
CRIMINAL LIABILITY OF A NOTARY AS A HELPER CRIMINAL ACTS OF CORRUPTION

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ABSTRACT

This paper examines the legal accountability of notaries involved in corruption crimes, focusing on the case of Decision 51/Pid.Sus-TPK/2022/PN PBR, where a notary with the initials DF was found guilty of assisting in the process of granting credit that violated the law, resulting in financial losses for banks. This study formulates problems related to the duties and responsibilities of notaries in making cover notes and criminal liability arising from their involvement in corruption crimes. The results of the study show that although the cover note is not explicitly regulated in the law, its existence is important in the credit disbursement process, and notaries can be held liable both criminally and civilly if they are involved in illegal acts. The conclusions of this study confirm that notaries must carry out their duties with integrity to avoid serious legal consequences.

KEYWORDS *Notary, Covernote, Corruption Crime*



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Article Info:

Submitted: 17-12-2024

Final Revised:
09-05-2025

Accepted: 13-05-2025

Published: 19-05-2025

INTRODUCTION

A Notary should implement and prioritize position regulations and notary ethics in the continuity of his work in accordance with Law number 30 of 2004 concerning the Position of Notaries (Ghazala & Erni, 2022; Ramadhan & Suhardini, 2019; Setiadewi & Hendra Wijaya, 2020; Simarmata, 2020). According to KBBI, a notary is a person the government authorizes to certify and witness various agreements, wills, deeds, etc. Notaries are public officials appointed by the state to provide services to the public in civil law. The term Notary can be found in various norms or opinions of experts. Notaries are said to be public officials. Public official is a translation of the term *openbare ambtenaren* found in Article 1 of the Notary Position Regulation (PJN) and Article 1868 of the Civil Code (Adjie, 2014; Aisyiah & Wisnuwardhani, 2022; Multazam, 2014; Nafisa & Setyawati, 2020).

Based on Article 1 of the Notary Code of Ethics, all individuals who carry out general office duties, as in Article 1 number 1 in conjunction with Article 15 of

How to cite:

E-ISSN:

Published by:

Amadya, M. A. L. (2025). Criminal Liability of A Notary as A Helper Criminal Acts of Corruption. *Journal Eduvest*. 5(5): 4812-4823.
2775-3727

<https://greenpublisher.id/>

Law Number 30 of 2004 concerning the Position of Notary. From the explanations that have been presented, it can be concluded that a notary is a public official appointed by the state and has the authority to make evidence in the form of an authentic deed in the field of civil law (Kementrian Hukum dan HAM, 2004; Rizal, 2019). In connection with the duties of the position, the Notary is considered to be the party with knowledge of information about a legal action, which is then expressed as an authentic deed.

Apart from having the authority to make authentic deeds, Notaries also have a number of other authorities as stipulated in the policy of Article 15, paragraph (2) of the Law on the Position of Notaries. The code of ethics for a Notary is very important, not because a Notary is a public official but also a Notary because the nature and essence of the Notary's work is so oriented towards legislation, it can be used as the main legal foundation regarding the status of objects, rights and obligations of individuals as clients who use his services (Hetharie et al., 2022; Shodiq, 2022; Victoria et al., 2020; Zuliana et al., 2022).

In carrying out his obligations as an authentic deed maker, a notary is not free from the potential for making intentional or unintentional mistakes. Mistakes of this kind require legal responsibility because they can cause losses to the community that acts as Opponents or related third parties. The consequences of these losses can be criminal charges or civil lawsuits addressed to the notary concerned. A notary can also be held responsible, both from the perspective of positive law and professional ethics, if it is discovered that the cover note they prepared intentionally is an integral part of a scheme of unlawful acts, especially when the notary is aware that the proposed debt security - in the form of a mortgage in a credit agreement - is fictitious or does not correspond to fact (Amalia et al., 2021; Fitra & Ridhanti, 2023; Nurkharisma et al., 2020; Oktaviani, 2022; Utami, 2019; Yoga Alfi Setiawan & Suroto, 2023).

In Decision Number 51/Pid.Sus-TPK/2022/PN Pbr, a notary with the initials DF, was found guilty of his involvement in a criminal act of corruption related to the refinancing credit application process by the debtor PT Barito Riau. DF was proven to have an active role in facilitating the fulfillment of credit requirements, both at the application stage and the disbursement of funds for the increase in the refinancing investment credit ceiling worth IDR 23 billion submitted to PT BNI Pekanbaru in 2008. DF's contribution in this case included creating and signing a cover note whose substance was contradictory to the actual facts. This action was considered unlawful, which also influenced PT BNI SKC Pekanbaru's decision to approve the credit application. This decision ultimately resulted in state financial losses reaching IDR 37,095,000,000.

In its decision, the panel of judges firmly and convincingly stated that DF was legally proven to be involved in criminal acts of corruption through providing assistance. This act was deemed to have violated the provisions stipulated in the Second Subsidiary Indictment, namely Article 3 in conjunction with Article 18 of Republic of Indonesia Law Number 31 of 1999 which has been amended by Republic of Indonesia Law Number 20 of 2001 concerning the Eradication of Corruption Crimes, as well as in conjunction with Article 56 paragraph (1) of the Criminal Code.

Previous studies have highlighted the ethical vulnerabilities in the notarial profession. Siregar (2020) found that many notaries are involved in ethical

violations due to weak oversight and lenient enforcement of professional sanctions. Similarly, Jufri (2021) examined how notarial cover notes are often misused as tools in fictitious credit agreements, contributing to legal and financial misconduct. While both studies emphasize administrative and ethical issues, the novelty of this research lies in its legal focus on notary accountability in corruption crimes, specifically, the misuse of cover notes as seen in Decision Number 51/PID.Sus-TPK/2022/PN Pbr. Unlike prior research, this study investigates the active role of notaries in enabling fraudulent credit disbursement and their contribution to substantial state financial losses. This research provides new insights into the intersection of notarial duties, ethics, and legal consequences within Indonesia's anti-corruption framework, thus expanding the academic discourse on public official accountability.

The primary objective of this research is to examine the legal responsibility of notaries involved in corruption offenses through the misuse of cover notes and to evaluate how Law Number 30 of 2004 on the Position of Notaries applies in such cases. The study also aims to identify gaps in notarial oversight mechanisms and propose reforms to prevent future misconduct. The benefits of this research include enhancing understanding among legal practitioners, policymakers, and academics regarding the scope and limits of notarial authority. It also seeks to strengthen regulatory and ethical safeguards in notarial practice and contribute to the development of more stringent and preventive legal frameworks against professional abuse in civil law administration.

RESEARCH METHOD

This research uses a qualitative approach to explore the legal responsibilities of notaries in corruption cases and analyze their role as assistants in criminal acts of corruption.

Document study: Reviewing legal documents and relevant literature to understand the legal framework governing the position and responsibilities of notaries.

Interviews: Conducting interviews with legal experts and notaries to gain perspectives on the practices and challenges faced in carrying out their duties.

The data obtained will be analyzed using content analysis methods. The researcher will identify key themes related to notaries' responsibilities, analyze the impact of notary actions in the corruption case under study, and examine the relationship between notary practices and existing regulations.

RESULT AND DISCUSSION

Duties And Responsibilities Of The Notary Regarding Covernote Creation

1) Notary Duties and Responsibilities

A notary is a public official given exclusive authority to draw up authentic deeds relating to various legal actions, based on the provisions of applicable laws and related regulations. The duties and authority of notaries are regulated in Law Number 30 of 2004, which was later updated through Law Number 2 of 2014 concerning the Position of Notaries, better known as UUJN. According to Article 1

of the UUJN, a notary is a public official given the right to draw up authentic deeds and has additional authority as regulated in the UUJN and other relevant regulations.

The main task of a Notary is to create a deed that meets legal requirements, so that it can function as valid evidence in court. The deed made by a Notary must meet the requirements under UUJN. In this case, the Notary is not only the author of the deed, but also safeguards the parties' legal interests. This task includes making deeds relating to buying and selling transactions, agreements, and the establishment of legal entities. The notary must also ensure that everything said by the parties is true and not misleading.

The notary is responsible for ensuring the certainty of the date the deed was made and storing the deed as part of the notarial protocol, where a copy, quotation, or gross of the deed can be given to anyone who needs it. It is also hoped that the notary will provide legal explanations regarding the making of the deed, helping the parties understand the legal consequences of their respective actions. A notary can certify signatures, legalize documents, and prepare auction reports related to property transactions in certain cases. In carrying out his professional duties, a notary has obligations that include the principles of honesty and impartiality to protect the rights and interests of all parties involved in a legal action. In addition, the notary is obliged to uphold confidentiality regarding the contents of the deed and information obtained during the deed preparation process, unless legal provisions stipulate otherwise. If an error or negligence occurs in preparing the deed, the notary may be subject to legal liability in both criminal and civil realms.

In practice, Notaries are also responsible for guaranteeing the correctness of the contents of their deed. This strengthens the Notary's obligation to ensure that all information submitted by the parties is correct and not misleading. In this task, the notary must verify and supervise the data provided. This is important to prevent future disputes and maintain public trust in the notary profession.

The authority possessed by a Notary is attributive, that is, it comes directly from the state and is explicitly regulated in Article 1 and Article 15 of the Notary Position Law (UUJN). In this capacity, Notaries are given the mandate and responsibility to formulate authentic deeds relating to various legal actions, agreements, and decisions required by the applicable legal framework. Furthermore, this authority includes the preparation of authentic deeds based on requests from interested parties who wish to ensure that their wishes or agreements have a formal legal form in accordance with applicable legal provisions.

In Article 15 paragraph (1) of the UUJN it is explained that all the wishes required by the interested parties include acts, agreements, and stipulations required by law within the scope of civil law for him to blind an instrument of evidence is the authority of the Notary to make the instrument of authentic evidence, except if other rules regulate that for a certain legal act it is exempted from other officials.

2) Duties and Responsibilities of Notaries in Making Covernotes

A cover note is a document that functions as a certificate from a notary, stating the ability to carry out the creditor's request. This document is usually issued when the debtor has not fully fulfilled the formal requirements for disbursement of credit desired by the creditor, especially related to the validity of the collateral. In practice, covernotes are important as collateral for banks in the credit disbursement

process, even though their existence is not explicitly regulated in the Notary Position Law (UUJN). The cover note includes information regarding the identity of the notary, the type and date of the deed made, and the status of processing documents still in process. Even though it is not an official legal product, covernotes are considered a tool in credit transactions, protecting the bank until all official documents and deeds are submitted.

The aim of preparing this cover note is to fulfill administrative needs and function as a temporary document for the Bank until all registered deeds and guarantees can be submitted in full. A notary or PPAT, as an authorized party, acts in their capacity to issue a covernote containing a statement of commitment or promise to interested parties. A cover note has a significant role in banking practice, especially as a form of temporary legal protection for creditors until the formal process is completed at the Notary or PPAT office and the delivery of the collateral object can be realized.

Cover notes are not part of the official instrument produced by a notary as regulated in the Notary Public Law. This document is a written statement issued by a notary to the creditor to provide information that the administrative process related to the credit agreement between the creditor and debtor is being processed. This process may include arranging credit collateral, applying for a building permit, tying up mortgage rights, etc. However, a cover note does not have a legal basis explicitly regulated either in the Law on the Position of Notaries or government regulations regarding officials who make land deeds. Thus, the cover note is only an ordinary statement letter. A document can be categorized as an authentic certificate if applicable laws and regulations regulate its existence.

A cover note is considered very important when banks provide credit. However, juridically, the regulations regarding covernotes have not been regulated in legislation, either in UUJN, UUJN Amendments, or in Law Number 4 of 1996 concerning Mortgage Rights (UUHT). The cover note functions as a certificate issued by a notary to guarantee the deed he has made and provide information regarding the status of the document being processed. Although UUJN does not regulate the authority of notaries to issue covernotes, OJK Regulation Number 11/POJK.03/2019 provides the legal basis for notaries to issue covernotes in the context of credit agreements. The attachment to the regulation states that banks must ensure a cover note from a notary as part of the credit disbursement procedure, stating that all original collateral files are still in the administration process.

Furthermore, Article 16 paragraph (2) letter D of the Explanation to Bank Indonesia Regulation Number 20/8/PBI/2018, which discusses the Loan to Value (LTV) Ratio for property credit, the Financing to Value Ratio (FTV) for property financing, as well as the provisions for down payments for credit or motor vehicle financing, reaffirming the role of Covernote in this context, "In the event that the deed of sale and purchase deed and deed of encumbrance of mortgage rights or power of attorney to impose mortgage rights are not yet available, then disbursement of the ceiling can be implemented after the Bank receives the minutes of handover and cover note from the Notary or land deed official (PPAT). The cover note from the Notary or PPAT includes, among other things, information regarding the completion of the sale and purchase deed and deed of imposition of mortgage rights or power of attorney to impose mortgage rights and the ability of the Notary

or PPAT to submit the deed of sale and purchase and deed of imposition of mortgage rights or power of attorney to impose mortgage rights."

In this context, neither the Law on the Position of Notaries nor the Government Regulations governing PPAT includes definitions or provisions governing the authority of Notaries or PPATs in issuing Covernotes. However, cover notes are often used to overcome the lack of proof of collateral, functioning as a temporary document that guarantees the bank in the credit disbursement process. Covernotes can be understood as part of a series of procedures for encumbering collateral objects to registering collateral rights, which can be a mortgage rights certificate. Therefore, Covernote plays a very important role in forming two interrelated legal acts: the credit loan agreement and the collateral agreement.

According to the Central Management of the Indonesian Notary Association (hereinafter referred to as "INI"), the decision of the Expanded Plenary Meeting of the Central Management of the Indonesian Notary Association which was held in Balikpapan on January 12 2017 confirmed that the Law on the Position of Notaries does not include provisions related to the making of Certificates (Cover notes) by Notaries and related to the activities or implementation of the Notary position. However, in professional practice, notaries often issue certificates (covernotes) to support the implementation of the duties of the notary's position. Regarding the creation of Covernotes, Recommendations, and Unity of Attitude, the Indonesian Notary Association provides guidance which states that:

- a) "Do not make cover notes that contain things unrelated to the duties and authority of the Notary's position. Covernotes are only made if the deed has been completely signed and made in accordance with the requirements and procedures stipulated by law;
- b) provide understanding to the Bank to continue to pay attention to the fulfillment of the Bank's Prudential Principles in credit disbursement, and credit disbursement is not related to the presence or absence of a Covernote from the Notary;
- c) Do not make a Covernote that guarantees a situation that is not within the Notary's authority to guarantee/state this, for example
- d) guarantee that checking the certificate is not problematic and is in accordance with the land book in the bank."

Covernote does not have binding legal force such as the Deed of Granting Mortgage Rights (APHT) and Power of Attorney to Charge Mortgage Rights (SKMHT). The cover note does not bind all parties, but only the notary who published it. Thus, a cover note is an obligation that arises from a contract or agreement, which is unilateral in accordance with Article 1317 of the Criminal Code. There are three aspects of responsibility, namely:

2. The dimensions of administrative responsibility related to the application of administrative sanctions for Notaries who commit violations are regulated in Article 85 of the Notary Position Law (UUJN). In this article, there are five forms of administrative sanctions that can be imposed, which reflect various levels of disciplinary action for violations committed by Notaries: "
 - a. Verbal reprimand

- b. Written warning
- c. Temporary suspension
- d. Dismissal with honor

Dishonorable discharge

The sanctions applied in this context are progressively carried out, starting with a verbal warning and continuing up to dismissal without honor. These sanctions can only be implemented if the notary is proven to have violated the provisions stipulated in certain articles, in accordance with the provisions contained in Article 85 of the Notary Position Law (UUJN).

3. The civil liability aspect includes legal consequences arising from wrongful actions caused by breach of contract or actions contrary to the law. These consequences involve the obligation to reimburse costs, provide compensation, and pay interest, which becomes a burden for the notary if faced with a lawsuit by the injured party. In analyzing a notary's liability in the civil realm, the first step that needs to be taken is to determine the type of error that occurred, whether it was a breach of contract or an action that was against legal provisions.
4. The aspect of criminal responsibility in the Notary Position Law (UUJN) explains that a notary who violates the provisions in carrying out their duties can be subject to civil and administrative sanctions. However, the UUJN does not contain provisions regarding criminal sanctions; therefore, if a criminal violation occurs, the notary may be subject to sanctions in accordance with the applicable provisions in the Criminal Code.

2. Criminal Responsibility Of A Notary Who Helps The Occurrence of Corruption Crimes

1) Assistance According to Article 56 of the Criminal Code

Corruption is a form of crime that is detrimental to society and the state. In the context of criminal law, especially in the Criminal Code, several elements need to be fulfilled to be categorized as assistance in a criminal act of corruption. These elements include the existence of actions carried out by the assisting party, the existence of a criminal act committed by the main perpetrator, and the existence of a causal relationship between the act of assistance and the criminal act that occurred.

Based on the opinion of Prof. Dr. Wirjono Prodjodikoro, S.H. in his book entitled *Principles of Criminal Law*, it is explained that what is meant by assistance is defined in Article 55 and Article 56 of the Criminal Code which reads, "(1) those who deliberately provide assistance when a crime is committed, (2) those who intentionally providing an opportunity, means or information to commit a crime." In the context of assistance to the main perpetrator, the individual providing assistance does not have malicious intentions towards the object of the criminal act being committed. They only play a role in facilitating the commission of crimes, which are entirely driven by the evil intentions of the main perpetrators. In addition, the individual has no hope or concern about whether the criminal act occurred or not.

The assistance element is specifically regulated for criminal acts of corruption in Articles 2 and 3 of the PTPK Law. Therefore, the public prosecutor needs to use

Article 15 of the PTPK Law, especially in the context of assistance, considering the role of Defendant II as a private party who provides the means to carry out acts of corruption. In the context of corruption, this assistance can provide documents, information, or other actions that make it easier for the main perpetrator to commit a criminal act. For example, in cases of embezzlement of state funds, a notary can be said to be assisting if he prepares a deed that facilitates the embezzlement. This is in line with the definition of corruption regulated in Law Number 31 of 1999, amended by Law Number 20 of 2001, which emphasizes the abuse of authority for personal gain. Assistance is the fifth form of participation regulated in Articles 56, 57, and 60 of the Criminal Code (KUHP). The definition of providing assistance, both before and during the commission of a crime, is an action that is not included in the commission of an offense. On the contrary, this action functions as a "facilitator" that facilitates or expedites the occurrence of an offense. Assistance, or in other words called (*medeplichtige*) in Dutch, refers to the action of someone who provides assistance to the perpetrator of a criminal act in committing a crime.

Assistance in criminal acts of corruption is regulated in Article 15 of the PTPK Law which reads, "Every person who carries out an attempt (Article 53 paragraph 1 of the Criminal Code), assistance (Article 56 of the Criminal Code) or evil conspiracy (Article 88 of the Criminal Code) to commit a criminal act of corruption, shall be punished with the same punishment as intended in Article 2, Article 3, Article 5 to Article 14". Provisions contained in Article 15 of Law Number 31 of 1999, as amended by Law Number 20 of 2001, regulate the eradication of criminal acts of corruption and include special provisions regarding criminal threats for attempts and assistance in criminal acts. This is different from the general rule, which reduces 1/3 of the criminal threat. Currently, criminal threats, attempts, and assistance are regulated more specifically. Meanwhile, Article 56 of the Criminal Code explains two categories of assistance in criminal acts: first, assistance that occurs while the crime is in progress, and second, assistance that occurs after the crime. Given before the crime is committed. This assistance includes all forms of action that provide opportunities, means, or information that make it easier for a criminal act to occur.

In criminal law, the perpetrator of this assistance is not considered the main perpetrator, but rather a party involved in the realization of the criminal act. Sanctions for someone who carries out an accessory to a criminal act are lighter than the main criminal threat imposed on the main perpetrator; however, for certain criminal acts, such as corruption, sanctions for accomplices to a criminal act are not reduced, based on the provisions of the Corruption Crime Law.

Assistance must be carried out deliberately. However, this does not mean that assistance can only be carried out in intentional criminal acts; Assistance can also occur in cases of negligence. Based on Eddy OS Hiariej's opinion, there can't be assistance without the intention to assist in committing a crime. In other words, intentionality is an absolute requirement for assistance. In addition, assistance cannot occur due to negligence. Another aspect that needs to be analyzed in the context of assistance is its relationship to experimentation. In the event of an attempt to engage in a criminal act, a person providing assistance may be subject to criminal penalties. However, attempts to assist in committing a crime cannot be charged with criminal sanctions.

Article 15 of the PTPK Law states that assisting a criminal act of corruption is threatened with the same crime in accordance with the formulation of the offense in the PTPK Law. The explanation of Article 15 of the PTPK Law states that, "This provision is special rule because the criminal threat for attempting and assisting criminal acts is generally reduced by $\frac{1}{3}$ (one third) of the criminal threat," therefore, the threat of punishment for criminal acts of assisting in criminal acts of corruption is not reduced by one third. Basically, assistance in criminal acts of corruption follows the principles of inclusion in criminal law. However, the difference is that the threat of punishment for general crimes can be reduced by one-third, while for corruption crimes, the threat of punishment remains without reduction.

In many cases of corruption, this criminal act generally involves more than one individual, so the Corruption Eradication Law (hereinafter referred to as the PTPK Law) includes the offense of participation, especially in Article 15. This article is a provision mainly due to the criminal threat for attempting or assisting in the act. The criminal penalty is generally reduced by $\frac{1}{3}$ of the applicable criminal threat. This research focuses on the doctrine of inclusion, where perpetrators who are not equal to the main perpetrator cannot be considered as perpetrators, but rather as supporting perpetrators.

2) The Role of the DF Notary in the Indicted Corruption Crime

Based on Decision Number 51/PID.Sus-TPK/2022/PN.PBR, Notary DF, was proven to have assisted in a criminal act of corruption. Based on the petitum of the decision, it states that:

- a. Declare that the Defendant Dewi Farni Dja'far Binti Dja'far Denai has not been legally and convincingly proven guilty of committing a criminal act as in the Second Primary indictment;
 - b. Acquitted the Defendant Dewi Farni Dja'far Binti Dja'far Denai from the charges of the two Primaries;
 - c. Declare that the Defendant Dewi Farni Dja'far Binti Dja'far Denai has been legally and convincingly proven guilty of committing the crime of "assisting the crime of corruption" as charged by the two subsidiaries;
 - d. Sentenced the Defendant to imprisonment for 1 (one) year and 2 (two) months and a fine of IDR 50,000,000.00 (fifty million rupiah) with the provision that if the fine was not paid, it was replaced by imprisonment for 2 (two) months.
- 3) Determining that the length of detention that the Defendant has served shall be deducted entirely from the prison sentence imposed;
 - 4) Ordered that the Defendant remain detained
 - 5) Determine the evidence (as attached to the Decision);
 - 6) Burden the Defendant to pay the court costs of Rp. 7,500.00 (seven thousand five hundred rupiah)";

Regarding the role and responsibilities of a notary, Notary DF has a high legal and ethical responsibility to ensure the documents' validity, including processing land certificates. Notaries are expected to act independently and objectively and comply with all applicable legal procedures. In this case, DF failed to fulfill these responsibilities and engaged in unlawful practices.

In the ruling on Decision Number 51/Pid.Sus-TPK/2022/PN.PBR, it is stated that regarding acts of assistance in criminal acts of corruption, Notary DF was involved in preparing a cover note which contained information that was not in accordance with the facts and did not describe the actual situation involved. with the process of changing the status of land rights, namely 502 SKT parcels converted into HGU and 137 SKT parcels converted into SHM. This action can be categorized as an abuse of authority, opportunities, or facilities owned by the Defendant. The actions carried out by Notary DF are contrary to the applicable provisions: "

- a) Article 16, paragraph (1) letter a Law of the Republic of Indonesia Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notaries;
- b) Bank Indonesia Director Decree No. 27/162/KEP/DIR and SE BI No.27/7/UPPB, respectively dated 31 March 1995 concerning Obligations for Preparing and Implementing Credit Policies for Commercial Banks";

So the Panel of Judges believes that there is an element of abuse of authority, opportunities, or facilities available to Notary DF because of his position, which has been proven. This action is considered a form of assistance to the main perpetrator in a criminal act of corruption. The court considered that by compiling documents that did not correspond to the facts, Notary DF had helped facilitate this illegal process. In Decision Number 51/Pid.Sus-TPK/2022/PN.PBR, the Panel of Judges considered that all the elements in the indictment of the two Subsidiaries had been proven to be fulfilled, and there was a belief in the error committed by Notary DF. Therefore, the actions carried out by Notary DF were categorized as a crime of assisting a crime of corruption in accordance with the second indictment of the subsidiary. Thus, Notary DF was declared legally and convincingly proven to have committed a criminal act of corruption, as regulated in Article 3 in conjunction with Article 18 of Republic of Indonesia Law Number 31 of 1999 concerning Eradication of Corruption Crimes, which was later updated by Republic of Indonesia Law Number 20 of 2001 concerning Amendments to Law Number 31 of 1999, as well as Article 56 paragraph (1) 1 of the Criminal Code.

CONCLUSION

Notaries have the authority to make authentic deeds and are responsible for the validity and correctness of the information submitted by the parties. When making a cover note, the notary must ensure that the document reflects the actual situation and is not misleading. Errors in making a deed or cover note can result in criminal and civil legal liability. Notaries involved in criminal acts of corruption, as in the case discussed, may be subject to legal sanctions. In the case of decision 51/Pid.Sus-TPK/2022, notary DF was found guilty of assisting the credit-granting process with inappropriate information, which resulted in significant financial losses. This shows that notaries must carry out their duties with integrity and comply with the code of ethics and applicable regulations and are subject to imprisonment for 1 (one) year and 2 (two) months and a fine of IDR 50,000,000.00 (fifty million rupiah) with the provisions If the fine is not paid, it will be replaced by imprisonment for 2 (two) months.

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