

THE IMPLICATION OF REPEALING THE LAW OF MANDATORY COMPANY REGISTRATION ON THE COMPANY LEGALITY AFTER THE ENACTION OF INDONESIA'S JOB CREATION LAW

Ronal Agusmi

Universitas Syiah Kuala, Banda Aceh, Indonesia
Fakultas Hukum Magister Kenotariatan
Email: ronalagusmi@gmail.com

Husni

Universitas Syiah Kuala, Banda Aceh, Indonesia
Fakultas Hukum
Email : husnijalil@unsyiah.ac.id

M. Gaussyah

Universitas Syiah Kuala, Banda Aceh, Indonesia
Fakultas Hukum
Email : mgaussyah1974@unsyiah.ac.id

Putri Julia Mizulni

Institut Pertanian Bogor, Jawa Barat, Indonesia
Fakultas Perikanan dan Ilmu Kelautan
Email : putri_putrijm@apps.ipb.ac.id

Abstract: The legality of a company, an enterprise, or a business entity is compulsory to be accomplished before the establishment. The legality is represented by the company registration. This research aims to explore and analyze the legality, analyze the legal consequence, and describe the registration procedures for a company that has been registered after the Law of Mandatory Company Registration was repealed. The method of this research is normative legal research using the statute approach and conceptual approach. As the results of this study, it is found that a company registered after the repealing of the Mandatory Company Registration Law is still legal for the law. However, the company should reregister to obtain the maximum benefits from the country. A Limited Partnership (*Commanditaire Vennootschap*), General Partnership, and Limited Liability Partnership (*Matschaap*) that have been registered in the district court after the repealing of the Mandatory Company Registration Law must be reregistered through an enterprise management system by using an online single submission (OSS). The regulations in the Law of Mandatory Company Registration and other related regulations are no longer valid according to the regulations in Job Creation Law Article 116 chapter VI section 9.

Keywords: Implication; Mandatory Company Registration; Job Creation

Abstrak: Legalitas badan usaha merupakan hal yang wajib dipenuhi sebelum mendirikan usaha. Legalitas tersebut tercermin dengan di daftarkannya badan usaha. Penelitian bertujuan untuk untuk mengkaji dan menganalisis legalitas hukum, menganalisis konsekuensi hukum yang timbul, serta untuk mengkaji dan menjelaskan mekanisme pendaftaran perusahaan yang telah terdaftar pasca pencabutan UUWDP. Jenis penelitian yang digunakan adalah yuridis normatif, pendekatan yang digunakan dalam penelitian ini adalah pendekatan perundang-undangan (*statute approach*) dan pendekatan konsep (*conceptual approach*). Hasil penelitian dapat di jelaskan bahwa perusahaan yang telah terdaftar setelah UUWD dicabut oleh UUCK, perusahaan tersebut tetap legal dimata hukum. Akan tetapi idealnya perusahaan tersebut di daftarkan ulang untuk memperoleh manfaat yang maksimal dari Negara. Perusahaan yang berbentuk persekutuan komanditer, persekutuan firma dan persekutuan perdata yang telah terdaftar di pengadilan negeri setelah UUWDP dicabut harus melakukan pendaftaran ulang melalui sistem administrasi badan usaha dengan mengimplementasikan *online single submission*. Regulasi undang-undang wajib daftar perusahaan dan aturan turunannya tidak berlaku lagi sesuai dengan ketentuan Pasal 116 bab VI bagian kesembilan UUCK.

Kata Kunci : implikasi, wajib daftar perusahaan, cipta kerja

INTRODUCTION

Indonesia is a constitutional state, which has law as the highest aspect and the center of the governance¹. In the actualization of the constitutional state, the law must be guidance, a tool of social engineering, and a society shaper to achieve justice and social order. Moreover, Indonesia is also a unitary state with various aspects of social and national life. The

country represented by the government is the core that manages all aspects of the economy and national development focused on social welfare and economic stability. The existence of companies in Indonesia can be a tool for lubricating the country's wheels of the economy.² Relevant to this, it is necessary to create regulations that must be in line with community developments and the applicable laws

¹ Muhammad Yusrizal dan Ramlan, *Hukum Perizinan (Proses Pendirian Dan Pendaftaran Perusahaan Dalam Praktik)*, Medan : Ratu Jaya, 2012, p. 1.

² Hiero Eternity Bonifacio Lasut, "Tinjauan Yuridis Wajib Daftar Perusahaan Menurut Undang-Undang Nomor 3 Tahun 1982 Tentang Wajib Daftar Perusahaan", *Lex Privatum*, Vol. 4, April 2019, p. 100.

and regulations, including the obligation to register a new company, enterprise, or business entity, as an effort to avoid conflict with the current regulations.³

The legality of a company is a very crucial element and also an identity to legalize or affirm the existence of the company for being recognized by the country.⁴ In a business, this legality factor is implemented in the form of business license ownership. By having this license, the company will grow smoothly. To obtain the license, a company must accomplish a set of required procedures. Providing the license is an implementation of the government's regulatory and controlling function on the activities of the society.⁵ It can be in the form of providing registration, recommendation, certification, quotas, and permission to have a business.

The legal protection to accommodate the company legality in Indonesia is Law Number 3 of 1982 concerning Mandatory Company

Registration (hereinafter referred to as UUWDP). Article 1 point (a) mentions that the company register is an official list recorded based on the regulations in this law and its implementation rules, which contain all requirements that must be registered by every company. The UUWDP requires all companies in the Republic of Indonesia to register their companies through the company registration office in the regency/municipality/ and all official offices/units whose duties and responsibilities are in the trade sector or officials whose duties and responsibilities are in the implementation of one-stop integrated services in the region.⁶

However, the Government stipulates a new regulation, Law Number 11 of 2020 on Job Creation (hereinafter referred to as UUCK), which came into force and was legally binding on November 2nd, 2020. Chapter VI section 9 of Article 116 states that the Law Number 3 of 1982 on Mandatory Company Registration (State Gazette of the Republic of

³ Riffa Utama, (et.al), "Analisis Pelaksanaan Wajib Daftar Perusahaan Di Era Otonomi Daerah", Research Report, Jakarta : Ministry of Trade Republic of Indonesia, 2013, p. 11.

⁴ Kadek Medina Puspita Devi, "Legalitas Perusahaan (Badan Usaha) Persero

Terbatas Dalam Kegiatan Bisnis", *Jurnal Ilmu Hukum*, Vol. 01, No.03, May 2013, p. 2.

⁵Adrian Sutedi, *Hukum Perizinan Dalam Sektor Pelayanan Publik*, Jakarta : Sinar Grafika, 2017, p. 102.

⁶ Riffa Utama, *Op.Cit.*

Indonesia of 1982 Number 7, Supplement to the State Gazette of the Republic of Indonesia Number 3214) was repealed and declared ineffective, but there is no further explanation regarding the repeal.

Before being repealed and declared ineffective by the UUCK, the UUWDP was degraded with Government Regulation Number 24 of 2018 on Electronically Integrated Business Licensing Service or also known as online single submission (hereinafter abbreviated as OSS). The provisions of Article 89 paragraph (1) mention that in implementing the standard of business licensing service as referred to in Article 88, the ministers, heads of institutions, governors, and regents/mayors repeal and declare ineffective all regulations and/or decisions that regulate norms, standards, procedures, and criteria for business licensing service under their authority, which is not following this government regulation.

In the overview of government regulation, the main purpose of the promulgation is to reshuffle capital investment and business regulations;

consequently, it is necessary to provide a legal basis for issuing business licenses integratedly and electronically. Furthermore, another main purpose of the promulgation is also to reorganize the permits and/or other requirements for business people in various laws and regulations. The improved regulations are refined based on Article 4 paragraph (1), Article 18 paragraph (1) and paragraph (2), Article 18A paragraph (1) of the 1945 State Constitution of the Republic of Indonesia, and the law concerning local government.

The OSS is a kind of business license issued by the OSS institution for and on behalf of ministers, heads of the institutions, governors, or regents/mayors to business people through an integrated electronic system.⁷ OSS is a licensing service system that aims to simplify business licensing services and create fast, affordable, and reassuring integrated licensing services. The government regulations regarding OSS is a mandate from Article 25 of Law Number 25 of 2007 on Capital Investment and Article 6 and 7 of Law Number 23 of 2014 on

⁷ Muhammad Iqbal Fitria Assegaf, "Pelaksanaan Online Single Submission (OSS) Dalam Rangka Percepatan Perizinan Berusaha Pada Dinas Penanaman Modal Dan Pelayanan

Terpadu Satu Pintu (DPMTSP) Jawa Tengah", *Diponegoro Law Jurnal*, Vol. 8, No. 2, April 2019, p. 5.

Local Government as amended several times which the latest is Law Number 9 of 2015 on the Second Amendment to Law Number 23 of 2014 on Local Government. The aim is to accelerate and increase capital investment and business. The business Licenses issued by ministries/agencies and local governments to start, conduct, and develop businesses and/or activities need to be reorganized, so they can support the business development and/or activities. The reorganization is accomplished through the service system and regulations following the demands of the business world, technological developments, and global competition.

There was a problem faced in Indonesia's licensing services before the registration requirement through the OSS⁸. Before this, the licensing instruments were divided asunder and the institutions that issued the licenses are also diverse depending on the licenses needed by a business and/or activity. Establishing certain business activities usually requires a permit from the center, an industrial business license, a building permit, a location

permit, an Environmental Impact Analysis Permit (*Amdal*), and others, which are under the authority of different institutions. Then, it is proved that the licensing service procedures in Indonesia are generally sectoral-centric. Consequently, to overcome this problem, a new regulation for using OSS is created. It is supported by the repeal of UUWDP to UUCK by the Regulation of the Minister of Law and Human Rights of the Republic of Indonesia Number 17 of 2018 Regarding the Registration of Limited Partnerships (Commanditaire Vennootschap), General Partnerships, and Limited Liability Partnerships. The regulation accommodates the procedures for registering business entities without legal entities.

Based on the background, this research aims to analyze the legality, analyze the legal consequence, and describe the registration procedures for a company that has been registered after the Law of Mandatory Company Registration was repealed. There are three important variables as the focus of this research such as legality, legal

⁸ Mochammad Erwin Radityo and Maria Magdalena Hutagalung, "Implementasi Peraturan Pemerintah Republik Indonesia Nomor 24 Tahun 2018 Tentang Pelayanan

Perizinan Berusaha Terintegrasi Secara Elektronik Dalam Memajukan Pelaku Usaha" *Jurnal Stindo Profesional*, Vol. 6, No. 6, November 2020, p. 30.

consequence, and registration procedures.

METHOD

The focus of this research is related to law; hence, this research is normative legal research that is purposed to find legal rules, legal principles, and doctrines of the law to address the legal issues at hand. There are two approaches in this research: the statute approach and the conceptual approach. The data for this research are from secondary data including primary legal materials, secondary legal materials, and tertiary legal materials. Primary legal materials for this research are Law Number 3 of 1982, Law Number 11 of 2012, Law Number 11 of 2020, Government Regulation Number 24 of 2018, Law Number 25 of 2007, Law Number 23 of 2014, and other related regulations that are relevant to this research. Secondary legal materials for this research are books, journals, articles, legal reports, printed or electronic documents, websites, and other types of writings.

Tertiary legal materials for this research are legal dictionaries or other sources that can give some information related to primary and secondary legal materials, encyclopedias, and others.

RESULTS AND DISCUSSION

1. The Legality of the Registered Companies after the Repealing of Mandatory Company Registration Law

The business licensing services are provided to implement formal legality for business people, in the form of a business registration certificate or a license. The business license is one mostly used parameters in administrative law.⁹ The registered companies after the UUWDP was repealed are still legal in the law.¹⁰ However, regulation of the Minister of law and Human Rights of the Republic of Indonesia (Permenkumham) Number 17 of 2018 regarding the Registration of Limited Partnerships, General Partnerships, and Limited Liability Partnership, obligates those types of businesses to be registered through Legal Entity Administration

⁹ Philipus M. Hadjon, *Pengantar Hukum Perizinan*, Yuridika, Law Faculty of Universitas Airlangga, Surabaya, 1993, p. 3

¹⁰ Hukumonline<<https://www.hukumonline.co>

[m/berita/baca/1t5ba391538aa89/ingat-terlambat-daftar-online--nama-badan-usaha-bisa-dipakai-orang?page=all](https://www.hukumonline.co/berita/baca/1t5ba391538aa89/ingat-terlambat-daftar-online--nama-badan-usaha-bisa-dipakai-orang?page=all)>, Thursday, September 28th, 2018, [accessed on 08/06/2021].

System (*Sistem Administrasi Badan Usaha/SABU*) in the Directorate General of Legal Administrative Affairs (*Direktorat Administrasi Hukum Umum/AHU*) by applying the OSS system similar to the Limited Liability Company registration system that has been running on until now.

According to the regulation of the Minister of Law and Human Rights of the Republic of Indonesia mentioned above, the business entities must be re-registered even though there is no sanction if it is not accomplished. The re-registration is essential to maintain the business entities' credibility. If a business does not re-register, the name of the business may be used by other people; consequently, it will give a negative impact on the business itself. Article 23 of this law states that at the time this ministerial regulation comes into force, the Limited Partnerships (*Commanditaire Vennootschap*), General Partnerships, and Limited Liability Partnerships (*Matschaap*) that have been registered in the district court based on laws and regulations must record their registration within 1

(one) year after the enactment of this regulation following the provisions of this Ministerial Regulation.

In the provisions of OSS, there is also no sanction given to the business people if they do not re-register¹¹. It is because Article 106 of the OSS states that when the regulation comes into force, all provisions in laws and regulations related to business licensing services are still valid as long as do not conflict with the provisions in the recent regulations or do not specifically regulate by the regulation. However, the business people cannot be provided with easiness in doing business like other re-registered businesses. All business people who register their businesses will obtain a Business Identification Number (*Nomor Induk Berusaha/NIB*). As mentioned by Article 1 point 12 of the OSS that the NIB is an identity of a businessperson issued by the OSS institution after the businessperson register the business. This identity can also be used by business people to obtain business licenses and commercial permits.

¹¹Hukumonline<https://www.hukumonline.com/klinik/detail/ulasan/lt5c0642171e7fc/konsekuensi-apabila-perusahaan-belum->

[memiliki-nomor-induk-berusaha](https://www.hukumonline.com/klinik/detail/ulasan/lt5c0642171e7fc/konsekuensi-apabila-perusahaan-belum-memiliki-nomor-induk-berusaha)>, Wednesday, August 15th, 2018 [accessed on 08/06/2021].

2. Legal Consequence for the Registered Companies after the Repealing of Mandatory Company Registration Law

UUCK is enacted to create prosperity, justice, and glory in Indonesian society based on Pancasila and the 1945 Constitution of the Republic of Indonesia.¹² Therefore, the country must have various efforts to fill the rights of its citizens on decent work and living for humanity through job creation. This regulation is expected to provide more opportunities for more workforces amid competitive economic globalization. To support this purpose, it is necessary to adjust various regulatory aspects scattered in various laws and regulations that are unable to meet the legal needs for the acceleration of job creation, which are the sectors that do not support synchronization in ensuring the acceleration of job creation. Consequently, UUCK is formed based on several principles such as equality of rights, legal certainty, business easiness, solidarity, and independence. The regulation is established to create and increase job opportunities by providing

simplicity, protection, and empowerment to business people.

Relevant to the company registration regulations, through Article 185 point (a) of UUCK the government is required to create implementing regulations that must be enacted no later than 3 (three) months since the main regulation is enacted. Moreover, point (b) also mentions that all implementing regulations from all revised laws by UUCK remain valid as long as they do not conflict with UUCK, and they must be adjusted within a maximum of 3 (three) months. It means that the UUWDP and its implementing regulations that accommodate company registration are no longer valid. The regulation regarding company registration is changed to the OSS system. The legal protection is the government regulation on Electronically Integrated Business Licensing Service as the mandate of Article 5 paragraph (2) of the 1945 Constitution of the Republic of Indonesia, Law Number 25 of 2007 on Capital Investment, and Law Number 23 of 2014 on Local Government. The implementing regulations of the UUCK include 45

¹² Job Creation Law

(forty-five) government regulations and 4 (four) presidential regulations which cover the risk-based business licensing; the simplicity, protection, and empowerment of the cooperatives and Micro, Small, and Medium Enterprises (*Usaha Mikro Kecil Menengah/UMKM*); and the taxation that supports the easiness of doing business, spatial planning, environment and forestry, land sector, and employment sector.

Furthermore, the government is still in the process of completing the Online Single Submission system, which is expected to help business people for obtaining the legality of their businesses. This system is initiated because of lots of complaints from business people when administering their licenses which are difficult, complicated, and lengthy. Therefore, the government through Presidential Regulation Number 91 of 2017 on Acceleration of Business Implementation issued a policy by creating an Online Single Submission

system for accelerating the business licensing services.¹³ Applying the OSS system is expected to give benefit for the business people and the government because the system can greatly reduce the permit processes from various ministries, so it can accelerate the business and improve Indonesia's economy in the future.¹⁴

The repealing of the UUWDP by UUCK and the provision for registration through the OSS system can give positive impacts on business people. The positive impacts are the easiness of managing the registration and the availability of NIB as a business identity to officially record the business' activities in the government's database¹⁵. By using this system, the business people will be easier to administer their business licenses and permits related to location, environment, or building—permits, in this case, are company establishment licenses and commercial permits. It also can connect the business people with the stakeholders, so that business

¹³ DuniaNotaris
<https://dunianotaris.com/online-single-submission-oss-perizinan-usaha-lebih-cepat.php>>, [accessed on 09/06/2021]

¹⁴ Imelda Magdalenaf Freddy dan Novani Karina Sputri, "Peningkatan Kinerja Indonesia Dalam Index Kemudahan Berusaha : Reformasi Kebijakan Untuk Meningkatkan

Indikator 'Memulai Usaha'", *Research Report*, Center For Indonesian Police Studies, Jakarta November 2018, p. 23.

¹⁵<<https://www.kreasimandiri.co.id/pakah-sistem-online-single-submission-menguntungkan-pengusaha/>>.[accessed on 15/06/2021]

permits can be managed easily, quickly, and safely. There is also a feature such as licensing service report when problems occur regarding the licensing, and the system provides solutions. Finally, the existence of this new regulation and system can simplify businesses or companies from all aspects, although the companies are also obliged to make adjustments that are in line with the current regulations to avoid legal sanctions in the future.

3. The Procedures of Company Registration after the Repealing of Mandatory Company Registration Law

Business licenses and permits must be obtained in the form of documents, certificates, or others.¹⁶ The permits can be constitutive and conditional. A constitutive permit is a permit obtained by accomplishing a certain action, which the permit must be followed by a concrete action that can be charged with sanctions if it is not accomplished. Whereas, a conditional permit is an evaluation for the permit that exists after the required action has occurred. The procedures for obtaining the permits through the online single

submission system are explained in the following paragraphs.

First, the user should log in to the website <https://oss.go.id> using the account, click business licensing service (*perizinan berusaha*), click non-individual and choose the type of business entity, and then click registration for Limited Liability Company's Business Identification Number. If the name of the company is not available in the table of legality, click obtain the legality database. For other than the Limited Liability Companies, Limited Partnerships, General Partnerships, and Limited Liability Partnerships that have been registered in the district court, record the data following the available form. Next, complete the form with the data, and then click the continue button. The OSS will validate the data and notify if there is something that needs to be revised. If the data are correct, click the continue button to process the NIB. In the NIB process, there is a form for checking the legality data to provide the business people with a summary of company data, the company's legal documents, organization and shareholder

¹⁶ Adrian Sutedi, *Loc.Cit.*, p. 200.

database, and data on purposes and objectives. To input the data of Indonesia Standard Industrial Classification (*Klasifikasi Baku Lapangan Usaha Indonesia/KBLI*), the business people must choose five (5) digits that are appropriate to the type of business entity by clicking the add button and completing the appropriate information, then save the data.

Next, to complete the data in the form, the business people must fill in the data related to customs administrations, BPJS registration data, and the companies' mandatory manpower report. In the NIB's preview menu, the business people can see a summary of the NIB's filled data and there is a checklist in the disclaimer box. After the process is completed, the printed version of the NIB can be seen, as well as the Healthcare and Social Security Agency (*BPJS Kesehatan*) and the Workers Social Security Agency (*BPJS Ketenagakerjaan*) registration. Then, click the continue button to process the business license.

For the next step for processing the business license, click on the NIB number or the company's name, and then click the continue button. The

list of the selected 5-digit-KBLI will appear after the 5-digit KBLI is selected. Then, click the process button, and complete the business activities form which includes the location permit (if it is required), the environmental permit (if it is required), and others. The last step is to complete the process to commercial permit by clicking the continue to commercial permit button.

CONCLUSION

The companies that have been registered after the repeal of the mandatory company registration law to the job creation law are still legal in the law. Business people who register their businesses will get a Business Identification Number (*Nomor Induk Berusaha/NIB*) which is the identity of a business entity for making running a business easier. A legal consequence after the repeal of the mandatory company registration law, the Limited Partnerships (Commanditaire Vennootschap), General Partnerships, and Limited Liability Partnerships (*Matschaap*) must re-register through the enterprise management system using the online single submission (OSS) under the regulation of the

Minister of law and Human Rights of the Republic of Indonesia Number 17 of 2018 regarding the Registration of Limited Partnerships (Commanditaire Vennootschap), General Partnerships, and Limited Liability Partnerships (Matschaap). Finally, the regulations in the law of mandatory company registration and other related regulations are no longer valid according to the regulations in Job Creation Law Article 116 chapter VI section 9. Consequently, business people can immediately re-register to help accelerate the growth of the national economy.

REFERENCES

- Adrian Sutedi, *Hukum Perizinan Dalam Sektor Pelayanan Publik*, Jakarta : Sinar Grafika, 2017.
- Ari Wahyudi, “Implementation Of Mandatori Enterprise Registration (Wajib Daftar Perusahaan – WDP) Following The Effectiveness Of Law No. 40 Year 2007 Concerning Limited Liability Companies In The Era Of Regional Autonomy” , *Jurnal Indonesia Law Review*, Vol.12, No.9, February 2014.
- Enny Urbaningsih, “ Analisis dan Evaluasi Hukum Mengenai Mekanisme Perizinan Dalam Rangka Mendukung Kemudahan Berinvestasi di Indonesia”, National Law Development Agency of Indonesia, Jakarta, 2017.
- Hiero Eternity Bonifacio Lasut, “Tinjauan Yuridis Wajib Daftar Perusahaan Menurut Undang-Undang Nomor 3 Tahun 1982 Tentang Wajib Daftar Perusahaan”, *Lex Privatum*, Vol. 4, April 2019.
- Imelda Magdalenaf Freddy dan Novani Karina Sputri, “Peningkatan Kinerja Indonesia Dalam Index Kemudahan Berusaha : Reformasi Kebijakan Untuk Meningkatkan Indikator ‘Memulai Usaha’”, *Research Report* , *Center For Indonesia Police Studies*, Jakarta November 2018.
- Johhny Ibrahim, *Teori & Metodologi Penelitian Hukum Normatif (Fourth Edition)*, East Java : Bayumedia Publishing, 2008.
- Joko Subagyo P. , *Metode Penelitian Dalam Teori Dan Praktek*, Fifth Edition, Jakarta : Rineka Cipta, 2006.

- Kadek Medina Puspita Devi, “The company legality (Badan Usaha) Persero Terbatas Dalam Kegiatan Bisnis”, *Jurnal Ilmu Hukum*, Vol. 01, No.03, May 2013.
- Mochammad Erwin Radityo and Maria Magdalena Hutagalung, “Implementasi Peraturan Pemerintah Republik Indonesia Nomor 24 Tahun 2018 Tentang Pelayanan Perizinan Berusaha Terintegrasi Secara Elektronik Dalam Memajukan Pelaku Usaha” *Jurnal Stindo Provesional*, Vol. 6, No. 6, November 2020.
- Monika Suhayati, “Permasalahan Perizinan Berusaha Terintegrasi Secara Elektronik (Online Single Submission System)”, *Jurnal Info Singkat*, Vol. X, No. 23, December, 2018.
- Muhammad Iqbal Fitria Assegaf, “Pelaksanaan Online Single Submission (OSS) Dalam Rangka Percepatan Perizinan Berusaha Pada Dinas Penanaman Modal Dan Pelayanan Terpadu Satu Pintu (DPMTSP) Jawa Tengah”, *Diponegoro Law Jurnal*, Vol. 8, No. 2, April 2019.
- Muhammad Yusrizal dan Ramlan, *Hukum Perizinan (Proses Pendirian Dan Pendaftaran Perusahaan Dalam Praktik)*, Medan : Ratu Jaya, 2012.
- Philipus M. Hadjon, *Pengantar Hukum Perizinan*, Yuridika, Fakultas Hukum Universita Airlangga, Surabaya, 1993.
- Riffa Utama, (et.al), “Analisis Pelaksanaan Wajib Daftar Perusahaan Di Era Otonomi Daerah”, Research Report, Jakarta : Ministry Of Trade Republic of Indonesia, 2013.
- Ronny Hanitjo Soemitro, *Metodologi Penelitian Hukum dan Jurimetri*, Jakarta: Ghalia Indonesia, 1990.
- Silpintan Suseno, “Wajib Daftar Perusahaan”, Papers, 2018.
- Soerjono Soekanto, *Pengantar Penelitian Hukum*, Jakarta: UI Press, 1986.
- <<https://www.kreasimandiri.co.id/apakah-sistem-online-single-submission-menguntungkan-pengusaha/>>,[diakses 15/06/2021]
- Hukumonline <<https://www.hukumonline.com/berita/baca/lt5ba391538aa89/ingat-terlambat-daftar-online--nama-badan-usaha-bisa-dipakai-orang?page=all>> ,

Thursday, September 28th 2018,
[accessed on 08/06/2021].

Hukumonline<https://www.hukumonline.com/klinik/detail/ulasan/lt5c0642171e7fc/konsekuensi-apabila-perusahaan-belum-memiliki-nomor-induk-berusaha>>, Wednesday, August 15th, 2018 [accessed on 08/06/2021].

DuniaNotaris
<https://dunianotaris.com/online-single-submission-oss-perizinan-usaha-lebih-cepat.php>>, [accessed on 09/06/2021]

Laws and Regulations

the 1945 State Constitution of the Republic of Indonesia

Indonesian Commercial Code (*Kitab Undang-Undang Hukum Dagang/KUHD*)

Law Number 3 of 1982 on Mandatory Company Registration, 1982.

Law Number 25 of 2007 on Capital Investment, 2007.

Law Number 23 of 2014 on Local Government, 2014.

Law Number 15 of 2019 on Amendment to Law Number 12 of 2011 on the Establishment of Laws and Regulations, 2019.

Law Number 11 of 2020 on Job Creation, 2020.

Government Regulation Number 24 of 2018 on Electronically Integrated Business Licensing Services, 2018.

Presidential Regulation Number 91 of 2017 on Acceleration of Business Implementation, 2017.