

NOTARY RESPONSIBILITY FOR THE APPLICATION OF THE PRINCIPLE OF IDENTIFYING THE BENEFICIARY OF THE CORPORATION

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ABSTRACT

Notary acts as a party who can convey information on beneficial owners from corporations to AHU online. The Notary's responsibility is to be responsible for every series of reports carried out through the online AHU database by applying the precautionary principle to identify the beneficial owner because if an error occurs, the Notary can be requested legal responsibility in the form of criminal sanctions, civil sanctions, and administrative sanctions. Corporations and Notaries are required to apply the principle of recognizing the beneficial owners of corporations as regulated in Presidential Regulation Number 13 of 2018 to prevent money laundering and terrorism financing crimes. The problems are how is the legal responsibility in applying the principle of recognizing the beneficial owner of the corporation, what is the role of the Notary, and how is the responsibility of the Notary in applying the principle of recognizing the beneficial owner of the corporation. The research method used is normative legal research. The results of this study, as for legal responsibility in the application of the principle of recognizing the beneficial owner of the corporation, can be given criminal sanctions, civil sanctions and administrative sanctions. Corporations and notaries who do not implement the principle of recognizing the beneficial owner will be subject to sanctions, but Presidential Decree 13/2018 article 24 does not mention the sanctions.

INTRODUCTION

A corporation is an organized collection of people and/or assets, whether they are legal entities or not. The division of business entities in carrying out business activities in accordance with the provisions of the legislation in force in Indonesia is grouped into 2 (two) major parts, namely: legal entities and non-legal entities.

Business entities with legal entities, for example, include: limited liability companies, cooperatives, foundations, state-owned enterprises, corporations, public companies, and public companies. Business entities that are not legal entities include individual businesses, civil partnerships (maatschap), firms, limited partnerships (CV). Significant differences between the two types of business entity forms are in the subject and capital, establishment procedures, assets, and liability.

Along with the times, corporations are often used by certain individuals as a means to commit money laundering and terrorism financing crimes. Where a crime can generate a lot of wealth, such as money laundering or money laundering and terrorism. Money laundering is a type of white-collar crime which has actually been known since 1867. Money Laundering is a series of activities in which an activity is acted upon by a person and/or organization with an amount of illicit money obtained. from the crime of intending to embezzle and hide the origin of the money from the government/authorized agency as stated by Sutan Remy Sjahdaeni.

The principle of recognizing the Beneficial Owner applies the principles of identification, verification, and transaction monitoring to find out the true Beneficiary of the corporation. Therefore, the Notary must apply the precautionary principle to identify the Beneficial Owner of the corporation. Information on legal ownership and beneficial owners can help law enforcement and other authorized agencies identify those responsible for corporate activities.

Corporations and Notaries have a legal responsibility to apply the principle of recognizing the beneficial owner of the corporation, which if not implemented will be subject to sanctions. However, Perpres 13/2018 does not clearly state sanctions for corporations and Notaries who do not report Beneficial Owners to the relevant regulators. As in Presidential Decree 13/2018 article 24 it is stated "Corporations that do not implement the provisions as referred to in article 3, article 14, and article 18 to 22 are subject to sanctions in accordance with the provisions of the legislation. The formulation of the problem that can be raised by the author is How is the responsibility of the Notary towards the application of the principle of recognizing the beneficial owner of the corporation?.

RESULTS AND DISCUSSION

A. Beneficiary Overview or *Beneficial Ownership (BO)*

Transparency in the financial sector through beneficial ownership (BO) disclosure is an obligation that must be carried out by corporations as an instrument of law enforcement in an effort to prevent corporations from being a vehicle for issues of money laundering, tax avoidance, corruption, and terrorism financing that have a detrimental impact on the state. Beneficial Ownership according to Black's Law Dictionary, "A corporate shareholder's power to buy or sell the shares, though the shareholder is not registered on the corporation's books as the owner". in the books of the corporation as owner).

Beneficial owner (BO) is an individual who actually acts as the owner or controller of the person authorized to legally control the company (Legal Owner) as described in the previous section, so Indonesia does not fully follow the definition given, as a concrete example is the definition of beneficial. owner in PBI Number 11/28/PBI/2009 and Permenkeu Number 30/PMK.010/2010. In these regulations, the nomenclature used is the beneficial owner which is defined as the person who owns

the funds, controls customer transactions, gives power of attorney regarding the transaction, and/or controls through legal entities or agreements.

Article 1 paragraph (3) of Presidential Regulation 13/2018 concerning the Application of the Principle of Recognizing Beneficial Owners of Corporations in the Context of Prevention and Eradication of Money Laundering and Criminal Acts of Terrorism, provides the meaning of Beneficial Ownership, namely an individual who can appoint or dismiss the board of directors, board of commissioners, management, supervisor, or supervisor of the corporation, has the ability to control the corporation, is entitled to and/or receives benefits from the corporation either directly or indirectly, is the real owner of the funds or shares of the corporation.

A person can be said to be a Beneficial Owner, if he fulfills the following criteria: (1) Owns shares of more than 25% (twenty five percent) in a limited liability company as stated in the articles of association; (2) Has voting rights of more than 25% (twenty five percent) in a limited liability company as stated in the articles of association; and (3) Receiving profits or profits of more than 25% (twenty five percent) of the profits or profits obtained by a limited liability company per year. The Beneficiary has the authority to: (1) Appoint, replace, or dismiss members of the board of directors and members of the board of commissioners; (2) Influence or control a limited liability company without having to obtain authorization from any party; and (3) Receive benefits from a limited liability company, either directly or indirectly.

B. Notary Precautionary Principles in Knowing the Beneficial Owners of the Corporation

The precautionary principle of a Notary is very much needed when a Notary accepts clients who come before him. If the Notary has doubts about the information provided by the parties, the Notary is obliged to find out more information.

The application of this precautionary principle must be carried out in the making of a notarial deed, namely by:

- a. Introducing the appearer based on his/her identity shown to the notary
- b. Asking questions, then listening and paying close attention to the wishes or wishes of the parties.
- c. Checking the evidence of letters relating to the wishes or wishes of the parties.
- d. Provide advice and create a deed framework to fulfill the wishes or wishes of the parties.
- e. Fulfill all administrative techniques for making a notarial deed, such as reading, signing, providing copies and filing for minutes.
- f. Perform other obligations related to the implementation of the duties and positions of a notary.

Likewise, this precautionary principle must be applied by a notary in identifying the beneficial owner of the corporation. Because it is possible that the management or people authorized by the corporation provide false information/information and documents to the Notary. If the Notary does not apply the precautionary principle in identifying the beneficial owner, the Notary as the reporting party for service users can also participate in providing false information and false documents. This crime of forgery often ensnares a Notary in the criminal realm.

In Hans Kelsen's Theory of Legal Responsibility which is divided into 4 theories, it is stated that the first is individual responsibility, namely an individual is responsible for his own violations, secondly, collective responsibility means that an individual is responsible for a violation committed by another person, and the third is responsibility based on a significant mistake. that an individual is responsible for a violation committed intentionally and is expected with the aim of causing harm, the fourth absolute liability which means that an individual is responsible for a violation which means that an individual is responsible for a violation committed by accident and unexpected. Based on these theories, a notary must be held accountable for his actions. This can be considered as an intentional or negligent Notary either because of himself or another party.

The principle of prudence of a Notary in identifying the beneficial owner during the process of making the deed includes:

1. Introducing the Identity of the Appraisers. In carrying out his duties, the Notary before starting to make a deed is of course faced by parties who want to make an authentic deed, of course, before entering the identity of the parties into a deed, the notary must check the identity of the parties such as ID cards, KK, or Passports and match the photo of the owner of the Identity with the the parties who make the authentic deed, in order to prevent identity falsification of the deed made by the Notary.
2. Carefully verifying the data of the subject and the object appearing. The purpose and objective of verifying is to examine the data of the subject of the parties whether they are authorized and capable or not in carrying out legal actions so that they can fulfill the legal requirements of a deed such as whether the party acting is at least 18 years old or married according to Article 39 paragraph 1 letter a UUJN-P. While part of the process of validating object data is part of the process of checking object documents brought by the appearer.
3. Provide a grace period in the processing of an authentic deed. In working on a deed in order to produce a good deed, the Notary should give a grace period in the process of making the deed so that it is not in a hurry and can work carefully and thoroughly so as not to cause errors in the work of the notary deed.
4. Act carefully, thoroughly and thoroughly in the process of making the deed. Act carefully, carefully and thoroughly in the process of making a deed of words that are poured into a deed, because in its implementation it is very often the case that a deed made by a notary is often questioned because the words made are not clear or lead to interpretation.
5. Fulfill all technical requirements for making a notary deed To make a notarial deed which is far from indications of legal problems, of course, a notary must meet the formal requirements and material requirements of making a notary deed based on the Law on Notary Position, the provisions regarding formal requirements in making a deed

are regulated in article 38 of the UUJN -P, while the material requirements that must be met in making an authentic deed are regulated in Article 1320 of the Civil Code.

6. Report to the authorities or to the Financial Transactions and Analysis Reporting Center (PPATK) if there are indications of suspicious transactions or Money Laundering in Transactions at a Notary.

C. Notary's Responsibility for Inclusion of Beneficial Owners in Corporate Registration Process and Obligation to Maintain Confidentiality of Deed

The responsibilities of a notary as a profession are born from the obligations and authorities given to him. These obligations and authorities are legally and bound to come into effect since the Notary takes his oath of office as a Notary. It is the oath that has been taken that should control all the actions of the Notary in carrying out his position. The notary in this case as a public official who is authorized to make an authentic deed can be held responsible for his actions in connection with his work in making the deed.

Facing the crime of money laundering and terrorism financing, the Notary is then given a new responsibility. Notaries are required to provide beneficial owner information on the registration of the Corporation. Permenkumham No. 9 of 2017 requires Notaries to carry out additional authority, namely to identify and verify legal identity and monitor transactions for sources of funds from service users used in connection with making deeds other than those mandated by UUJN, namely making authentic deeds and their sequences.

This application applies to Notaries in providing services in the form of preparing and conducting transactions for the benefit of or for and on behalf of Service Users, regarding the purchase and sale of property, management of money, securities, and/or other financial service products, management of checking accounts, savings accounts, deposit account, and/or securities account, operation and management of the company; and/or establishment, purchase and sale of legal entities. This obligation is carried out when conducting business relations with Service Users, there are Financial Transactions in rupiah currency and/or foreign currencies whose value is at least or equivalent to Rp. 100,000,000.00 (one hundred million rupiahs), there are Suspicious Financial Transactions related to criminal acts. Money Laundering and terrorism financing crimes, or the Notary doubts the truth of the information reported by the Service User.

When conducting a business relationship with a service user, a Notary must understand the profile, intent and purpose of the business relationship, as well as transactions made by the Service User and Beneficial Owner through identification and verification. In the application of this regulation, as stated in Article 4. Notaries are required to have policies and procedures to manage and mitigate the risks of money laundering and/or terrorism financing identified in accordance with risk assessments and also carry out risk assessments and classify Service Users based on the level of risk of the occurrence of criminal acts. money laundering and terrorism financing crimes based on an analysis of profiles, businesses, countries and products. In addition to the above obligations, Article 5 also prohibits Notaries from opening or maintaining anonymous accounts or accounts using fictitious names, including accounts of evidence of business relationships between Notaries and Service Users.

In every step of establishing a business entity, not all beneficiaries are listed. In fact, all beneficiaries of a company should be listed in a notarial deed or in the AHU database. No matter how big or small the number of shares owned, without exception. After data sourced from a notarial deed is entered into the AHU database, periodic reporting is carried out with discipline. Every year all companies in Indonesia must update the data regarding the management of the company, of course and the beneficiaries. One thing that the government needs to pay attention to is the need for regulations related to updating the data.

For updating BO information, it is reaffirmed in Article 21 of Presidential Regulation 13/2018 jo. Article 10 paragraph (5) of the Minister of Law and Human Rights 15/2019, that the BO information submitted must be updated in the online AHU system once every year since the submission of information on the beneficial owner of the corporation or the submission of the latest information on the beneficial owner of the corporation, which is carried out by a Notary, the founder or the management of the Corporation, or other parties who are authorized by the founder and/or management of the Corporation.

Based on Presidential Regulation Number 13 of 2018 concerning the Application of the Principle of Recognizing the Beneficial Owner of a Corporation, the existence of the Directorate General of General Legal Administration (DG AHU) at the Ministry of Law and Human Rights of the Republic of Indonesia is the agency authorized to receive information regarding the beneficial owner of a corporation carried out by the relevant Notary. with the disclosure of information on beneficial owners of the Corporation/ Beneficial Ownership (BO). Efforts to enforce the Principles of Recognizing Service Users (PMPJ) to Prevent Eradication of the Crime of Money Laundering (TPPU) and the Financing of Terrorism (TPPT) are also regulated sporadically in several Government Regulations, including the Regulation of the Minister of Law and Human Rights Number 9 of 2017 concerning the Principle of Recognizing Service Users for Service Users. Notary and Permenkumham Number 21 of 2019 concerning Procedures for Supervision of the Implementation of the Principle of Recognizing the Beneficial Owner of a Corporation.

The Ministry of Law and Human Rights of the Republic of Indonesia is very interested in upholding the Principles of Recognizing Service Users (PMPJ) for this purpose which cannot be separated from the implementation of the duties of a Notary position before which a Deed of Corporation establishment is made in accordance with the form and type of business activity desired by the Founder and the Corporate Management. So that Notaries are expected to be proactive and understand the procedures for submitting information disclosure on the beneficial owners of the Corporation or known as Beneficial Ownership (BO) beneficiaries. Beneficial Ownership (BO) or beneficiary is an individual who can appoint or dismiss the Board of Directors, Board of Commissioners, Management, Trustees, or Supervisors in the corporation. He has the ability to control the Corporation, is entitled to and/or receives benefits from the Corporation either directly or indirectly, is the true owner of the funds or shares of the Corporation and/or meets the criteria.

Beneficial Owner Information As an implementing regulation, the Indonesian Minister of Law and Human Rights Number 15 of 2019 has set out in detail and technically the procedural and procedures for submitting the information disclosure system of beneficial owners from corporations or known as Beneficial Ownership (BO). Based on the provisions of Article 4, it has been explicitly regulated the stages of providing information related to the obligation of the Corporation to convey beneficial ownership (BO) information correctly in accordance with the mechanism for establishing the Corporation, starting with the making of the deed of establishment, requesting for approval of the deed of establishment, registration process and/or ratification and processing of permits. permits related to the implementation or changes of corporate business activities, all of which are carried out electronically through AHU Online.

Implementation of the application of the principle of recognizing the beneficial owner of the corporation which is manifested in written form in the form of submission of beneficial ownership information (BO) according to the stages can be done electronically through AHU Online as regulated in Part Two concerning Submission of Information on the Beneficial Ownership of the corporation at the time of Application for Establishment, Registration, and / or Legalization of the Corporation, namely in Article 7 Paragraph (1) Submission of information on the Beneficiary of the Corporation at the time of application for establishment, registration, and / or approval of the Corporation as referred to in Article 4 paragraph (2) letter a is carried out by a Notary, and in Paragraph (2) confirms that Information on the Beneficiary of the Corporation as referred to in Paragraph (1) is submitted electronically through AHU Online.

In addition, the submission of Beneficial Ownership Information (BO) also includes when the Corporation carries out its business activities as regulated in Article 8 Paragraph (1) Submission of information on the Beneficial Ownership of the Corporation when the Corporation is running its business or activities is carried out by:

1. Notary;
2. Founder or management of the Corporation; or
3. Other parties authorized by the founder or management of the Corporation.

(2) Submission of information on the Beneficiary of the Corporation as referred to in paragraph (1) shall be conducted electronically through AHU Online. If there is a change in the information on the beneficial owner of the corporation, in accordance with the provisions in Article 9 Paragraph (1), the submission of the change in information on the beneficial owner of the corporation is carried out by:

- a. Notary Public;
- b. Founder or management of the Corporation; or
- c. Other parties who are authorized by the founder or management of the Corporation.

Furthermore, in accordance with the provisions of Paragraph (2) Submission of changes to information on the Beneficial Owner of the Corporation as referred to in paragraph (1) shall be made when:

- 1) Additional information on the Beneficial Owner of the Corporation; and/or
- 2) Revocation of Beneficial Owner information from the Corporation. Paragraph (3) Submission of the change in information on the beneficial owner of the corporation as referred to in paragraph (1) shall be made no later than 3 (three) working days after the change in information on the beneficial owner of the corporation occurs.
- (4) Submission of changes to information on the Beneficiary Owner of the Corporation as referred to in paragraph (1) shall be carried out electronically through AHU Online. Likewise, if there is an update or updating of information on the information on the beneficial owner of the corporation, then in accordance with the provisions in Article 10 Paragraph (1), the submission of updated information on the beneficial owner of the

Corporations are carried out by:

- a) Notary;
- b) Founder or management of the Corporation; or
- c) Other parties authorized by the founder or management of the Corporation.

(2) Updating of information on the Beneficiary of the Corporation

as referred to in paragraph (1) is carried out through a review of information from the Beneficial Owner of the Corporation that has been previously submitted by the Corporation.

(3) In the event that there is an update on information from the Owner

Corporate Benefits as referred to in paragraph (1), the Corporation submits the latest information on the Corporate Beneficiary to the Minister.

(4) Submission of updated information on the beneficial owner of the corporation as referred to in paragraph (3) is carried out periodically every 1 (one) year.

- (5) The submission of updated information on the beneficial owner of the corporation as referred to in paragraph (3) is carried out 1 (one) year after the submission of information on the beneficial owner of the corporation or the latest submission of information on the beneficial owner of the corporation.
- (6) Submission of updated information on the Beneficial Owner of the Corporation as referred to in paragraph (3) shall be carried out electronically through AHU Online. In the current digitalization era, business actors and notaries should give a positive response to the existence of information technology that has undergone extraordinary transformations, and this is in line with the policies carried out by the Indonesian Ministry of Law and Human Rights through digitalization system innovations that aim to provide easy information and services to the public. with electronic systems. Thus the RI Minister of Law and Human Rights Number: 15 of 2019 has provided the best service by providing an information system for the Beneficiary of the Corporation which can be done electronically through AHU Online. in order to obtain accurate, current, and publicly available information about the Beneficiary.

Responsibilities of a Notary in Civil Law Against the Material Truth in the Deed He Made. Accountability for the actions of a practitioner usually only means if that person commits acts that are not permitted by law and most of these actions are acts which in the Civil Code are called unlawful acts. Unlawful acts in a broad sense if the act violates the rights of others. However, if a Notary violates the code of ethics until the occurrence of criminalization in carrying out his profession, it is classified into 2 (two) forms, namely:

a. Civil Law Liability is if a Notary makes a mistake due to breaking a promise as specified in the provisions of Article 1234 of the Civil Code or violating the law as specified in the provisions of Article 1365 of the Civil Code. The error has caused losses to the client or other parties so that the Notary can be subject to civil sanctions in the form of a claim for compensation.

b. Criminal Law Liability if the Notary has committed a legal act that is prohibited by law or committed a mistake/act against the law either intentionally or negligently causing harm to another party, as explained by the existence of false information and false documents of the beneficial owner so that the Notary may be subject to sanctions. Criminal law is regulated in Article 263 of the Criminal Code concerning counterfeiting.

Therefore, in applying the principle of recognizing the beneficial owner of a corporation, a Notary must apply the precautionary principle. This is done as an early prevention in the eradication of money laundering and money laundering. After all, the Notary is the initial recipient of information and related documents from the corporation and/or the beneficial owner whose management is continued to the Director General of AHU online. If you don't apply the principles as prevention at the outset, money laundering and money laundering will continue to be sustainable which can harm the people and state finances. For his actions, a Notary must also be responsible for civil and criminal sanctions. If there is a Notary's suspicion of information, documentation or financial transactions, the Notary can report to the authorities or PPATK.

UUJN also regulates administrative sanctions for violations committed by a Notary against UUJN, the sanctions can be in the form of sanctions against the deed he made and against the Notary. Sanctions against the deed he made made the deed made by the Notary downgraded from an authentic deed or became a private deed contained in Article 16 paragraph (9) Article 41, Article 44 paragraph (5), Article 48 paragraph (3), Article 49 paragraph (4), Article 50 paragraph (5), and Article 51 paragraph (4). Meanwhile, notaries are given sanctions ranging from reprimands to ending with dishonorable dismissal as contained in Article 7 paragraph (2), Article 16 paragraph (11), Article 17 paragraph (2), Article 19 paragraph (4), Article 32 paragraph (4), Article 37 paragraph (2), Article 54 paragraph (2), and Article 65A.

D. Notary Right to Deny

The Right of Notary Denial Prior to the enactment of Law Number 30 of 2004 concerning Notary Positions (abbreviated UUJN) the use of the right of refusal had not been a serious subject, which resulted in the implementation of the duties of a Notary Public being asked directly by Investigators, Public Prosecutors and Judges to give testimony regarding the contents of the deed and information obtained in the exercise of his position. After the enactment of the UUJN, law enforcement related to the obligation to keep the contents of the deed secret and the information obtained in the making of the deed containing the elements of "Obligations to renege on a notary and the right to renege on a notary".

Through the provisions stipulated in Article 66 paragraph (1) of the UUJN, it is stated that the examination of a Notary must first obtain approval from the Regional Supervisory Council", and then this provision is considered to be very contrary to the 1945 Constitution, as long as the phrase "with the approval of the Council of Regional Supervisory Board", so that it does not have binding legal force, based on Constitutional Court Decision No. 49/PPU-X/2012.

The right of notary denial is the justification allowed by law for a notary to ask to be released from his obligation to testify about the contents of the deed and the information he obtained in the making of the deed, and the right of notary refusal is one part of the obligation of notary refusal. The use of the Right to Deny Notaries is regulated sporadically in several provisions of the law, namely Article 1909 of the Civil Code, Article 146 HIR, Article 170 of the Criminal Code, as well as Article 89 of Law Number 5 of 1986, and the legal basis for releasing a Notary from the obligation to give testimony is contained in Article 4 paragraph (2), Article 16 paragraph (1) letter f, and Article 54 UUJN.

Criminal sanctions for Notaries who violate the obligation to keep confidentiality are regulated in Article 322 of the Criminal Code and Administrative Sanctions for Notaries are regulated in Article 16 paragraph (11) of the UUJN, and however the Indonesian Minister of Law and Human Rights Number: 15 of 2019 has regulated in detail and technically has given the burden and responsibility to the Notary in the implementation of the principle of recognizing the beneficial owner of the corporation which is realized in written form in the form of submitting beneficial ownership information (BO) according to the stages that can be

done electronically through AHU Online as regulated in Part Two concerning Submission of Information on the beneficial owner of the corporation at the time of application Establishment, Registration, and/or Authorization of the Corporation.

Obligations to renege on the notary further based on UUJN No. 2 of 2014 concerning amendments to UUJN No. 30 of 2004 which basically contains the reaffirmation of the importance of legal protection for Notaries in carrying out their duties and positions as Public Officials in maintaining the confidentiality of the contents of the deed and information obtained in the making of the deed. Through the provisions of Article 66 of Law no. 2 of 2014 (Revised UUJN) is a milestone that gives awards to the implementation of the duties of a Notary position that must be protected as a Public Official with the obligation to keep the contents of the deed and information obtained in the making of the deed confidential, and therefore Article 66 of Law no. 2/2014 is the legal basis for the implementation of the rights and obligations of notaries in carrying out their duties.

With regard to the existence of the Minister of Law and Human Rights of the Republic of Indonesia Number: 15 Years 2019 has regulated in detail and technically the procedural and procedures for submitting the information disclosure system of the beneficial owner of the corporation or known as Beneficial Ownership (BO), and based on the provisions of Article 4 has explicitly regulated the stages of providing information related to the obligation of the Corporation to submit information on Beneficial Ownership (BO) correctly in accordance with the mechanism for establishing the Corporation, starting with the making of the deed of establishment, requesting for approval of the deed of establishment, the registration process and/or ratification and management of permits related to the implementation or changes to the business activities of the Corporation, all of which are carried out electronically through AHU Online, and The next question is whether the provisions of the Minister of Law and Human Rights of the Republic of Indonesia Number: 15 of 2019 do not conflict with the existence of the Right to Deny (*verschoningrecht*) and the Obligation to Deny (*verschoningsplicht*) of the Notary attached to his position and position as a Public Official.

Referring to the provisions stipulated in Article 4 paragraph (2) of the UUJN regarding the oath/promise of a Notary, it is emphasized "...that I will keep the contents of the deed and information obtained in the exercise of my position secret...", and from the formulation of the provisions of the oath of office there are elements relating to the obligation of a Notary to keep:

1. Fill in the deed, and
2. Information obtained in the implementation of the position. And furthermore, based on the provisions stipulated in Article 16 paragraph (1) letter f of the UUJN it is stated that the Notary is obliged to "confidentially everything regarding the deed he made and all information obtained for making the deed in accordance with the oath / promise of office, unless the law provides otherwise. ", and from these provisions it is expressly and clearly formulated about the obligation of a Notary to keep confidentiality regarding:
 - a. Everything about the deed he made,
 - b. All the information he got.
 - c. for making the deed in accordance with the oath/promise of office,
 - d. unless the law provides otherwise.

Based on the two provisions of Article 4 paragraph (2) Jo. Article 16 paragraph (1) letter f of the UUJN is an imperative legal formulation regarding the obligations inherent in the duties of his position as a Notary in order to keep the contents of the deed and the information obtained in the making of the deed confidential, unless the law stipulates otherwise. With the obligation of a Notary to keep the contents of the deed confidential and the information submitted by the parties in the context of making the deed, in the doctrine, the use of juridical technical terms is known, namely:

- a. Obligations to Disobey Notaries, and
- b. Right of Notary Denial The obligation to deny is more imperative (force) related to the implementation of the duties of a Notary's position who must ensure the confidentiality of the contents and information in the deed made before him.

Thus the Juridical Construction of the use of the technical term "Obligation to Deny" is directly derived from and regulated in Article 4 paragraph (2) Jo. Article 16 paragraph (1) letter f UUJN cannot be immediately given the burden and responsibility to the Notary in the implementation of the principle of recognizing the beneficial owner of the corporation which is embodied in the Written form in the form of submission of Beneficial Ownership Information (BO) according to the stages can be done electronically through AHU Online as regulated in Part Two concerning Submission of Information on Beneficial Owners of Corporations at the time of Application for Establishment, Registration, and/or Legalization of Corporations as regulated in Permenkumham RI Number: 15 of 2019, although the obligation to deny a notary is more compelling (imperative) will legally be null and void and cannot be maintained if according to the provisions of article 66 of the UUJN which later if at the request of the investigator, public prosecutor or judge who has obtained prior approval from the MKN to the interests of the Judicial process, Investigation, Prosecution are authorized to:

- a. Take a photocopy of the Minutes of Deed and/or letters attached to the Minutes of Deed or the Notary Protocol in the Notary's depository; and
- b. Calling the Notary to attend the examination related to the Deed or Notary Protocol which is in the Notary's storage.

The abolition of the Obligation to renege on a Notary and/or the Right to Disobey a Notary in line with the Regulation of the Minister of Law and Human Rights of the Republic of Indonesia Number: 7 of 2016 concerning the Notary Honorary Council which determines the summons of a Notary by Investigators/Prosecutors/Judges must first obtain permission from the Honorary Council Regional Notary (MKNW) Province. The right to deny a Notary is more facultative (not coercive) which is one of the Obligations to deny a Notary as referred to in the provisions of Article 16 paragraph (1) letter f of the UUJN. The right of

denial is a juridical technical understanding that causes a legal obligation to be null and void if aborted by a judge based on Article 170 of the Criminal Procedure Code, Article 1909 of the Civil Code, Article 146 HIR, and Article 174 RBg.

CONCLUSION

The Notary's responsibility towards the application of the principle of recognizing the beneficial owner of the corporation is to be responsible for every series of reporting information and documentation of the beneficial owner to the Director General of AHU online. In receiving data and reporting data, a Notary must always apply the precautionary principle as an early prevention in eradicating money laundering and ML so that it is not sustainable, which if an error occurs from the Notary either due to intentional or negligence, the Notary can also be asked for legal responsibility, namely civil sanctions in the form of lawsuits for compensation, criminal sanctions in the form of imprisonment, administrative sanctions in the form of a decrease in the degree of a Notary deed from an authentic deed to an underhand deed, and a warning to dishonorable dismissal of the Notary

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