

# *Obligation of Establishment Registration of A Partnership Business Entity Based On Commercial Law Code after the Enactment of the Minister of Law and Human Rights Regulation of the Number 17 Year 2018*

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**Abstract--** *Commercial Law Code (KUHD) set regarding about process of establishing business entities in the form of partnerships such as the General Partnership and the Limited Partnership (Comanditair Vennootschap / CV), there must be registered with the Registrar of the local District Court. Then based on the Minister of Law and Human Rights Regulation of the Republic of Indonesia Number 17 the Year 2018 Regarding the Registration of Limited Partnership, General Partnership, and Civil Partnership, the registration is carried out at the Directorate General of General Law Administration of the Ministry of Law and Human Rights, through the electronic system (online). The new regulation does not revoke the registration provisions regulated in the Commercial Law Code. This research employed the normative legal research method by examining the applicable laws and regulations. The results of this research show the District Court has not accepted registration of partnership business entities, but direct registration is carried out electronically through the Business Entity Administration System (Sistem Administrasi Badan Usaha (SABU)) at the Ministry of Law and Human Rights. Then from the aspect of responsibility, the partnership is not binding on a third party so that each partner is individually responsible up to the personal property.*

**Keywords-** *Business Entity; Partnership; Registration*

## I. INTRODUCTION

National development, especially in the economic sector, concerning the business world, is a continuous effort to improve the welfare and prosperity of the Indonesian people in a just and equitable manner, as well as develop people's lives and the administration of an advanced and democratic country based on Pancasila and UUD 1945 (the Constitution of the Republic of Indonesia Year 1945).

The activities of the business world become the basis for the community, especially entrepreneurs and workers, to earn income, in the form of profits from the added value generated by the company. The business world also brings the state and society to increased knowledge and technology which refers to the state towards modernization and development.

From its legal status, a business entity can be classified into a business entity that is a legal entity and a business entity that is not a legal entity. Judging from the process of establishing a business entity whose legal entity requires government intervention in the form of approval. One of the criteria for a business entity to be classified as a legal entity in that its establishment procedure requires government intervention such as approval. Meanwhile, business entities that are not legal entities do not require approval, but in general, so far, they have been registered / or registered at the local District Court according to the domicile and address of the company concerned. The registration in this court is administrative and does not determine that a business entity is a legal entity or not.

In the Indonesian economy, the largest number of business entities are in the form of small businesses, which are generally non-legal business entities, which are run by small business actors. The activities of the business world in all their aspects are of very important role in the framework of national development, especially economic development. Business entities are elements of

economic actors who play an important role in industrial and trade activities, their activities will greatly affect the market situation and economic development in general.

Along with the development of Business Entities, their existence is increasingly developing, some are in the form of legal entities and business entities that are not legal entities. Legal entities include Limited Liability Companies (PT), cooperatives that have been regulated in a separate law, both regarding their requirements and establishment. Meanwhile, non-legal business entities such as Firms and Komanditer Association / CV, so far do not have specific regulations governing, but still refer to The Book of the Law of Commercial Law (KUHD) and the Civil Code (KUH Perdata). Based on articles 22 and 23 of the KUHD, the establishment of the Firm is carried out utilizing an official (authentic) deed, but without the possibility of disclosing the absence of the deed to third parties and being obliged to register the deed at the Registrar's Office of the Court. Firm registration is carried out by registering the firm's deed in the register at the Registrar's Office of the District Court. Likewise, for the establishment of the Limited Partnership which is regulated among the articles that govern the Firm, the stance is the same.

In its development along with the development of government structures, including the existence of a Ministry that specifically deals with law, namely the Ministry of Law and Human Rights, and also the implementation of Integrated Electronic Business Licensing Service or Online Single Submission (OSS), requires data integration, especially in the business sector between the Ministry of Law and Human Rights with the OSS Institute. In connection with this, all business sector data must be registered with the Ministry of Law and Human Rights, both for business entities that are legal entities through ratification and for business entities that are not legal entities through registration. With this online registration, the establishment of a business entity should be made in the form of an authentic deed or notary.

Data integration in the business sector, especially business entities that are not legal entities such as partnerships, including Civil Partnerships, Firm Fellowships, Limited Partnerships, a Regulation of the Minister of Law

and Human Rights of the Republic of Indonesia Number 17 of 2018 concerning Registration of Limited Partnerships, Firm Partnerships, and Civil Guild. With the issuance of this regulation, in the process of establishing non-legal entity business entities such as limited partnership, firm association, and civil association which were originally registered with the District Court, then registration is carried out at the Ministry of Law and Human Rights through the Business Entity Administration System or abbreviated as SABU. Regulating the use of the Business Entity Administration System (SABU) at the Directorate of General Legal Administration (AHU) as a medium for company registration, especially CV aims to provide convenience. Previously, CV registration had been regulated in the KUHD.[1] Commercial Law Code (KUHD) set regarding about process of establishing business entities in the form of partnerships such as the General Partnership and the Limited Partnership (Comanditair Vennootschap / CV), there must be registered with the Registrar of the local District Court. On the other hand the new regulation of the Minister of Law and Human Rights Regulation of the Republic of Indonesia Number 17 the Year 2018 does not revoke the registration provisions regulated in the Commercial Law Code (KUHD), and also no explanation or regulation regulates whether the enactment of registration through the Directorate General of General Law Administration of the Ministry of Law and Human Rights, registration in the District Court based on the Commercial Law Code is a must and still valid or not.

## II. PROBLEMS

In discussing this topic by grounding the following problems, First, Is the registration of a business entity in the form of an alliance, especially the Firm and Limited Partnership (Comanditair Vennootschap / CV) based on the KUHD still valid and a must? and Second, What are the legal consequences a business entity in the form of a Firm or Limited Partnership is not registered, either in the District Court or at the Ministry of Law and Human Rights?

### III. RESEARCH METHOD

The research method used in this paper is a normative legal research method consisting of research on legal principles, legal systematics, legal synchronization and comparative law.[2] This normative legal research is a procedure and method of scientific research to find the truth based on the scientific logic of law from a normative perspective. By using a statute approach and a conceptual approach. A statute approach is an approach based on a review of legal regulations related to the issues being discussed. Legal regulations that are the primary legal material in this study, especially the Indonesian Commercial Code (KUHD) and the Regulation of the Minister of Law and Human Rights of the Republic of Indonesia Number 17 of 2018 concerning the Registration of Limited Partnerships, Firma Guilds, and Civil Associations. The conceptual approach will provide understanding by using doctrines in the form of legal experts' opinions.

### IV. DISCUSSION

A legal entity has been regulated in the Civil Law Book (KUHPdata) for the Civil Federation, while for the Federation of Firms and the Commander of the Commander, it is regulated in the KUHD. In KUHPdata and KUHD are not regulated regarding the requirements and procedures of establishment in both the Civil Federation, the Federation of Firms and the Federation of Commander. The Federation of Commanders is regulated among the articles governing the Federation of Firms, so in its establishment, these two federations are not much different. In general, the founders signed a notary to make a deed of its establishment.[3]

Judging from the understanding in each form of partnership in general, that in an agreement there is an agreement between the allies to include something and share the profits they get, based on the size of the income given to the partnership. Thus in the establishment of an alliance, it is fulfilled that there are two or more allies who agree to include something in the form of capital, money, goods or labor and expertise, all of which can be valued in money. Regarding the amount of capital or income in the partnership, the amount of capital

for the partnership is not determined. In general, the deed of establishment only states that the amount of the partnership capital is not determined, but it can be seen in the books or records of the partnership which can be seen at any time. Besides that, it is also not determined how many allies are, as long as they meet the requirements for the number of two or more allies.[4] However, in its development for licensing purposes, obtaining a Business Identification Number (NIB) through OSS requires asset or business capital data, so in the SABU application at the time of registration of establishment, assets or partnership capital must be filled, as required at the time of the necessary permits through the OSS capital asset data or business entity to be taken from the data on SABU inputted at the time of registration. Although the provisions of the asset or the amount of capital required to fellowship not mentioned in the deed. In relation to these developments, it should be mentioned in the deed at the same time how much capital and if necessary, it's good to mention at the same time capital distribution of each ally.[5]

So far, the procedure for its establishment for the Civil Union does not stipulate a notary deed, it can even be established secretly. Meanwhile, the establishment of the Firm and Limited Partnership must be done with a notary deed (authentic) and registered at the Registrar's Office of the local District Court where the Guild is domiciled. Registration in question is simply a registration recorded at the Registrar's Office at the District Court, not in the sense of ratification because the Guild is not a legal entity so it does not require approval. As explained by the Notary Heri Sabto Widodo, Bachelor of Law, Bantul Regency Notary, who explained that so far before the implementation of the electronic registration system at the Ministry of Law and Human Rights, the establishment of a business entity such as an association, the deed of establishment was registered in the District Court where the body the business is domiciled.[6]

Judging from the meaning of each form of loneliness, in general there is an agreement between the allies to include something and share the profits they get, on the basis of the size of the income given to the partnership. By establishing an alliance, there are two or more partners who agree to include something in the form of capital, money,

goods or labor and expertise, all of which can be used with money. Regarding the amount of capital or income in the partnership, the amount of capital for the partnership is not determined. In the deed of establishment, it is usually only stated that the amount of the partnership capital is not required, but it can be seen in the books or records of the partnership which can be seen at any time. The elimination is also not calculated on the number of allies, provided that the requirement is for two or more allies.[4] However, in its development for licensing purposes, obtaining a Business Identification Number (NIB) through OSS requires asset or business capital data, so in the SABU application at the time of registration of establishment, assets or partnership capital must be filled, because it is needed when processing licenses through OSS asset data or corporate capital. efforts to be taken from the data on SABU inputted at the time of registration. Even though the provisions of the asset or partnership capital are not required to be stated in the deed of establishment. In connection with these developments, the deed of establishment should state at the same time the amount of capital and if necessary, it is better to state at the same time the distribution of capital from each partner.[5]

The procedure for the establishment during the Civil Alliance not specified any notarial deed can be established even tacitly. Meanwhile, the establishment of the Firm and Limited Partnership must be done with a notary deed (authentic) and registered at the Registrar's Office of the local District Court where the Guild is domiciled. Registration in question is simply a registration recorded at the Registrar's Office at the District Court, not in the sense of ratification because the Guild is not a legal entity so it does not require approval. As explained by the Notary Heri Sabto Widodo, Bachelor of Law, Bantul Regency Notary, who explained that before the implementation of the electronic registration system at the Ministry of Law and Human Rights, the establishment of a business entity such as an association, the deed of establishment was registered in the District Court where the entity the business is domiciled.[6] Unlike the Limited Liability Company which is a legal entity, in its establishment besides being made with a notary deed, it must also be requested for approval from the government through the

ministry in the field of law, namely the Ministry of Law and Human Rights.

The following is the data on the number of CVs registered at the Yogyakarta District Court both before and after the validity of electronic registration (online) via SABU based on the Regulation of the Minister of Law and Human Rights number 17 of 2018.

Table 1 Number of Limited Partnership (CV) Registrations in Yogyakarta District Court Before the Online Registration System Through SABU

Months	Year 2016	Year 2017	Year 2018
January	25	27	23
February	26	12	28
March	21	24	37
April	18	20	15
May	13	12	30
June	23	13	11
July	5	26	31
August	16	15	
September	17	23	
October	15	28	
November	19	23	
December	17	20	

Source : Yogyakarta District Court Data

Based on the registration data of the Komanditer Association (CV) at the Yogyakarta District Court, until 2018 or before the online registration system through SABU, CV was still accepting registration. The enactment of the online registration system through SABU is based on the Regulation of the Minister of Law and Human Rights of the Republic of Indonesia Number 17 of 2018 concerning Registration of Limited Partnership, Firma Alliance, and Civil Alliance, which was broadcasted on August 1 2018.

As the government's efforts to accelerate business development by providing easy services, especially in the field of licensing, various policies have been issued, including Presidential Regulation number 91 of 2017 concerning Acceleration of Business Implementation, which was followed by the issuance of Government Regulation of the Republic of Indonesia Number 24 of 2018 concerning Business Licensing Services Integrated Electronically, and Regulation of the Minister of Law and Human Rights of the Republic of Indonesia Number 17 of 2018 concerning Registration of Limited Partnerships, Firm Partnerships, and Civil Fellowships. Some of these regulations are interrelated and supportive,

especially concerning efforts to accelerate the development of the business world by providing convenience and speeding up services, especially in the licensing sector.

The Presidential Regulation shows that there are government efforts to accelerate business development, which are then regulated in a Government Regulation that regulates integrated business licensing services. The intended integration is the integration of data between agencies/institutions to facilitate and accelerate the establishment and licensing of a business which is carried out electronically or online or Online Single Submission (OSS) which is managed by an established institution, namely the OSS Institution.

Integration between these institutions/agencies, among others, first the Ministry of Law and Human Rights which manages company establishment data either through the registration process for business entities that are not legal entities such as limited partnership, firm association and civil association or through legalization for companies with legal entities such as Limited Liability Company (PT). Company data at the Ministry of Law and Human Rights, especially regarding business fields that must be under the list of business fields listed in the 2017 Indonesian Standard Business Field Classification (KBLI), will be integrated with the licensing agency, namely the OSS Institution, in the context of issuing permits, especially Business Identification Number (NIB).). Second, population data for founders will be integrated with Population and Civil Registry Agencies, so that the identity data must match the data available in the Population and Civil Registry Agency. The three data relating to taxes, especially with the Taxpayer Identification Number (NPWP) are integrated with the Directorate General of Taxes. The four worker data will be integrated with the Social Security Administering Body (BPJS), so that companies that meet the requirements for wages /salaries and a certain number of workers will be registered as BPJS participants. As in the establishment of a business entity, generally, it is made with a notary deed except in the form of a Civil Association, but with an electronic or online registration system, a notary deed must be made because to get a Certification of registration Letter, you must upload the deed in the system, including either the form of a Civil Guild, Fellowship and Limited Partnership

or known as a CV (Comanditair Vennootschap). This is as stipulated in the Regulation of the Minister of Law and Human Rights of the Republic of Indonesia Number 17 of 2018 concerning Registration of Limited Partnerships, Firm Partnerships, and Civil Associations.

In this regulation, the registration of the partnership is submitted to the Minister of Law and Human Rights through the Directorate General of General Legal Administration (AHU) electronically (online) through the Business Entity Administration System (SABU). The Business Entity Administration System or SABU is an electronic business entity information technology service organized by the Directorate General of General Legal Administration.

The applicant is the joint founder or allies who will register the CV, Firm, and Civil Guild which authorizes the Notary to apply the Business Entity Administration System. With this registration, if it meets the requirements, a Registered Certificate will be issued, hereinafter abbreviated as SKT, which is proof of registration of CV, Firm, and Civil Association, issued by the minister who administers government affairs in the field of law and human rights.

The registration process for CVs, Firms, and Civil Associations to obtain a Registered Certificate (SKT) is carried out by submitting a registration application to the Minister, which is submitted through the Business Entity Administration System or SABU. The application for registration of establishment as intended must be preceded by submitting the name of the CV, Firm, and Civil Association.

Applications for the Name of CV, Firm, and Civil Alliance are submitted to the Minister through the Business Entity Administration System, with the following requirements:

1. written in Latin letters;
2. has not been used legally by CV, Firm, and other civil associations in the Business Entity Administration System;
3. does not conflict with public order and/or morality;
4. is not the same or not similar to the name of a state institution, government agency, or international institution unless it has the permission of the institution concerned; and

5. does not consist of numbers or a series of numbers, letters, or series of letters that do not form a word.

The agreement to use the name is only valid for 1 (one) name of CV, Firm, and Civil Guild and is valid for 60 days. This means that within 60 days from the time the name is given, a deed of the establishment must have been made and registration application to the Minister through the Business Entity Administration System or SABU. If the period has passed and the name has not been used and has not been registered, then the approval of the name is cancelled, and the name can be used for approval by other parties.

Applications for registration for the establishment of CVs, Firms, and Civil Associations must be submitted by the Applicant through the Business Entity Administration System, no later than 60 (sixty) days from the date the deed of establishment of CV, Firma and Civil Partnership has been signed, which is done by filling in the Format Registration that has been provided in the SABU application menu. If the registration for the establishment of CV, Firm, and Civil Alliance exceeds 60 days as referred to the application for registration of the establishment of CV, Firm, and Civil Alliance cannot be submitted to the Minister.

Filling in the Registration Format as intended must also be completed with supporting documents submitted electronically as required. The supporting documents referred to are:

- a. electronic statement from the Petitioner stating that the documents for registration of CV, Firm, and Civil Alliance are complete; and
- b. a statement from the Corporation regarding the correctness of the information on the beneficial owner of CV, Firm, and Civil Association.

In addition to submitting the statement referred to, the Petitioner must also upload the deed of establishment of CV, Firm, and Civil Guild. Documents for registration of CVs, Firms, and Civil Societies as referred to are kept by the Notary, which include:

- a. Minuta deed of establishment of CV, Firm, and Civil Guild which at least contains;
  1. identify of the founder consisting of the name of the founder, domicile, and occupation;
  2. business activities;

3. rights and obligations of the founders; and
4. The term of CV, Firm, and Civil Association

- b. Photocopy of certificate regarding the complete address of CV, Firm, and Civil Society

If the registration submitted by the applicant who is represented by a Notary who makes the deed as the applicant's attorney has been deemed to meet the requirements, then the Minister will issue a Registered Prohibition Letter (SKT) from the Limited Partnership or CV, Firma, and Civil Guild at the time the application is received. The SKT as referred to is submitted to the Applicant electronically, and the Notary concerned can directly print the SKT CV, Firm, and Civil Alliance, using white paper with the size of F4 / folio weighing 80 (eighty) grams. The SKT as referred to must be signed and affixed with a position stamp by the Notary concerned, and contain a phrase stating "This Registered Certificate is printed from the Business Entity Administration System".

With the issuance of the SKT, the registration of CV, Firm, Civil Guild is complete. According to Bimo Seno Sanjaya, Bachelor of Law, Notary of Yogyakarta City, that after the enactment of the Ministry of Law and Human Rights regulations regarding the registration of business entities for civil associations, firm partnerships, and electronically limited partnership through the Business Entity Administration System (SABU), registration for the establishment of such an alliance is no longer in the District Court, which is usually done so far, but now electronic registration through the Business Entity Administration System at the Ministry of Law and Human Rights, known as SABU.[10]

Registration of the establishment of an alliance, both the Limited Partnership, Firma Fellowship and Civil Partnership electronically (online) through the Business Entity Administration System is also inseparable from integrated licensing services, as regulated in Government Regulation of the Republic of Indonesia Number 24 of 2018 concerning Electronically Integrated Business Licensing Services or Online Single Submission (OSS). This is related to business licensing, that every party running a business must have a Business Identification Number (NIB) and related licenses. This Business Identification Number

(NIB) is also a Company Registration Certificate, which has been regulated in Law no. 3 of 1982 concerning compulsory registration of companies through the relevant agencies in charge of trade and industry in the respective regional governments. The Business Identification Number (NIB) is obtained by applying to the

Online Single Submission (OSS) Institute which is submitted electronically or online. This OSS institution provides licenses based on business sector data as the company's goals and objectives contained in the deed and entered into the Business Entity Administration System (SABU) at the Ministry of Law and Human Rights at the time of registration of the establishment. The business fields contained in the deed of establishment and entered on this SABU must be following the list of business fields listed in the Indonesian Standard Business Field Classification known as the 2017 KBLI.

From the statement of one of the respondents of the Limited Partnership Alliance, founders generally do not know the requirements and procedures that must be taken to establish a business entity, usually they contact a notary and are given an explanation of the requirements and what to do for someone who wants to set up a business entity such as a limited partnership. or CV.[11] According to one of these partners, by meeting with a notary, he will get an explanation, among other things, that the founder must first understand and ensure that the line of business to be carried out is related to the need to adjust the 2017 Indonesian Standard Business Field Classification list (KBLI). then select the appropriate line of business as stated in the 2017 KBLI, especially those listed on the 5 digit number. The line of business sentences listed in 5 digits on the 2017 KBLI list will be included in the notary deed and entered at the time of online registration in the Business Entity Administration System (SABU).

Table 2 Number of Limited Partnership (CV) Registrations in Yogyakarta District Court After the Enactment of the Online Registration System via SABU

Months	Year 2018	Year 2017
January		12
February		4
March		3

April		-
May		2
June		2
July		-
August	24	4
September	24	-
October	18	1
November	9	
December	4	

Source : Yogyakarta District Court Data

With the enactment of the Regulation of the Minister of Law and Human Rights number 17 of 2018 concerning the Establishment of Limited Partnerships, Firm Partnerships, Civil Associations which were promulgated on August 1, 2018, and registration is made online through the Business Entity Administration System (SABU). Registration of CVs, Firms, and Civil Partnerships includes registration of deeds of establishment, registration of amendments to articles of association, and registration records for old partnerships that have been registered in district courts. However, based on the registration data of the Limited Partnership (CV) at the Yogyakarta District Court, until 2019 it still received registration but in a small number, as in the table above in 2019 on average in one month and two registrations, and in November and December no registration.

As regulated in the Civil Code as well as in the KUHD, especially for Firm and Limited Partnerships, the establishment of the Partnership is required to be made with an authentic deed, in this case, a notary and registered at the Registrar's Office of the local District Court (articles 22 and 23 KUHD). This provision is not followed by a sanction if an association is not established with an authentic deed. Even in a further provision, it is said that the absence of an authentic deed cannot be put forward to harm third parties. This provision is intended to provide protection to a third party, that a party carrying out a business activity relationship with a third party using the form or name of a firm partnership or limited partnership cannot renounce its responsibilities as a partner, even if the document does not exist. So the absence of a deed of establishment of a firm or limited partnership cannot be used by allies/members to prove that the firm does not exist, to release its responsibility to a third party.

After the deed of establishment is drawn up, the deed of the establishment must be registered at the registrar's office of the District Court, in the jurisdiction where the Firm or Limited Partnership is domiciled (Article 23 KUHD). The obligation to register contains a sanction, that as long as the registration and announcement have not been made, the third party may consider the Firma partnership as a general partnership, namely an association that:

- a. Running all kinds of business;
- b. Established for an indefinite period;
- c. Not a single partner is exempted from the authority to act and sign a letter for the Firma partnership (Article 29 KUHD)

From the provisions of the sanctions for not registering the Firm or Limited Partnership in Article 29 of the Criminal Code, it can be concluded that the deed of establishment of the Firm or Limited Partnership must be made in writing, namely by deed, because if it is not written it certainly cannot be registered and announced. For example, an interview with Edy Minarso, Bachelor of Law, Notary in Bantul Regency, that so far the establishment of a non-legal partnership business entity is made with a notary deed and registered at the local District Court Registrar, as well as showing the domicile of the business entity in question.[12]

In its development, a Regulation of the Minister of Law and Human Rights of the Republic of Indonesia Number 17 of 2018 concerning Registration of Limited Partnerships, Firma Fellowships, and Civil Fellowships was issued, which in essence is that registration of the establishment of limited partnership, firm and civil association business entities is carried out electronically or otherwise through Business Entity Administration System (SABU) at the Ministry of Law and Human Rights.

With the enactment of the registration system for business entities in the form of partnerships, both civil associations, firm associations, and limited partnership via electronic (online) at the Ministry of Law and Human Rights, the district courts no longer accept registration/registers for the establishment of these business entities. According to the statement of Haryadi, SH, one of the staff at the Bantul District Court that since around 2018 the

District Court has not served registration/registration of deeds of the establishment of business entities, because it has switched its registration through the Ministry of Law and Human Rights.[13]

For alliances, both Limited Partnership (CV), Firm Partnership, and Civil Partnerships that already exist and were established before the enactment of electronic registration (online) through the Business Entity Administration System or SABU, it is regulated in the transitional regulations of the Minister of Law and Human Rights Regulation No. 17 of 2018, namely that:

At the time this Ministerial Regulation comes into force, limited partnership (CV), Firms and Civil Associations that have been registered at the District Court based on statutory regulations, within 1 (one) year after the enactment of this Ministerial Regulation is obliged to record such registration following the provisions of this Ministerial Regulation. Registration as intended is allowed to use names that have been legally used by registered CVs, Firms and Civil Associations.

This registration provision is intended to record registrations for CVs, Firms, and Civil Associations that have been registered at the District Court. The purpose of registration is the recording of registration that was carried out at the time of establishment, namely at the Registrar's Office of the local District Court. As has been the case so far based on the Civil Code and the KUHD, registration for the establishment of Civil Partnerships, Firma Fellowships and Limited Partnerships are carried out at the Registrar's Office at the District Court. It's just that this Ministerial Regulation does not regulate how the existing Civil Partnerships, Firm Fellowships and Limited Partnerships were established before the enactment of electronic registration (online) through the Business Entity Administration System or SABU, but have not been registered at the District Court. How can a registration be carried out through SABU at the Directorate General of General Law Administration, Ministry of Law and Human Rights? In dealing with this, the existing and established limited partnership, firm association, and civil partnership should still be registered first at the local district court, considering the Ministerial Regulation does not revoke the provisions in the KUHD which require registration

at the Registrar's Office of the District Court. In this case, of course, the Court still has to be able to accept the registration based on the KUHD, as a requirement for registration to be registered electronically (online) via SABU at the Directorate General of General Legal Administration of the Ministry of Law and Human Rights.

Some examples of limited partnership or CV that were established before the validity of registration electronically or on line at SABU, namely CV. Catra Anggarda Paramitha is domiciled in Bantul Regency, and CV. Prima Arga Sejahtera is domiciled in Kulon Progo Regency. Both CVs were established before the validity of electronic or online registration at SABU, but the deed of establishment is registered at the local District Court Registrar. Then to adjust the new provisions and to obtain a Business Identification Number by adjusting the aims and objectives with the 2017 KBLI, especially related to the line of business being carried out, the CV in question changes its articles of association especially with regard to the aims and objectives and registers with the Ministry of Law and Human Rights through SABU electronically or online.[14]

Registration of the establishment of an alliance, both the Limited Partnership, Firma Fellowship and Civil Partnership electronically (online) through the Business Entity Administration System at the Ministry of Law and Human Rights is also inseparable from integrated licensing services, as regulated in the Republic of Indonesia Government Regulation Number 24 of the year 2018 Regarding Integrated Electronic Business Licensing Services or Online Single Submission (OSS). This is related to business licensing, that every party running a business must have a Business Identification Number (NIB) and related licenses, including companies that existed before the implementation of electronic system registration (online). This Business Identification Number (NIB) is also a Company Registration Certificate, which has been regulated in Law no. 3 of 1982 concerning compulsory registration of companies and issued through the relevant agencies in charge of trade and industry in the respective regional governments. The Business Identification Number (NIB) is obtained by applying to the Online Single Submission (OSS) Institute which is submitted electronically or online. This OSS institution

provides licenses based on business sector data as the intent and objectives of the company contained in the deed and entered in the Business Entity Administration (SABU) system of the Ministry of Law and Human Rights in the establishment registration data. The business fields contained in the deed of establishment and entered on this SABU must be following the list of business fields listed in the 2017 Indonesian Standard Business Field Classification (KBLI). the business is not following the 2017 KBLI, so it must adjust by changing its articles of association and being registered online via SABU in the Ministry of Law and Human Rights so that it can be integrated with the OSS Institution when applying for business licenses, especially Business Identification Number (NIB).

## V. CONCLUSION

From the description of the discussion of these problems, several conclusions can be drawn as follows, First, In general, the district courts have not accepted the registration/registering of business entities in the form of the Firm and Limited Partnership (Comanditair Vennootschap / CV) and Civil Partnerships, due to the electronic registration system (online) through the Business Entity Administration System (SABU). at the Ministry of Law and Human Rights based on the Regulation of the Minister of Law and Human Rights of the Republic of Indonesia Number 17 of 2018 concerning the Registration of Limited Partnerships, Firm Partnerships, and Civil Associations. However, because the provisions for registration through the Court's Registrar's Office as stipulated in the KUHD have not been revoked, as a requirement for registration of the old Guild to be registered in the Court, the Court should still accept registration/registers of old Guild business entities that have not been registered with the Court, as a requirement for registration online registration via SABU at the Ministry of Law and Human Rights. Second, The legal consequences if a Firm or Limited Partnership business entity is not registered, either in the District Court or at the Ministry of Law and Human Rights, then from the aspect of responsibility, the partnership is not binding on a third party so that each partner is responsible for himself. -self and up to the personal

property, as in Civil Guilds in general, as regulated in Art. 1642 KUH Pdt., which the allies are not bound each for the entire debt of the partnership and each partner cannot bind the other allies if they are not given a power of attorney.

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- [4] Example of deed articles of association establishment of *Persekutuan Komanditer (Comanditair Vennootschap (CV) BAJABAJA ETERNA STEEL (CV. BEST)*, domiciled in Bantul Regency, deed number: 01, Dated 08 (Eight) December 2018 (Two thousand eighteen)
- [5] Example of deed articles of association establishment *Persekutuan Komanditer (Comanditair Vennootschap (CV) THE JOURNAL PUBLISHING*, domiciled in Sleman Regency, deed number:01, Dated 06 (Enam) May 2020 (Two thousand twenty)
- [6] Statement from Mr. Heri Sabto Widodo, Bachelor of Law, Notary in Bantul Regency on July 2, 2020
- [10] Statement from Bimo Seno Sanjaya, SH, Notary in Yogyakarta City, on July 1, 2020
- [11] Statement from Junior Hendri Wijaya Bachelor of Political Science (S.IP), founder and ally of the management of CV JOURNAL PUBLISHING, domiciled in Sleman Regency, on May 23, 2020
- [12] Statement from Mr. Edy Minarso, Bachelor of Law, Notary in Bantul Regency. on July 4, 2020
- [13] Statement from Mr. Haryadi, Bachelor of Law, Bantul District Court Staff on July 4, 2020
- [14] Statement from HAKSAN PRADITA, Allies of the Management of CV. CATRA ANGGARDA PARAMITHA is domiciled in Sleman Regency, and CV. PRIMA ARGASAJA SEJAHTERA is domiciled in Kulon Progo Regency, on May 22, 2020