

Liquidation and Legal Liability: A Study of the Hajj Hospital of UIN Syarif Hidayatullah Jakarta

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Abstract

Purpose: This study aims to analyze the legal implications following the liquidation of PT Rumah Sakit Haji Jakarta and its transformation into Rumah Sakit Haji UIN Syarif Hidayatullah Jakarta. It also seeks to examine whether the liquidation process complies with Law Number 40 of 2007 concerning Limited Liability Companies. **Research Methodology:** This research applies a normative juridical method using statute and conceptual approaches. The study is based on literature review, utilizing primary legal sources such as Law Number 40 of 2007, Law Number 28 of 2007, and Minister of Religious Affairs Decree Number 459 of 2020. Secondary sources include books, academic journals, prior studies, and official reports, including the 2023 Liquidator Report. Data are analyzed qualitatively through a descriptive-analytical method to interpret legal norms and assess the liquidation process. **Results:** The findings indicate that the liquidation process was conducted in accordance with applicable laws and did not violate legal provisions. The use of circular shareholder resolutions aligns with Article 91 of Law Number 40 of 2007. The settlement of tax obligations, debts, and assets was completed properly. The transformation into a Public Service Agency (BLU) resulted in significant changes in legal status, governance, and asset ownership. **Conclusions:** The study concludes that the liquidation process is legally valid and consistent with corporate law. The involvement of UIN Syarif Hidayatullah Jakarta remains lawful as long as the liquidation is executed by an authorized liquidator. The legal status shifts from private corporate law to public administrative law. **Limitations:** This study is limited to normative legal analysis without empirical data such as interviews or field observations. **Contributions:** This study contributes to the development of corporate and administrative law, especially in cases of non-conventional liquidation involving public institutions. It benefits academics, legal practitioners, and policymakers.

Keywords: Administrative Law, Liquidation, Limited Liability Company, Public Service Agency, Tax Obligation

Abstrak

Tujuan: Penelitian ini bertujuan untuk menganalisis implikasi hukum yang timbul akibat likuidasi PT Rumah Sakit Haji Jakarta dan transformasinya menjadi Rumah Sakit Haji UIN Syarif Hidayatullah Jakarta. Penelitian ini juga berupaya untuk memeriksa apakah proses likuidasi tersebut sesuai dengan Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas. **Metodologi Penelitian:** Penelitian ini menerapkan metode yuridis normatif dengan menggunakan pendekatan hukum dan konseptual. Penelitian ini didasarkan pada tinjauan pustaka, dengan memanfaatkan sumber hukum primer seperti Undang-Undang Nomor 40 Tahun 2007, Undang-Undang Nomor 28 Tahun 2007, dan Keputusan Menteri Agama Nomor 459 Tahun 2020. Sumber sekunder meliputi buku, jurnal akademik, studi sebelumnya, dan laporan resmi, termasuk Laporan Likuidator 2023. Data dianalisis secara kualitatif melalui metode deskriptif-analitis untuk menafsirkan norma hukum dan menilai proses likuidasi. **Hasil:** Temuan menunjukkan bahwa proses likuidasi dilakukan sesuai dengan hukum yang berlaku dan tidak melanggar ketentuan hukum. Penggunaan resolusi pemegang saham berbentuk sirkular sejalan dengan Pasal 91 Undang-Undang Nomor 40 Tahun 2007. Penyelesaian kewajiban pajak, utang, dan aset telah diselesaikan dengan benar. Transformasi menjadi Badan Pelayanan Publik (BLU) mengakibatkan perubahan signifikan dalam status hukum, tata kelola, dan kepemilikan aset. **Kesimpulan:** Studi ini menyimpulkan bahwa proses likuidasi sah secara hukum dan konsisten dengan hukum perusahaan. Keterlibatan UIN Syarif Hidayatullah Jakarta tetap sah selama likuidasi dilaksanakan oleh likuidator yang berwenang. Status hukum bergeser dari hukum perusahaan privat ke hukum administrasi publik. **Keterbatasan:** Studi ini terbatas pada analisis hukum normatif tanpa data empiris seperti wawancara atau observasi lapangan. **Kontribusi:** Studi ini berkontribusi pada pengembangan hukum perusahaan dan administrasi, khususnya dalam kasus likuidasi non-konvensional yang melibatkan lembaga publik. Hal ini bermanfaat bagi akademisi, praktisi hukum, dan pembuat kebijakan.

Kata Kunci: Hukum Administrasi, Likuidasi, Perseroan Terbatas, Badan Pelayanan Publik, Kewajiban Pajak

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INTRODUCTION

Public universities (PTN) play a role in producing agents of change for national development, aimed at fostering intellectual growth, enhancing competitiveness, and building a dignified civilization through the implementation of the Tri Dharma of Higher Education: namely, education, research, and community service (Br. Ginting & Prastowo, 2023; Takdir, Sani, Hasdinawati, Juniati, & Arifin, 2021). UIN Syarif Hidayatullah Jakarta is one of the State Religious Universities that officially became a Public Service Agency (BLU) in 2008 through Minister of Finance Decree No. 42/KMK.05/2008.

As a state university-BLU, UIN Syarif Hidayatullah Jakarta enjoys flexibility in financial management in accordance with BLU principles as stipulated in laws and regulations, while maintaining its legal status as part of the government (Hidayatullah, 2021). UIN Syarif Hidayatullah Jakarta has established itself as a BLU by optimizing revenue from partnerships, business units, and commercial activities to enhance the performance and quality of the UIN Jakarta BLU, which can lead to a campus with autonomous good governance and strengthen the entrepreneurial (entrepreneur) (Ferine, Saefudin, Ariwibowo, & Azim, 2023; Risdwiyanto, Rahma, Judianto, & Saefudin, 2024). It is known that since becoming a Public Service Agency (BLU), UIN Jakarta's total fixed assets up to the 2010 trend reached approximately 1.2 trillion rupiah; this was driven by the business units managed by UIN Jakarta improving their financial health, enabling these units to develop both in terms of quality enhancement and quantitative growth. To date, the business units of UIN Syarif Hidayatullah Jakarta consist of: the Business Development Center (P2B), Syarif Hidayatullah Hospital, UIN Syarif Hidayatullah Jakarta Hajj Hospital, Syahida Inn, and Adia Suites.

UIN Syarif Hidayatullah Jakarta Hajj Hospital has a long history, having previously been known as the Jakarta Hajj Hospital Foundation before becoming PT Jakarta Hajj Hospital, pursuant to Regional Regulation No. 13 of 2004 regarding the change in legal form of the Jakarta Hajj Hospital Foundation into the Jakarta Hajj Hospital Limited Liability Company and the Capital Contribution of the Jakarta Special Capital Region Provincial Government to the Jakarta Hajj Hospital Limited Liability Company. Furthermore, Article 5 of Regional Regulation No. 13 of 2004 involves several parties, namely: (1) the Jakarta Special Capital Region Government with a 51% stake, which constitutes separated regional assets; (2) the Ministry of Religion of the Republic of Indonesia with a 42% stake; (3) the Jakarta Hajj Hospital Employees' Cooperative with a 6% stake; (4) the Central Indonesian Hajj Brotherhood Association, holding 1%.

This change in status is driven by the local government's desire to enhance healthcare services for the community, making them more effective and efficient. It is hoped that the development of the Jakarta Hajj Hospital will increase local revenue derived from regionally owned enterprises (Jakarta, 2023). This is stipulated in the Regional Gazette of the Governor of the Special Capital Region of Jakarta No. 10 of 2004 regarding the proposal for approval of the Draft Regional Regulation (RAPERDA) on the capital contribution of the Provincial Government of the Special Capital Region of Jakarta in the establishment of the Limited Liability Company Jakarta Hajj Hospital.

Based on the Decision of the Governor of the Special Capital Region of Jakarta No. 714 of 2017 regarding the Granting of Shares in PT Jakarta Hajj Hospital to the Ministry of Religion of the Republic of Indonesia, it is stated that a share grant of 51% in PT Jakarta Hajj Hospital, or with a book value of Rp. 51,157,222,000.00, is granted to the Ministry of Religion of the Republic of Indonesia. The purpose of this grant is to elevate the status of Jakarta Hajj Hospital to a Teaching Hospital of the Syarif Hidayatullah State Islamic University of Jakarta (Supriyanto et al., 2025). This results in the Regional Financial Management Agency of the Special Capital Region of Jakarta reducing the recorded investment value in the balance sheet of the Special Capital Region of Jakarta Provincial Government's financial statements (Sjahrudin, Chatra, Saefudin, & Launtu, 2024). Furthermore, on June 12, 2017, the transfer of shares was approved by donating the shares, resulting in the following shareholder structure: (1) Ministry of Religious Affairs holding 93%; (2) PT Jakarta Hajj Hospital Employee Cooperative holding 6%; (3) IPHI holding 1%.

This was followed in 2018 by a Circular Resolution of the Shareholders of PT RSHJ, issued in lieu of an Extraordinary General Meeting of Shareholders. The resolution resulted in an agreement to liquidate and dissolve the Company effective from the date the Circular Resolution was signed (Saefudin, 2024). On October 18, 2019, the Minister of Religion designated Jakarta Hajj Hospital as a Business Development Service Unit at UIN Syarif Hidayatullah Jakarta, and the transfer of management of PT RSHJ took place on May 29, 2020, through Minister of Religion Decision No. 459 of 2020, which revoked Minister of Religion Decision No. 738 of 2019 regarding the Management Unit of PT Jakarta Hajj Hospital (in Liquidation) at the Ministry of Religion.

Corporate liquidity refers to a company's ability to meet its daily internal operational needs. Liquidity can be demonstrated by comparing current assets with current liabilities over a specific period, known as the current ratio (Prasetyo & Saefudin, 2023). Liquidity is a factor influencing a company's value, serving as a benchmark for the company's ability to settle overdue debts. UIN Syarif Hidayatullah Jakarta successfully liquidated the (RS) Haji Jakarta into UIN Syarif Hidayatullah Jakarta Haji Hospital, as stated in the Letter from the Director General of General Legal Administration and the Minister of Law and Human Rights No. AHU/-AH.01.03-00518 dated September 27, 2023, regarding the termination of the legal entity status of PT Rumah Sakit Haji Jakarta (in liquidation).

Based on the explanation above, it can be seen that the liquidation process of PT Rumah Sakit Haji Jakarta was an unusual phenomenon, with the role of UIN Syarif Hidayatullah Jakarta in successfully liquidating it (Nurjannah, 2015). Referring to Law No. 40 of 2007 on Limited Liability Companies, further discussed in Chapter X, it states that the dissolution of a company based on a General Meeting of Shareholders (GMS) decision must be followed by liquidation conducted by a liquidator or curator. This prompted the author to investigate the legal standing of UIN Syarif Hidayatullah Jakarta, as mentioned in the Extraordinary General Meeting of Shareholders (EGMS) held by the Company on June 29, 2020, stating that the management of Jakarta Hajj Hospital was handed over by the Secretary General of the Ministry of Religious Affairs to the Rector of UIN Syarif

Hidayatullah Jakarta. Thus, several issues can be formulated, namely: (1) What is the liquidation process for PT Rumah Sakit Haji Jakarta? (2) Has the liquidation process complied with the provisions of Law No. 40 of 2007?

Literature Review

Liquidation of a limited liability company (LLC) is a legal process governed by corporate law to ensure the orderly settlement of obligations, assets, and legal responsibilities. According to Tektona (2021), liquidation is a structured legal mechanism that emphasizes the protection of creditors, shareholders, and other stakeholders. In Indonesian context, Law Number 40 of 2007 regulates that liquidation must be conducted by a liquidator and remain within legal procedures even after corporate dissolution (Wahyuni & Qodir, 2021).

Recent studies highlight that corporate liquidation is not merely a financial process but also a legal transformation affecting institutional governance (Koskimies & Kinder, 2024). Mulianingsih, Ichsan, & Engkus (2022) found that institutional readiness, particularly in healthcare organizations, plays a crucial role in sustaining operational continuity during structural transitions. Similarly, Brownrigg-Gleeson, Lopez-Carreiro, López-Lambas, & Kunasvirta (2025) emphasized that legal compliance in employment arrangements remains essential during organizational restructuring.

In the public sector context, the transformation of private entities into public service agencies introduces a shift from private law to administrative law (Riswandi, Alfaqih, & Wicaksono, 2023). This transition affects asset ownership, governance structures, and financial accountability mechanisms (Indrioko, 2023). Moreover, the role of government oversight institutions such as BPKP ensures transparency and accountability in financial restructuring processes (Makapela & Mtshelwane, 2021).

Several international studies also support these findings. Barrutia & Echebarria (2019) states that liquidation processes must prioritize legal certainty and stakeholder protection. Meanwhile, Ghosh (2021) argue that hybrid institutional transformations often create legal ambiguities, particularly in asset transfer and contractual obligations. Ghosh (2021) further notes that regulatory alignment is critical in avoiding post-liquidation disputes.

Despite these contributions, there remains a research gap in examining non-conventional liquidation involving public universities as successor entities. Most studies focus on corporate or bankruptcy perspectives, while limited attention is given to hybrid governance involving state institutions.

Previous studies have extensively discussed liquidation from corporate, financial, and bankruptcy perspectives (Gabdulhakov, 2021). However, limited research explores liquidation processes that involve institutional transformation into public service entities, particularly within higher education institutions. This study addresses this gap by analyzing the legal implications of liquidation followed by integration into a public service agency framework.

METHOD

This study employs a normative juridical method, focusing on the analysis of legal norms governing corporate liquidation, particularly those stipulated in Law Number 40 of 2007 concerning Limited Liability Companies. The research adopts both statute and conceptual approaches. The statute approach is used to examine relevant laws and regulations, while the conceptual approach is applied to understand legal doctrines and principles related to liquidation and institutional transformation.

The study utilizes both primary and secondary legal materials. Primary materials include statutory regulations such as Law Number 40 of 2007, Law Number 28 of 2007, and Minister of Religious Affairs Decree Number 459 of 2020. Secondary materials consist of legal textbooks, academic journal articles, and previous research relevant to the topic.

Data collection is conducted through library research, involving the systematic review of legal documents and scholarly sources. The collected data are analyzed qualitatively using a descriptive-analytical method. This method involves describing, interpreting, and constructing legal arguments to assess the legality of the liquidation process of PT Rumah Sakit Haji Jakarta and its transformation into a Public Service Agency (BLU).

RESULTS AND DISCUSSIONS

Every limited liability company has its own journey, spirit, and struggles. Along the way, undesirable outcomes or conflicting objectives may arise—objectives that no longer align with the company's original vision—leading to its dissolution. This is stipulated in Article 142 of Law No. 40 of 2007 on Limited Liability Companies. The regulation specifies that the dissolution of a limited liability company is caused by:

1. A resolution of the General Meeting of Shareholders
2. The expiration of the term of existence as stipulated in the articles of association
3. A court order
4. The revocation of bankruptcy based on a final and binding commercial court decision, where the company's bankruptcy estate is insufficient to cover bankruptcy costs
5. Because the Company's bankruptcy estate, having been declared bankrupt, is in a state of insolvency as regulated in the Law on Bankruptcy and Suspension of Debt Payment Obligations
6. Because the Company's business license has been revoked, thereby requiring the Company to undergo liquidation in accordance with the provisions of applicable laws and regulations.

A corporation is a legal entity established through a legal process; therefore, its dissolution must also be carried out in accordance with the law. The dissolution of a corporation does not necessarily mean the end of its existence. A limited liability company is a legal entity with assets and liabilities. It continues to exist even after dissolution, provided it is in the liquidation/winding-up stage, fulfilling its obligations and exercising its rights. The dissolution of a limited liability company is a decision to cease the operations of the established company. In accordance with Article 142 Paragraph (6) of Law No.

40 of 2007 on Limited Liability Companies, the legal entity status of a Limited Liability Company remains in effect until the liquidator's final report on the liquidation process is accepted by the General Meeting of Shareholders (GMS) or the court; however, the status of the LLC is that of a company in liquidation or a company in the process of dissolution. Furthermore, Article 143(2) of Law No. 40 of 2007 stipulates that from the time of the company's dissolution, the phrase "in liquidation" must be appended to the company's name on all outgoing correspondence (Medin & Bang, 2014).

In legal terminology, liquidation is defined as the settlement of a company's affairs, particularly regarding the resolution of the company's debts and claims. Regarding the liquidation of Jakarta Hajj Hospital, it can be stated that the liquidation was initiated by a General Meeting of Shareholders' resolution, which was subsequently superseded by a Circular Resolution of Shareholders via Notarial Deed No. 20 of 2018. In accordance with Article 91 of Law No. 40 of 2007, shareholders may also make binding decisions outside of a General Meeting of Shareholders provided that all shareholders with voting rights approve in writing by signing the relevant proposal. The mechanism for decision-making outside a physical GMS may be carried out by:

1. Sending the proposal to be decided in writing to all shareholders, and
2. The proposal is approved in writing by all shareholders.

The issuance of Notarial Deed No. 20 of 2018 regarding the circular resolution of the shareholders of PT. Rumah Sakit Haji Jakarta established the Ministry of Religious Affairs as the largest shareholder with a 93% stake. The Ministry of Religious Affairs held a circular meeting as a substitute for an Extraordinary General Meeting of Shareholders to carry out liquidation; in addition to designating Jakarta Hajj Hospital as a BLU business unit, this effort is aimed at supervising, fostering, and developing Jakarta Hajj Hospital as a Teaching Hospital. In 2020, the Ministry of Religious Affairs transferred the management of PT. Rumah Sakit Haji Jakarta (in liquidation) from the Secretariat General of the Ministry of Religious Affairs to UIN Syarif Hidayatullah Jakarta, as stipulated in KMA 459 of 2020 regarding the Transfer of Management of PT. RS Haji Jakarta (in liquidation). This transfer also resulted in changes to the board of commissioners and directors, as well as the replacement of the liquidator, following the Extraordinary General Meeting of Shareholders held on June 29, 2020. This Minister of Religion's decision specifically concerns the transfer of management of Jakarta Hajj Hospital, which was previously still in the process of liquidation (Supriyanto et al., 2025).

This rather unique liquidation process is not entirely detached from the primary regulations governing the liquidation of Limited Liability Companies (PT), namely Law No. 40 of 2007 on Limited Liability Companies. As outlined in Articles 142–152, the liquidation process must be conducted through a liquidator, not other bodies such as (the board of directors, the board of commissioners, or other parties) unless this is stipulated in a resolution of the shareholders, a notary, or a court decision (Denhardt & Denhardt, 2000). Normatively, the KMA does not automatically conflict with the law, as the liquidation mechanism remains grounded in Law No. 40 of 2007; Here, the Ministerial Decree serves only as an administrative basis for the Ministry of Religious Affairs to appoint UIN Syarif

Hidayatullah Jakarta as the party to continue management; in line with its status as a shareholder/founder, Jakarta Hajj Hospital can be considered a legal entity under the Ministry of Religious Affairs. As long as the transfer is formalized through a notarial deed and is carried out by a legitimate liquidator, it can be stated that the provisions of the Limited Liability Company Law are still being met. The KMA serves as an internal administrative instruction of the Ministry of Religious Affairs, while the technical aspects are subject to the liquidation regulations of Law No. 40 of 2007.

The liquidation process at PT RSHJ does not fully follow standard liquidation procedures, as the company’s assets were not sold to settle its debts; instead, the debt obligations of RS Haji Jakarta were assumed by UIN Syarif Hidayatullah Jakarta. In carrying out the liquidation process of PT RSHJ, the liquidator formed a liquidation team based on the Decision of the Rector of UIN Syarif Hidayatullah Jakarta Number 601 of 2020 dated September 30, 2020. The liquidation team is making every effort to complete the liquidation of PT Rumah Sakit Haji Jakarta, starting from September 2020 through May 2023; the following explains the liquidation activities (Wahyuni & Qodir, 2021).

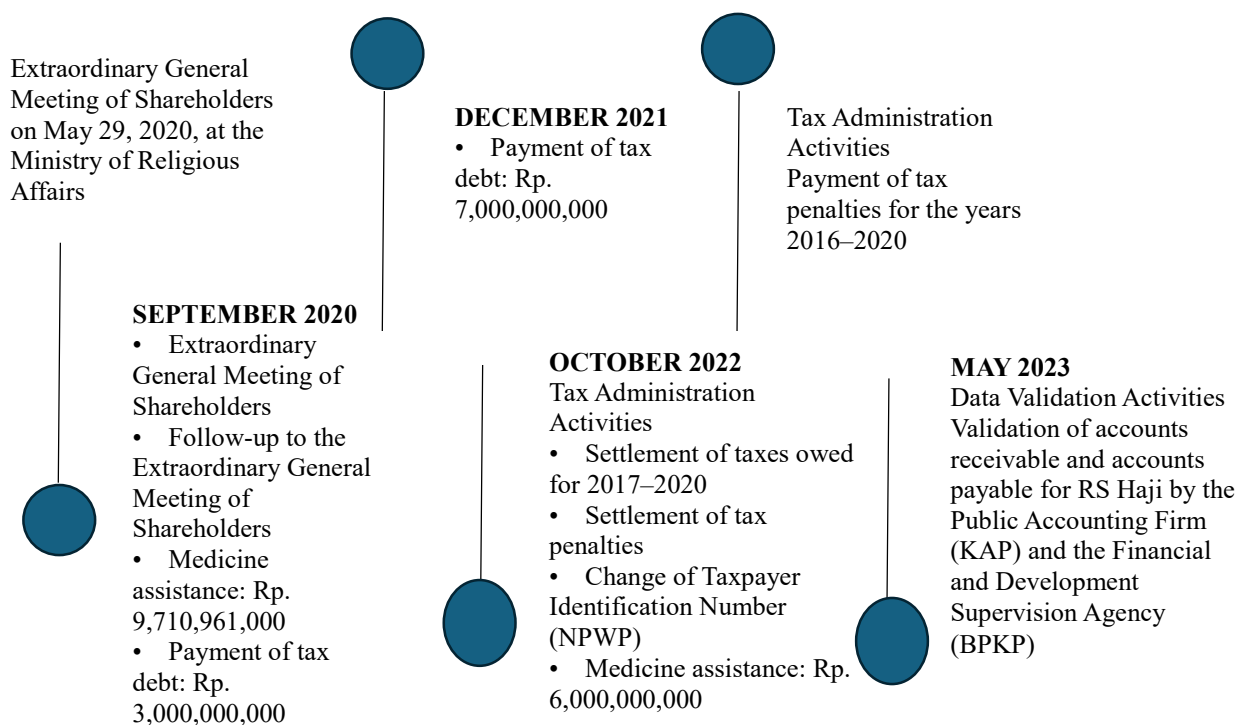


Figure 1. liquidation activities

Previously, in 2018, the liquidation registration process for PT. RSHJ was carried out by the previous liquidator, which involved registering the Company’s dissolution status with the Ministry of Law and Human Rights and submitting audited financial statements for the 2018 fiscal year prepared by a public accounting firm. According to Article 149 of Law No. 40 of 2007, the liquidator’s obligations in settling the Company’s assets during the liquidation process consist of:

1. Recording and collecting the Company’s assets and liabilities

2. Publishing a notice in the State Gazette of the Republic of Indonesia regarding the plan for the distribution of assets resulting from the liquidation
3. Settlement with creditors
4. Distribution of the remaining liquidation proceeds to shareholders; and
5. Other necessary actions in the execution of asset settlement

Regarding the liquidation settlement of liabilities pursuant to Law No. 40 of 2007, the liquidation team has settled tax liabilities, consisting of principal tax liabilities for the years 2016–2019 and the settlement of administrative tax penalties for the years 2016–2020. As well as the settlement of debts for medicines, medical equipment, support services, and investments. In the liquidation of PT Rumah Sakit Haji Jakarta, there have been several delays until the liquidation process is complete, namely obtaining a letter of business entity dissolution from the Ministry of Law and Human Rights; the settlement of post-liquidation vendor debts will be followed up with the involvement of the State Audit Agency (BPKP-RI). This is because the liquidation scheme differs from that of companies in general. However, for the settlement and payment of debts, in accordance with the provisions of Minister of Finance Regulation (PMK) No. 208/PMK.02/2020 on Procedures for Budget Revision, the allocation of funds for the settlement of remaining payment obligations for activities/projects valued at over Rp. 2,000,000,000 must be verified by the Financial and Development Supervisory Agency (BPKP). Therefore, the process of paying and settling PT RSHJ's vendor debts must undergo a review by the BPKP, which is under the Ministry of Religious Affairs. This refers to the provisions of Presidential Regulation No. 192 of 2014 on the BPKP, under which the BPKP is tasked with conducting internal oversight of state financial accountability (Tiberius, Schwarzer, & Roig-Dobón, 2021). The verification aims to ensure the validity, reasonableness, and accuracy of documents and financial accountability reports.

Regarding tax payments, there have been changes related to the legal and formal aspects of taxation that form the basis for PT Rumah Sakit Haji Jakarta, which occurred during the liquidation process through 2023, including:

1. Change of the Taxpayer Identification Number (NPWP) holder, previously in the name of PT Rumah Sakit Haji, to Rumah Sakit Haji UIN Syarif Hidayatullah Jakarta, with the same NPWP number: 01.682.957.4 – 007.000, dated August 18, 2022
2. Taxpayer Registration Certificate No. S12/PKP/WJ20KP/0603/2022 in the name of Rumah Sakit Haji UIN Syarif Hidayatullah Jakarta

PT Rumah Sakit Haji Jakarta is designated as a taxpayer and is required to register to obtain an NPWP. In accordance with Article 1 of Law No. 28 of 2007 concerning the Third Amendment to Law No. 6 of 1983 concerning General Provisions and Tax Procedures. The Taxpayer Identification Number (NPWP) is a number assigned to a taxpayer as a tool in tax administration, used as a means of identification for the taxpayer in exercising their tax rights and fulfilling their tax obligations. If a

taxpayer no longer meets the subjective or objective requirements, the NPWP may be revoked in accordance with the provisions of Article 2, Paragraph (6) of Law No. 28 of 2007.

The changes to the NPWP do not absolve PT. Rumah Sakit Haji Jakarta of its obligation to fulfill its tax obligations, including any outstanding debts or penalties. Pursuant to Article 143 of Law No. 40 of 2007 on Limited Liability Companies, the dissolution of a company does not result in the company losing its legal entity status until the completion of liquidation and the liquidator's accountability is accepted by the General Meeting of Shareholders (GMS) or the court. As long as this process is ongoing, tax obligations do not cease; furthermore, it is clarified that the liquidation of PT Rumah Sakit Haji Jakarta does not automatically eliminate tax obligations. Legally, PT RSHJ still has the obligation to fulfill its tax obligations, such as filing the final tax return and settling tax debts; this change aligns with the principle of legality in taxation in accordance with statutory regulations (Thambu, Khairi, Othman, Banu, & Naidu, 2020).

The cancellation of the Taxpayer Identification Number (NPWP) refers to Minister of Finance Regulation (PMK) No. 147/PMK.03/2017 regarding Procedures for the Cancellation of NPWP and the Designation of Taxable Entities. The cancellation of the NPWP may be carried out if the entity has been dissolved or no longer meets the requirements as a taxpayer. An application for NPWP cancellation is submitted to the Tax Office (KPP) along with documents regarding dissolution or liquidation. This is further reinforced by Circular Letter No. 60/PJ/2010 regarding Implementation Guidelines for Director General of Taxes Regulation No. Per-20/PJ/2013 on Procedures for Registration and Issuance of Taxpayer Identification Numbers, Business Reporting, and Confirmation of Taxable Business Entities, Cancellation of Taxpayer Identification Numbers and Revocation of Taxable Business Designation, as well as Changes to Data and Transfer of Taxpayers, as amended by Director General of Taxes Regulation No. Per-38/PJ/2013.

Due to the change from PT Rumah Sakit Haji Jakarta to the Public Service Agency (BLU) Unit of UIN Syarif Hidayatullah Jakarta, this is not merely a name change but involves the cancellation of the old TIN and the registration of a new TIN for the new legal entity. This does not violate tax regulations, as the change in name/NPWP aligns with applicable regulations, particularly regarding the principle of legality (Tiberius et al., 2021). The change in legal entity status of PT Rumah Sakit Haji Jakarta has legal implications, namely the absence of obligations under Law No. 40 of 2007 on Limited Liability Companies, as the entity has transformed into Rumah Sakit Haji UIN Syarif Hidayatullah Jakarta, meaning it is now part of a government agency (Satker/BLU) rather than a private legal entity as before. Consequently, it is now subject to and must comply with state administrative law and Government Regulation No. 23 of 2005 as amended by Government Regulation No. 74 of 2012 on the Financial Management of Public Service Agencies (BLU).

Following the transition of the UIN Syarif Hidayatullah Jakarta Haji Hospital to a Public Service Agency (BLU), its assets became State-Owned Assets (BMN) managed by UIN Syarif Hidayatullah Jakarta. State-Owned Assets (BMN) under Law No. 1 of 2004 on the State Treasury define state-owned

assets as all items purchased or acquired using the State Revenue and Expenditure Budget or derived from other lawful sources. This allows for state financial mechanisms with the flexibility of a Public Service Agency (BLU), enabling the BLU to manage Non-Tax State Revenue (PNBP). This is, however, subject to oversight by the State Budget (APBN), the State Audit Agency (BPK), and the Ministry of Finance (Kovács & Terták, 2024).

This also extends to the legal implications regarding contracts and legal relationships. The status of the UIN Syarif Hidayatullah Jakarta Hajj Hospital does not directly transfer contracts or agreements that were already in place when it was still PT Rumah Sakit Haji Jakarta. As previously mentioned, the liquidation process of PT RSHJ does not fully follow the standard liquidation scheme for companies in general. Settlement is postponed until the liquidation process is complete—specifically, until the Ministry of Law and Human Rights issues a certificate of business entity dissolution. The settlement of vendor debts following liquidation will be addressed or involve the State Audit Agency (BPKP) of the Republic of Indonesia. The liquidator has also confirmed with service provider vendors, with a total of 193 confirmation letters sent. As of July 14, 2023, a total of 95 companies have submitted confirmation letters. The confirmation results revealed discrepancies in debt amounts between RSHJ's records and the responses from vendors. This was caused by differences in the data cutoff dates. Consequently, the liquidator conducted a Zoom meeting to discuss the settlement of PT RSHJ's debts with vendors or service providers, attended by 90% of the service providers holding receivables from PT Rumah Sakit Haji Jakarta. Until the settlement regarding agreements with the vendors or service providers is finalized, the liquidation process has not been fully completed (Stolper & Walter, 2017).

In accordance with the findings and recommendations of the State Audit Agency (BPK-RI) No. 06/Kep -UINSYAHID dated December 21, 2022, regarding the Ministry of Religious Affairs' 2022 Financial Report concerning State-Owned Assets of the Jakarta Hajj Hospital that had been transferred from the Secretariat General of the Ministry of Religious Affairs to UIN Syarif Hidayatullah, these assets have not yet been recorded in UIN Syarif Hidayatullah's Financial Report and are not yet recorded in the Ministry of Religious Affairs' financial report. In 2023, these assets were recorded in the Ministry of Religious Affairs' Financial Report, specifically under the BLU UIN Syarif Hidayatullah Jakarta, valued at Rp. 296,056,480,000. The General Meeting of Shareholders (GMS) held on May 29, 2020, resulted in a decision to transfer the management of Jakarta Hajj Hospital (in liquidation) from the General Secretariat of the Ministry of Religious Affairs to UIN Syarif Hidayatullah Jakarta.

This was followed by the issuance of Minister of Religion Decree (KMA) No. 459 of 2020 regarding the Transfer of Management of PT Rumah Sakit Haji (in liquidation); the transfer of management was accompanied by the handover of State-Owned Assets (BMN) as documented in the Handover Minutes (BAST) No. 3 of 2020. The value of the BMN, amounting to Rp. 296,056,480,000, as referenced in the appraisal report conducted by Felix Sutandar & Partners No. FSR/PV-FS/030154/2018, constitutes an integral part of the BAST. Consequently, this change in legal entity status necessitates the creation of a new agreement between third parties and the Public Service Agency

(BLU) (since the legal entities are different); if this is not clearly regulated, it may lead to disputes in the future (Kee, Yusoff, & Khin, 2019).

Regarding the relationship between employees and the former PT. Rumah Sakit Haji Jakarta, the applicable laws remain the Labor Law in conjunction with the Job Creation Law. The transition to a Public Service Agency (BLU) involves several procedural aspects, such as appointment as Civil Servants (ASN) if requirements are met, or employment as BLU staff (non-ASN) under employment contracts in accordance with BLU regulations. The liquidator has conducted a human resources briefing for all employees, attended by the Heads of Departments at Jakarta Hajj Hospital, the Heads of Sub-Department Committees at Jakarta Hajj Hospital, the Heads of Hospital Units, and representatives from the Jakarta Hajj Hospital Employee Communication Forum. During the briefing, the following matters were discussed:

1. The employment status of employees at PT RS Haji Jakarta following the integration into UIN Syarif Hidayatullah Jakarta, without relinquishing their previous status
2. UIN Syarif Hidayatullah Jakarta needs to obtain a commitment from PT RS Haji Jakarta employees regarding those who wish to continue their employment relationship with UIN Syarif Hidayatullah Jakarta and those who no longer wish to continue their employment relationship
3. Contract employees will continue their employment until their contract expires; after the contract period ends, their status will be reconsidered.
4. For part-time employees, their status will be aligned with the existing employment status at UIN Syarif Hidayatullah Jakarta.

CONCLUSIONS

This study aimed to analyze the legal implications of the liquidation of PT Rumah Sakit Haji Jakarta and its transformation into Rumah Sakit Haji UIN Syarif Hidayatullah Jakarta. The findings demonstrate that the liquidation process was conducted in accordance with Law Number 40 of 2007 concerning Limited Liability Companies, particularly through the use of circular shareholder resolutions as permitted under Article 91. Furthermore, the settlement of tax obligations, debts, and assets was completed in compliance with applicable legal provisions, ensuring adherence to the principle of legal certainty.

The study also reveals that the transformation into a Public Service Agency (BLU) resulted in a significant shift in legal status, from a private corporate entity to a public administrative institution. This shift has implications for governance, asset ownership, and regulatory compliance. Importantly, the involvement of UIN Syarif Hidayatullah Jakarta as the managing entity does not violate legal principles, provided that the liquidation process remains under the authority of a legally appointed liquidator. Overall, this study contributes to a broader understanding of hybrid institutional transformation within the framework of Indonesian corporate and administrative law.

Research Limitations

This study is limited by its reliance on a normative juridical approach, which primarily focuses on legal texts and doctrinal analysis without incorporating empirical data such as interviews, field observations, or stakeholder perspectives. As a result, the study may not fully capture practical challenges and implementation dynamics during the liquidation process. Additionally, the research focuses on a single case, namely PT Rumah Sakit Haji Jakarta, which limits the generalizability of the findings. Based on these limitations, future studies should incorporate empirical methods to validate and enrich the legal analysis. Expanding the scope to include comparative cases from different sectors or institutions would also improve the robustness and applicability of the findings.

Suggestions and Directions for Future Research

Future research should explore the liquidation process using empirical and interdisciplinary approaches to provide a more comprehensive understanding of both legal and practical dimensions. Researchers are encouraged to conduct interviews with policymakers, legal practitioners, and institutional stakeholders to examine the implementation challenges and governance implications of such transformations. In addition, further studies could adopt a comparative approach by analyzing similar cases of corporate liquidation followed by integration into public institutions, both within Indonesia and in other jurisdictions. Future research may also examine additional variables such as post-transformation governance effectiveness, financial sustainability, and stakeholder impact. The use of mixed methods combining legal, economic, and public administration perspectives is recommended to deepen the analysis and enhance the contribution of future studies.

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