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Legal Certainty Regarding Discrepancies in Business Classification between Limited Partnership Deeds and Digital Business Licenses in Indonesia

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ABSTRACT

Indonesia's digital business administration separates business formation, entity registration, and operational licensing across different legal documents and electronic systems. This study examines the legal consequences of discrepancies in business classifications among a limited partnership deed, SABU registration, and OSS-RBA licensing through a document-based case study of CV X. Using a normative legal research method, this study applies statutory and conceptual approaches to analyze the deed of establishment, registration certificate, Business Identification Number, licensing appendix, and relevant regulations. The findings indicate that these documents serve distinct legal functions and, therefore, are not necessarily required to contain identical business classifications. KBLI 47112 represents consistent data because it appears in both the deed and the available licensing appendix. KBLI 47920 and KBLI 47192 represent dormant or unverified discrepancies because the corresponding business activities could not be established from the available evidence. The discrepancy between KBLI 79111 and its corresponding activity description is a correctable discrepancy that requires clarification. Differences across documents do not automatically invalidate the deed, registration certificate, or Business Identification Number. Their legal consequences depend on the function of each document, the actual business activities conducted, the applicable risk level, the strength of the available evidence, and the relevant regulatory framework at the time. This study proposes a three-layer administrative legality framework and a graduated correction model to strengthen legal certainty, controlled interoperability, and targeted data adjustments within Indonesia's digital licensing system. The findings are limited to the documentary and legal evidence available in the CV X case and, therefore, should not be generalized to all limited partnerships in Indonesia.

Keywords: Legal Certainty, Digital Licensing, Limited Partnership, Business Classification, Regulatory Transition.

I. Introduction

Digital transformation has become a central instrument of administrative reform because it promises faster procedures, lower transaction costs, greater transparency, and more accessible public services. However, transferring administrative processes into electronic systems does not automatically eliminate legal



and institutional fragmentation. When government agencies maintain separate databases, a business entity may be represented across documents that record different legal facts, serve different administrative functions, and are subject to different amendment procedures. Interoperability, therefore, involves not only technical connectivity but also the alignment of legal rules, institutional responsibilities, data definitions, and correction mechanisms. Digital government scholarship accordingly emphasizes interoperable architectures and sustained inter-organizational collaboration rather than the isolated digitization of individual procedures (Kalogirou et al., 2022; Schmitz & Wimmer, 2023; Wouters et al., 2023). Indonesia's business administration illustrates this multi-system structure. A limited partnership, locally known as a *commanditaire vennootschap* (CV), is established through a notarial deed that records the partners' agreement, organizational structure, and intended business activities. It is subsequently registered through the Business Entity Administration System (Sistem Administrasi Badan Usaha, SABU), which issues a registration certificate. Operational activities are separately registered through the Online Single Submission Risk-Based Approach (OSS-RBA), under which licensing requirements are determined based on the Indonesian Standard Industrial Classification (Klasifikasi Baku Lapangan Usaha Indonesia, KBLI) and the risk level associated with each activity. SABU registration and OSS-RBA licensing are therefore related but legally distinct processes (Chensita & Murjiyanto, 2021).

This distinction is important because the deed, SABU record, and OSS-RBA licensing documents are not necessarily required to contain identical information. A deed may include several intended business activities, even though only some of them may have been activated through OSS-RBA. A registration certificate confirms that the partnership has been administratively registered but does not, by itself, authorize every activity stated in the deed. Conversely, the Business Identification Number (Nomor Induk Berusaha, NIB) and its accompanying appendix identify the business activities registered through OSS and indicate their respective licensing status. Treating these documents as legally interchangeable may lead to the erroneous conclusion that any textual or classificatory difference automatically constitutes a defect or invalidates the relevant documents. The issue has become increasingly significant under risk-based licensing, which seeks to align licensing requirements with the level of risk associated with each business activity. Studies have identified benefits for micro and small enterprises, particularly through the electronic issuance of licenses for low-risk activities, while also identifying continuing challenges related to system integration, institutional coordination, user understanding, and verification (Duri et al., 2024). Normative legal research has likewise questioned whether regulatory simplification provides sufficient legal certainty when the consequences of inaccurate or incomplete data remain unclear (Aristo et al., 2024). The central issue is therefore not merely whether an electronic document has been issued, but whether the relationship among documents and administrative systems provides a predictable representation of the business entity's legal position.

Existing studies generally examine only one component of this administrative chain. Research on SABU focuses on electronic registration, the transition from court-based registration, and its relationship with integrated licensing (Chensita & Murjiyanto, 2021). Research on OSS-RBA addresses regulatory reform, service effectiveness, institutional readiness, and the experiences of micro and small enterprises (Aristo et al., 2024; Duri et al., 2024). International digital government literature advances broader concepts of interoperability, integrated service delivery, and inter-organizational coordination (Kalogirou et al., 2022; Schmitz & Wimmer, 2023; Wouters et al., 2023). However, these strands of scholarship provide limited guidance for determining the legal significance of differing business classifications across organizational documents, registration records, and operational licensing records. The unresolved issue is therefore not simply whether records differ, but whether a difference is functionally permissible, administratively correctable, or materially significant for operational licensing. This study addresses that gap by assessing cross-document discrepancies according to their legal functions and material effects. The study examines a document-based case involving CV X. Its deed lists KBLI 47920, KBLI 47192, KBLI 47112, and KBLI 79111, whereas the available NIB appendix records only KBLI 47112 as a low-risk business activity with an issued status. The relationship between KBLI 79111 and its accompanying activity description also requires clarification. These differences raise the question of whether inconsistencies across documents affect the validity of the deed, the SABU registration certificate, or the NIB, and under what circumstances administrative adjustment becomes legally necessary.

To address this issue, the article employs a three-layer administrative legality framework comprising organizational legality, represented by the deed; registration legality, represented by SABU; and operational licensing legality, represented by OSS-RBA, the NIB, the registered KBLI classifications, the applicable risk levels, and any required licenses or standards. The framework does not require complete textual consistency across documents. Instead, it provides an analytical structure for assessing whether each layer performs its respective legal function and whether an identified discrepancy has a material effect on operational licensing. The article addresses two research questions: how do the distinct legal functions of the deed, SABU registration, and OSS-RBA licensing affect the assessment of business-classification discrepancies, and under what conditions do such discrepancies require administrative correction without automatically invalidating previously issued documents? The study aims to distinguish the three legal functions, determine the legal consequences of cross-document inconsistencies, and formulate a correction model based on document function, actual business activity, risk level, evidentiary strength, and regulatory timing. Unlike prior studies that primarily examine business registration, risk-based licensing, legal certainty, or digital government interoperability as separate administrative domains, this study connects these perspectives through a three-layer administrative legality structure. The framework does not propose a new legal doctrine; rather, it provides an analytical structure for determining which administrative layer is affected by a discrepancy and whether the difference is functionally permissible or legally material. Its principal analytical contribution is therefore a materiality-based assessment mechanism that links documentary discrepancies to proportionate administrative responses.

II. Literature Review and Hypothesis Development

2.1. Electronic Business Registration and Risk-Based Licensing

Electronic business administration seeks to reduce procedural complexity, improve access to public services, and provide traceable legal identities for business actors. However, registration and licensing remain distinct administrative acts. Registration primarily records the existence and basic organizational information of a business entity, whereas licensing determines whether specific business activities may be conducted and which legal requirements apply. In Indonesia, the establishment of a limited partnership (commanditaire vennootschap or CV) begins with a notarial deed and proceeds through registration in the Business Entity Administration System (Sistem Administrasi Badan Usaha, SABU). Operational activities are subsequently registered through the Online Single Submission Risk-Based Approach (OSS-RBA), where licensing requirements are determined based on the Indonesian Standard Industrial Classification (Klasifikasi Baku Lapangan Usaha Indonesia, KBLI) and the risk level assigned to each activity. Studies of Indonesian business administration have examined electronic registration and risk-based licensing from various regulatory and implementation perspectives. Utami (2020) and Chensita and Murjiyanto (2021) examine the administrative significance of electronic registration for non-legal-entity business associations and its relationship with integrated business administration. Research on OSS-RBA shifts the focus to operational licensing. Praise et al. (2022) examine risk-based licensing as a form of regulatory reform, while Wiranti (2023) addresses the evolving regulatory structure of OSS. Other studies focus on implementation, service effectiveness, institutional readiness, and accessibility, particularly for micro and small enterprises (Duri et al., 2024; Putri Namiroh et al., 2024; Zahara et al., 2023). Musthafa et al. (2023) examine the legal validity of OSS-RBA as a business licensing mechanism, while Widana (2024) examines its relationship with legal certainty. Aristo et al. (2024) further identify tensions between administrative convenience and legal certainty in risk-based licensing. Taken together, these studies indicate that electronic registration and operational licensing serve different administrative purposes and that OSS-RBA has improved the structure and accessibility of licensing while leaving continuing concerns regarding data accuracy, regulatory coherence, and legal certainty.

The literature therefore establishes that electronic registration and operational licensing perform different administrative functions and should not be treated as interchangeable processes. However, existing

scholarship largely examines these functions within separate analytical domains. Registration studies explain how business entities are recorded, whereas OSS-RBA studies focus on licensing reform, service implementation, risk classification, or legal certainty. This separation provides limited guidance for assessing situations in which the organizational scope recorded in a business deed is broader than the activities appearing in an OSS-RBA licensing record. The unresolved issue is therefore not simply whether the records are textually identical, but whether a difference between them is functionally permissible, administratively correctable, or materially significant for operational licensing. This study addresses that gap by treating organizational documentation, registration records, and operational licensing as distinct yet interconnected administrative layers whose relationships must be assessed according to their respective legal functions and material effects. The existing literature also differs in the administrative functions it examines. Studies of electronic registration primarily address the recording and formal administration of business associations, whereas OSS-RBA studies focus on operational licensing, risk classification, implementation, and service delivery. Research on legal certainty emphasizes predictability and regulatory coherence, while digital government studies highlight interoperability and coordination among administrative systems. These approaches are complementary, but they do not by themselves provide a criterion for determining the legal significance of a discrepancy when information recorded in one administrative layer differs from information recorded in another. The unresolved issue therefore lies at the intersection of these domains: how legally distinct records should be compared and when a difference becomes functionally permissible, administratively correctable, or materially significant for operational licensing.

2.2. Legal Certainty in Digital Administrative Documents

Legal certainty requires administrative rules, records, and decisions to provide a predictable account of an affected party's legal position. In digital business administration, this requires clarity regarding the status of the business actor, the issuing authority, the legal function of each document, the activities covered by an operational license, and the procedures available for correcting inaccurate information. Legal certainty therefore depends not only on the existence of electronic records but also on the ability of users and authorities to determine which record governs a particular legal question and what legal consequences follow from the information recorded in it (Aditya, 2023). This perspective is also consistent with legal informatics research emphasizing that accurate, targeted, and timely legal information constitutes an important input for effective decision-making in digital government (Virkar et al., 2022). Consistency contributes to legal certainty, but it does not necessarily require identical information across all administrative documents. A deed may contain a broader range of intended business activities, whereas an operational licensing record may contain only activities currently registered in the licensing system. Accordingly, three forms of consistency are relevant. Formal consistency concerns the accuracy of basic identifying information, such as names, addresses, partner identities, and document numbers. Functional consistency concerns whether each document contains information appropriate to its legal purpose. Material consistency concerns whether the business activities actually conducted correspond to the activities registered and licensed through OSS-RBA. These distinctions are important because a discrepancy may be formally visible while remaining materially insignificant when the relevant activity has not been undertaken. Conversely, a seemingly limited inconsistency may become legally significant when it concerns an activity that is actually conducted or affects a licensing requirement applicable to that activity.

Legal certainty also has a temporal dimension. Administrative acts should generally be assessed according to the rules applicable at the time they were issued, while subsequent regulations may govern later amendments, supervision, or applications. A legally predictable assessment must therefore consider the applicable legal basis, competent authority, procedural requirements, substantive content, evidentiary basis, and relevant regulatory period, rather than applying later requirements retrospectively. This perspective is particularly important in Indonesia's digital licensing environment, where regulatory changes may alter procedures and data requirements without necessarily invalidating administrative acts that were lawfully

issued under an earlier regulatory regime (Dillah et al., 2025). The implication is that legal certainty should not be reduced to uniformity across databases. What matters is whether the relationship among records is sufficiently clear to identify their respective legal functions, determine the scope of the rights or obligations they evidence, and establish a predictable mechanism for correcting inaccurate information. Existing approaches therefore support consistency as a condition of predictability but do not, by themselves, determine when a cross-document discrepancy becomes legally material. This study addresses that issue by treating legal certainty as a criterion for evaluating the material effects of discrepancies rather than as a requirement for documentary identity.

2.3. Interoperability and Cross-System Data Governance

Interoperability refers to the capacity of public organizations and information systems to exchange, interpret, and use information coherently. Contemporary digital government scholarship emphasizes that interoperability extends beyond technical connectivity to encompass organizational coordination, semantic alignment, institutional responsibilities, compatible procedures, and data governance. Kalogirou et al. (2022) demonstrate that national interoperability frameworks operate across legal, organizational, semantic, and technical dimensions. Schmitz and Wimmer (2023) similarly emphasize interoperable service architectures that connect public services while preserving institutional responsibilities, while Wouters et al. (2023) demonstrate that integrated digital service delivery depends on sustained inter-organizational collaboration. Saldanha et al. (2022) further connect digital public services with transparency, accountability, and traceability, while Scholta and Lindgren (2023) emphasize the preventive potential of proactive digital notifications. Collectively, these studies indicate that interoperability is not merely a technical capability but a multidimensional governance arrangement requiring coordination among systems, institutions, and data. Margariti et al. (2022) reinforce this organizational dimension by demonstrating the need for a holistic assessment of interoperability across public administration structures. Gong and Li (2023) further show that unified data standards, data relationships, and controlled interfaces shape how digital government platforms facilitate cross-agency collaboration, while Peeters et al. (2023) demonstrate that information capacity influences how administrative systems structure implementation.

Nevertheless, interoperability does not, by itself, determine the legal consequences of inconsistent information. A system may successfully exchange data while still generating legal uncertainty when records serve different legal functions or when responsibility for verification and correction remains unclear. Automatic synchronization may therefore be inappropriate where a change has independent legal consequences in another administrative layer. Effective integration should enable information to move across systems while preserving the legal meaning, evidentiary status, and institutional responsibility attached to each record. The challenge is therefore not simply to maximize data exchange, but to determine how information can be integrated without collapsing legally distinct records into a single, undifferentiated source. The relevant principle for this study is therefore controlled interoperability: administrative systems should be sufficiently connected to reduce unnecessary inconsistencies, but integration should not eliminate distinctions among legal functions or automatically transform one administrative record into a substitute for another. Controlled interoperability consequently requires both effective information exchange and the preservation of the legal meaning, evidentiary status, and institutional responsibility attached to each record. This principle provides a conceptual bridge between digital government scholarship and the legal assessment of cross-document business-classification discrepancies.

2.4. Three-Layer Administrative Legality Framework

These strands of literature lead to the proposed framework through complementary analytical needs. Business registration studies identify the organizational and registration dimensions of business administration; risk-based licensing studies establish the operational and risk-based dimensions; legal

certainty scholarship provides the criteria of predictability and legal consequence; and digital government literature explains the need for coordinated information exchange without eliminating institutional responsibilities. The three-layer administrative legality framework brings these dimensions together by assigning each administrative record to its respective legal function and assessing discrepancies according to their material effects. The analytical framework developed in this study synthesizes three complementary perspectives: administrative legality, legal certainty, and digital government interoperability. Administrative legality identifies the legal basis, competent authority, applicable procedures, and scope of an administrative act. Legal certainty concerns the clarity and predictability of the resulting legal position, while interoperability concerns the exchange and coordination of information across administrative systems. These perspectives address different dimensions of the same administrative problem: the legality of an administrative act, the predictability of its legal consequences, and the capacity of separate systems to maintain coherent information. The framework therefore connects these perspectives by assigning each business document to the administrative function it legally performs rather than treating all records as a single legal source.

The first layer is organizational legality, represented by the limited partnership deed. This layer concerns the partners' agreement, organizational structure, capital, responsibilities, domicile, and intended business activities. The deed documents the internal legal relationship among the partners and establishes the organizational scope specified by them. However, it does not independently establish that every listed activity has commenced or fulfilled the applicable operational licensing requirements. The second layer is registration legality, represented by SABU and the corresponding registration certificate. This layer concerns the administrative recording of the limited partnership and the accuracy of its registration data. Registration confirms that the partnership has been recorded in the relevant administrative system, but it does not transform the partnership into a legal entity or, by itself, authorize every activity specified in the deed. The third layer is operational licensing legality, represented by OSS-RBA, the NIB, the registered KBLI classifications, the applicable risk levels, and any additional licensing instruments or standards. This layer determines which activities are recognized within the operational licensing system and which requirements apply to them. The NIB and its appendix therefore address a different legal question from the deed and the SABU registration certificate: they identify the activities registered for operational purposes and their corresponding licensing status.

The relationship among these three layers is assessed using four categories of discrepancy. Aligned data exists when the relevant organizational, registration, licensing, and business-activity information corresponds across the applicable records. A dormant discrepancy arises when an intended activity remains recorded in the deed but has not been established as actually conducted or activated through OSS-RBA. A correctable discrepancy involves inaccurate identity data, business classifications, activity descriptions, or other administrative information that requires clarification or amendment. A material licensing discrepancy arises when an activity is actually conducted without the required coverage in the operational licensing layer or without satisfying the requirements associated with its applicable risk classification. These categories are analytical classifications rather than presumptions of non-compliance; their application depends on the evidence and material effects established in the particular case. These categories establish materiality, rather than textual difference alone, as the basis for determining legal consequences. The assessment therefore considers whether a discrepancy affects the relevant administrative layer, whether it concerns basic identification or intended business scope, whether the relevant activity is actually conducted, what risk and licensing requirements apply, and whether the available evidence demonstrates a legally material effect. The resulting classification then determines whether no corrective action, monitoring, targeted amendment, licensing adjustment, or proportionate enforcement is appropriate. Materiality thus functions as the decision rule connecting documentary discrepancies to their potential legal consequences.

The framework extends existing scholarship in a specific manner. Earlier studies have established the importance of legal certainty and regulatory coherence within evolving legal and administrative frameworks (Dillah et al., 2025; Maskanah et al., 2025), as well as the distinct functions of business registration, risk-based licensing, legal certainty, and digital government interoperability. However, these strands have largely been

examined separately. This study integrates them through a three-layer administrative legality structure and, more importantly, proposes a materiality-based assessment mechanism for distinguishing functionally permissible differences from discrepancies that require correction or may affect operational licensing. The three-layer model therefore serves as the analytical structure, while the materiality-based assessment constitutes the study's principal analytical contribution. The framework does not assume that every cross-document difference constitutes a legal defect; rather, it provides criteria for determining when a difference remains functionally permissible, when it requires administrative correction, and when it becomes legally significant because it affects operational licensing. The framework is positioned within contemporary scholarship on legal certainty and digital governance rather than presented as a standalone legal theory. From a legal certainty perspective, the framework focuses on predictability, clarity of legal position, and the identification of legal consequences attached to each administrative record. From a digital governance perspective, it incorporates interoperability and cross-system coordination while preserving institutional responsibility and the distinct legal meaning of each record. Its analytical contribution lies in connecting these established perspectives through administrative layers and a materiality test for assessing cross-document discrepancies.

III. Research Method

This study employs normative legal research using statutory and conceptual approaches, supported by document-based case analysis and a contextual interview. The analysis focuses on a document-based case involving an Indonesian limited partnership, anonymized as CV X. CV X was purposively selected as an analytically relevant case because the available materials represented all three administrative layers examined in this study and contained a concrete and traceable discrepancy in business classifications across those layers. The statutory approach examines the legal framework governing limited partnerships, electronic business-entity registration, risk-based business licensing, business classification, and regional licensing administration. The primary legal materials comprise the Indonesian Commercial Code (1847), Minister of Law and Human Rights Regulation No. 17 of 2018, Government Regulations No. 5 and No. 6 of 2021, Investment Coordinating Board Regulation No. 4 of 2021, and Statistics Indonesia Regulation No. 2 of 2020. Government Regulation No. 28 of 2025, Regulation of the Minister of Investment and Downstreaming/Head of the Investment Coordinating Board No. 5 of 2025, and Minister of Law Regulation No. 25 of 2025 are treated as subsequent regulatory materials for assessing regulatory transitions and potential administrative actions. Secondary legal materials consist of relevant academic journal literature on business registration, risk-based licensing, legal certainty, interoperability, and digital government. Where regulations changed over time, the regulation in force on the date of the relevant administrative act was treated as the primary legal basis for assessing the legality of that act, while superseding or subsequent regulations were examined only to determine later corrective, supervisory, or licensing implications. The document set comprises the limited partnership deed, the SABU registration certificate, the Business Identification Number (NIB), and the available licensing appendix. These records were compared based on their dates, legal functions, business classifications, licensing status, and applicable legal bases. The deed lists KBLI 47920, KBLI 47192, KBLI 47112, and KBLI 79111, whereas the available NIB appendix records KBLI 47112 as a low-risk activity with an issued status.

Missing records were not treated as evidence that the underlying administrative process had not occurred. The analysis was limited to the administrative documents available in the case materials, and unavailable electronic histories were treated as limitations on verification. The documents were purposively selected because each record represented one of the administrative layers relevant to the research questions. Before inclusion in the comparative analysis, each document was examined with respect to its issuing authority, date of issuance, recorded business classifications, and licensing status. Where complete electronic histories or supporting records were unavailable, the absence of such records was treated as a verification limitation rather than as evidence of non-compliance. The legal materials were assessed chronologically by applying the regulations in force at the time each administrative act occurred and considering subsequent

regulations only in relation to later corrective, supervisory, or licensing actions. This approach distinguishes the legality of an administrative act at the time of issuance from requirements applicable to subsequent amendments or licensing adjustments. Data were collected through a literature review, documentary examination, and a supporting interview with the CV X store manager conducted between 11 February and 11 March 2026. The interview served solely as contextual clarification and was not treated as independent evidence of document validity, partnership status, or activities that were not established in the documentary record. No interviews were conducted with the notary, DPMPTSP officials, or other government officers. Accordingly, the legal and licensing conclusions were based primarily on verifiable documentary and legal materials. The analysis proceeded through five stages.

First, the legal and documentary materials were classified according to their legal functions and evidentiary status. Second, verified documentary facts were separated from unconfirmed information arising from incomplete records. Third, the relevant regulations were interpreted grammatically and systematically, with particular attention to the competent authority, substantive requirements, and effective dates. Fourth, the deed, SABU records, and OSS-RBA documents were compared using the three-layer administrative legality framework. Fifth, each discrepancy was assessed according to five criteria: (1) the affected administrative layer; (2) whether the difference concerned basic identification or intended business scope; (3) whether the relevant activity was established as actually being conducted; (4) the applicable risk level and licensing requirements; and (5) the strength of the available evidence and the material legal effect of the discrepancy. The assessment was based on documentary and legal evidence rather than on textual differences alone. The discrepancies were then classified as aligned data, dormant or unverified discrepancies, correctable discrepancies, or material licensing discrepancies and linked to proportionate administrative responses. The classification was determined by applying these criteria sequentially. A discrepancy was classified as aligned data where the relevant records and business activity were consistent. It was classified as a dormant or unverified discrepancy where the activity appeared in the organizational record but was not established as being conducted or licensed. A correctable discrepancy was identified where the recorded code, activity description, or other administrative information was inaccurate or unclear. A material licensing discrepancy was identified where an activity was established as being conducted without the required operational licensing coverage. Where the available evidence was insufficient to establish a higher level of materiality, the lower and better-supported classification was retained. The study is subject to several limitations, including incomplete electronic histories in SABU and OSS-RBA, the inability to independently verify certain activities beyond KBLI 47112, and the absence of direct administrative action by DPMPTSP for examination. Accordingly, missing records were not interpreted as evidence of non-compliance, and the findings are limited to the verifiable legal and documentary facts concerning CV X.

IV. Result and Discussion

4.1. Distinct Legal Functions of the Deed, SABU Registration, and OSS-RBA Licensing

The documents governing CV X operate within distinct administrative layers and cannot be treated as interchangeable evidence of business legality. The partnership deed, SABU registration certificate, and Business Identification Number serve different legal purposes. Their differences must therefore be assessed according to their respective functions rather than textual identity or the number of business classifications recorded. CV X was established through a notarial deed dated 9 December 2024. The deed records the agreement between the general and limited partners, domicile, management, capital structure, and intended business activities. Its primary function is organizational: it documents the legal relationship among the partners and the activities included within the partnership's intended scope. The inclusion of an activity in the deed does not, by itself, establish that the activity has commenced or fulfilled the applicable licensing requirements. This distinction is consistent with studies that differentiate the electronic registration of non-legal-entity business associations from the licensing of their operational activities (Chensita & Murjiyanto,

2021; Utami, 2020). CV X obtained a SABU registration certificate on 11 December 2024, two days after the deed was executed. Minister of Law and Human Rights Regulation No. 17 of 2018, which was applicable at that time, required electronic submission through SABU within 60 days of the signing of the deed.

The available dates therefore indicate that the principal registration stage was completed within the prescribed period. The certificate confirms the administrative registration of the partnership in the Ministry of Law's system, but it does not transform the limited partnership into a legal entity or authorize every activity stated in the deed. The evidentiary conclusion is necessarily limited because the study did not obtain the complete electronic SABU history, including the name-application record, registration form, payment record, authorization documents, beneficial ownership declaration, and uploaded supporting materials. The available deed and registration certificate therefore verify the principal documented stages but do not establish the completeness of the underlying electronic process. Operational licensing constitutes the third administrative layer. CV X obtained an NIB through OSS-RBA on 7 February 2025, when Government Regulation No. 5 of 2021 and Investment Coordinating Board Regulation No. 4 of 2021 governed risk-based business licensing. The available appendix records KBLI 47112 as a low-risk activity and indicates that its licensing status had been issued. For a low-risk activity, the NIB functions as both a business identification instrument and the basis of operational legality for the registered activity. The verifiable scope of CV X's operational licensing is therefore limited to KBLI 47112 in the available appendix. The document does not establish that all activities listed in the deed were simultaneously registered or licensed through OSS-RBA.

Table 1. Legal Functions of CV X's Administrative Documents

Administrative Document	Relevant Date	Administrative Layer	Principal Legal Function	Evidentiary Limitation
Limited partnership deed	9 December 2024	Organizational legality	Records the partners' agreement, organizational structure, domicile, management, capital structure, and intended business activities	Does not independently establish that every listed activity is being conducted or has fulfilled the applicable licensing requirements
SABU registration certificate	11 December 2024	Registration legality	Confirms the administrative registration of the limited partnership	Does not establish legal-entity status or authorize every business activity stated in the deed
Business Identification Number (NIB) and licensing appendix	7 February 2025	Operational licensing legality	Records the business actor, registered business activity, applicable risk level, and licensing status	The available appendix verifies operational licensing only for KBLI 47112

Source: Authors' analysis based on the limited partnership deed, SABU registration certificate, Business Identification Number, licensing appendix, and relevant regulations.

These findings confirm earlier scholarship that electronic business registration and operational licensing perform different administrative functions. Utami (2020) and Chensita and Murjiyanto (2021) emphasize the registration function of electronic business administration for non-legal-entity business associations, whereas Praise et al. (2022), Wiranti (2023), and Duri et al. (2024) examine OSS-RBA primarily as a risk-based licensing mechanism. The present case confirms this functional distinction while extending the discussion by demonstrating its implications for cross-document assessment. A difference between the deed and an OSS-RBA record should not be regarded as legally significant merely because the information is not

identical. Its significance depends on the legal function of each record and on whether the discrepancy affects an operational licensing requirement. The contribution at this stage therefore lies not in establishing that the three records have different functions, but in demonstrating that their functional separation provides the starting point for determining the legal significance of discrepancies among them. The three documents consequently address different legal questions. The deed identifies the partners, organizational structure, and intended business activities; the SABU registration certificate verifies administrative registration; and the NIB and its appendix identify the activities entered into the operational licensing system, together with their applicable risk levels and licensing statuses. This functional separation permits the deed to contain a broader range of intended activities than those currently entered into OSS-RBA, provided that the information recorded in each document remains accurate within its respective legal function.

The legal assessment must therefore distinguish permissible functional differences from material inconsistencies. An inactive intended activity may remain recorded solely in the deed; an inaccurate business code or activity description may require administrative correction; and an activity actually conducted without the required OSS-RBA coverage may give rise to a material licensing issue. Each document must consequently be assessed according to its legal function, applicable regulations, issuing authority, and evidentiary content, rather than on the assumption that any cross-document discrepancy automatically invalidates the relevant document. The findings both confirm and extend earlier scholarship. They confirm prior studies' distinction between electronic business registration and operational licensing by demonstrating that the deed, SABU record, and OSS-RBA record serve different legal functions. At the same time, the case extends this literature by demonstrating how that functional distinction can be operationalized through a materiality-based assessment of cross-document discrepancies. The findings also qualify a purely technical understanding of interoperability: consistency across administrative systems is legally meaningful only when the relationship among the records, their respective functions, and the actual business activity can be established.

4.2. Business Classification Discrepancies in the Document-Based Case

The establishment deed of CV X lists KBLI 47920, KBLI 47192, KBLI 47112, and KBLI 79111, whereas the available NIB appendix records only KBLI 47112. The appendix classifies this activity as low risk and indicates an issued licensing status. This difference cannot be assessed merely by comparing the number of classifications because the deed records intended business activities, whereas the NIB appendix records activities entered into the OSS-RBA system for operational licensing purposes. The presence of four classifications in the deed does not require all four to appear simultaneously in the available NIB appendix. The partners may include prospective business activities within the organizational scope of the partnership even though the business initially operates in only one field. An activity listed solely in the deed becomes relevant to operational licensing when the business commences, or prepares to commence, that activity and the applicable licensing requirements are triggered. The available evidence establishes aligned data only for KBLI 47112 because it appears in both the deed and the NIB appendix, and its low-risk operational status is verifiable. KBLI 47920 and KBLI 47192 appear in the deed but not in the available NIB appendix. Their inclusion establishes their presence within the intended organizational scope but does not establish that the activities were actually conducted or registered through OSS-RBA. They are therefore classified as dormant or unverified discrepancies. A finding of unlicensed operation would require additional evidence demonstrating that the activities were actually conducted without the required operational licensing coverage. The finding is necessarily limited by the available documentary record, which may not contain the complete OSS-RBA history, subsequent amendments, or all licensing appendices. The absence of such records limits verification but does not, by itself, establish non-compliance. A different issue arises with KBLI 79111. The code appears in the deed, but its accompanying description refers to retail trade through minimarkets, supermarkets, or similar outlets. Under the applicable classification, KBLI 79111 corresponds to travel agency activities, whereas the described retail activity falls under a different classification.

The documents therefore indicate a possible mismatch between the numerical KBLI code and the accompanying written description. The available evidence does not establish whether this mismatch resulted from a typographical error, an incorrect classification selection, a drafting inconsistency, or a difference between the intended business activity and the wording of the deed. Its cause cannot be determined from the available evidence. It would therefore be inappropriate to conclude that the notary committed an error or that the deed is invalid. The legally supportable finding is that KBLI 79111 requires clarification and, if the discrepancy is confirmed, constitutes a correctable administrative discrepancy. The appropriate correction procedure depends on the administrative layer in which the inaccurate information appears. An inconsistency confined to the deed may require a notarial amendment followed by an update through SABU. If the same information has also been entered into OSS-RBA, the relevant licensing record may require a separate adjustment. Correction in one administrative layer should not be presumed to amend another because each layer is subject to distinct legal procedures and institutional authorities. This finding is consistent with studies describing OSS-RBA as a risk-based operational licensing system rather than a complete mirror of all activities stated in establishment documents (Duri et al., 2024; Praise et al., 2022; Wiranti, 2023). The present case further demonstrates that the absence of an activity from the available NIB appendix requires an evidentiary assessment and does not, by itself, establish unlawful operation. The case also demonstrates that technical alignment across administrative systems should not be equated with legal uniformity. Each administrative record retains its own legal function, and differences among records must therefore be assessed according to the function, evidentiary status, and material effect of the information recorded in each layer.

Table 2. Classification of Business-Activity Discrepancies in CV X's Administrative Documents

KBLI Code	Recorded in the Deed	Recorded in the Available NIB Appendix	Documentary Finding	Legal Classification
47112	Yes	Yes	Recorded as a low-risk activity with an issued licensing status	Aligned data
47920	Yes	No	Included within the organizational scope, but actual operation and OSS-RBA registration are unverified	Dormant or unverified discrepancy
47192	Yes	No	Included within the organizational scope, but actual operation and OSS-RBA registration are unverified	Dormant or unverified discrepancy
79111	Yes	No	The numerical code appears inconsistent with the accompanying business-activity description	Correctable discrepancy requiring clarification

Source: Authors' analysis based on the establishment deed, Business Identification Number appendix, and applicable KBLI classification.

Table 2 summarizes the documentary findings and their corresponding legal classifications. The classification is based on the activity's operational status, the accuracy of the business classification, and the applicable licensing requirements. No material licensing discrepancy is established in this case because the available evidence does not demonstrate that CV X actually conducted any activity outside KBLI 47112 without the required OSS-RBA licensing coverage. Accordingly, the discrepancies identified in the available

documents remain either dormant or unverified, or are potentially correctable, rather than constituting established evidence of unlawful operation.

4.3. Legal Consequences of Cross-Document Business Classification Discrepancies

A business classification discrepancy does not produce a single or automatic legal consequence. Its significance depends on the administrative layer involved, the materiality of the difference, the activity actually conducted, the applicable risk-based requirements, and the available evidence. Because the limited partnership deed, SABU registration certificate, and OSS-RBA records perform distinct legal functions, a discrepancy in one layer does not necessarily invalidate the documents in the other layers. In the case of CV X, the available NIB appendix verifies operational licensing for KBLI 47112, whereas the other classifications appear only in the limited partnership deed. Their legal consequences, therefore, depend on the materiality of the discrepancy and the strength of the available evidence.

a. The Materiality Test

This study applies five questions to determine the legal significance of a discrepancy. First, which administrative layer contains the discrepancy? A discrepancy concerning the limited partnership deed may require a notarial amendment or an update to the SABU registration, whereas an operational licensing discrepancy may require an adjustment through OSS-RBA. Second, does the discrepancy affect basic identification or only the intended scope of business activities? The inclusion of additional intended activities does not create an immediate licensing issue if there is no evidence that those activities are being conducted or have been activated in the available records. Third, is the disputed activity actually being conducted? Activities that are actually conducted require assessment of their business classification and licensing status. Fourth, what risk level and licensing instruments apply? The appropriate response depends on whether the activity requires only an NIB or additional licenses, standards, or approvals. Fifth, does the available evidence establish the discrepancy and its material effect? Documentary, electronic, operational, or administrative evidence should support any finding of non-compliance. The materiality test functions as a decision rule for distinguishing documentary inconsistencies from legally consequential non-compliance while preventing conclusions from exceeding the available evidence. This approach reinforces the importance of legal certainty identified in earlier studies of risk-based licensing, particularly Aristo et al. (2024) and Widana (2024), which emphasize clarity and predictability in OSS-RBA implementation. It extends that discussion by specifying how legal significance can be assessed when administrative records contain different business classifications, using materiality as the mechanism that connects a discrepancy to the appropriate legal response. The findings, therefore, do not contradict the theoretical perspectives applied in this study. Rather, they operationalize legal certainty and functional consistency by applying these concepts to a concrete cross-document discrepancy.

b. Consequences of a Dormant Discrepancy

A dormant discrepancy exists when an activity is included in the limited partnership deed but has not been established as conducted or activated through OSS-RBA. It represents an organizational possibility rather than an ongoing operation and, therefore, does not by itself establish a current licensing violation. Before commencing the activity, however, the business actor must register it and satisfy the applicable risk-based requirements. KBLI 47920 and KBLI 47192 fall within this category because the available evidence does not establish that either activity was conducted. Their absence from the available NIB appendix cannot, therefore, be treated as proof of unlicensed operation. This conclusion is subject to the limitation that the study did not obtain a complete OSS history or all relevant amendment records. This finding demonstrates why licensing compliance cannot be determined solely on the basis of documentary visibility. The legally relevant question is whether an activity has moved from the organizational layer to actual operational conduct that requires licensing. In the present case, no available evidence establishes such conduct for KBLI 47920 or KBLI 47192.

c. Consequences of a Correctable Discrepancy

A correctable discrepancy occurs when the information recorded in an administrative document does not accurately correspond to the relevant business classification or activity description but does not, by itself, establish a material licensing violation. The appropriate response is targeted administrative correction or clarification rather than automatic invalidation of the underlying documents. In CV X, the relationship between KBLI 79111 and its accompanying business-activity description falls within this category. The discrepancy indicates a need to clarify or amend the relevant administrative information so that the classification and description accurately reflect the intended business activity. Any correction should be directed to the appropriate administrative layer and should not be treated as evidence that the limited partnership deed, SABU registration certificate, or NIB is automatically invalid. This finding reinforces the distinction between documentary accuracy and licensing materiality. An administrative record may require correction to improve the accuracy of the information even when the available evidence does not establish that an unlicensed activity is being conducted. Accordingly, corrective action should be limited to information that is inaccurate or unclear and should remain proportionate to the identified discrepancy.

d. Consequences of a Material Licensing Discrepancy

A material licensing discrepancy arises when an activity is actually conducted but is not adequately covered by the operational licensing layer or does not satisfy the requirements applicable to its risk classification. Unlike a dormant or correctable discrepancy, this category may justify a licensing adjustment or proportionate enforcement because the difference directly affects the legality of the activity being conducted. In the CV X case, the available evidence does not establish a material licensing discrepancy. The NIB appendix verifies KBLI 47112 as a low-risk activity with an issued licensing status, while no documentary evidence establishes that activities under KBLI 47920 or KBLI 47192 were actually conducted without the required operational registration or licensing. Therefore, the discrepancies remain within the dormant or unverified category rather than being classified as a material licensing violation. This threshold-based approach extends the discussion of risk-based licensing under OSS-RBA by emphasizing that enforcement should depend on the existence of a demonstrated licensing impact rather than merely on differences between administrative records. Where such an impact is established, the appropriate response should correspond to the applicable licensing requirements and the nature of the non-compliance.

e. A Graduated Administrative Response

The materiality assessment supports a graduated administrative response rather than a uniform sanction for every discrepancy. The appropriate response depends on the category of discrepancy, the available evidence, and its effect on operational licensing.

Table 3. Legal Consequences and Administrative Responses to Business Classification Discrepancies

Classification	Legal Condition	Principal Legal Consequence	Appropriate Response
Aligned data	The documents and actual business activities correspond.	The legal and licensing scope can be identified.	No corrective action is required.
Dormant discrepancy	The activity appears in the limited partnership deed but is not established as conducted or activated based on the available evidence.	No automatic licensing violation is established.	Monitor the activity and complete the required registration before commencement.
Correctable discrepancy	The business code, activity description, identity	The affected information requires	Provide clarification and make a targeted

	information, or other administrative record is inaccurate or unclear.	correction, while the other documents are not automatically invalidated.	amendment to the affected record.
Material licensing discrepancy	An actual business activity is not covered by the required operational licensing.	Operational legality is incomplete.	Register the activity, fulfill the applicable licensing requirements, and update the related administrative data.
Verified continuing non-compliance (escalation condition)	The business continues conducting an activity after the applicable obligation and correction process have been established.	Potential administrative liability may arise.	Apply proportionate enforcement by the competent authority.

Source: Developed by the authors based on the three-layer administrative legality framework.

The four principal categories indicate that the administrative response should correspond to the legal significance of the discrepancy. The fifth category, verified continuing non-compliance, functions as an escalation condition rather than as an additional type of documentary discrepancy. In the CV X case, KBLI 47112 falls within the aligned-data category, KBLI 47920 and KBLI 47192 remain dormant or unverified, and KBLI 79111 requires clarification. Because the available evidence does not establish a material licensing discrepancy, the case does not justify automatic invalidation or enforcement based solely on documentary differences. This graduated model connects the three-layer administrative legality framework with the materiality test and provides a practical basis for proportionate administrative handling.

4.4. Regulatory Transition and Temporal Legal Certainty

Legal certainty regarding business classification discrepancies must also be assessed over time because the applicable regulatory framework may change between the issuance of the relevant documents and the time of assessment. The legal status of an administrative document should therefore be examined according to the regulations applicable at the time the relevant administrative act was performed, while subsequent regulations should be considered only where they expressly govern subsequent corrective, supervisory, or licensing actions. In the case of CV X, the limited partnership deed was executed on 9 December 2024, the SABU registration certificate was issued on 11 December 2024, and the NIB was issued on 7 February 2025. These dates precede the enactment of Government Regulation No. 28 of 2025 on 5 June 2025, Minister of Investment and Downstreaming/Head of BKPM Regulation No. 5 of 2025 on 2 October 2025, and Minister of Law Regulation No. 25 of 2025 on 13 October 2025. These later regulations should therefore not be applied retrospectively to invalidate existing documents solely because the regulatory framework subsequently changed. The temporal assessment can be applied through four questions: (1) when was the relevant document or administrative act issued or performed; (2) which regulation governed the act at that time; (3) has the applicable regulatory framework subsequently changed; and (4) does the subsequent regulation expressly require correction, adjustment, or re-registration of the existing record? This temporal approach is consistent with the legal-certainty concerns identified by Aristo et al. (2024) and Widana (2024), particularly the need for clarity and predictability in OSS-RBA implementation. It extends that discussion by treating temporal consistency as a distinct dimension of legal certainty in cross-document business classification analysis. Temporal assessment, therefore, complements the materiality test: materiality determines the legal significance of a discrepancy, whereas temporal analysis determines which regulatory framework governs its assessment and any subsequent corrective action.

4.5. Policy Implications for Integrated Digital Licensing

The following implications are normative recommendations rather than empirically validated findings. They are derived from the legal and documentary analysis of CV X and are intended as governance considerations for improving coordination among interconnected administrative systems. Because the limited partnership deed, SABU, and OSS-RBA serve different legal functions, interoperability should not be understood as requiring identical data across all systems. Instead, digital integration should preserve the legal meaning, evidentiary status, and institutional responsibility associated with each record. This approach complements the broader literature on interoperability and digital government, which emphasizes information exchange, coordination, and service integration across administrative systems (Kalogirou et al., 2022; Schmitz & Wimmer, 2023; Wouters et al., 2023).

a. Authoritative Source Designation

First, each category of administrative information should have a clearly designated authoritative source. Organizational data should remain anchored in the limited partnership deed and relevant registration records, whereas operational licensing data should be anchored in OSS-RBA. This approach reduces the risk that a discrepancy between records is interpreted as an error merely because different systems contain different information. Authoritative source designation should therefore accompany interoperability rather than be replaced by it.

b. Semantic Validation

Second, interoperability should incorporate semantic validation to ensure that business classifications and their descriptions remain substantively consistent across connected systems. A system may technically transmit the same code while displaying an inaccurate or mismatched description. Validation mechanisms should therefore identify potentially inconsistent classifications and flag them for administrative clarification rather than automatically altering the underlying record.

c. Cross-System Notification and Traceable Correction

Third, material changes identified in one administrative layer should generate an appropriate notification to the institution responsible for the affected layer. The notification should facilitate review and correction without automatically amending records in another system. Any correction should remain traceable by recording the source of the change, the responsible institution, the date of correction, and the legal basis for the action. This approach supports accountability while preserving the distinct legal functions of interconnected records.

d. Proportionate Administrative Handling

Finally, digital administrative systems should support proportionate responses based on the materiality of discrepancies. Not every inconsistency requires enforcement. Some differences may require only monitoring, clarification, or targeted amendment, whereas material licensing discrepancies may require licensing adjustments or further administrative action. This approach is consistent with the broader objective of digital government, namely, improving the efficiency and quality of administrative service delivery while maintaining accountability (Lee et al., 2024; Mettler et al., 2024; Tangi et al., 2021). These implications remain normative because the study does not empirically evaluate the internal architecture or implementation of government information systems. Rather, the CV X case demonstrates why accountable interoperability requires more than technical data exchange. A legally reliable digital administrative environment should distinguish authoritative sources, preserve semantic meaning, maintain traceable correction mechanisms, and connect identified discrepancies to proportionate responses. Such mechanisms could reduce uncertainty when information across administrative layers does not appear identical while avoiding automatic conclusions of invalidity.

V. Conclusion

This study concludes that discrepancies between business classifications recorded in a limited partnership deed and those contained in digital business licensing records do not automatically invalidate the relevant administrative documents. The limited partnership deed, SABU registration certificate, and OSS-RBA records serve different legal functions and may therefore legitimately contain different information. In the case of CV X, KBLI 47112 represents aligned data because it appears in both the limited partnership deed and the available NIB appendix and is recorded with an issued low-risk licensing status. KBLI 47920 and KBLI 47192 are classified as dormant or unverified discrepancies because the available evidence does not establish that the corresponding activities were conducted. The discrepancy between KBLI 79111 and its accompanying business-activity description is classified as a correctable discrepancy requiring clarification. No material licensing discrepancy is established by the available evidence. The analysis demonstrates that the legal consequences of cross-document discrepancies should be determined through a three-layer administrative legality framework comprising organizational legality, registration legality, and operational licensing legality. Its principal analytical contribution is a materiality-based assessment mechanism that considers the administrative layer affected, the nature of the discrepancy, the actual business activity conducted, the applicable risk-based requirements, and the strength of the available evidence. This mechanism distinguishes functionally permissible differences from discrepancies that require clarification, targeted correction, licensing adjustment, or proportionate enforcement.

The study also demonstrates that legal certainty in digital business administration has a temporal dimension. Administrative documents should be assessed according to the regulations in effect when the relevant administrative act occurred, while subsequent regulations should be considered only insofar as they govern later corrective, supervisory, or licensing actions. This temporal approach complements the materiality assessment by preventing subsequent regulatory changes from being treated automatically as grounds for invalidating previously issued administrative documents. Normatively, the findings support controlled interoperability among interconnected business-administration systems through authoritative source designation, semantic validation, cross-system notification, and traceable correction mechanisms. These measures are intended to improve administrative consistency without requiring identical records across systems or relying on automatic invalidation. For administrative agencies such as DPMPTSP, the framework may provide a basis for proportionate clarification and inter-agency coordination when cross-document discrepancies are identified. However, this study does not empirically evaluate the internal procedures or implementation practices of such agencies. Further research should examine larger samples, complete OSS-RBA histories, and comparative cases involving different business sectors and risk levels. Future studies could also incorporate direct verification with notaries, DPMPTSP officials, and other relevant government authorities to examine how discrepancies are identified, corrected, and documented in administrative practice. Such research could further assess whether the materiality-based framework remains applicable across different licensing configurations and institutional settings.

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