

Limited Liability Company Individuals Are Quasi Legal Entities In the Concept of Legal Entities in Indonesia

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Abstract

This writing aims to see whether PT Perseroan is a legal entity or quasi legal entity. The type of research used is normative legal research with a statutory approach and a conceptual approach, and the nature of the research is explanatory and uses secondary data with primary legal materials UUCK and UUPT and is analyzed qualitatively. A company is said to be a legal entity if there are the following elements; having an association which in a broad sense is an association of people who feel they have a common interest based on an agreed agreement. Having a GMS organ as a decision maker, a Board of Directors as an organ that runs the PT and a Board of Commissioners that supervises the Board of Directors. A legal entity can carry out legal acts with the help of its organs consisting of humans. Humans and legal entities are both legal subjects, so that both are bearers of legal rights and obligations. In addition, a legal entity has assets that come from the income of its members and are separate from the personal assets of its members. A legal entity can also act independently and can carry out a legal act itself, so that a legal entity can sue and be sued in court. To obtain a legal entity, a company must obtain approval from the Minister of Law and Human Rights. Based on these elements, a PT Perseroan can be said to be a quasi legal entity.

Keywords: Legal Entity, Quasi, PT Individual.

INTRODUCTION

The term legal entity is no longer unfamiliar in business relations in society. A legal entity is a legal subject other than a human being. In Dutch, a legal entity is known as "rechtspersoon", while a human being is known as "natuurlijke persoon". In English, a legal entity is known as "legal person" while "natural person" is translated as a human being as a legal subject (A.A. Gede D. H. Santosa, 2019).

A legal entity is a body that can have rights and obligations to carry out its own actions. A legal entity is a legal subject like a person (Suparji, 2014). Molengraaff said that a legal entity is the rights and obligations of its members together, and in it there is joint wealth that cannot be divided. Each member is not only an individual owner for each part in a unity that cannot be

divided, but also as a joint owner for the entire wealth, so that each individual member is also the owner of the wealth organized in the legal entity (Jimly Asshiddiqie, 2006).

According to Soedirman Kartohadiprodjo as quoted by Gilang Rizki Aji Putra, a legal entity is a legal subject that does not have a soul like a human, so that a legal entity cannot carry out legal acts on its own, but is represented by ordinary people, but these people do not act as themselves, but on behalf of the legal entity. People who act but on behalf of the legal entity are called organs (equipment such as administrators, directors, and so on) of the legal entity which are important elements of the legal entity organization. A legal entity is not a living creature like a human. A legal entity loses the power of thought, will, and does not have a "center of thought". Therefore, it cannot carry out legal acts on its own. It must act through the intermediary of ordinary people (*natuurlijke personen*), but the person who acts does not act for himself, but for and on behalf of the legal entity (Aji Putra, Gilang Rizki, 2022).

Legally, based on Article 1654 of the Civil Code, a legal entity is defined as all legitimate associations, such as gangsters, who have the authority to carry out civil acts, without prejudice to general regulations, in which this authority has been changed, limited or subject to certain events (Annisa Rahma Rafidah & Azzahra Nurrachman, 2024).

A. Ridwan Halim said that legal entities (*rechtspersoon*) can be in the form of PT (Limited Liability Company), PN (State-Owned Enterprise), Foundations, Government Agencies and so on (Tami Rusli, 2017). PT as a legal entity is essentially a legal subject different from humans. PT was born through the process of establishing a PT in order to realize its intent and purpose. PT in carrying out a legal act is represented by the organs in the PT. So that in the responsibility for the legal acts of the PT is borne by the PT organs and the principle of limited liability by the PT also applies therein (Sandra Dewi, 2019).

PT as a legal entity according to Chidir Ali contains several elements, such as; is a group of people (organization), can carry out legal acts (*rechtshandeling*) in legal relations (*rechtsbetrekking*), has its own assets, has management, has rights and obligations, and can be sued or sued in court. According to Purwosoetjipto in the establishment of a legal entity there must be formal requirements, namely the recognition of the state that recognizes a body as a legal entity (Ramlan, Dewi Kartika, 2025).

Based on the opinion of Chidir Ali and Purwosoetjipto, which is a legal entity associated with the formation of a PT Perorangan as a legal entity due to recognition from the state, however, if viewed from other elements, it can be said that a PT Perorangan is a quasi legal entity.

The word quasi means fake, not real, only looks or appears to be, some are real (Suharso, Ana Retnoningsih, 2005). Quasi-legal entities are entities that have legal characteristics similar to legal entities, but do not fully meet the requirements to be an official legal entity. They have some legal rights and obligations, but not all the rights and obligations of an official legal entity.

Thus, this PT Perorangan is said to be a legal entity because it has received recognition from the state, but other elements as a legal entity are not fulfilled. Therefore, the position of PT Perorangan as a quasi legal entity is interesting to study in the concept of legal entities in Indonesia.

METHOD RESEARCH

The type of research used is normative legal research with a conceptual approach. Marzuki said that the normative legal research method, which is the object/focus of the research study is the product of legislation (Surya Perdana dan Ismail Koto, 2024). Peter Mahmud Marzuki said that the normative legal research method is a research method on legal regulations (L. Arliman S, 2018). Meanwhile, Soerjono Soekanto and Sri Mamudji said that normative legal research is research that is carried out by examining library materials or secondary data alone (Aziz, 2012).

The conceptual approach is carried out because researchers continue to conduct research based on existing legal regulations (Ramlan, dkk., 2023). Bahder Johan (2008) stated that the conceptual approach is a study of legal concepts, where a PT Persero is a legal entity or quasi legal entity.

The nature of the research used is explanatory research. Abdulkadir Muhammad (2004) said that explanatory research (explanatory legal study) is research that is explanatory in nature and aims to test a theory or hypothesis in order to strengthen or even reject the theory of the legal entity of the Sole Proprietorship from existing research results. Furthermore, the data used is secondary data, especially from primary legal materials such as Law Number 11 of 2020 concerning Job Creation, Law Number 40 of 2007 concerning Limited Liability Companies. Furthermore, it is analyzed using qualitative analysis where the conclusions are described in the form of sentences related to the Sole Proprietorship as a quasi legal entity.

DISCUSSION

1. PT Perorangan as a Legal Entity in Indonesia

On February 13, 2020, the Government submitted the Job Creation Bill to the Indonesian House of Representatives. On October 5, 2020, the House of Representatives passed the omnibus law of the Job Creation Bill into Law Number 11 of 2020 concerning Job Creation through a plenary meeting. It was then revised after the Constitutional Court Decision Number 91/PUU-XVII/2020 into Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation, which was then re-established as Law Number 6 of 2023 concerning Job Creation (UUCK).

In the UUCK, one of the changes is Law Number 40 of 2007 concerning Limited Liability Companies (UUPT) which is contained in the Ease of Doing Business cluster, Part Five, Article 109 of the UUCK. This relates to the ease of doing business for micro, small, and medium enterprises (MSMEs). As an implication, the UUCK changes the definition of a company in Article 1 number 1 of the UUPT and inserts 10 articles concerning Individual Limited Liability Companies that meet the criteria for micro and small enterprises (MSMEs) as regulated in Law Number 20 of 2008 concerning Micro, Small, and Medium Enterprises (UUUMKM) (Yuliana Duti Harahap, Budi Santoso, Mujiono Hafidh Prasetyo, 2021).

Based on the UUCK, a Company can be established by just one founder, as stipulated in Article 135 letter A paragraph (1) of the UUCK, which states that: "A Company that meets the criteria for a Micro and Small Business can be established by 1 (one) person."

The substance of the UUCK significantly changes the law on the establishment of Limited Liability Companies in Indonesia, especially those regulated in the UUPT. Based on the UUCK, the definition of a Limited Liability Company is changed by adding the phrase Individual Legal Entity that meets the criteria for UMK as regulated in the laws and regulations regarding UMK. This is emphasized in Article 1 number 1 of Government Regulation Number 8 of 2021 concerning the Authorized Capital of Companies and Registration of the Establishment, Amendments, and Dissolution of Companies that Meet the Criteria for Micro and Small Businesses (PP No. 8/2021) in conjunction with Article 2 paragraph (3) of the Regulation of

the Minister of Law and Human Rights Number 21 of 2021 concerning the Requirements and Procedures for Registration of the Establishment, Amendments, and Dissolution of Limited Liability Company Legal Entities (Permenkumham No. 21/2021). Based on this definition, it is possible to establish a Limited Liability Company in the form of an Individual Legal Entity (PT Perorangan) that meets the criteria for UMK. This means that a legal entity can be established by one person.

In the provisions of Article 6 paragraph (3) and (4) of PP No. 8/2021, it is emphasized that an Individual PT obtains legal entity status after being registered with the Minister and obtaining an electronic registration certificate. Furthermore, Individual PTs that have obtained legal entity status are announced by the Minister on the official website of the directorate general that carries out duties and functions in the field of general legal administration.

Based on Article 6, if it is linked to Purwosoetjipto's opinion that the establishment of a legal entity must have formal requirements, namely recognition from the state that recognizes a body as a legal entity, then it is true that an Individual PT is a PT with legal entity that has received recognition from the government.

2. PT Perorangan is a Quasi Legal Entity in Indonesia

R. Subekti said that a legal entity is basically a body or association that can have rights and carry out actions like a human being, and has its own wealth, can be sued or sued before a judge. Meanwhile, R. Rochmat Soemitro stated that a legal entity (*rechtspersoon*) is a body that has assets, rights and obligations like an individual (Salim, 2012).

In accordance with the understanding of a legal entity as a legal subject, according to the Indonesian Supreme Court in its decision on economic criminal cases, it is of the opinion that a legal entity cannot be seized. Thus, it is clear that a legal entity as a legal subject is not an object of law (Tami Rusli, 2017).

Based on the above understanding, then every legal entity that can be said to be legally responsible (*rechts-bevoegheid*), according to Jimly Asshiddiqie (2006: 77) must have five basic elements of a legal entity, namely: (1) Assets that are separate from the assets of other legal subjects. (2) Have certain ideal goals that do not conflict with laws and regulations. (3) Have their own interests in legal traffic. (4) Have a management organization that is regular according to applicable laws and regulations and its internal regulations. (5) Registered as a legal entity in accordance with applicable laws and regulations (Ramlan, Dewi Kartika, 2025).

Salim (2012: 26) argues that the elements of a legal entity include; having an association, having a specific purpose, having rights and obligations, and having the right to sue and be sued. Meanwhile, H.M.N Purwosoetjipto stated that there are several requirements for a body to be categorized as a legal entity, which include: (1) The existence of assets (rights) with a specific purpose that are separate from the personal assets of the partners or founders of the body. To be precise, there is a separation of company assets from the personal assets of the partners. (2) The interests that are the goal are common interests. (3) The existence of several people as administrators of the body (Ramlan, Dewi Kartika, 2025).

The three elements conveyed by H.M.N Purwosoetjipto are material (substantive) elements for a legal entity. Then, other requirements that are no less important are formal requirements, namely the existence of recognition from the state that recognizes an entity as a legal entity (Tami Rusli, 2017).

Meanwhile, PT Persero according to Zainal Asikin and Wira Pria Suhartana (2016: 6) is a company run by one entrepreneur. The company was founded by one person, funded by one person and run by one person. Ramlan (2019: 34) said that sole proprietorships can be divided into 2 (two), namely:

- a. A sole proprietorship owned by an individual who personally acts as an entrepreneur to manage, administer and supervise his own company directly and is not a legal entity or a partnership.
- b. A small sole proprietorship managed and run or managed by the individual himself, or which employs only his own family members, and which is truly only to meet the daily needs of the owner, and is not required to have a business license or a certificate equivalent to that issued by an authorized agency.

Based on the description above, a company can be said to be a legal entity if it has the following elements; having an association, having organs, the interests that are the goal are common interests, there are several people as administrators of the company, having rights and obligations, having assets that are separate from the personal assets of the partners or founders of the company, and having the right to sue and be sued, and there is recognition from the state that recognizes a company as a legal entity. This will be further analyzed in the following description:

- a. Have an Association

The term association According to Chaidir Ali (2005: 119) comes from the Dutch language, namely *vereniging*, German language, namely *verein*, and English language, namely *association*. In this association or association, several people who want to achieve a goal in the non-economic field (not seeking profit) agree to hold a cooperation whose form and method are set out in the "statutes" or "reglemen" or "statutor". In Indonesian, the word association is often also called by many names, including association, association, association, bond, unity, unity, union and others.

Wirjono Prodjodikoro as quoted by Ramlan argues that an association in a broad sense is a gathering of individuals or people who feel they have interests, which can only or perhaps be more satisfying if they gather and work together with each other. There are four types of associations that aim to pursue profit, namely "civil association (*maatschap*)", firm association (*vennootschap onder firma*), limited partnership (*commanditaire vennootschap*)" and limited liability company (*naamloze vennootschap*) (Ramlan, Dewi Kartika, 2025).

When viewed from the definition of the association above as an element of a legal entity, then a PT Persero does not have an association. As emphasized in the provisions of Article 109 of the UUCK which amends the provisions of Article 1 number 1 of the UUPT in conjunction with Article 1 number 1, Article 2 paragraph (1) letter b PP No. 8/2021 in conjunction with Article 1 number 1, number 4 Permenkumham No. 21/2021 expressly states that the establishment of a PT Perorangan is established by 1 (one) person.

- b. Having Organs

In the provisions of Article 1 number 2 of the UUPT it is determined that there are three organs in a PT, namely the General Meeting of Shareholders (GMS), the Board of Directors and the Board of Commissioners. Where each organ has its own function in the PT (Pahlefi, 2016).

Setiap badan hukum memiliki organ Perseroan didalamnya yang memiliki tugas dan their respective responsibilities, including in Individual PTs. Based on Article 109 number (1) of the UUCK, the company organs in a PT consist of the GMS, the Board of Directors and the Board of Commissioners. However, based on PP No. 8/2021, it is not explicitly formulated regarding the organs of an Individual PT, in Article 7 of PP No. 8/2021 it only regulates that "the organs of an individual company consist only of the Board of Directors, who also serve as shareholders, but the existence of the Board of Commissioners is not regulated." The phrase "founders as well as directors and shareholders of individual companies" in the provisions can be

interpreted that in an Individual PT there are only directors as shareholders as organs of the Individual PT, and the "Board of Commissioners" is not regulated in the Individual PT. Thus, the position of the organs of the Individual PT is the Board of Directors as well as being shareholders only (Ida Bagus Adhi Perdana Kusuma, I Wayan Wiryawan, 2023).

c. The Interests that are the Goal are Common Interests

Common interest means the interests and other property rights of something owned or obtained by both parties based on an agreed agreement. It can also be said that common interest is a decision that has been carefully considered, to realize the desired desires together.

In this case, it means that the parties agree to work together in good faith to run the business together and take any actions that may be necessary so that the business being run is profitable as expected to provide benefits to the founders. So the parties in the agreement to establish and run the business are carried out proportionally with their respective common interests, and are entitled to all rights and benefits from the business, namely seeking profit, and are responsible for all obligations related to the business.

The agreement to establish a PT is an anonymous agreement. An anonymous agreement is regulated in Article 1319 of the Civil Code which states that "All agreements, whether they have a specific name or are not known by a specific name, are subject to the general regulations contained in this chapter and the previous chapter". Although the agreement to establish a PT is not regulated in the Civil Code, it is included in the scope of the agreement regulated in Book III of the Civil Code concerning Contracts, so it must meet the requirements for a valid agreement in Article 1320 of the Civil Code (Siti Nurul Intan Sari Dalimunthe, 2021).

In the context of the establishment of the Company, according to M. Yahya Harahap, the main characteristic of the agreement is related to the conditions for the existence of parties who agree to establish the company and consist of capital associations. This means that if viewed from the perspective of the law of agreements, the establishment of the Company as a legal entity must be contractual (contractual, by contract), namely, the establishment of the Company is a result of an agreement between the parties, in addition to being contractual, it is also consensual (consensual, consensual) (Ridha Wahyuni, Siti Nurul Intan Sari Dalimunthe, 2022).

Therefore, if the founder of a PT is only one person or less than two people, then the element of an agreement cannot be fulfilled because for an agreement to exist, at least two or more people must be involved, the parties of which have equal standing. This is as regulated in Article 1313 of the Civil Code which states that "an agreement is an act in which one or more people bind themselves to one other person". From the sound of this provision, it can be interpreted that an agreement is a legal act carried out by more than one person, which they bind themselves to. Meanwhile, the basis for the parties to bind themselves to each other in the agreement is because of the similarity of purpose or will, these things are part of the requirements for the validity of the agreement, as stipulated in Article 1320 of the Civil Code, that there is an agreement between those who bind themselves, the capacity to make a contract, a certain thing, and a lawful cause (Ridha Wahyuni, Siti Nurul Intan Sari Dalimunthe, 2022).

Based on the agreement, in establishing a legal entity, it cannot be established by just one person, but rather by at least two people to achieve common interests. The common interests aim to achieve the same goals. Each member of the business has duties and roles that must be fulfilled so that common goals will be easily achieved.

The concept of common interest is inherent in the principle of common interest as upheld in the Civil Code, which can be seen, among others, in the provisions of Article 1628 that it is not permissible for a partner to prioritize personal interests over common interests. Furthermore, common interests can be seen in Article 1629 that if one of the partners has received all of his share and a joint receivable, then the debtor goes bankrupt, then the partner is obliged to re-enter what he has received into the partnership cash (Ida Nadirah, 2019). Meanwhile, in a PT Perorangan company, this is not found, because it was established by 1 (one) person.

d. The existence of several people as board administrators

Some people say that in establishing a business entity, the number of founders is not necessarily large (but the number is more than two, but not many). If referring to a PT company based on UUPT, then it is certain that there are not a few managers of the business entity, because here there is a GMS organ which is a forum for shareholders, then there is a Commissioner organ as a supervisory organ in the PT, and there is a Board of Directors as an organ that runs (managers) of the PT (Ida Nadira, 2019) which works in accordance with the articles of association and the results of the GMS decisions.

As a legal subject besides humans, a legal entity can only carry out legal acts with the help of its organs, which consist of humans. Regarding the scope and method for the organs to represent the legal entity, this is regulated in the articles of association, company regulations, or decisions of member meetings (R. Ali Ridho, 2001). The articles of association, as a reflection of the state of an orderly organization, determine the organization's rules and regulations in its activities and if there are matters that have not been accommodated in the articles of association, they can be regulated through decisions at a general meeting of shareholders (Chairuddin Ismail, 2005). Meanwhile, a PT Perseroan company does not have such organs as a legal entity. In the provisions of Article 7 paragraph (2) letter g of PP No. 8/2021, it is emphasized that the founder of a PT Perorangan company is also a Director and shareholder.

e. Have Rights and Obligations

A legal entity is a human-made legal subject based on applicable law. In order to act according to law, a legal entity is managed by a manager who is determined in its articles of association, as the one who has the authority to represent the legal entity. This means that the actions of the manager are the actions of the legal entity. The actions of the manager are always in the name of the legal entity, not in the personal name of the manager. PT is the one who has the right to be the holder of rights and obligations, including being the owner of a certain object or asset (I Putu Wisnu Dharma Pura, I Nyoman Budiana, 2018).

A legal entity is a human-made legal subject based on applicable law. In order to act according to law, a legal entity is managed by a manager who is determined in its articles of association, as the one who has the authority to represent the legal entity. This means that the actions of the manager are the actions of the legal entity. The actions of the manager are always in the name of the legal entity, not in the personal name of the manager. PT is the one who has the right to be the holder of rights and obligations, including being the owner of a certain object or asset (I Putu Wisnu Dharma Pura, I Nyoman Budiana, 2018).

It can be said that PT as a legal entity has rights and obligations that are separate from the rights and obligations of its shareholders. PT has rights such as conducting business activities, owning assets, and entering into agreements, while its obligations include complying with laws and regulations, paying debts, and being responsible for losses incurred.

f. Have assets separate from the founders

The assets of a legal entity are obtained from its members, the existence of assets is intended as a tool to achieve certain goals of the legal entity concerned. Assets, although derived from the income of its members, are separate from the personal assets of its members. The personal actions of its members do not bind the assets, conversely, the actions of the legal entity represented by its management do not bind the assets of its members (Ridwan Syahrani, 2000).

According to Jimly Asshiddiqie, the element of wealth that is separate and distinct from the ownership of other legal subjects is the most basic element in a body to be called a legal entity that stands alone. The element of separate wealth is an important requirement for the legal entity concerned; (a) as a tool for it to pursue the purpose of its establishment or formation. (b) can be the object of a claim; and at the same time as (c) an object of guarantee for anyone or other parties in establishing a legal relationship with the legal entity concerned (Ramlan, Dewi Kartika, 2025).

According to Arifin P. Soeria Atmadja (2016: 124), the separate assets of a legal entity have the following consequences:

- a) personal creditors of the members of the legal entity concerned do not have the right to claim the assets of the legal entity;
- b) personal members cannot collect debts of the legal entity from third parties;
- c) compensation between personal debts and debts of the legal entity is not possible;
- d) legal relations, both agreements and processes between members and the legal entity, are carried out as between the legal entity and third parties;
- e) in bankruptcy, only creditors of the legal entity can claim separate assets.

In the theory of purposeful wealth (*doelvermogen theorie*), every legal entity has wealth that is intended to be used for certain interests, the wealth is managed and used for certain purposes, and the purpose of the legal entity is an object protected by law (Abdulkadir Muhammad, 2006).

g. Have the right to sue and be sued

Because a legal entity can act independently and can carry out a legal act independently, it is only right that a legal entity can sue and be sued in court because its actions harm other parties, just like a natural person who can carry out acts that cannot be separated from mistakes, whether intentional or unintentional.

The concept that a PT is a legal entity gives birth to the existence of a PT as an independent legal subject, with an existence separate from its shareholders. This separation results in a PT absolutely needing a Board of Directors as its representative. Unlike humans, because a PT is an artificial person, it can only carry out legal acts through humans as its representative. As a legal entity, by law, members of the Board of Directors are assigned to represent the PT in and out of court. So those who must represent the PT in and out of court must be humans or individuals. As regulated in Article 97 paragraph (1) of the UUPT that; "The Board of Directors is responsible for the management of the PT as referred to in Article 92 paragraph (1)" (Nike K. Rumokoy, 2011).

The concept that a PT is a legal entity gives birth to the existence of a PT as an independent legal subject, with an existence separate from its shareholders. This separation results in a PT absolutely needing a Board of Directors as its representative. Unlike humans, because a PT is an artificial person, it can only carry out legal acts through humans as its representative. As a legal entity, by law, members of the Board of Directors are assigned to represent the PT in and out of court. So those who must represent the PT in and out of court must be humans or individuals. As regulated in Article 97 paragraph (1) of the UUPT that; "The Board of Directors is responsible for

the management of the PT as referred to in Article 92 paragraph (1)" (Nike K. Rumokoy, 2011).

In relation to the element of wealth that is separate from its members which is used to achieve the essence of the objectives that have been set out at the beginning of the establishment of the legal entity, then a legal entity has its own interests. Soenawar Soekowati views that these interests are subjective rights that arise as a result of legal events, thus these interests become rights that are protected by law (R. Ali Ridho, 2001).

These interests are the basis for a legal entity to be able to claim and defend its interests against third parties in legal relations. Meyers added that these interests must also be stable (R. Ali Ridho, 2001).

h. Recognition from the State as a Legal Entity

In the provisions of Article 109 UUCK which amends the provisions of Article 7 paragraph (4) UUPT, it is expressly stated that PT obtains legal entity status after being registered with the Minister and obtaining proof of registration. Thus, the separate assets of the PT are separate from the founders of the PT. Likewise, the responsibility of the management for company debts is limited to the invested capital, not to the personal assets of the management.

Likewise for Individual PTs, based on the provisions of Article 6 paragraph (3) and (4) of PP No. 8/2021, Individual PTs obtain legal entity status after being registered with the Minister and obtaining an electronic registration certificate. Individual PTs that have obtained legal entity status are announced by the Minister on the official website of the directorate general that carries out duties and functions in the field of general legal administration.

Conclusion

Based on the description above, then PT Perorangan can be said as a "quasi legal entity (pseudo legal entity)", because of the elements of a legal entity such as; having an association, having organs, the interests that are the goal are common interests, the existence of several people as administrators of the entity, having rights and obligations, having assets that are separate from the founders, having the right to sue and be sued, and having recognition from the state as a legal entity, PT Perorangan not all have it as a legal entity company.

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