

# Pelaksanaan peralihan aset tanah akibat dari penggabungan perusahaan berdasarkan undang-undang nomor 40 tahun 2007 tentang perseroan terbatas = The implementation of transitional land of right in case of company merger based on regulation number 40 2007

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## Abstrak

[Penggabungan dilakukan oleh Perseroan Terbatas untuk mencapai sasaran strategis dan keadaan finansial tertentu dengan melibatkan penggabungan dua perusahaan atau lebih yang seringkali berbeda dari segi karakter dan nilainya. Tujuan utama dari pelaksanaan penggabungan adalah untuk melakukan restrukturisasi, ekspansi, atau melaksanakan ketentuan peraturan perundang-undangan yang berhubungan dengan perusahaan tersebut. Adanya penggabungan perusahaan, diikuti juga dengan penggabungan aset yang dimiliki

merging company ke surviving company. Peralihan ini tidak terjadi dengan sendirinya, tapi harus dilakukan dengan proses pendaftaran. Permasalahan timbul ketika adanya ketidakpastian dalam

hal prosedur pelaksanaan peralihan hak (aset) dari merging company ke surviving company, dimana terdapat perbedaan pendapat dari beberapa Notaris mengenai cara peralihan hak tersebut. Metode penelitian yang digunakan dalam penulisan ini adalah studi kepustakaan yaitu bersifat yuridis normatif yang didukung dengan hasil wawancara. Tujuan penelitian ini adalah untuk menggambarkan atau memberikan data mengenai pelaksanaan peralihan aset tanah yang

disebabkan karena adanya merger perusahaan berdasarkan aturan yang tertulis pada Undang-undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas. Penelitian dilakukan untuk dapat mengetahui prosedur yang paling tepat sehubungan dengan peralihan hak atas tanah yang disebabkan oleh penggabungan perusahaan. Hal ini perlu diketahui untuk menghindari adanya kerancuan dalam proses peralihan hak atas tanah oleh kedua perusahaan yang akan melakukan penggabungan. Hasil kajian ini menunjukkan bahwa prosedur yang paling tepat adalah dengan membuat Akta Pemasukan Ke Dalam Perusahaan (Inbreng)

yang dibuat berdasarkan oleh Akta Merger yang telah dibuat. Mergers carried out by the company with the aim to achieve the goals, strategic of financial circumstances involving two company or more often differ in terms of character and values. Main purpose of the company merger is to restructure, have an expansion, or implementing laws and regulations in the Company. The merger of the company, also followed with incorporation of assets owned by the company who will do the merger to surviving company. This transitional; does not happen by

itself, but with should be made with the registration process. Problems arise when the existence of the uncertainty in how to implementing the procedures of transitional land of rights owned by the company (assets) of the merging companies to companies that survive, where there is some difference Notary Public's opinion regarding on how to do the procedure. This study used a juridical normative method that are supported by doing an interview to get the data and information. The purpose of this study is to describe or provide data regarding the

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procedure on how to transfer the right of the land caused by doing the mergers. Knowing the right procedure is for avoiding the confusion on how to do the procedure. The results of this study indicate that the proper procedure is by making an Inbreng deed based on company merger's deed that has been created., Mergers carried out by the company with the aim to achieve the goals, strategic of financial circumstances involving two company or more often differ in terms of character and values. Main purpose of the company merger is to restructure, have an expansion, or implementing laws and regulations in the Company.

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