

## Analysis of Criminal Responsibility for Money Laundering Crimes Originating from Corruption Crimes

Asrul Anwar<sup>1)</sup> & Denny Suwondo<sup>2)</sup>

<sup>1)</sup>Faculty of Law, Sultan Agung Islamic University, Semarang, Indonesia, E-mail: [412ulxxii@gmail.com](mailto:412ulxxii@gmail.com)

<sup>2)</sup>Faculty of Law, Sultan Agung Islamic University, Semarang, Indonesia, E-mail: [dennysuwondo@unissula.ac.id](mailto:dennysuwondo@unissula.ac.id)

**Abstract.** *Money laundering resulting from criminal acts of corruption is a serious threat to economic stability and the integrity of the financial system. This crime often involves the main perpetrators who facilitate the money laundering process. However, criminal responsibility in this context is still a debate among academics and legal practitioners. This study uses a normative legal method with a qualitative approach. Data were obtained through literature studies, analysis of laws and regulations, and reviews of court decisions relevant to money laundering cases involving. The results of the study indicate that criminal liability can be imposed if proven to be involved in money laundering, either directly or indirectly. However, law enforcement in this context still faces various obstacles, including a lack of legal knowledge and a weak regulatory framework in its implementation.*

**Keywords:** *Corruption; Criminal; Money.*

### 1. Introduction

Criminal Law is part of the overall law in force in Indonesia, which includes which acts are allowed and which are not allowed to be done accompanied by certain sanctions. Other parts related to the law in Indonesia include Civil Law, Agrarian Law, Constitutional Law, State Administrative Law and others. One of the areas of criminal law itself is regarding the crime of corruption which is referred to as a special crime or extraordinary crime because it has harmed state finances and includes violating social rights widely. The problem of corruption is no longer a new problem in legal and economic matters for a country, because the problem of corruption has existed for thousands of years, both in developed and developing countries including Indonesia. In fact, the development of the problem of corruption in Indonesia today is so severe and has become an extraordinary problem because it has infected and spread to all levels of society and requires a special way to overcome it.

Over time, the increasingly widespread and diverse practice of corruption does not only involve a handful of people or certain groups, but also state officials, state administrators, or bureaucracies within the government. This practice of corruption also involves. Where is one form of organizational activity, which primarily has business activities. at the beginning of its development was an organization or business entity that aims to obtain profits for its owners, with various risks that are also borne by the owner. The financial risk that is in its development is then transferred to a risk of a business entity. Where a business entity has the authority to act like a person, namely making agreements, filing lawsuits or being sued, but in its existence it has an existence that is greater than its owner. which initially aimed to obtain finances must be a legal entity, namely a business entity that was established purely for business activities with capital and its managers. The role as a business institution in its development is getting stronger, various companies, both national and multinational, have developed into pillars of the backbone of a country's economy.

Position as one of the backbones of a country's economy tends to spread its wings in the business world to participate in various tenders held by the government as one source to gain profit. With the open opportunities in its business activities, it carries out actions that can harm the public interest, which are often known as crimes (corporate crimes). So along with the development of the times, the process of realizing the nation's ideals is increasingly experiencing various challenges. Moreover, with the flow of globalization, the forms and modes of violations are increasingly diverse and complex. Furthermore, with the presence of various new challenges, the law in Indonesia must follow these developments. One of the crimes that requires special treatment is the crime of money laundering. Therefore, a legal product was enacted in the form of Law No. 8 of 2010 concerning the Crime of Money Laundering (UU TPPU). In general, the crime of money laundering can be explained as the activity of moving, using, or carrying out other acts on the proceeds of criminal acts committed by organized criminals with the aim of hiding or obscuring the origin of money derived from the proceeds of the original crime so that it can be used as if the action were legitimate without detecting that the money originated from a criminal act.<sup>1</sup>Meanwhile, Black's Law Dictionary provides an explanation of money laundering, namely: "Term used to describe investment or other transfer of money flowing from racketeering, drug transactions, and other illegal sources into legitimate channels so that it's original source cannot be traced."<sup>2</sup>The translation of which is "money laundering is used as a term that describes the investment of money or money transactions originating from organized criminal activities with the aim of investment or transactions through legal channels, so that the original source cannot be traced

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<sup>1</sup>Yunus Husein, 2003, "PPATK: Duties, Authorities and Roles in Eradicating Money Laundering Crimes", Journal of Business Law, Volume 22, No. 3 p. 26

<sup>2</sup> Henry Campbell Black, 1991, Black's Law Dictionary, Sixth Edition, West Publishing. Co. St. Paul Minn, p. 611.

back". Meanwhile, acts regarding the crime of money laundering in Indonesia are regulated in Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering (Hereinafter referred to as the TPPU Law).

The crime of money laundering itself is a special crime that has a characteristic, namely there is a predicate crime. Where this predicate crime has been formulated in Article 2 of the TPPU Law. One of these predicate crimes is the crime of corruption, as a special crime that is seen as an extraordinary crime because it harms state finances and can cause violations of social rights in general. Various types of data can be used as a benchmark, including data from ICW (Indonesian Corruption Watch) which noted that state losses in 2018 due to corrupt practices reached IDR 9.29 trillion and in 2019 it was IDR 8.04 trillion. ICW noted that there were 271 corruption cases handled in 2019 with a total of 580 suspects and the amount of state losses reached IDR 8.04 trillion. The cases originated or were handled by the KPK, the Indonesian Attorney General's Office, and the National Police during January 1, 2019 to December 31, 2022.<sup>3</sup>This corruption problem is not a new problem in the legal and economic issues of a country, both in developed and developing countries including Indonesia. In fact, the development of corruption problems in Indonesia today has been so severe and has become an extraordinary problem because it has infected and spread to all levels of society. In its development, for the eradication of corruption which is included in the criminal realm, where the Criminal Code does not regulate in detail, due to the legacy of the Dutch government which is outdated. As a result, a law emerged that partially changed and added to the Criminal Code or what is called special criminal law, namely Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption in conjunction with Law Number 20 of 2001.

Talking about corruption and money laundering, this is a crime in the economic sector that is very disruptive and can hinder the achievement of state goals as mandated in the 1945 Constitution. Where as we know this money laundering practice is one way for perpetrators of economic crimes to freely enjoy the proceeds of their crimes. In addition, money from money laundering is a way for organized crime to develop their crime networks, so steps to prevent perpetrators from enjoying the source of crime are very important. From several cases of economic crimes, especially corruption as one of the predicate crimes that have been decided by the court proven to have committed the Crime of Money Laundering, they are sentenced to imprisonment and fines and confiscation of assets obtained from their assets, where one of the main targets of money laundering is the financial industry, especially banking.<sup>4</sup>Banking is indeed one of the easy targets for collecting dirty money. Not without reason because banking

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<sup>3</sup> <https://tirto.id/icw-penanganan-kokerja-puas-2019-anjlok-modus-suap-mendomination-ezNs>, accessed on June 6, 2022 at 14:21 WIB

<sup>4</sup> Mohammad Fadarisman and Bambang Tri Bawono, "Implementation Of Disclosure Of Bank Confidentiality In The Effort To Eradicate Money Laundering Crime," *Law Development Journal* 3, no. 2 (2021): 390.

is a sophisticated and effective means to facilitate money laundering. Such things are caused by banks that offer many services of instruments in financial traffic that can hide or disguise the origin of funds. Even through banking, perpetrators can move the origin of dirty money quickly and easily. So that tracking dirty money becomes more difficult if it has passed through the jurisdiction of a country that applies super strict banking data confidentiality.

Based on the explanation above, this crime is not a single crime but a double crime. The predicate crime of money laundering is the proceeds of a crime in the form of assets obtained from a crime as stated in Article 2 Paragraph (1) of Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes, namely:

- (a) Corruption
- (b) bribery;
- (c) narcotics;
- (d) psychotropic;
- (e) labor smuggling;
- (f) immigrant smuggling;
- (g) in the banking sector;
- (h) in the capital market sector;
- (i) in the insurance sector;
- (j) customs;
- (k) excise;
- (l) human trafficking;
- (m) illicit trade;
- (n) terrorism;
- (o) kidnapping;
- (p) theft;
- (q) embezzlement;
- (r) fraud;
- (s) forestry fraud;
- (t) gambling;
- (u) prostitution;
- (v) taxation sector;
- (w) forestry sector;
- (x) environmental sector;
- (y) marine sector; or

(z) other criminal acts that are punishable by imprisonment for 4 (four) years or more, which are committed in the territory of the Republic of Indonesia or outside the territory of the Republic of Indonesia and these criminal acts are also criminal acts according to Indonesian law.

In committing the crime of money laundering, there are active and passive perpetrators.<sup>5</sup> Active perpetrators here usually need the help of other parties to carry out their actions so that the proceeds of the crime can be hidden. While passive perpetrators are perpetrators who receive using money or assets originating from active perpetrators. The formulation of the problem in this study focuses on two main things. First, this study will examine in depth how the legal construction of criminal liability for perpetrators of money laundering crimes originating from criminal acts against perpetrators of money laundering crimes originating from criminal acts against perpetrators of corruption crimes is formed and applied. Second, this study aims to further analyze the mechanism of criminal liability that applies to the perpetrators of the crime.

Based on the formulation of the problem above, the purpose of this study is to provide a comprehensive description of the legal construction and mechanism of criminal responsibility for perpetrators of money laundering crimes originating from corruption crimes.

## **2. Research Methods**

The approach method in this study uses the normative legal method. The normative legal approach is a study conducted by collecting data from research through document studies or literature studies used to solve research problems.<sup>6</sup> The specification of this research is a normative juridical legal research, therefore the type of data used by the author is secondary data, namely data obtained or collected by researchers from available sources, by examining theories, concepts, and legal principles and regulations in the Law related to this writing. This research utilizes text and library research studies, including using sources of books, journals, media, scientific works, and documents related to the main issues discussed.

To obtain data for this study, secondary data in the form of primary legal materials are used. The primary legal materials used include various laws and regulations governing corruption and money laundering, such as Law Number 31 of 1999 and Law Number 8 of 2010. In addition, more general laws and regulations such as the Criminal Code and Criminal Procedure Code are also used as references. These data are used to analyze the legal construction and mechanisms of criminal liability

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<sup>5</sup> Agus Prasetia Wiranto and Jawade Hafidz, "The Implementation of International Law on Strengthening Cooperation in Combating Money Laundering Crimes of ASEAN Countries," *Jurnal Daulat Hukum* 6, no. 4 (2023): 25.

<sup>6</sup> Rendy Surya Aditama, Umar Ma'ruf, Munsharif Abdul Chalim, *Criminal Law Policy Against Children as Perpetrators of Psychotropic Crimes at the Magelang Police Resort*, *Jurnal Daulat Hukum*, Vol. 1 No. 1 Year 1999, p. 120.

related to the crimes studied. Secondary legal materials in this study are in the form of legislation, opinions of legal experts in the form of doctrines, and various literature such as books, journals, articles, papers, and other scientific works that are relevant to legal research. Meanwhile, tertiary legal materials used are in the form of legal dictionaries, Indonesian dictionaries, English dictionaries, encyclopedias, and other sources such as websites, e-books and online legal journals that can be accessed to deepen understanding of certain legal topics.

The data collection techniques used in this study involve several methods. First, a literature study was conducted as an effort to collect secondary data by reviewing, reading, and analyzing legal materials relevant to the research topic. The data obtained in this literature study came from various sources, including the Library of the Faculty of Law, Sultan Agung University. The Central Library of Sultan Agung Islamic University, the Central Java Regional Library, and several related reference books. In addition, this study also utilized document study techniques, namely data collection through documents that have a direct relationship to the research. The data analysis method used in this study is a qualitative method with a descriptive analysis approach. This study adopts a deductive-inductive thinking framework, as well as a conceptual approach, which is carried out in accordance with the procedures and procedures that have been regulated in applicable laws and regulations.

### **3. Results and Discussion**

#### **3.1. Legal Construction of Criminal Responsibility for Those Committing the Crime of Money Laundering Originating from the Crime of Corruption**

In handling money laundering crimes originating from corruption crimes, the use of the theory of vicarious liability is an interesting approach in legal construction. This theory provides an explanation of how the main perpetrator or party involved in corruption crimes can be held accountable for money laundering actions carried out by other parties, such as intermediaries or third parties. The theory of vicarious liability emphasizes that parties who have influence or control over actions carried out by other parties can be subject to criminal sanctions even though they do not directly commit the crime. This is relevant considering that corruption often involves complex networks with various actors who play a role in hiding the proceeds of crime.<sup>7</sup>

The theory of vicarious liability is a form of criminal liability that allows parties who are not directly involved in the crime to still be held accountable. In the context of money laundering from corruption, this theory is the legal basis for handling cases involving indirect roles, such as companies or individuals who receive benefits or assist in hiding the proceeds of corruption. By using this theory, the state can

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<sup>7</sup> Muladi, "Corporate Criminal Liability," *Journal of Law*, 2002

expand the scope of criminal liability to actors who play a role in the money laundering process, even though their involvement is not physical or direct.<sup>8</sup>

This legal construction allows law enforcement officers to not only focus on the main perpetrators of corruption, but also on the supporting networks that help facilitate money laundering. The theory of substitute liability is relevant because often in corruption cases, the funds generated from these illegal activities are not directly managed by the main perpetrators, but rather through a series of laundering actions by other individuals or entities. By adopting this theory, parties who have knowledge or should have known that the funds came from corruption can be held accountable.<sup>9</sup>

In the case of money laundering originating from corruption, legal construction through the theory of vicarious liability provides a way to break the chain of crime. When money launderers know that they can be held criminally responsible for their involvement, even though they are not the main perpetrators, this will have a wider deterrent effect. This construction is also in line with the principle of prevention, where the participation of other parties in hiding the proceeds of crime becomes increasingly risky for them.

The theory of vicarious liability also accommodates the concept of "corporate criminal liability", namely the criminal liability of corporations. In cases of money laundering, companies are often used as a tool to disguise the origin of funds.<sup>10</sup> Using this theory, corporations involved in money laundering originating from corruption crimes can be held criminally responsible, even if the act is carried out by its managers or employees. This theory provides a legal basis for dragging corporations as legal entities that are also responsible for the illegal act.<sup>11</sup>

Furthermore, the theory of vicarious liability provides a basis for law enforcement to demand criminal responsibility for individuals who have control power in an organizational or corporate structure. This is important considering that in money laundering crimes, actions are often carried out through complex structures and involve various levels of leadership in the organization. Individuals at the top level who have control and influence over the actions of their subordinates can be subject to criminal sanctions because the money laundering action is basically carried out for the benefit of the organization.

In the context of Indonesian law, this vicarious liability theory can be integrated with the existing regulations in Law No. 8 of 2010 concerning the Prevention and Eradication of Money Laundering. This law provides authority for law enforcers to prosecute parties involved in money laundering activities, either directly or indirectly. This theory also supports the provisions in the Corruption Crime Law

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<sup>8</sup> Andi Hamzah, "Corruption Criminal Law in Indonesia," Ghalia Indonesia, 2016

<sup>9</sup> Arief Gosita, "Corporate Responsibility in Criminal Law," Jakarta: Erlangga, 2005.

<sup>10</sup> Setiyono, Joko, "Eradication of Criminal Acts of Corruption and Money Laundering," Surabaya: Airlangga University Press, 2017.

<sup>11</sup> Hiariej, Eddy OS, "Principles of Criminal Responsibility," Yogyakarta: Cahaya Atma Pustaka, 2012.

which accommodates punishment for those who actively or passively facilitate corruption and money laundering.<sup>12</sup>

The theory of vicarious liability not only serves as an instrument for imposing punishment, but also as a tool for pursuing and recovering laundered assets from corruption.<sup>13</sup> By having accountability for parties involved in money laundering, the state can confiscate assets obtained from the proceeds of corruption.<sup>14</sup> This provides a broader dimension of justice, where efforts to eradicate corruption do not only stop at imposing criminal sanctions, but also recover state losses.

This approach also supports the principles of retributive and preventive justice. Vicarious liability ensures that those who profit from illegal acts are still subject to sanctions, so that no one can feel safe from the clutches of the law simply because their role was indirect. This also serves as a deterrent, given the risks faced by those willing to act as intermediaries or facilitate money laundering will be higher.<sup>15</sup>

By using the theory of vicarious liability in the legal construction of money laundering crimes originating from corruption, law enforcers can target a wider network of perpetrators involved.<sup>16</sup> Not only the main perpetrators, but also individuals and entities that play a role in hiding and disguising the proceeds of crime. In the context of preventing and eradicating corruption, this is an important step to ensure that all parties who contribute to the crime can be held criminally accountable.

### **3.2. Criminal Responsibility for Money Laundering Crimes Originating from Corruption Crimes**

The crime of money laundering originating from corruption is a complex legal issue, involving criminal liability that needs to be understood from various perspectives.<sup>17</sup> One theory that can be used to analyze liability in this context is the Theory of Substitute Liability. This theory focuses on compensation for losses caused by criminal acts, including money laundering related to corruption.<sup>18</sup>

Money laundering refers to the process of disguising the origin of money obtained from illegal activities, including corruption. In a legal context, money laundering can be defined as an act of changing the form or moving money to make it appear legitimate, when in fact it comes from an illegal source.<sup>19</sup>

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<sup>12</sup>Law No. 8 of 2010 concerning Prevention and Eradication of Money Laundering Crimes.

<sup>13</sup>Law No. 31 of 1999 concerning the Eradication of Criminal Acts of Corruption.

<sup>14</sup> Bambang Waluyo, "Theory of Criminal Responsibility and its Development," Sinar Grafika, 2015.

<sup>15</sup> Barda Nawawi Arief, "Anthology of Criminal Law Policy," Jakarta: Kencana, 2008.

<sup>16</sup> Sudarto, "Criminal Law and the Development of Society," Sinar Grafika, 1986

<sup>17</sup>Law Number 8 of 2010 concerning Prevention and Eradication of Money Laundering Crimes.

<sup>18</sup>Government Regulation of the Republic of Indonesia Number 71 of 2011 concerning the Implementation of the Principle of Recognizing Service Users for Financial Service Providers.

<sup>19</sup>KPK Annual Report 2021, Corruption Eradication Commission.



Corruption is a crime that harms the state and society. Money from corruption is often laundered so that it is not detected by the authorities. Therefore, money laundering is often faced with wider losses, both economically and socially. The existence of the theory of vicarious liability is very relevant in this context, because it prioritizes the recovery of losses experienced.

The theory of vicarious liability emphasizes the obligation of the perpetrator of the crime to compensate for the losses caused by their actions. In this case, if someone is involved in money laundering from corruption, they must not only be held accountable for the act of laundering itself, but also acknowledge and compensate for the losses caused by the corruption.

Legally, individuals involved in money laundering have the responsibility to prove that the money obtained did not come from a crime. If they cannot prove it, they can be subject to criminal sanctions. In the context of the theory of vicarious liability, they can also be subject to an obligation to compensate for the losses suffered by third parties who are harmed by corruption.<sup>20</sup>

One of the goals of vicarious liability is to restore the state before the crime occurred. This restorative principle is important in the context of money laundering, where recovery efforts must not only focus on the legal aspect, but also the social aspect, namely restoring public trust in the legal system and government.<sup>21</sup>

While the vicarious liability theory offers a clear framework, there are challenges in its implementation. One of the main challenges is in identifying the source of losses resulting from corruption and money laundering. This requires collaboration between various law enforcement agencies and lawyers.

In practice, money laundering is often the next step after corruption. Effective law enforcement must take into account the close relationship between these two crimes. The theory of vicarious liability underlines the importance of treating these two types of crimes as part of an interrelated whole.

The state has an important role in preventing and prosecuting money laundering. Through strict regulations and laws, the state can create a system that supports the application of the theory of vicarious liability. The state is also responsible for providing a mechanism for victims to claim their losses.<sup>22</sup>

The legal process in cases of money laundering originating from corruption is often complex. Proving that the money originated from illegal activities requires in-depth investigation. Within the framework of the theory of vicarious liability, this process must ensure that justice is upheld by taking into account the rights of all parties involved.

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<sup>20</sup>The book "Money Laundering: Theory and Practice" by H. Susilo.

<sup>21</sup>Journal of Law "Money Laundering Crime and Legal Responsibility" by D. Setiawan, 2022.

<sup>22</sup>Research "Corruption and its Impact on Economic Development" by A. Rahman, 2020.

#### 4. Conclusion

Based on the previous discussion, it can be concluded that those involved in money laundering from corruption can be subject to criminal liability. The application of the Theory of Substitute Liability strengthens the argument that a company must be responsible for the actions of its employees if the actions are carried out in the interests of the company. Indonesian law has clearly regulated the criminal liability for companies involved in money laundering through the Money Laundering Law (UU TPPU) and the Corruption Law (UU Tipikor). In addition, the enforcement of criminal liability against companies that commit money laundering from corruption must be based on the principle of legal certainty. Legal certainty provides clarity in determining who is responsible, the procedures to be followed, and the types of sanctions to be imposed. In this context, legal certainty plays an important role in maintaining justice, preventing uncertainty in business, and ensuring that the legal process runs in accordance with applicable regulations. Companies need to implement a strict and ongoing internal control system to minimize the risk of involvement in corruption and money laundering. In addition, regular training on business ethics and economic criminal law for management and employees is important to prevent their involvement in illegal activities. The government and supervisory institutions also need to increase supervision of corporate financial activities and take firm action against violations that occur. On the other hand, regulations related to corporate criminal liability need to be strengthened by clarifying the elements of criminal acts involving companies and more comprehensive prosecution procedures. Law enforcement officers also need to increase their capacity in uncovering money laundering cases involving companies, especially in technical aspects and complex evidence. Transparent and accountable law enforcement must be prioritized so that the legal process against companies does not give the impression of favoritism or injustice.

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