

INTERNATIONAL JOURNAL OF MULTIDISCIPLINARY FUTURISTIC DEVELOPMENT

Termination of Building Use Rights (HGB) Certificate in Companies Limited with Status Body Law which has Ended

Fahira Muhamad ^{1*}, Lalu Wira Pria Suhartana ², Eduardus Bayo Sili ³

¹⁻³ Master of Notary Study Program, Faculty of Law, Social and Political Sciences, University of Mataram, Indonesia

* Corresponding Author: **Fahira Muhamad**

Article Info

P-ISSN: 3051-3618

E-ISSN: 3051-3626

Impact Factor (RSIF): 8.31

Volume: 07

Issue: 01

Received: 11-11-2025

Accepted: 13-12-2025

Published: 15-01-2026

Page No: 01-08

Abstract

This study aims to analyze the implications of legal termination of a Limited Liability Company's (PT) status concerning property assets in the form of Building Use Rights (HGB) that have not been divided. It determines the legal entity authorized to carry out certificate division actions after the company's dissolution and reviews the legal procedures involved in certificate division to ensure legal certainty for buyers. This research is normative legal research that employs a statutory regulatory approach, a conceptual approach, and a case study approach. The sources of legal materials consist of primary, secondary, and tertiary legal materials, which are analyzed using qualitative analysis techniques.

The results indicate that the termination of the legal status of a Limited Liability Company (PT) directly impacts the Building Use Rights (HGB) assets that have not been divided. After dissolution, the PT loses its legal status and can no longer engage in legal actions, including the division and transfer of land rights. All authority to carry out these actions is transferred to the liquidator during the liquidation process, as regulated in Articles 142–152 of Law Number 40 of 2007. Thus, the division of the HGB certificate to fulfill buyer's rights becomes the sole responsibility of the liquidator. Failure to implement this can result in legal uncertainty and potential violations of the rights of third parties. The liquidator, as the company's legal representative, is responsible for managing all assets, including land and buildings, to fulfill the company's obligations. Procedurally, the liquidator must inventory the assets, submit a certificate separation application to the Land Office, and complete all administrative obligations, ultimately leading to the publication of the new certificate. Therefore, the division of the certificate can only be carried out by the liquidator to ensure legal certainty and protection for all parties involved.

DOI: <https://doi.org/10.54660/IJMFD.2026.7.1.01-08>

Keywords: Solution, Certificate Right Purpose Building (HGB), Limited Liability Company, Legal Entity

1. Introduction

Land is essential for human life. It plays a fundamental role in the continuity of existence. In every economic, social, and cultural activity, people are consistently connected to land as a primary resource for housing, business, and development. Land's crucial function for human life establishes it as the foundation for sustaining livelihoods.

As human needs in various sectors, particularly in economics and development, continue to grow, the demand for land rises while its availability remains limited. Consequently, there is a need for a legal framework that provides certainty regarding land ownership and use. One way to achieve this is through the granting of land rights recognized by the state. ^[1]

Building Use Rights (HGB) is a type of land right that grants the holder the authority to establish and own a building on land

¹Nur Hidayati Setyani, *Law Land in Indonesia*, Semarang, CV. Work Abadi Jaya, 2015, p. 51

that is owned by the state or other parties, for a specified period, as outlined in Law Number 5 of 1960 regarding Basic Agrarian Regulations (hereinafter referred to as UUPA). In practice, HGB can be held by both individuals and legal entities, as stated in Article 34, letter b of Government Regulation Number 18 of 2021 concerning Management Rights, Land Rights, Apartment Units, and Land Registration (hereinafter referred to as PP No. 18 of 2021). This includes Limited Liability Companies (PT), which are recognized as legitimate legal entities.^[2] Ownership of HGB by a Limited Liability Company is commonly used in activity business development property, in where One certificate parent HGB Then broken down become a number of field land Which then transferred to the buyer of the house, shophouse or commercial unit.^[3]

The development of the property sector in Indonesia is experiencing significant growth, driven by the increasing demand for residential spaces and commercial facilities. In this context, Company Limited (PT) plays a crucial role in the development of residential areas, apartments, and commercial complexes. As a legal entity recognized by the state, PT typically acquires Building Use Rights (HGB) on land owned by the state or other parties, which serves as the legal basis for ownership of the buildings constructed on that land.

In property development practices, PT as the parent HGB holder is obliged to carry out certificate splitting after the building units are sold to buyers.^[4] This solution is a form of implementation of the principle legal certainty on land rights as regulated in Article 19 of the UUPA and Article 44 letter c of PP No. 18 of 2021 which states that:

"Holder right use building own right do legal actions that are intended to release, transfer and change its use and encumber it with mortgage rights in accordance with the provisions of statutory regulations"

Through the division of Building Use Rights (HGB), the individual rights of buyers to a land plot or building can be legally recognized and registered at the Land Office. However, in practice, there are often cases where a Limited Liability Company (LLC) acting as the developer loses its legal entity status due to reasons such as voluntary dissolution, merger, or a court decision. In such instances, the HGB remains registered under the name of the company, but the rights have not been distributed among the buyers. This situation poses legal challenges because the legal entity that holds the HGB no longer exists. Meanwhile, in reality, the buyers have fulfilled their obligations and taken possession of the land and building. As a result, the process to resolve the HGB certificate cannot proceed, as there is no longer an authorized party to act on behalf of the dissolved company.

A concrete example illustrating the complexity of ownership and the resolution of HGB rights by a legal entity can be found in the Mataram District Court Decision Number 131/Pdt.P/2024/PN.Mtr. In this case, the Mataram District Court ordered the dissolution of the West Nusa Tenggara Housing Limited Liability Company, founded in 2000 and engaged in housing development under the name PT. Nusa Southeast West Excellent. According to the facts revealed during the trial, in 2004, the company owned a land plot of

94,646 m² with an HGB certificate numbered 23.01.09.09.3.00217. Over the course of its business operations, the HGB was transferred multiple times—specifically in March 2005, October 2005, April 2006, December 2006, and March 2008—leaving a remaining land area of 65,260 m² still registered in the name of the company. Based on the court's verdict, the West Nusa Tenggara Housing Limited Liability Company has been ordered to dissolve, along with all its legal implications. However, the verdict did not clarify the legal status of remaining assets, specifically the land with HGB (Rights to Build) that has not yet been divided and is still registered in the name of the dissolved company.

According to Law Number 40 of 2007 concerning Limited Liability Companies, particularly Articles 142 to 152, once a company is declared dissolved, all legal matters, including asset distribution and settlement, become the responsibility of the liquidator until the liquidation process is complete. In practice, issues arise when the liquidation is declared complete and the company is removed from the list maintained by the Ministry of Law and Human Rights (Kemenkumham), while assets in the form of HGB remain unresolved. In this situation, there is no longer a legal entity to act on behalf of the dissolved company, which means the Land Office has no legal basis to process the splitting of the certificates.

This situation creates legal uncertainty for both buyers and land institutions. Buyers who have fulfilled their payment obligations are unable to obtain formal land rights, while the government cannot administer land according to the principle of legality. According to Article 3, letters a and b of Government Regulation Number 24 of 1997 concerning Land Registration, the principles of legal certainty and legal protection for land rights holders are fundamental rights that must be guaranteed by the state.

Furthermore, from the perspective of corporate law, the liquidator's responsibility ends when the company's assets are settled, leading to a normative gap between corporate law, which concludes the existence of a legal entity, and land law, which requires an active legal subject to execute legal acts.

The fundamental issue arises from the question of who is the legal subject authorized and responsible for carrying out the division of the HGB certificates on behalf of the dissolved Limited Liability Company. Additionally, it is essential to determine how the legal settlement can be conducted in accordance with valid legal provisions to ensure that the rights of buyers are protected. The lack of a firm legal mechanism to address this situation has the potential to cause disputes and losses for the community. Therefore, a comprehensive academic study is needed to find a legal solution that bridges the gap between corporate law and land law.

The text refers to the issues surrounding the termination of a Limited Liability Company's (LLC) legal entity status and its implications on property assets, specifically regarding Building Use Rights (HGB) that have not yet been divided. The questions posed are: What are the legal implications of ending the legal status of an LLC on the ownership of these property assets? Additionally, who is the legal entity

² Sudarno, "Review Juridical Company Limited If Act As Limited Liability Company In Company Commanditaire Vennootschap", Justice Journal, Vol. 12 No. 2, 2023, p. 261

³ Yunisa Riana, *Why Land Right Owned by Which Purchased PT His status Become HGB ?*, Accessed at <https://>

www.hukumonline.com/klinik/a/mengapa-tanah-hak-milik-yang-dibeli-pt-status-becomes-hgb-cl6446/ October 7, 2025.

⁴ Nadia Hera Aurelia, et.al, " *Solving Certificate (Splitting) Land Plot in Notary Office & PPAT* ", Aladalah: Journal of Politics, Social, Law and Humanities Vol. 3, No. 1, 2025, p. 58.

authorized and responsible for dividing the Building Use Rights Certificate (HGB) on behalf of an LLC whose legal entity status has been terminated?

2. Method Study

This research is a type of normative legal research. Normative legal research focuses on analyzing the legal aspects of a problem, which will be done study use material primary law, secondary legal materials and tertiary legal materials for later associated with problem which currently discussed.^[5] In the research law normative This will study about position law and status asset property in the form of Right Purpose Building (HGB) which still recorded on Name Company Limited after status body the law is over, authority subject law which entitled do the division of the HGB certificate, as well as the legal procedures for its settlement based on the provisions of Indonesian laws and regulations. Method study is something means development science and technology and art.^[6] Approach methods in research This use 3 (three) type method approach that is Statutory Approach, Conceptual Approach, Legal Approach Case (Case Approach),

Legal materials studied and analyzed in normative legal research This covering material primary law, secondary, tertiary. Technique to study And gather third material law the with using documentary studies, where this document is library data which is a way of collecting case data through articles and websites as well as books related to the problem being researched.^[7]

Material analysis law is stage which most important In a study, legal material analysis is carried out as an activity of providing a review which can mean opposing, criticizing, supporting, adding or providing comments and then forming a conclusion regarding the research results with one's own thoughts with the help of the theory that has been used.^[8] As for the technical analysis material law which used researchers In this study, the analysis of legal materials is qualitative in nature.

3. Discussion

3.1. Legal Implications of the Termination of Limited Liability Company Legal Entity Status on the Status of Property Assets in the Form of Right Purpose Building Which Not yet Split In Relation to Fulfillment of Obligations to Divide Certificates to Buyers

In practice business property in Indonesia, connection law between the developer and the buyer of the house or plot is a civil relationship that arises from a sales and purchase agreement.^[9] The relationship is not only arranged by provision law civil general, but Also by Law Number 8 of 1999 concerning Consumer Protection (hereinafter referred to as the PK Law) And Government Regulation Number 24 Year 1997 about Registration Land which in matter This has been changed become PP No. 18 Year 2021 about Right Management, Right on Land, Apartment Units and Land

Registration.

Wrong One obligation main developer is do solution certificate Right Purpose Building (HGB) from The master certificate is divided into separate certificates in each buyer's name. This certificate splitting serves as a form of implementation of the agreement and also guarantees legal certainty regarding land rights for consumers. However, it cannot be denied that in reality, many developers still neglect to fulfill their obligation to split certificates, even though has accept payment full from buyer. Negligence This not only creates legal uncertainty for buyers, but also has the potential to give rise to legal disputes when developers experience dissolution or liquidation.^[10] By Because That, analysis Regarding the legal implications of the obligation to split the HGB certificate, both in the context of consumer law and land and corporate law, it is relevant to understand it comprehensively.

Home or plot buyers who make transactions with developers Limited Liability Company (PT) is positioned as consumers, whereas developer domiciled as businessmen as regulated in Article 1 number 2 and number 3 of the UUPK. As a business actor, the developer has a legal responsibility to provide goods or service in accordance with which promised in the agreement. Article 7 letters f and g of the Consumer Protection Act expressly requires business actors For give compensation or change make a loss if goods or the services received by consumers do not comply with the agreement.

The legal implications of the obligation to split the HGB certificate become increasingly serious when the developer.. entering the dissolution or liquidation phase. Based on Chapter 142 until with Chapter 152 Constitution Number 40 of 2007 concerning Limited Liability Companies, the dissolution of a company does not immediately remove all of its legal obligations. still considered There is throughout required For settle all legal matters through the liquidator. At this stage, the obligation to dissolve the certificate HGB to buyer must qualified as the company's legal debt to consumers, so it must be settled before the company is removed from the register of legal entities.

On base chapter the, so confirmed that the developer's failure to implement the promised HGB certificate resolution can categorized as default or violation of obligation law. Default It means No fulfil something that is required as stipulated in the agreement. The debtor's failure to fulfill his obligations is caused by two possible reasons, that is Because error debtor, Good with on purpose No fulfilling his obligations or due to negligence and due to force majeure, so beyond the debtor's capabilities.^[11]

Meanwhile, Sri Soedewi in Munir mention that default is the obligation not to fulfill a debt, which consists of from two type characteristic. First of all can consists of on matter that the achievement was still carried out but not properly, while the second party is that there are things where the achievement was not carried out at the right time.^[12]

Default is regulated in Article 1238 of the Civil Code which

⁵ Amirrudin & Zainal Enjoy, *Deliveryman Method Study Law*, PT. Raja Grafindo Persada, Jakarta, 2020, p. 133.

⁶ Zaenuddin Ali, *Method Study Law*, Ray Graphics, Jakarta, 2013, p. 17.

⁷ Peter Mahmud Marzuki, *Study Law*, Golden Prenada, Jakarta, 2010, p. 44

⁸ Ibid

⁹ Tiomarida Sinaga, Sri Kistiyah, and Akur Nurasa, *Legal Status of Certificate Splitting Right on Land Which Currently Bound Right Liability*, Journal Shoots Agrarian, Vol. 2, No. 1, 2019, p. 90

¹⁰ Maiyyah Nadzirah, *Protection Law Loading Right Liability Master-Certificate to Land Splitting Certificate Holders*, Jurnal Education and Development, Vol. 11, No. 1, 2023, pp. 1-4

¹¹ Salim HS (I), *Law Contract Theory & Technique Compilation Contract*, Ray Grafika, Jakarta, 2009, p. 27.

¹² Munir Fuady, *Law Contract (From Corner View Law Business)*, Image Aditya Bakti, Bandung, 2008, p. 77

states that:

"The debtor is in default if he is declared in default by a written order or by a similar deed, or for the sake of his own obligation, if it is stipulated that the debtor must be considered in default after the specified time has elapsed."

Based on the description of the breach of contract, if one of the parties default, it will result in several things, namely: ^[13]

1. Pay for losses suffered by the second party or compensation;
2. Cancellation agreement;
3. Transfer.

On that basis, in this case the buyer has the right to demand fulfillment of the performance or ask for compensation for the losses he suffered. Provision This is implementation from principle legal protection for consumers, which demands justice and legal certainty in every business transaction.

In cases of negligence in splitting certificates carried out by this PT, it cannot be seen solely as an administrative obligation, but also is an obligation contractual Which concerning fulfillment Consumers' rights to legal ownership guarantees. Failure to implement a resolution will result in the buyer losing legal certainty over the purchased property, even if they have actual physical control over the land or building.

Legally, the provisions regarding certificate splitting are regulated in Article 48 and Article 49 of PP 24 of 1997 concerning Land Registration. Article 48 paragraph (1) states that a plot of land that has been registered can be broken down become a number of field land new with status law Which The same. Solution the done on the rights holder's request and must produce a new certificate for each resulting area of division that replaces the original certificate.

Furthermore, Article 49 paragraph (1) regulates that some registered land plots can be separated into new plots, each of which will receive its own certificate with different legal status. The same like previously. In context development housing area or plot, provision This become base law for developer to apply for the splitting of the master certificate into separate certificates in the name of the buyer after the sale and purchase agreement is made.

Not only regulated in previous provisions, but also in newer regulations, namely Government Regulation Number 18 of 2021 also clarifies provisions regarding the authority of Building Use Rights holders. Specifically, Article 44 letter c the regulation provides right to holder Right Purpose Building for release or transfer the rights he owns in accordance with the provisions of applicable laws and regulations. These provisions form the legal basis for carrying out the act of release or transfer Right Purpose Building to party other, like consumer or buyers, through mechanism agreement sell buy or form transition other rights that are lawful according to law.

The obligation to split the HGB certificate has two legal dimensions, namely administrative dimension And Civil dimension. The administrative dimension relates to the developer's obligation as the rights holder to report changes in the physical and legal data of the land to the Land Agency. National (BPN). Whereas dimensions civil related with obligations developer to buyer for fulfil promise in the sale and purchase agreement. These two dimensions are

interrelated because the certificate is a concrete form of the developer's fulfillment of its obligations to the buyer, as well as fulfilling its administrative obligations to the state.

Failure in carry out solution certificate No This not only violates the terms of the agreement but also contradicts administrative land provisions. Therefore, this action can be categorized as an administrative and contractual breach of contract. In practice, the National Land Agency (BPN) cannot issue a new certificate in the buyer's name without a formal request from the developer as the rights holder, so all administrative responsibility rests with the developer.

As perpetrator business, developer must carry out all over the contents of the agreement in good faith. The principle good faith in implementation agreement as intended in Chapter 1338 paragraph (3) Book Constitution Law Civil (Civil Code Civil) contain meaning that every party must try fulfil his obligations in a way honest, fair, and in accordance with the agreement. Therefore, developers who delay or No carry out solution certificate without reason Which legitimately violated the principle of good faith and can be held legally accountable.

From a consumer protection law perspective, the actions of developers who neglect to break certificates also fall into the category acts that harm consumers. UUPK gives consumers the right to demand compensation for losses arising from service Which No in accordance with agreement as arranged in Article 19 of the UUPK. In this case, home or plot buyers who have not received a certificate have the right to file a claim through a dispute resolution mechanism, either through Consumer Dispute Resolution Agency (BPSK) or district court as regulated in Article 23 of the UUPK.

The compensation a buyer can claim is not limited to material losses, but can also include immaterial losses such as legal uncertainty, delays in the transfer of rights, and a decrease in the economic value of the property. This provision is in line with the principle justice contractual Which demand balance between right and the obligations of the parties to the agreement.

The problem becomes more complex if the developer PT responsible answer do solution certificate has disbanded or enter process liquidation. Based on Chapter 142 According to Article 152 of the Limited Liability Company Law, dissolution of a company does not automatically revoke its legal entity status. The company remains legally valid until all its affairs are resolved by the liquidator. At this stage, the liquidator is responsible for fulfilling all of the company's legal obligations, including obligations to purchasers who have not yet received certificates.

Article 149 of the Company Law confirms that the liquidator is obliged to carry out an inventory all over treasure riches And debt company, announce a plan to distribute the liquidation proceeds, pay creditors, and distribute the remaining assets to shareholders. In this context, the obligation to split the HGB certificate that has not been fulfilled must be included as part of the company's debts or legal obligations to consumers. Thus, buyers have the right to file a claim with the liquidator as concurrent creditors in the process of settling the company's assets.

If the economic value of the land that has not been divided is still part of the liquidation assets, the liquidator is obliged to take this value into account in settling obligations to the buyer. In matter company own asset Enough, liquidator can

¹³ Salim Hs, Op.Cit, p.181

carry out the certificate division or pay compensation to the buyer according to the promised land value. However, if the company's assets are insufficient to cover the entire debt, the buyer, as a creditor, can take legal action to demand fulfillment of the obligation through the courts.

The developer's inability or negligence in splitting the certificate before the company is dissolved has the potential to cause legal disputes between the buyer and the developer (or liquidator). This type of dispute is generally filed through a civil suit on the basis of Default. In legal practice, buyers can demand that the developer or liquidator fulfill their obligation to split the certificate, or claim compensation if implementation is no longer possible.

Besides lawsuit civil, buyer Also can use base violation of consumer rights as regulated in the UUPK in particular as poured out on Chapter 45 Which state that "every consumer who is harmed can sue the business actor through an institution tasked with resolving disputes between consumers and business actors or through a court within the general court system."Matter This give room for buyer For demand compensation for losses suffered due to the developer's failure to fulfill its promises.

Disputes regarding certificate splitting also have implications for status law asset. If land Which promised to the buyer is still registered in the name of the PT which has been dissolved, so legally the right to land the become No legitimate Because subject law holder The rights no longer exist. In this situation, the buyer cannot immediately register the certificate in their name until there is a clear legal determination, such as a court decision confirming the transfer of rights or the appointment of a valid liquidator.^[14]

If we delve deeper into this issue, the developer's obligation to split the HGB certificate has a strong legal basis and cannot be ignored, as stipulated in Articles 48 and 49 of Government Regulation No. 24 of 1997 concerning Land Registration. This obligation naturally arises from the sale and purchase agreement that binds both parties to transfer their building use rights. Therefore, That, violation to obligation the according to writer Also is violation to three regime law at a time namely civil law, administrative law, and consumer protection law.

Situation This naturally cause uncertainty law And Potential economic loss. The buyer cannot use the land as collateral, cannot resell it legally, and risks losing their rights if the land is included in the company's liquidation asset list. Therefore, certificate separation is not only related to administrative aspects, but also concerns legal guarantee of the buyer's ownership rights.

Based on the above description, it is clear that the obligation to split the HGB certificate is an imperative legal obligation for developers as business actors. Failure to fulfill this obligation will result in civil, administrative, and consumer protection legal responsibilities. If the developer is dissolved, this obligation shifts to the liquidator, who is tasked with settling all of the company's legal obligations.

If this obligation is still not carried out until the company is removed from the list body law, so right buyer on certificate become no can filled and cause uncertainty law. In In such a situation, the buyer can take legal action through a civil lawsuit or consumer dispute resolution mechanism to obtain

compensation or fulfill the performance. Therefore, the legal implications regarding the obligation to revoke the HGB certificate to the buyer This process encompasses the dimensions of developer responsibility, consumer rights to legal protection, and legal certainty in land registration. This process emphasizes the importance of compliance with land regulations. And principle protection consumer so that rights community ownership of land and buildings is effectively protected in legal practice in Indonesia.

Based on the description of the developer's obligations in distributing the Building Use Rights Certificate (HGB) to the buyer, can understood that obligation the No only Not only does it relate to the administrative aspects of land, but it also has broad and multidimensional legal consequences. A developer's negligence in implementing the HGB certificate splitting has multiple legal implications, including civil law, consumer protection law, land administration law, and corporate law. Therefore, to comprehensively understand the legal consequences, which arise, important for to describe implications law from the obligation to break down the HGB certificate into several main aspects as follows:

1. Implications Default in Law Civil

The developer's failure to split the HGB certificate as agreed constitutes a form of default due to the failure to fulfill the primary obligations under the sales agreement. This default gives rise to consequence law in the form of right for buyer for demanding fulfillment of performance, cancellation of agreement, transfer of risk, and compensation as regulated in Article 1238 of the Civil Code.

2. Implications of Rights Violations Consumer

From a consumer protection law perspective, home or land purchasers are considered consumers and developers are considered business actors. Failure to implement the HGB certificate division constitutes a service that is not in accordance with the agreement and violates the business actor's obligations as stipulated in Law Number 8 of 1999. about Protection Consumer. As a result, developer can be held responsible for providing compensation for losses material and immaterial Which suffered buyer, as well as opening up space for dispute resolution through the courts or the Consumer Dispute Resolution Agency.

3. Administrative Implications in Law Land

Certificate splitting HGB is obligation Administrative matters stemming from land registration provisions as stipulated in Government Regulation 24 of 1997 in conjunction with Government Regulation 18 of 2021. Failure by developers to submit certificate splitting requests delays the issuance of certificates in the buyer's name and creates administrative disorder in the land administration. Furthermore, as long as the certificate remains registered in the developer's name, the buyer lacks legal certainty over their land rights and cannot legally transfer or pledge the land.

4. Implications of the Liquidator's Responsibilities in the Dissolution of a Company

If developer in the form of Company Limited has disbanded or is at in process liquidation, obligation HGB certificate splitting No necessarily wipe. Based on Law

¹⁴ I Putu Gian Favian Adhi Pradana, I Made Suwitra, and I Ketut Sukadana, *Separation of Land Title Certificates that are Being Burdened with Mortgage Rights*, Jurnal Preferensi Hukum, Vol. 1, No. 2, 2020, p. 91.

Number 40 of 2007 concerning Limited Liability Companies, this obligation is transferred to the liquidator as the responsible party. finish all over affairs law company. Obligation the division of the HGB certificate must be treated as the company's legal debt to buyer Which must completed before The company was removed from the list of legal entities, in order to guarantee legal certainty and protection for consumers.

The link between the obligation to split the HGB certificate and the dissolution of a PT can be clearly seen in the Mataram District Court Decision Number 131/Pdt.P/2024/PN.Mtr. In this case, the court set dissolution Company Limited Housing area West Nusa Tenggara, which operates in the housing development sector. Legal facts indicate that although some of the HGB land has been divided and transferred, there remains a remaining 65,260 m² of land registered in the company's name, and the certificate division has not yet been completed.

Decision the only set dissolution company without providing clarity regarding the settlement of the company's obligations to potential buyers who have already transacted on the land. As a result, after the company was removed from the list of legal entities, no Again there is subject law Which legitimate For submit application for resolution certificate HGB to Office Land. Condition This show that negligence in carry out obligation solution certificate before the dissolution of the company directly harms the buyer, because right on land Which has paid No can realized legally.

In the case of the Mataram District Court Decision, the buyer is in a position law Which weak. Buyer No can get certificate on his behalf, No can make land as object guarantee, And There is no legal certainty over the rights purchased. Legally, the purchaser can only file a claim as a concurrent creditor during the liquidation process or file a civil lawsuit against the liquidator if negligence in the disposal of the company's assets is proven.

In addition, the failure to split the HGB certificate also has implications. law land. Based on Chapter 48 And Chapter 49 PP Number 24 of 1997 and PP Number 18 of 2021, certificate splitting is only can done on application holder right. When PT as a holder HGB has dissolved, so in a way administrative No There is another authorized party submitting a request for division. This causes the land promised to the buyer to be in a state of disrepair. cannot be legally registered, thus creating prolonged legal uncertainty.

On that basis, the legal implications of the obligation to split the certificate HGB to buyers No only in the form of not quite enough answer civil lawsuits for breach of contract, but also have a direct impact on the buyer's loss of access to land legal protection. The case in Mataram District Court Decision Number 131/Pdt.P/2024/PN.Mtr shows that the dissolution of a PT without settlement obligation solution certificate completely creates a legal vacuum that is detrimental to consumers and has the potential to give rise to agrarian disputes in the future.

Based on the above description, it can be emphasized that the obligation to split the HGB certificate is an imperative legal obligation and cannot be postponed until after the company is dissolved. This must complete in stage liquidation as part from protection right consumer and guarantee certainty law right on land.

3.2. Legal Procedures Settlement Solution Certificate Usage Rights Building (HGB) On Name Company Limited Which Has Been Dissolved Based on the Provisions of Indonesian Laws and Regulations

Every administrative action related to land rights, including the resolution of Building Use Rights (HGB) certificates, is not only an administrative technical process, but also a manifestation of the implementation of principle certainty law (*rechtszekerheid*). Solution HGB basically done to separate one plot of land into several field new with certificate each. However, when those rights Still recorded on Name body law Which has end its legal status is like When a Limited Liability Company (PT) is dissolved, its implementation is no longer subject to general mechanisms, but rather follows stricter and more careful legal procedures. This difference arises because, legally, the legal entity listed as the rights holder has lost its rights as a legal subject, so that the authority to do so is not limited to the legal entity itself. For do action law must executed by other parties, namely liquidator based on the provisions Article 142 to Article 152 of Law Number 40 of 2007 concerning Limited Liability Companies (PT Law).

As previously explained and reiterated that according to Chapter 142 paragraph (2) Law PT to state that every dissolution of a company must be followed by a liquidation process by a liquidator, And during process liquidation is underway, company only can take any legal action necessary to settle its affairs. Therefore, after the legal entity status ends, the liquidator has full authority to manage, administer, and settle the company's assets, including the land and buildings subject to the HGB.

On this basis, the liquidator acts as legal subjects' replacement Which authorized to submit application administration to National Land Agency (BPN) to carry out the division or transfer of land rights. This transfer of authority has legal consequences, namely that all administrative actions previously under the authority of the board of directors are now transferred to the liquidator, but with certain limitations as stipulated by law.

The difference between general procedures and special procedures in problem solving HGB can see from a number of dimensions main, namely the aspect subject law, base authority, completeness document supporters, mechanism verification administrative, and level legal risks that accompanies it. In general procedures, HGB certificate resolution done by holder right Which Still active, Good individual and body law, with conditions formal Which has regulated in Government Regulation Number 24 of 1997 concerning Land Registration as well as Regulation Minister Agrarian and Tata Room/Head National Land Agency Number 18 Year 2021. Applicant Enough submit application written accompanied by the original HGB certificate, identity card, proof of tax payment, and other documents show No existence dispute on land the. In In this case, the legal subject who acts is an entity that is still legally alive and can be directly responsible for the legal actions carried out.

Temporary That, in procedure special For HGB on Name a legal entity that has been dissolved, the legal subject acting is no longer the company's directors, but rather liquidator appointed based on the decision of the GMS or by court. According to Chapter 142 paragraph (3) And Chapter 143 PT Law, from the time of dissolution, the directors are no longer

authorized to represent the company; all over authority switch to liquidator. Authority This includes all legal actions necessary to settle the estate. riches company, including action administrative on land Which Still recorded on Name company. By because That, liquidator must attach deed of dissolution of the company, deed of appointment of liquidator, and ratification dissolution by Minister Law and HAM as the legal basis for acting in every land administration process.

Basic differences this authority in line with theory authority (*theorie van bevoegdheid*) in administrative law, which states that every official or legal subject can only act based on the authority granted by statutory regulations.¹⁵ According to Philipus M. Hadjon, authority in public law No can interpreted in a way free Because is attribution from legal norms that are limitative in nature.¹⁶ In this case, the liquidator's authority is results attribution direct from Constitution (UU PT), is not a delegation from a dissolved company. Therefore, every action of the liquidator in managing HGB land is a manifestation of the exercise of public authority explicitly regulated by law. If the liquidator acts outside the scope of the liquidation, such action is invalid and gives rise to personal liability.

Aspect other Which show difference significant between general and specific procedures are regarding Supporting documents for the application. In general procedures, the required documents are administrative in nature, such as the original HGB certificate, the applicant's identity, proof of payment of BPHTB and PPh, and a certificate of no dispute from the local village head or sub-district head. However, in special procedures, because the applicant is not the rights holder listed on the certificate, the National Land Agency (BPN) requires additional documents proving the liquidator's legal standing and the legality of the dissolution. company. Document the covering deed of dissolution, final liquidation balance sheet, liquidator's statement regarding status asset, and document supporters Which show that the land has not been transferred or pledged to another party. This requirement is intended to ensure that the liquidator's actions are truly done in frame settlement treasure company, not a legal act that is contrary to the interests of shareholders or creditors.

From the side Administrative verification at the Land Office also has fundamental procedural differences. Under general procedures, BPN officers conduct standard administrative verification to ensure the validity of documents. And clarity physique field land. On the contrary, in procedure special, done More in-depth legal verification, including an examination of the liquidator's legitimacy, a dissolution determination from the Ministry of Law and Human Rights, and clarification with relevant parties if there are indications of a dispute. This additional verification process is in accordance with the principle of prudence. administrative (*voorzichtigheidsbeginsel*) in land law, where the BPN is obliged to ensure that every certificate issued reflects the actual legal situation. This principle is reinforced by Article 3 of Government Regulation Number 24 of 1997 which confirms that land registration aims to guarantee legal certainty for rights holders.

From theoretical perspective certainty law (legality), This difference has a very important meaning. According to Gustav Radbruch, legal certainty is one of the main objectives of law besides justice and benefit. Legal certainty demands the existence of rules that clear, subject law Which Certain, and procedure Which regular so that every administrative action can be predicted in its legal consequences.¹⁷ In the case of the division of HGB in the name of a legal entity that has been dissolved, legal certainty is realized through legal recognition of the liquidator as replacement subject law, validity document liquidation, as well as Compliance with statutory procedures. Without this legal certainty, the HGB division process can lead to unclear land status, open up the possibility of disputes, and harm the interests of the state and third parties.

Furthermore, Article 19 paragraph (1) UUPA emphasized that to guarantee legal certainty, the government carries out land registration in all over region Republic Indonesia. Provision this places National Land Agency as a land administration executor who has a major responsibility in ensuring the validity of every registration action, including certificate issuance.¹⁸ In special procedures, not quite enough answer This the bigger Because National Land Agency must Verifying the legitimacy of a defunct legal entity. Therefore, the precautionary principle is a concrete manifestation of the application of the theory of legal certainty, where every administrative step must be based on valid, complete, and accountable legal evidence.

From the aspect legal risks, the difference between general and special procedures is also very significant. In general procedures, the legal risks are relatively small Because actions done by holder right Which legitimate And still active in a way law. Whereas on procedure special, risk law increased due to the potential for claims to arise from third parties such as creditors, minority shareholders, or even the state.

In the liquidation process, there are often disagreements regarding assets. where Which has or Not yet cleaned up, so that action top liquidator land HGB Can become source dispute new. For To anticipate this, the liquidator is required to make an official announcement regarding the liquidation process as regulated in Article 147 of the Limited Liability Company Law requires notification to creditors and the public through the mass media and the State Gazette of the Republic of Indonesia. Therefore, any legal action taken after the announcement can be considered legitimate Because has fulfil element transparency And public openness.

The theory of legal certainty also demands that there be administrative accountability from authorized officials. In this case, BPN as a state institution is obliged to ensure that the process of splitting certificates in the name of a dissolved legal entity does not violate the principle of legality. Carelessness on the part of officials in issuing certificates can give rise to administrative legal defects, which in turn can be annulled through decision Court Tata Business Country (PTUN). Matter this is in harmony with principle control van bestuur, that is supervision to State administrative actions must be non-arbitrary and remain within the law. Therefore, both liquidators and land officials must balance speed of

¹⁵ Azmi Fendri, *Arrangement Authority Government And Government Area*, PT RajaGrafindo Persada, Jakarta, 2016, p. 12

¹⁶ Philip M Hadjon, *Introduction Law Administration Indonesia*, Elephant Mada University Press, Yogyakarta, 2005, p.31

¹⁷ Satjipto Rahardjo, *Knowledge Law*, Image Aditya Devotion, Bandung, 2006, p. 19.

¹⁸ Sari, I. *Rights on land in system law land in Indonesia according to the law Main Point Agrarian (UUPA)*. Journal Partners Management, Vol. 9 No.1. (2020), p.21

administrative services with legal rigor at every stage of the procedure.

By considering all these aspects, it can be concluded that special procedure for splitting up HGB in the name of a legal entity whose legal status has ended is a form of concrete application of the theory of legal certainty in Land administration law. Legal certainty not only requires clear regulations but also consistent and accountable implementation. The liquidator, as a substitute legal subject, is responsible for ensuring that every administrative action is carried out based on legitimate authority and supported by document Which complete. In side other, National Land Agency must ensure the legitimacy of every administrative step so as not to give rise to legal disputes in the future.

Based on what has been described, it can be seen that that comparison between procedure general and special procedures This show that law administration land Indonesia has accommodate need law modern Which No only emphasizes administrative efficiency, but also accuracy and legal validity. Through the application of the principle rechtszekerheid, every certificate split HGB, Good in context general and special, still directed at ensuring that land rights have definite legal force, can be protected by the state, and do not become a source of uncertainty for the community or business actors.

4. Conclusion

Legal implications the end status body law Company Limited (PT) against property assets in the form of Building Use Rights (HGB) what has not been divided is that since the time of the dissolution of the company, PT lost his status as subject law so that No Again can take legal action in his own name, including dividing or transferring land rights. This authority is transferred to liquidator as the legal party representing the company during the liquidation process in accordance with Articles 142 to 152 of Law Number 40 of 2007 concerning Limited Liability Companies. With thus, all over obligation law Which Not yet completed, including the division of HGB certificates to fulfill the rights of buyers or consumers is the responsibility of the liquidator. If the obligation the No implemented, so can cause legal uncertainty over land status and violations to right party third, so that role active liquidator become key in ensure settlement asset the company in accordance with the principle of legal certainty and the principle of legal protection for parties with good intentions. Legal procedures solution Certificate Right Purpose Building (HGB) on behalf of a Limited Liability Company that has been dissolved, carried out in accordance with the provisions of land law and limited liability companies. After the PT is dissolved, liquidator appointed as the legal party representing the company based on Article 142–152 of Law Number 40 of 2007, with task inventory asset, including land HGB. The liquidator then submits an application for certificate division to Land Office in accordance Article 45 paragraph (1) and Article 52 paragraph (2) of PP Number 24 Year 1997 about Registration Land, which covering re -measurement, mapping, and issuance of new certificates for the resulting land. Before the new certificate is issued, the liquidator must pay off the debt. BPHTB, UN, and prepare document law like deed of dissolution as well as liquidator's power of attorney. If the split is carried out to fulfill obligations to the buyer, the transfer of rights must be made by deed Land Deed Official And registered on office land. Thus, this process is an administrative and legal step. Which done by liquidator in

lower supervision National Land Agency use ensure certainty law and protection of the rights of the parties.

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How to Cite This Article

Muhamad F, Suhartana LW, Sili E. Termination of building use rights (HGB) certificate in companies limited with status body law which has ended. *Int J Multidiscip Futur Dev*. 2026;7(1):1-8. doi:10.54660/IJMFD.2026.7.1.01-08.

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