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Review of Commercial Law Compliance: The Role of Notaries in Realizing the Principles of Good Corporate Governance

Ai Ika[1], Chandra Yusuf[2], Irwan Santosa[3], Iskandar Muda[4], Mohammad Ryan Bakry[5]

[1] Notary Study Program, Graduate School of YARSI University, Jakarta, Indonesia
[2,3,4,5] Lecturer, Notary Study Program, Graduate School of YARSI University, Jakarta, Indonesia

E-mail Address: safa.ika86@gmail.com, chandra.yusuf@yarsi.ac.id, irwan.santosa@yarsi.ac.id, iskandar.muda@yarsi.ac.id, mohammad.ryan@yarsi.ac.id

Abstract

The complexity of international trade, particularly import activities, demands strong legal certainty and compliance to mitigate the risks of disputes, document fraud, and customs clearance obstacles. This research is based on the urgent role of notaries in Indonesia as public officials who have a crucial function in bridging national legal certainty and transnational trade law standards. The aim is to identify and analyze the concept of international trade legal certainty in notarial practices on import documentation, as well as to analyze the compliance practices of notarial services at CV. Wahana Eloh Nusantara as a case study. This research uses a normative-empirical legal method with a qualitative-descriptive approach through case studies, supported by primary data (interviews) and secondary data (deeds and company documents). The results show that the concept of legal certainty is realized through the role of notaries in issuing authentic deeds (Establishment/Amendment of CV) which are absolute prerequisites for company legality, as well as voluntary legalization of transactional documents (sales contracts). This notary service guarantees perfect proof, reinforcing the principle of pacta sunt servanda and the principles of Good Corporate Governance (GCG). The case study of CV. Wahana Eloh Nusantara demonstrates a high level of internalization of compliance, where the use of notarial legalization on import documents, which comply with Lartas and international instruments, is able to effectively expedite the customs process, increase business credibility, and provide superior evidentiary strength in potential international arbitration disputes.

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INTRODUCTION

International trade practices are currently developing rapidly in line with advances in science and technology, including the increasingly complex national needs of each country that must be met. Meeting these needs cannot be achieved independently by the country concerned. Therefore, international trade is necessary so that countries can engage in export-import activities to meet their respective national needs. The trade sector plays a crucial role in economic development, both domestically and internationally, moving towards an increasingly competitive era of free trade (Haidar Abdullah, 2003).

The development of international trade in the era of globalization demands strict compliance with international trade law regulations (Al-Ghifari *et al.*, 2025). Indonesia as a country with a high level of international trade activity, faces complex challenges in ensuring compliance with various legal provisions, both domestic and international. In the context of international trade, especially import activities, there is legal complexity that involves various regulatory aspects, both national and international (Marzuki *et al.*, 2024).

This complexity requires a thorough understanding of international trade law compliance, including adherence to various trade provisions, customs procedures, product quality standards, and other legal aspects related to cross-border transactions (Ni Kadek *et al.*, 2022). International trade regulations in Indonesia are governed by various laws and regulations, including Law Number 7 of 2014 concerning Trade, Law Number 17 of 2006 concerning Amendments to Law Number 10 of 1995 concerning Customs, and Government or Ministerial Regulations specifically regulating these laws, as well as various technical provisions issued by relevant agencies (Sampurna and Sampurna, 2018).

The notary profession has a strategic role in supporting the smooth running of international trade through the creation and ratification of various legal documents required in trade transactions. Based on Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary, notaries have the authority regulated in Article 15 where Notaries are authorized to make Authentic Deeds regarding all actions, agreements, and determinations required by laws and/or desired by interested parties (Santoso, 2012). In the context of international trade, documents made by notaries

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include company establishment deeds, deeds of amendment to articles of association, powers of attorney, and trade agreement deeds such as sales contracts.

The position of a notary as a public official carries a mandate in the form of duties, obligations, and authority of the state in providing public services in the civil sector. The notary profession regulates written and authentic agreements between the parties entering into a mutually agreed agreement using their services. The notary profession is also bound by laws and regulations and a professional code of ethics (Santoso, 2012). Article 65 of Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notaries states that a notary is responsible for every deed they create.

This article implies that notaries are responsible for ensuring that the documentation they create meets applicable legal standards, both according to national law and relevant international provisions. This requires notaries to have a comprehensive understanding of compliance aspects of international trade law. However, in practice, not all notaries have an adequate understanding of the complexities of international trade regulations, which can impact the quality of the documentation produced and potentially give rise to future legal issues. Notarial practice in import trade documentation faces increasingly complex challenges along with the development of international trade regulations ratified by countries receiving imported goods, such as International Commercial Terms (Incoterms®), Uniform Customs and Practice for Documentary Credits (UCP 600), Contracts for the International Sale of Goods (CISG), UNIDROIT Principles of International Commercial Contracts, and the Hague Conference on Private International Law (HCCH) (Hoekstra, 2021).

Compliance aspects in international trade law are not limited to formal documentation but also encompass material aspects related to the substance of the transaction. Notaries must ensure that the documents they create not only meet formal requirements but also comply with anti-money laundering, counter-terrorism financing, economic sanctions, and various other compliance provisions applicable to international transactions. Compliance issues have become increasingly complex with the development of electronic commerce (e-commerce) systems and cross-border transactions involving digital platforms. Notaries must understand the legal aspects related to electronic transactions, including the validity of electronic contracts, digital signatures, and jurisdictional aspects in international electronic commerce disputes (Rizal, 2023).

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CV. Wahana Eloh Nusantara, a company engaged in imports, faces various compliance challenges in its operations. The company requires the support of a notary public who understands aspects of international trade law to ensure that all trade documentation meets the required compliance standards. Regarding the role or involvement of a notary, in accordance with their authority in preparing company deed of establishment, deed of amendment to articles of association, deed of power of attorney, and trade agreements such as sales contracts, CV. Wahana Eloh Nusantara must meet these various documentation requirements and comply with international trade law provisions ratified by national law in Indonesia (Marzuki *et al.*, 2024).

This case study of import transactions conducted by CV. Wahana Eloh Nusantara is interesting to study because it provides a concrete illustration of the implementation of international trade law compliance in notarial practice. The company faces various challenges in ensuring compliance with international trade regulations. An analysis of this case study can provide insight into how notarial practice can contribute to facilitating international trade compliance while identifying the various obstacles and challenges faced in its implementation. From an academic perspective, research on international trade law compliance in notarial practice is still relatively limited, particularly in the context of Indonesian law (Marzuki *et al.*, 2024). Most existing research focuses on the technical aspects of trade or notarial law in general, but few have conducted in-depth analyses of the integration of international trade law compliance with notarial practice in the context of real-life cases (Dewi *et al.*, 2024).

This research is relevant given the importance of understanding how notarial practices can contribute to ensuring compliance with international trade law, particularly in the context of import trade documentation involving notaries. An in-depth analysis of the CV. Wahana Eloh Nusantara case is expected to provide insight into best practices in implementing international trade law compliance through notarial services to achieve Good Corporate Governance (GCG) in the import process (Appe and Suganda, 2023). Non-compliance with international trade law can have very serious consequences for business actors. These consequences include contract cancellation by international trading partners and/or default, resulting in financial losses and damage to business reputation, which can have long-term impacts.

According to Richard, in his book “Textbook of Notarial and PPAT Deed Making Techniques,” he explains the essential requirements for authentic deeds drawn up by a notary public that must comply with the provisions of the Law (Richard, 2024). Furthermore, the deed must be made by or before an authorized public official (such as

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a Notary, PPAT, or Civil Registry Officer), who guarantees the certainty of the date and identity of the parties and the deed must be made in the place or work area where the official is authorized. Furthermore, the minutes of the deed must be signed and stored in the Notary Protocol, being an important part of the deed which is also stated in Article 1 paragraph 8 which states that the original minutes of the deed must include the signatures of the parties, witnesses, and the Notary (Marzuki *et al.*, 2024).

In some cases, non-compliance can lead to cross-border lawsuits, which are extremely costly and time-consuming to resolve. The urgency of this research is also driven by the increasingly dynamic developments in international trade regulations, including the implementation of various new free trade agreements, the development of blockchain technology in trade documentation, and the increasing attention to sustainability and corporate social responsibility in international trade (Ay, 2022). All of these developments require adaptations in notarial practices to ensure that services remain relevant and meet applicable compliance standards.

Several previous studies related to this research include Damaiyanti and Roisah, (2024) study, which focused on the role of notaries in intellectual property rights (IPR), while this study focuses on the role of notaries in the legality of import documents. Another study, Bauw (2023) study, used a normative method with a focus on state compliance. This study uses mixed methods and specifically focuses on compliance with CV. Wahana Eloh Nusantara. Furthermore, research by Nabilah *et al.*, (2025) focused on the importance of legal agreements (business risks and disputes), while this study focuses more specifically on compliance with international trade law ratified in Indonesian import regulations.

This research focuses on examining the main issues related to the implementation of international trade law compliance in notarial practice for import trade documentation. Specifically, this study formulates the problem of how the concept of international trade law certainty is applied in notarial practice for import trade documentation in Indonesia, and how this notarial compliance practice is implemented in handling import documentation at CV. Wahana Eloh Nusantara. The objectives of this research are to analyze and understand the implementation of this legal compliance comprehensively, while simultaneously identifying and analyzing the concept of international trade law certainty in notarial practice for import trade documentation in Indonesia to realize Good Corporate Governance.

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LITERATURE REVIEW

Authentic Deeds and Private Deeds

According to Article 1868 of the Civil Code (KUHPerdata), an authentic deed is a deed in the form prescribed by law, drawn up by or before a public official authorized to do so at the location where the deed is drawn up (Fauziannor *et al.*, 2025). In this case, the official authorized to draw up a deed of agreement between two parties in Indonesia is a notary. Referring to Article 1874 of the Civil Code, private deeds are deeds signed privately, including registers, household documents, and other writings made without the intermediary of a public official.

Authentic deeds have full evidentiary force, while private deeds' evidentiary force depends on the parties' acknowledgment. If both parties acknowledge their signature, their evidentiary force is equivalent to an authentic deed. However, if one party denies their signature, the judge must order an examination of the signature's authenticity (laboratory testing, witnesses, etc). The burden of proof lies with the party submitting the deed.

Lex Mercatoria (Merchant Law)

Lex mercatoria (merchant law) is an autonomous legal system consisting of customs, general principles, and standard rules that arose directly from the practices of the international trade community, without being derived from or entirely dependent on national law. This concept emerged in medieval Europe in response to the need of cross-border traders for prompt, fair, and uniform dispute resolution, which at that time could not be met by rigid feudal law. The main characteristic of lex mercatoria is its universal and flexible nature, where its legal legitimacy is derived not from state sovereignty, but from voluntary agreement (consensus) and ongoing recognition by global business actors (Adams, 2024).

In the context of modern trade, lex mercatoria has evolved into a new transnational trade law codified in global standard instruments such as Incoterms (terms of delivery of goods), UCP 600 (banking letter of credit rules), and the UNIDROIT Principles. This concept is vital in import documents because it fills the legal gap when Indonesian national law and the exporting country's law conflict or do not regulate specific technical matters. Thus, documents such as sales contracts remain legally binding in the eyes of international arbitration, as long as they are based on good faith and reasonable trade customs, even though their form may deviate from the rigid formalities of conventional civil law.

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Legalization and Waarmerking

Legalization is the act of validating a private document by a notary public, where the document must be signed in person before the notary (Marchellino *et al.*, 2024). In this process, the notary not only affixes a stamp but also guarantees the certainty of the date, verifies the identity of the parties, and ensures that the signatures were truly made by the authorized parties. Legalization provides strong evidentiary weight to a private deed because it eliminates the possibility of parties later disclaiming their signatures, thus providing legal certainty close to that of an authentic deed in terms of the formal authenticity of the signature.

Conversely, waarmerking (bookkeeping) is the act of a notary public registering a private document that has been previously signed by the parties outside the presence of a notary public (Marchellino *et al.*, 2024). In this procedure, the notary's role is limited to registering the document in a special book (the "klapper book") to confirm the date of delivery. The notary public does not guarantee the authenticity of the signature, the identity of the signer, or the contents of the document. Therefore, Waarmerking has weaker evidentiary power than legalization and is generally only used for administrative purposes so that the document cannot be manipulated in the future (anti-backdated).

The TARIF in Good Corporate Governance (GCG)

TARIF stands for Transparency, Accountability, Responsibility, Independence, and Fairness, and is an indicator for measuring the achievement of Good Corporate Governance (GCG) (M. Iqbal *et al.*, 2024). TARIF is a set of GCG principles that serve as the ultimate goal of every company, ensuring trustworthiness and confidence in meeting international standards, both legally and in business aspects.

METHOD

This research employs a mixed-methods legal research method, combining doctrinal (normative) and non-doctrinal (empirical) approaches. The doctrinal approach is applied to analyze theoretical legal aspects related to compliance with international trade law in notarial practice, focusing on the analysis of applicable international trade legal norms, a theoretical study of the role of notaries in import documentation, and an evaluation of the compliance of these practices with legal provisions. Meanwhile, the non-doctrinal approach is directed at analyzing practical implementation through a case study of CV. Wahana Eloh Nusantara.

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This research employs three main approaches: the statutory approach, the case approach, and the conceptual approach. Data requirements in this study are met through a systematic classification of legal materials, ranging from primary, secondary, and tertiary legal materials. Primary legal materials consist of authoritatively binding regulations. Secondary legal materials, which provide explanations of primary legal materials, are sourced from relevant academic literature. Tertiary legal materials, such as legal dictionaries and encyclopedias, serve as technical guidance. Finally, this research is strengthened by non-legal materials as empirical data, including factual company data and the results of in-depth interviews with Mr. Tjong Bima Sakti, Director of CV. Wahana Eloh Nusantara. The interviews were conducted in a relaxed atmosphere to ensure the comfort of the informants, but still based on a structured framework of questions to obtain accurate information regarding import trade documentation and notary practices in the field.

Table 1: Interview Questions

No	Questions	Questions
1	Opening the interview: Good afternoon, sir. Would you please introduce yourself, including your name, age, and position at CV. Wahana Eloh Nusantara?	
2	What export documents does CV. Wahana Eloh Nusantara have?	
3	Does CV. Wahana Eloh Nusantara involve a notary in the legalization and marking of documents such as sales contracts?	
4	If not, why does CV. Wahana Eloh Nusantara not involve a notary in the legalization and marking of documents such as sales contracts?	

Table 1 is a research question compiled to find out about import trade documentation and notarial deeds related to the case, as well as other company documents needed in the research.

DISCUSSION

CV. Wahana Eloh Nusantara's Compliance with Import Business

CV. Wahana Eloh Nusantara, acting as consignee and located in Ruko Taman Surya V, West Jakarta, in dealing with the shipper Zhejiang Kaiya International Supply Chain Co., Ltd. from China, must begin at the most fundamental level: the company's business legality. A Commanditaire Vennootschap (CV) business entity is a partnership

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whose legality is recognized and implicitly regulated in Article 19 of the Commercial Code (KUHD). Although the KUHD does not explicitly require an authentic deed, in Indonesia, driven by the need for high legal certainty and transparency of business entities, the consensus requirement is that the establishment of a CV must be realized through an authentic deed drawn up before a notary. Results of interviews conducted with the director of CV. Wahana Eloh Nusantara and Mr. Tjong Bima Sakti. CV. Wahana Eloh Nusantara did not involve a notary in drafting the sales contract documents. This was due to operational considerations and an unestablished relationship with a local notary.

Therefore, CV. Wahana Eloh Nusantara did not involve a notary in drafting the sales contract documents. CV. Wahana Eloh Nusantara's export documents consist of the CV's deed of establishment and amendments, our existing sales contract, invoice, packing list, certificate of origin, notification of imported goods, seaway bill, and proof of payment.

The need for these authentic deeds is reinforced by Regulation of the Minister of Law and Human Rights (Permenkumham) Number 17 of 2018. This regulation stipulates that any changes to a CV's articles of association must be made in the form of a notarial deed and must be submitted (registered) to the Ministry of Law and Human Rights through the Business Entity Administration System (SABU) for registration. This registration process formalizes the company's existence and structure.

Table 2: CV. Wahana Eloh Nusantara's Compliance Checklist for Import Documents

No	Document Name	Notary Involvement	Compliance		Description
			Yes	No	
1	Company Deed of Establishment	Yes	Yes	-	Commanditaire Vennootschap (CV)
2	Business Identification Number (NIB)	No need	Yes	-	Issued by the government
3	Commercial Invoice	No need	Yes	-	Invoice available
4	Packing List	No need	Yes	-	Packing list available
5	Sales Contract	Optional	Yes	-	Sales contract available
5	Bill of Lading (B/L) or Air Way Bill (AWB) or Sea Way Bill (AWB)	No need	Yes	-	Sea Way Bill available
6	Import Notification (PIB)	No need	Yes	-	Pib attached available
7	Insurance Policy	No need	-	No	Optional
8	Proof of Payment	No need	Yes	-	Available

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No	Document Name	Notary Involvement	Compliance		Description
			Yes	No	
9	Certificate of Origin (COO)	No need	Yes	-	Certificate of Origin available
10	Trade Procedure Document (Lartas)	No need	-	No	Not a Lartas item
11	Import Approval (PI)	No need	Yes	-	Available, issued by the government
12	Surveyor Report (LS)	No need	-	No	Not required for imported products
13	Indonesian National Standard Certificate (SNI)	No need	-	No	As a buyer, this document is not required
14	District Permit (BPOM/Alkes)	No need	-	No	Not a health product, food or beverage, or consumer goods

In the case study of CV. Wahana Eloh Nusantara, Table 2 demonstrates that compliance with these institutional legal aspects has been met. The company was established under Notarial Deed No. 16 of 2016 in Jakarta and subsequently underwent structural changes, enshrined in Deed No. 19 of 2019. Both amendment deeds were drawn up before Notary Sri Juwariyati, S.H., MKn. The involvement of a notary at the establishment and amendment stages is significant because it provides the highest level of legal certainty (as an authentic deed) regarding three vital aspects of the company: the existence of the business entity, the identity and authority of the management, and the company's capital structure. Fulfillment of these legal requirements at the institutional level is an absolute prerequisite for compliance at the subsequent operational level of international trade. Failure at this stage will automatically invalidate all import transactions.

Furthermore, import legality is now consolidated under the Business Identification Number (NIB) under Government Regulation No. 29/2021 and Minister of Trade Regulation No. 16/2025, which de jure also functions as the Importer Identification Number (API) under Government Regulation No. 5/2021. CV. Wahana Eloh Nusantara has complied with this requirement through the NIB 0760903401044000, which serves as valid authorization for the customs clearance process. Failure to update data on the notarial deed, which impacts the NIB, can result in total non-compliance, with consequences including confiscation of goods by Customs or administrative fines.

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In addition, importers are required to comply with Prohibitions and Restrictions (Lartas) regulations as non-tariff barriers (such as SNI, NIE, or LS). When importing accessories worth ¥163,715.78, CV. Wahana Eloh Nusantara must proactively ensure that the product does not violate BPOM restrictions or mandatory SNI standards regarding product safety. This Lartas compliance is a manifestation of the principle of responsibility in GCG, where the company assumes responsibility for consumer safety to avoid the risk of goods being detained (dwelling time), reputational damage, and even legal action.

Compliance with CV. Wahana Eloh Nusantara Regarding Import Documents Involving a Notary

In the CV. Wahana Eloh Nusantara import case study, although sales contracts are not required to be notarized, they are necessary for legal compliance and Good Corporate Governance (GCG). Private deed documents are vulnerable to refutation, even though import transactions with Chinese shippers require high legal certainty.

According to Article 1338 of the Civil Code (pacta sunt servanda), a valid contract binds the parties, but private deeds are weak in proving power. Foreign exporters can challenge them in international disputes, placing a burden on CV. Wahana Eloh Nusantara's ability to provide proof. A notary guarantees the authenticity of signatures and fixity of dates through a repertorium.

Legalization increases the strength of evidence: parties sign directly before a notary, mitigating the risk of backdating/manipulation, and strengthening the pacta sunt servanda. CV. Wahana Eloh Nusantara utilizes notary legalization or waarmerking services. Wahana Eloh Nusantara, although voluntary for sales contracts, is a concrete manifestation of the company's commitment to the principles of Good Corporate Governance (GCG), as measured by the TARIF (Transparency, Accountability, Responsibility, Independence, and Fairness) indicator.

1. Transparency

   The principle of transparency in GCG is met when the legalization process for import documents is officially recorded and accessible. Every document legalized or notarized is recorded in the notary's repertory. This recording provides a definitive audit trail regarding the date and identity of the parties signing the document, which is crucial for internal company audits and third-party audits, preventing fraud.
2. Accountability

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The notary guarantees accountability for the validity of documents. The notary is obligated to verify the identity and legal capacity of the parties, including ensuring that the directors of CV. Wahana Eloh Nusantara who sign the documents are authorized to represent the company in accordance with its authenticated Deed of Establishment. As a legitimate public official, a notary is legally responsible for the formal validity of the deeds they draft. This accountability helps CV. Wahana Eloh Nusantara better manage legal compliance risks, thanks to the independent third-party assurance provided.

3. Responsibility

   In the context of CV. Wahana Eloh Nusantara's imports of finished goods (accessories), the notary helps ensure that the company meets its responsibilities regarding Lartas (Prohibitions and Restrictions) regulations and product safety standards. For imported goods that require SNI (Indonesian National Standard) or specific distribution permits (although CV. Wahana Eloh Nusantara's imported accessories generally do not pose the highest Lartas risk), importers are often required to include a valid, notarized Agency Agreement or Distributor Appointment. The need for legalization of these agency documents demonstrates the responsibility of the state and the company to ensure that only authorized importers are fully responsible for the quality, safety, and standards of incoming products. Compliance with Lartas, guaranteed through notarial legalization, is an indicator of commitment to business ethics and serves as risk management to avoid re-export sanctions or high customs fines.

4. Independence

   The notary's role in CV. Wahana Eloh Nusantara transactions is independent. The notary is required to act impartially towards all parties involved in the deed. The notary's involvement ensures that import operational documentation is based on official, recorded and auditable appointments, not merely personal relationships, thus fulfilling the principle of GCG independence.

5. Fairness

   The notary ensures that trade practices are conducted fairly and fairly. The principle of tabellionis officium fideliter exerce requires a notary to perform their duties honestly and faithfully, ensuring that the contents of the documents they draw up reflect a fair agreement and do not conflict with law or public order. In international contracts, the UNIDROIT principle protects the weaker party from unreasonable

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standard terms. A notarial deed provides a strong basis that the agreement was made in good faith and fairness, in line with the principles of international commercial law.

The notary's involvement in the legality of CV. Wahana Eloh Nusantara begins at the most basic level, namely the Company Establishment Deed (Deed No. 16 of 2016) and the Amendment Deed (Deed No. 19 of 2019).

1. Notary Legitimacy (Authority Theory): The notary's authority to issue this authentic deed stems from a clear attribution, namely Law Number 2 of 2014 concerning the Position of Notary (UUJN). This authentic deed directly guarantees the principle of rechtmatigheid (legality) in establishing a CV.
2. Legal Certainty (Legal Certainty Theory): This authentic deed provides the highest level of legal certainty regarding the CV's existence, the identity of its management, and their authority to act in import matters. Without a valid authentic deed, the entire chain of import documentation for CV. Wahana Eloh Nusantara will lose its legal basis.

In the context of CV's specific import transactions, For Wahana Eloh Nusantara (importing accessories worth ¥163,715.78 from China), a notary public plays a role in validating operational documents such as sales contracts and powers of attorney.

1. Application of Lex Mercatoria: Although a sales contract is not required to be notarized, its contents are governed by international trade customs and principles (lex mercatoria), codified in instruments such as Incoterms and the UNIDROIT Principles. The involvement of a notary public, through legalization, ensures that the document has strong legal standing and is recognized as a basis for good faith and fair trade practice, thereby filling legal gaps between countries.
2. Support for Documentation Certainty: If CV. Wahana Eloh Nusantara uses a Letter of Credit (L/C) payment mechanism, notarized legalization of the sales contract can be a requirement requested by the bank (although not mandatory under UCP 600), to minimize the risk of default by the importer. Legalization ensures that the document complies with strict documentary standards

By involving a notary in the legalization of sales contracts and other crucial documents:

1. CV. Wahana Eloh Nusantara meets external compliance with Lartas regulations, which require legalized Agency Agreements.
2. The company builds internal compliance by integrating legal prudence as part of its business ethics and GCG, not only out of fear of sanctions, but also out of confidence in the substance of these regulations (in line with Herbert Kelman's Legal Compliance Theory at the highest level).

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Overall, CV. Wahana Eloh Nusantara's decision to involve a notary in its import documentation is a smart legal risk management strategy, transforming dispute-prone documents (private deeds) into documents with guaranteed evidentiary force (perfect proof) before the law, which directly supports the principles of Legal Certainty and Good Corporate Governance.

An analysis of CV. Wahana Eloh Nusantara's compliance practices should include an in-depth examination of the document types, the process chosen (legalization or waarmerking), and their impact on the smooth running of business processes. CV. Wahana Eloh Nusantara's import documentation Wahana Eloh Nusantara, which operates in the field of importing accessories (finished goods), is broadly divided into two categories of documents relevant to the role of a notary:

1. Fundamental Corporate Documents

   These are documents that guarantee a company's legal status as a legitimate importer. They must be drawn up in the form of an authentic notarial deed. The Deed of Establishment and Amendment of a CV, namely authentic notarial deeds (No. 16/2016 and No. 19/2019), guarantees the validity of the establishment, identity, and authority of the management who signs the import documents. The Business Identification Number (NIB) as an Importer Identification Number (API), namely the NIB (No. 0760903401044000), obtained through the OSS and serving as the Importer Identification Number (API), is a formal requirement legally recognized by the state. The legality of this NIB is fundamentally based on the validity of the company's notarial deed.

2. Key Transactional Documents

   Documents governing contractual relationships with foreign parties (Zhejiang Kaiya International Supply Chain Co., Ltd.). A sales contract is a core document that includes an agreement on price, quantity, description of goods (headbands, hair clips, combs, etc.), and delivery terms (Incoterms). Although not required to be notarized, high compliance requirements require this document to be notarized to ensure the certainty of the date and signature.

Implementing compliance with the role of a notary in CV. Wahana Eloh Nusantara's import documentation has had a significant positive impact on the smooth and secure flow of the company's business processes. First, the involvement of a notary expedites the Customs Clearance process because notarized import documents carry the weight of authenticity and complete legal certainty. This simplifies and expedites

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verification by customs authorities, acting as the general extension of state officials, which ultimately reduces dwell time at the port.

This reduction in delays directly correlates with higher operational cost efficiency. Second, the role of a notary enhances CV. Wahana Eloh Nusantara's business credibility and international relations, both in the eyes of trading partners, banks, and the government. The bank issuing the Letter of Credit (L/C) will have higher confidence in the submitted documents, because notarized legalization guarantees the accuracy of the date and signature, thus streamlining the disbursement process and mitigating bank risks. This compliance also implements Best Practices of Good Corporate Governance (GCG), particularly the principles of accountability and transparency, which strengthens the company's bargaining position and builds a stable, long-term trading relationship with the shipper (Zhejiang Kaiya). Third, notarized documents provide a competitive advantage in dispute resolution. In the worst-case scenario (dispute or default), an authentic deed or notarized document has perfect evidentiary power that must be believed by the judge or arbitrator, thus shifting the burden of proof from CV. Wahana Eloh Nusantara to the exporter. Furthermore, the legal certainty guaranteed by the notary in the sales contract ensures that important clauses such as choice of law and arbitration can be applied effectively and cannot be refuted in international dispute forums, providing certainty in legal procedures and avoiding enormous costs and time.

CONCLUSION

The concept of international trade legal certainty in notarial practice for import trade documentation in Indonesia is realized through the integration of national legal norms with transnational standards. The role of a notary as a public official is strategic, where his authority derived from the attribution of the Notary Law is key to making authentic deeds (Deeds of Establishment and Amendments to CVs) and legalizing documents, thereby providing the highest guarantee of legal certainty (perfect proof) for documents that are vulnerable to refutation. Legal certainty is achieved through compliance with international standards, such as the principle of pacta sunt servanda and document standardization against instruments such as Incoterms and UCP 600. The involvement of a notary in legalizing sales contracts voluntarily serves as risk management that strengthens the certainty of the date (fixity of date) and the authenticity of signatures, and supports the application of the Lex Mercatoria principle and the UNIDROIT Principle to fill legal gaps (gap filling) in cross-border transactions. Furthermore, this legal certainty supports the implementation of Good Corporate Governance (GCG) through the TARIFF principle;

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Transparency and Accountability are met through the official recording of documents in a notary's repertory, while Responsibility and Fairness are guaranteed because the notary helps ensure compliance with the Prohibitions and Restrictions (Lartas) regulations, which require legalized agency documents.

CV Wahana Eloh Nusantara's compliance practices in handling import documentation demonstrate a high level of internalization of law and GCG. Fundamentally, this CV has fulfilled institutional legality requirements with authenticated Deeds of Establishment and Amendments (Deeds No. 16/2016 and No. 19/2019), guaranteeing the validity of the CV and the authority of the management, which are absolute prerequisites for legal import activities. Import licensing compliance is also met by holding a valid Business Identification Number (NIB) (No. 0760903401044000) which also serves as an Importer Identification Number (API). The legality of this NIB rests on the validity of the company's notarial deed. In accessories import transactions from China, utilizing notary legalization services for sales contracts (although voluntary) is a GCG commitment that increases the evidentiary power of private deed documents to the equivalent of perfect evidentiary power, thereby mitigating the risk of signature and date denial by foreign shippers. This compliance practice has significant positive impacts, including accelerating Customs Clearance and Customs verification, enhancing business credibility with banks and trading partners (Zhejiang Kaiya), and providing advantages in dispute resolution in international arbitration forums.

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