (SABU)

The implementation of business activities in Indonesia requires legal certainty and orderly administration for business actors, including for non-legal entity partnerships such as Limited Partnerships (CV). In this regard, registering a business entity is a crucial instrument that links the material legal norms for establishing a partnership with the arrangement of public administration by the state. The transformation of legal administration governance in Indonesia has shifted the mechanism for registering business entities from a conventional system previously carried out through registration at the District Court Clerk's Office to an integrated information technology-based service system.

The existence of this electronic registration obligation is a manifestation of the state's control and oversight function (doelmatigheid) to provide preventive legal protection and ensure the availability of valid public data (openbaar register). Through this systemic arrangement, the validity of the partnership establishment process is not only measured by fulfilling the requirements of the parties' agreement as stipulated in the Civil Code (KUHPerdata) and the Commercial Code (KUHD), but is also determined by fulfilling the administrative legality stipulated by the ministry that administers government affairs in the legal sector.

Based on the results of research into the provisions regarding the registration of Limited Partnerships, it is known that registration of the establishment of a CV is part of the administrative mechanism established by the government. These provisions are currently regulated in the Minister of Law Regulation Number 25 of 2025 concerning the Provision of Legal Services for Civil Partnerships, Partnership Firms, and Limited Partnerships. The regulation stipulates that registration of the establishment of a CV must be submitted to the Director General by the joint founders or partners through a Notary and submitted electronically through the Business Entity Administration System (SABU). Therefore, there is a normative obligation to follow the mechanism for registering the establishment of a CV through SABU.

Based on the results of an interview with Notary Ghani Rachman Wibowo, SH, M.Kn., working area of North Penajam Paser Regency, East Kalimantan Province on August 20, 2026, that in accordance with Article 4 - Article 6 of the Regulation of the Minister of Law Number 25 of 2025, registration of a limited partnership or what is commonly called a Commanditaire Vennootschap (CV) must be recorded through the Business Entity Administration System (SABU) within a period of 60 (sixty) days after the numbering and date on the deed of establishment of the limited partnership.[6]

[6]Interview with Notary Ghani Rachman Wibowo, SH, M.Kn, on August 20, 2026.

This obligation can also be linked to the discussion regarding the status of a CV as an unincorporated partnership. A CV is a partnership consisting of general partners and limited partners, each with different responsibilities. Because a CV is not a legal entity, administrative registration is essential to ensure the partnership's existence and the data of its partners. However, it should be emphasized that registration through the SABU does not automatically transform a CV into a legal entity. Registration is an administrative mechanism to record the CV's existence in the government administration system.

Thus, based on this analysis, the obligation to register a CV through SABU is inappropriate if understood solely as an administrative formality. Such registration is a form of government authority in the administration of business entities, as well as an instrument to achieve legal certainty and legal protection for partners and third parties. In the context of this research, the existence of this obligation is important because the issue to be analyzed further is not only whether CVs are required to be registered, but also the legal consequences if this obligation is not fulfilled or is carried out after the deadline specified by statutory regulations.

3.2 Legal Consequences of Delays and Failure to Register Limited Partnerships Through the Business Entity Administration System (SABU)

1) Legal Consequences of Delays in Registering Limited Partnerships Through the Business Entity Administration System (SABU)

Registration of a Limited Partnership establishment through the Business Entity Administration System (SABU) not only specifies the procedures and authorized parties to submit the registration, but is also limited by a specific time period. Based on Minister of Law Regulation Number 25 of 2025 concerning the Provision of Legal Services for Civil Partnerships, Firms, and Limited Partnerships, registration of a CV establishment is carried out electronically through a Notary through SABU. This provision indicates that CV registration is part of an administrative mechanism specifically determined by the government.

The time limit for registering a CV is essentially intended to provide certainty regarding when a registration application must be submitted. Based on Article 5 of Minister of Law and Human Rights Regulation Number 25 of 2025, registration for the establishment of a CV must be submitted no later than 60 (sixty) calendar days from the date the CV's deed of establishment is signed. This provision indicates that the regulator does not grant partners unlimited freedom to determine the registration time, but rather provides a deadline that must be met in order to obtain administrative registration through the SABU.

The results of an interview with Notary Juwandi Ferlis, SH, M.Kn., Notary in the working area of Balikpapan City, East Kalimantan Province, on August 20, 2026, confirmed that in the practice of implementing CV registration through SABU as previously regulated in Permenhuham Number 17 of 2018 concerning Registration of Limited Partnerships, Firm Partnerships, and Civil Partnerships, registration of the establishment of a Limited Partnership (CV) is carried out electronically through the Business Entity Administration System (SABU) and is now reaffirmed in the Regulation of the Minister of Law Number 25 of 2025, a deadline (administrative expiration) is set. The regulation explicitly stipulates a deadline (administrative expiration) of no later than 60 (sixty) calendar days from the date of signing of the Deed of Establishment by the Notary.[7]

Late registration that exceeds the 60 (sixty) day period will have the following legal implications and legal consequences:[8]

a) Loss of Administrative Validity of Deed

The SABU system will automatically reject registration applications for deeds of establishment that have passed the 60-day deadline. This results in the dated and numbered deed of establishment losing its administrative validity, preventing the Ministry of Law and Human Rights from issuing a Registered Certificate (SKT).

b) Registration Expiration and Reaffirmation Deed Making Policy

Although categorized as systemically expired, the initial Deed of Establishment was not automatically null and void under civil law (the pacta sunt servanda between the partners remained binding). However, the deed encountered a legal impasse in its approval process. To restore its legality and reactivate the registration rights of the SABU, the partners were required to execute a Deed of Reaffirmation of the CV Establishment before a notary.

c) Legal Construction of the Reaffirmation Deed

The Reaffirmation Deed serves as a legal instrument that renews the partners' commitments and establishes a new effective date that meets the 60-day deadline requirement under the SABU system. Without this Reaffirmation Deed, a CV entity cannot obtain registered business entity status. This further impact is the CV's inability to perform public legal acts, such as obtaining a Business Identification Number (NIB), obtaining business permits through the Online Single Submission (OSS) system, or opening a bank account in the business entity's name.

The empirical findings based on the interviews above confirm that late registration is not merely a technical obstacle but has concrete legal consequences. Therefore, the time limit cannot be viewed as merely a technical administrative requirement. The existence of a time limit has consequences for whether or not a registration application can be processed through the SABU. This is important because registration through the SABU is the mechanism used to record the existence of a CV in government administration. If the time limit is exceeded, the issue is no

[7]Interview with Notary Juwandi Ferlis, SH, M.Kn, on August 20, 2026.
[8]*Ibid*

longer solely about when the registration takes place, but also concerns the legal consequences of the CV registration process.

If registration is made after the specified time period, Minister of Law and Human Rights Regulation Number 25 of 2025 provides explicit legal consequences for such applications. Article 5 stipulates that if the registration period has been exceeded, an application for CV establishment registration cannot be submitted to the Director General. Therefore, the legal consequence directly stipulated by the regulation for such delay is the obstruction of CV establishment registration applications through the SABU mechanism.

This demonstrates the difference between the material and administrative aspects of establishing a CV. The material aspect relates to the legal relationship between partners, their respective rights and obligations, capital, profit and loss sharing, and partner responsibilities. Meanwhile, the administrative aspect relates to the obligation to register the establishment of a CV through a Joint Stock Company Registration Certificate (SABU) and the issuance of a Registration Certificate (SKT). Minister of Law and Human Rights Regulation Number 25 of 2025 primarily regulates these administrative aspects. Therefore, any delay in registration must be considered primarily as a legal consequence within the administrative realm of registration.

2) Legal Consequences of Not Registering a Limited Partnership Through the Business Entity Administration System (SABU)

In contrast to late registration, failure to register a CV through SABU indicates a situation where the partners or interested parties have not carried out the registration process for establishing a CV as stipulated in the laws and regulations. This difference in circumstances is important to analyze because late registration still indicates a desire to register but has not done so within the specified time period, while failure to register indicates the absence of a process for registering the establishment of a CV in SABU.

As discussed in the previous section, Minister of Law and Human Rights Regulation Number 25 of 2025 stipulates that registration for the establishment of a CV must be submitted through a notary and processed electronically through a legal service provider (SABU). SABU thus serves as an administrative tool for providing legal services to CVs. These services include registration for establishment, amendments to articles of association, dissolution, data correction, and searching or downloading CV data.

If a CV is not registered through the SABU, the first consequence that can be seen is the lack of administrative registration of the CV's establishment in the SABU. This is also related to the failure to obtain a Registration Certificate (SKT) as administrative proof of the CV's establishment registration. Therefore, from a business entity administration perspective, there is a difference between a CV that has registered and obtained a SKT and a CV that has never registered through the SABU.

Specifically in the realm of state administrative and civil law, failure to register the establishment of a Commanditaire Vennootschap (CV) through the Business Entity Administration System (SABU) gives rise to two main legal consequences, namely:[9]

1) Administrative Legal Consequences (Public Law and Licensing)

a) Lack of Registered Certificate (SKT)

The CV entity did not obtain an official SKT from the Directorate General of General Legal Administration (Ditjen AHU), so its administrative existence was not recorded in the national database (unrecorded status).

b) Barriers to Accessing Business Licensing in the OSS System

Without an integrated SKT, CVs cannot process Business Identification Numbers (NIB) and risk-based business permits through the Online Single Submission (OSS) system.

c) Limited Accessibility of Banking and Financial Institutions

The CV does not fulfill the formal administrative requirements to open a checking account/bank account in the name of the business entity, so financial transactions are forced to use the partner's personal account.

d) Public Procurement Qualification Limitations

CV does not meet the legal qualifications to participate in government procurement of goods/services (e-Procurement/e-Catalog) or large-scale BUMN/private tenders.

2) Civil Impact and Operational Practices (Material Aspects)

a) Joint Personal Liability (Tangga Renteng)

Because CVs are not publicly registered, complementary partners (active partners) bear all the risks of legal obligations with third parties personally, including all their personal assets as regulated in Article 18 of the Commercial Code.

b) Absence of Entity Name Protection

CV names that are not registered in SABU do not receive protection of rights to the business entity name, so they are vulnerable to being used or registered by other parties.

[9] Tri Budiyono, 2011, Corporate Law: Regulation of Business Forms in Indonesia, Griya Media, Salatiga, pp. 88–91.

c) Financial Governance and Taxation Complications

The use of a partner's personal account for business operations creates a commingling of assets, which has the potential to complicate accounting evidence and trigger personal tax disputes for the partners.

The legal consequences that arise if the registration of a limited partnership is not carried out or is hampered in entering the Business Entity Administration System, according to Notary Ghani Rachman Wibowo, SH, M.Kn. Notary in the working area of Penajam Paser Utara Regency, East Kalimantan Province, on August 20, 2026, include the following aspects:[10]

a) Not Obtaining a Registered Certificate

The primary legal consequence of not registering a CV through SABU is that the CV will not receive a Registration Certificate (SKT). The SKT serves as proof that the partnership's establishment data has been registered in the administrative system administered by the Ministry of Law. Without a SKT, the CV faces administrative weaknesses and the lack of proof of its status and existence as an officially registered business entity.

b) Registrations that have passed the deadline cannot be submitted.

Article 5 paragraph (1) of the Minister of Law Regulation Number 25 of 2025 stipulates that registration for the establishment of a CV must be submitted no later than 60 (sixty) calendar days from the date the deed of establishment is signed. If the registration application is submitted after this time period, Article 5 paragraph (3) expressly stipulates that the application for registration of establishment cannot be submitted to the Director General. Thus, delays in carrying out registration are not only an administrative problem, but can result in the deed of establishment not being able to be used to obtain registration of establishment through this procedure.

c) CV Not Registered in the Business Administration System

Failure to register results in CV data not being recorded in the SABU. This situation can create problems in proof and business administration, especially when the CV will enter into legal relations with third parties. Registration through the SABU also plays a crucial role in creating transparency and certainty regarding the existence of a CV. The official system of the Directorate General of AHU distinguishes between registration for new CVs and registration for CVs previously registered with the District Court. CVs that have been registered with the District Court can be re-registered in the SABU through the registration mechanism.

d) Creating Obstacles in Obtaining Legality and Carrying Out Business Activities

[10]Interview with Notary Ghani Rachman Wibowo, SH, M.Kn, on August 20, 2026.

Unregistered CVs can face obstacles in meeting various administrative and legal requirements. In practice, unregistered business status can complicate document processing and business permits, as well as administrative relationships with financial institutions and business partners. The Attorney General's Office, through its legal consultation service, also explains that unregistered CVs can face obstacles in managing their business legality, including opening accounts in their name and establishing partnerships with other companies.

e) Does Not Eliminate the Personal Liability of Partners

Failure to register through a Limited Liability Company (SABU) does not automatically eliminate the partners' liability for any legal obligations or relationships they have entered into. A CV is not a legal entity with complete separation of assets like a Limited Liability Company (LLC). A complementary partner is authorized to act for and on behalf of the CV and is liable to third parties. Therefore, if there are obligations or debts arising from business activities, the lack of registration cannot be used as a reason to eliminate the partners' liability to third parties.

f) Causes Legal Uncertainty for Third Parties

Failure to register a CV with the SABU can also create legal uncertainty for third parties seeking legal relations with the CV. Third parties may experience difficulty obtaining information regarding the partnership's identity, authorized parties, and CV establishment data. Therefore, registration through the SABU plays a crucial role in providing administrative certainty and transparency. Registration provides evidence that a CV has gone through the administrative mechanisms stipulated in laws and regulations.

Based on an interview with the management of CV Daya Mandiri, based in Balikpapan City, on August 20, 2026, it was revealed that the CV's incomplete administrative registration in the Business Entity Administration System (SABU) has pragmatic implications for the operationalization of the business entity. In fact, CV Daya Mandiri's internal business activities can still operate. However, the lack of complete administrative legality creates obstacles to business expansion, particularly when faced with the legal qualification requirements proposed by potential business partners.[11]

This situation is confirmed by empirical obstacles the company has experienced, where a potential strategic collaboration with a partner entity was thwarted due to CV Daya Mandiri's inability to complete the required legal documentation. This experience served as a pivotal point for management to immediately improve the entity's legality. This commitment to fulfilling registration administrative

[11]Interview with CV Daya Mandiri on August 20, 2026.

requirements is driven by the growing scale of the business and the need to establish legal certainty (rechtssicherheit) and administrative order as a foundation for future business operations.[12]

This distinction is important because a CV has different characteristics from a legal entity. A CV does not have a separate legal personality like a Limited Liability Company. In a CV, there are complementary partners who run and represent the partnership and have responsibilities towards third parties, while limited partners in principle have limited liability limited to the capital they contribute as long as they do not perform management actions as stipulated in the Commercial Code. Therefore, the absence of recording in the SABU must be analyzed while still considering the legal characteristics of the CV.

Thus, comparing late registration and non-registration, there are legal differences. Delay occurs when the registration obligation exists but is carried out after the specified time period, preventing the registration application from being submitted through that mechanism. Meanwhile, non-registration occurs when the registration process is not carried out at all, preventing the CV from obtaining administrative registration and a Certificate of Incorporation (SKT) through the SABU. This distinction is important because it determines the scope of the legal consequences that must be analyzed.

4. Conclusion

Based on the results of research and discussion, the electronic registration of the establishment of a Limited Partnership (CV) through the Business Entity Administration System (SABU) as stipulated in Articles 4–6 of Permenkum Number 25 of 2025 is an imperative administrative obligation. Delays in registration exceeding the 60-day deadline from the signing of the deed result in automatic rejection by the system, so that the deed of establishment loses its administrative effectiveness and the Registered Certificate (SKT) cannot be issued before corrective action is taken in the form of a Reaffirmation Deed before a Notary. Meanwhile, the absence of registration as a whole results in the CV having an unregistered status which has a direct impact on the legality of public operations. However, neither the delay nor the absence of administrative registration necessarily invalidates the validity of the internal legal relationship between partners, nor does it eliminate the joint and several personal responsibilities of the complementary partners for agreements with third parties based on the provisions of the Commercial Law Code (KUHD).

Notaries should proactively educate and provide early warnings to partners regarding the strict 60-day registration deadline from the date the deed is signed. Partners/business owners are advised to promptly complete the SABU registration process to ensure ease of business expansion and legal certainty.

[12]Ibid

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