

IMPLIKASI YURIDIS KELALAIAN NOTARIS DALAM MELAKUKAN INPUT MODAL DASAR PERSEROAN TERBATAS MELALUI SISTEM AHU *ONLINE* DITINJAU DARI PRINSIP KEHATI-HATIAN

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INTISARI

Penelitian ini bertujuan untuk menganalisis pertanggungjawaban Notaris yang tidak menerapkan prinsip kehati-hatian dalam melakukan *input* modal dasar Perseroan Terbatas melalui Sistem AHU *Online* dan implikasi yuridis kelalaian Notaris dalam melakukan *input* modal dasar Perseroan Terbatas melalui sistem AHU *Online* terhadap Perseroan Terbatas X dan penyelesaiannya.

Jenis penelitian ini adalah penelitian hukum empiris. Data yang diperoleh berdasarkan penelitian lapangan dianalisis dengan analisis kualitatif dengan mengkaji data primer dan data sekunder secara sistematis, kemudian dituangkan dalam hasil penelitian yang berisi sebuah kesimpulan berdasarkan fakta yang ada.

Hasil penelitian menunjukkan bahwa pertanggungjawaban Notaris yang tidak menerapkan prinsip kehati-hatian dalam melakukan *input* modal dasar Perseroan Terbatas X melalui sistem AHU *Online* yaitu dengan melakukan permohonan perbaikan modal dasar PT X secara langsung kepada Dirjen AHU dengan membayar PNPB Perubahan Perseroan Terbatas. Implikasi Yuridis kelalaian Notaris dalam melakukan *input* modal dasar Perseroan Terbatas melalui sistem AHU *Online* terhadap Perseroan Terbatas X yaitu adanya ketidaksesuaian data dalam OSS sehingga Nomor NIB PT X tidak terbit. Penyelesaian dari kelalaian Notaris Y dilakukan dengan mengajukan permohonan perbaikan modal dasar PT X secara langsung kepada Dirjen AHU Pusat dan membayar PNPB perubahan PT dengan melampirkan dokumen berupa salinan akta pendirian PT X, SK Menteri PT X, surat permohonan yang ditandatangani oleh Notaris Y, dan surat pernyataan yang ditandatangani Direktur PT X. Setelah perbaikan modal dasar PT X selesai dan SK Menteri terbit, Perseroan Terbatas dapat mengajukan permohonan penyesuaian data Nomor Pokok Wajib Pajak (NPWP) secara mandiri ke KPP Bantul agar selanjutnya dapat digunakan untuk registrasi OSS untuk melakukan pengurusan izin usaha PT X.

Kata Kunci: Kelalaian Notaris, Modal Dasar Perseroan Terbatas, Sistem AHU *Online*, Prinsip Kehati-hatian.

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**JUDICIAL IMPLICATION OF A NOTARY'S NEGLIGENCE IN
INPUTTING THE AUTHORIZED CAPITAL OF A LIMITED LIABILITY
COMPANY THROUGH THE ONLINE AHU SYSTEM ARE REVIEWED
FROM THE PRECAUTIONARY PRINCIPLE**

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ABSTRACT

This research aim to analyze the responsibility of Notary who does not applying the principle of caution in making, inputting authorized capital of a Limited Liability Company through the AHU Online system and judicial implication of the Notary's negligence in inputting the authorizes capital of Limited Liability Company through the AHU Online system for the Limited Liability Company X and the solution.

The type of this research is legal empirical research. Data were obtained based on field research is analyzed with qualitative analysis by reviewing primary data and secondary data systematically, then poured into research results containing a conclusion based on existing facts.

The results of the research are the responsibility of Notary Y who did not apply the principle of prudence in inputting the authorized capital of Limited Liability Company X through the AHU Online system, namely by submitting an application for revision of authorized capital of directly to the Director General of AHU by paying the PNBP for Amendment to Limited Liability Company. The legal implications of the Notary's negligence in inputting the authorized capital of Limited Liability Company through the AHU Online system that there is a data discrepancy in the OSS so that the NIB Number of Limited Liability Company X is not issued. The solution of Notary Y's negligence is carried out by submitting an application for revision of authorized capital directly to the Director General of AHU Center and paying the PNBP for amendment to Limited Liability Company by attaching documents in the form of a copy of the deed of establishment of Limited Liability Company X, Decree of the Minister of Limited Liability Company X, a letter of application signed by Notary Y, and a statement letter signed by the Director of Limited Liability Company X. After the revision is completed and the Decree of the Minister is issued, the Limited Liability Company can submit an application for adjustment of Taxpayer Identification Number data independently to the Bantul KPP so that it can then be used for OSS registration to process Limited Liability Company X's business license.

Keyword: *Notary Negligence, Authorized Capital of a Limited Liability Company, Online AHU System, Precautionary principle.*

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