Jurnal Legalitas
Volume 19 Issue 1, 2026
P-ISSN: 1979-5955, E-ISSN: 2746-6094
Faculty of Law, Universitas Negeri Gorontalo

Asset Recovery Of Corruption Proceeds Through Mutual Legal Assistance In Indonesia

Milda Istiqomah[1], Bunga Veronika Milania A.[2]

[1] Faculty of Law, Universitas Brawijaya, Indonesia. E-mail: milda.istiqomah@ub.ac.id
[2] Faculty of Law, Universitas Brawijaya, Indonesia. E-Mail: bungavero1@gmail.com

Article Info

Article History
Received: Feb 8, 2026;
Reviewed: Feb 25, 2026;
Accepted: Apr 30, 2026.

Keywords:

Corruption; Mutual Legal Assistance; Aset Recovery.

Corresponding Author:
Name : Milda Istiqomah
Email : milda.istiqomah@ub.ac.id

How to cite *[Chicago Manual of Style 17th edition (full note)]:*
Milda Istiqomah, Bunga Veronika Milania A. "Asset Recovery Of Corruption Proceeds Through Mutual Legal Assistance In Indonesia" *Jurnal Legalitas* 19, No. 1 (2026): 82–102.

DOI :
10.33756/jelta.v17i1.37318

Abstract

Corruption is a transnational crime that necessitates robust international cooperation to effectively trace and recover illicit proceeds. Despite ongoing anti-corruption efforts, a critical research gap persists regarding the normative and operational mismatch between Indonesia's current Mutual Legal Assistance (MLA) framework and the international asset recovery standards established in Chapter V of the United Nations Convention Against Corruption (UNCAC). Specifically, existing domestic regulations, including Law Number 1 of 2006 concerning Mutual Legal Assistance, lack comprehensive legal mechanisms to execute the forfeiture of corruption proceeds located outside Indonesian jurisdiction. To address this gap, this study aims to critically analyze the existing criminal law policies regarding the seizure of corruption assets through MLA and to formulate alternative legal arrangements to optimize asset recovery efforts in Indonesia. The research employs a normative juridical methodology, utilizing statutory and conceptual approaches, supported by grammatical, historical, and systematic interpretation techniques. The main findings reveal that the current domestic legal framework is fundamentally inadequate for addressing transnational asset forfeiture and fails to align with UNCAC standards. Consequently, the study advocates for the immediate enactment of the Asset Recovery Bill (*Rancangan Undang-Undang tentang Perampasan Aset*). This offers a significant theoretical contribution by strengthening the concept of Non-Conviction Based Forfeiture within the Indonesian legal system. Practically, it provides law enforcement agencies with a comprehensive legal foundation to effectively trace, seize, and manage illicit assets domestically and abroad, notably through the proposed establishment of a dedicated Asset Management Agency.

1. Introduction

Corruption in the global context has evolved into a transnational crime, characterized by the increasing ease with which illicit proceeds (corruption

proceeds) are transferred across jurisdictions. The development of the global financial system, including expanded access to international financial centers, has enabled perpetrators of corruption to conceal, transfer, and secure illicit assets in multiple countries with varying levels of legal protection. This condition renders conventional law enforcement confined within the territorial boundaries of a single state no longer sufficient. The principal challenge faced by the international community today lies in ensuring the effectiveness of cross-border law enforcement mechanisms, particularly with respect to asset tracing, freezing, confiscation, and asset recovery across multiple jurisdictions.

According to the United Nations Convention against Transnational Organized Crime (UNTOC), corruption is recognized as a form of transnational crime. The status of corruption as a transnational crime is further established in Article 8 of the 2000 Palermo Convention, which identifies corruption as a top priority within organized transnational crime. This regulatory framework indicates that the impact of corruption extends beyond national boundaries, reaching a transnational scale.

Corruption is not merely a national issue but an international concern. This reality underscores the essential need for robust international cooperation in preventing and eradicating corruption, particularly regarding the efforts of perpetrators to conceal their illicit proceeds. A significant amount of state assets is often embezzled and hidden in financial centers of developed countries, protected by the legal systems of those jurisdictions. Asset tracing remains a complex task, as tracking the proceeds of corruption is inherently difficult. Consequently, current anti-corruption efforts are focused on three core pillars: prevention, enforcement, and asset recovery.[1]

In the Indonesian context, efforts to respond to these challenges have been undertaken through the enactment of Law Number 1 of 2006 concerning Mutual Legal Assistance in Criminal Matters (MLA). This regulation is intended to serve as a legal foundation for international cooperation in handling criminal cases, including corruption offenses. However, in practice, the effectiveness of the MLA mechanism continues to face various obstacles, particularly in the processes of asset tracing, freezing, and confiscation of corruption proceeds located abroad. These challenges are not merely technical in nature, but also relate to differences in legal systems, the principle of state sovereignty, and the limitations of a national legal approach that remains predominantly oriented toward conventional criminal prosecution.

In international legal literature, the United Nations Convention against Corruption of 2003 (UNCAC) describes corruption as a serious threat to the stability and security of both national and international societies, undermining institutions, democratic values, and justice, while jeopardizing sustainable development and the rule of law. To effectively address corruption, individual state action is insufficient; robust cooperation between nations both bilateral and multilateral is required. One legal instrument considered capable of tackling this international dimension of

[1] Agustinus Pohan and Eddy OS Hiariej, *Pengembalian Aset Kejahatan* (Pusat Kajian Anti Korupsi, Fakultas Hukum UGM bekerjasama dengan Kemitraan, 2008), 1.

crime is extradition.[2]

In general, extradition can be defined as the formal process by which one state surrenders a suspect or a convicted individual to another state that possesses the jurisdiction to investigate, prosecute, and adjudicate those offender.[3] In addition to extradition, efforts to combat crimes with an international dimension can also be conducted through Mutual Legal Assistance (MLA). Mutual Legal Assistance has emerged as a key mechanism for addressing and eradicating various forms of transnational crime.[4]

The importance of implementing Mutual Legal Assistance in handling crimes characterized by double criminality stems from the fact that the impact of such crimes is felt by more than one nation. Consequently, addressing organized transnational crimes through unilateral actions (by a single state) would only lead to further issues, namely the violation of state sovereignty.

Efforts to recover stolen state assets are inherently difficult. Furthermore, the framework for recovering corruption proceeds through fines and restitution, as mandated by Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 concerning the Eradication of Corruption, is deemed inadequate for fully restoring those illicit gains.

The regulation of Mutual Legal Assistance is established under Law No. 1 of 2006 concerning Mutual Legal Assistance in Criminal Matters. This law was enacted to provide a legal basis for the Government of the Republic of Indonesia in requesting and/or providing mutual assistance in criminal matters, as well as serving as a guideline for establishing mutual legal assistance treaties with foreign countries.[5] The enactment of the Law on Mutual Legal Assistance is intended to assist law enforcement agencies in Indonesia in tracing and recovering suspects' assets located abroad, as well as addressing the growing trend of transnational crimes.[6]

Nevertheless, in the Indonesian context, scholarly discussion on the integration of these international principles into the national legal framework particularly within the MLA regime remains relatively limited. There are indications of a doctrinal misalignment between the provisions of Law Number 1 of 2006, which are still grounded in a conventional criminal law approach, and the mandate of UNCAC, which promotes more progressive and flexible asset recovery mechanisms, including the Non-Conviction Based Forfeiture approach. This misalignment has the potential to create gaps in the effectiveness of law enforcement, particularly in addressing the complexities of transnational corruption crimes.

Based on the aforementioned description, the problems to be examined in this paper are: what is the current criminal law policy regarding the recovery of assets

---

[2] I. Wayan Parthiana, *Hukum Pidana Internasional Dan Ekstradisi* (Irama Widya, 2003), 127, https://repository.unpar.ac.id/bitstream/handle/123456789/1631/Wayan_141099-p.pdf?sequence=1&isAllowed=y.

[3] *Ibid.*

[4] Romli Atmasasmita, *Tindak Pidana Narkotika Transnasional Dalam Sistem Hukum Pidana Indonesia* (Citra Aditya Bakti, 1997), 77.

[5] Pasal 2 Undang-Undang Nomor 1 Tahun 2006 Tentang Bantuan Timbal Balik Dalam Masalah Pidana.

[6] Adi Ashari, "Peran Bantuan Hukum Timbal Balik Dalam Penyitaan Dan Perampasan Asset Korupsi," *Language* 94 (2007): 105.

resulting from corruption through Mutual Legal Assistance within the prevailing positive criminal law in Indonesia, and what should be the alternative legal framework for recovering such assets through Mutual Legal Assistance as an effort to combat corruption in Indonesia?

This study employs a doctrinal (normative) legal research method to examine normative gaps within the Mutual Legal Assistance (MLA) framework in Indonesia. To provide a comprehensive assessment, the study adopts a statutory approach by analyzing Law Number 1 of 2006, complemented by a comparative approach to evaluate domestic norms against the standards set out in Chapter V of UNCAC.

Furthermore, a conceptual approach is utilized to integrate theories of asset forfeiture into the proposed reform model. The legal materials used in this study consist of primary sources, including international conventions and national legislation, as well as secondary sources such as scholarly journals and legal commentaries. The analysis is grounded in criminal policy theory and the doctrine of transnational criminal law, in order to ensure a theoretically robust evaluation of Indonesia's compliance with global asset recovery mandates.

2. Analysis or Discussion

2.1 Criminal Law Policies and Regulations on the Recovery of Corruption Assets in Indonesia

The importance of asset recovery for developing nations is based on the fact that corruption has deprived the state of wealth, which is subsequently absconded by perpetrators. State wealth is vital for national development, particularly for reconstructing and rehabilitating society. Corruption cannot be tolerated; therefore, government efforts to rescue state assets seized by corruptors are essential to maintain developmental stability.

Indonesia is currently striving to improve its governance, especially in addressing the economic decline caused by corruption. This struggle is shared by other developing nations that have suffered significant losses due to corruption. Recognizing these issues, the United Nations has given serious attention to this matter, as articulated in the UNCAC.

The formulation of criminal law policies regarding the recovery of assets resulting from corruption is regulated within national law as follows:

1. The Indonesian Penal Code (KUHP)

Building upon the previous discussion on the limitations of asset recovery within the Indonesian legal framework, particularly in addressing transnational corruption, it is important to examine the regulation of asset forfeiture under the Indonesian Penal Code. Under the Indonesian Penal Code (KUHP) prior to the enactment of Law Number 1 of 2023, asset forfeiture is regulated as an additional penalty under Article 10 letter (b), categorized as an additional penalty. This includes the revocation of certain rights, the forfeiture of specific goods, and the announcement of judicial decisions.

According to the Penal Code, asset forfeiture is classified as an additional penalty. Among the available additional penalties, it can be stated that forfeiture by the state (*verbeurdverklaring*) is the most frequently imposed. This form of sanction

constitutes a penalty concerning property or wealth (*vermorgensstraf*).[7]

The sanction of forfeiture or seizure as a property-related penalty, alongside fines, is based on the reality that imposing only a fine is considered inadequate. Furthermore, the sense of justice is more effectively addressed when the perpetrator is also punished in relation to the assets derived from the criminal act.[8] In this regard, the Anti-Corruption Law (Law No. 31 of 1999 as amended by Law No. 20 of 2001) adopts a more substantive approach by enabling the forfeiture of assets derived from criminal acts as part of criminal punishment.

In contrast, Law Number 1 of 2006 on Mutual Legal Assistance primarily functions as a procedural framework for international cooperation and does not independently regulate asset forfeiture as a form of punishment. Consequently, while the Anti-Corruption Law emphasizes the recovery of illicit assets through punitive measures, the MLA Law serves as a supporting mechanism to facilitate cross-border enforcement of such measures.

The intent of asset forfeiture under Article 10, paragraph (b) is that property belonging to the convict or perpetrator, which was obtained through a crime or intentionally used to commit a crime, may be confiscated[9] In cases of sentencing for crimes committed through negligence (*culpa*) or for minor offenses (violations), a forfeiture order may be imposed based on the prevailing laws and regulations.[10]

In the event that the forfeiture involves items that were not previously seized, it shall be substituted with imprisonment if the items are not surrendered or if their estimated value, as determined in the judicial decision, is not paid.[11] The substitute imprisonment shall be at least one day and at most six months in duration. Furthermore, if the forfeited items are subsequently surrendered, the substitute imprisonment shall be automatically annulled.[12] The forfeiture of assets derived from criminal acts shall, by operation of law, result in such assets becoming the property of the state.[13]

In the context of the new Indonesian Penal Code under Law Number 1 of 2023, the term asset recovery is not explicitly used. However, the concept is implicitly reflected in Article 66 paragraph (1), which regulates additional penalties, including the revocation of certain rights, forfeiture of specific goods and/or claims, publication of judicial decisions, payment of compensation, revocation of certain licenses, and the fulfillment of customary obligations.

Nevertheless, the new Penal Code remains primarily oriented toward offender-based punishment, resulting in asset recovery being highly dependent on the success of prosecution and conviction. Consequently, this approach may limit the effectiveness of asset recovery, particularly in addressing transnational corruption cases where the offender cannot be easily brought before the court.

---

[7] Remmelink Jan, *Hukum Pidana Komentar Atas Pasal-Pasal Terpenting Dari Kitab Undang-Undang Hukum Pidana Belanda Dan Padanannya Dalam Kitab Undang-Undang Hukum Pidana Indonesia* (PT Gramedia Pustaka Utama, 2003), 499.
[8] *Ibid.*
[9] Indonesian Criminal Code, Article 39 paragraph (1)
[10] *Ibid.,* Article 39 paragraph (2)
[11] *Ibid.*, Article 41 paragraph (1)
[12] *Ibid.*, Article 41 paragraph (5)
[13] *Ibid.*, Article 42

2. The Indonesian Criminal Procedure Code (KUHAP)

The KUHAP elaborates on the forfeiture of items in Article 194, stipulating that in the event of a conviction, acquittal, or dismissal of all legal charges, the court shall determine that seized evidence be returned to the party most entitled to receive it, whose name is specified in the judgment; unless, pursuant to the law, such evidence must be forfeited for the interest of the state, destroyed, or rendered unusable.[14] If valid grounds exist, the court may stipulate that the evidence be surrendered after the conclusion of the trial sessions.[15] The order to surrender evidence is carried out without any conditions, except in cases where the court decision has not yet attained permanent legal force (*incracht*).[16]

According to the KUHAP, seizure is a series of investigative actions to take over and/or store under the investigator's control movable or immovable, tangible or intangible objects for.[17] According to Andi Hamzah, the definition of seizure provided by the KUHAP allows for the possibility of seizing intangible objects. Under the previous legislation, the *Herziene Inlandsch Reglement* (HIR), it was not possible to seize intangible assets such as debt claims and other similar interests.[18]

In practice, the terms 'pembeslahan' and the forfeiture of objects or goods related to a criminal act are frequently encountered. The definition of 'pembeslahan' is synonymous with seizure (*beslag*), which refers to the act of taking objects or goods from the possession of the holder for the purposes of examination and evidentiary material.[19]

Forfeiture is an act of the judge in the form of an additional penalty to the principal sentence as stipulated in Article 10 of the Penal Code, namely the revocation of an individual's ownership rights over an object. Based on a judicial determination, objects derived from a criminal act may be forfeited and subsequently destroyed, rendered unusable, or alternatively, become the property of the state.[20]

Although asset forfeiture is recognized as an additional penalty under the Indonesian Penal Code (KUHP) and as an evidentiary instrument under the Criminal Procedure Code (KUHAP), there exists a philosophical inconsistency that generates procedural friction. The KUHAP still limits seizure to evidentiary purposes rather than for securing the economic value of assets (value recovery). As a consequence, a protection gap arises in which assets often depreciate in value or are transferred before a final and binding judgment (*inkracht*) is rendered.

Moreover, the reliance of forfeiture on principal criminal punishment (*in personam*) creates significant jurisdictional barriers. When the legal subject absconds to a foreign jurisdiction, the Indonesian legal system becomes constrained, as it cannot execute asset forfeiture without securing a conviction against the individual. This condition is doctrinally at odds with the need for speedy

[14] Indonesian Criminal Procedure Code, Article 194 paragraph (1).
[15] *Ibid.*, Article 194 paragraph (2).
[16] *Ibid.*, Article 194 paragraph (3).
[17] *Ibid.*, Article 1 point 16.
[18] Andi Hamzah, *Pengantar Hukum Acara Pidana Indonesia* (Sinar Grafika, 2013), 150.
[19] Purwaning M. Yanuar, *Pengembalian Aset Hasil Korupsi: Berdasarkan Konvensi PBB Anti Korupsi, 2003 Dalam Sistem Hukum Indonesia* (Alumni, 2007), 155.
[20] *Ibid.*, p. 156.

recovery in transnational cases.

3. Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Corruption

Viewed from the perspective of its sources, criminal law within the codification, namely the Penal Code (KUHP), both the old Penal Code (Wetboek van Strafrecht) and the new Penal Code under Law Number 1 of 2023, can be referred to as general criminal law. Conversely, criminal law derived from statutory regulations outside the KUHP is referred to as special criminal law. From this perspective, special criminal law is distinguished between those derived from criminal statutory regulations and those found within non-criminal statutory regulations.[21]

Corruption Criminal Law, as derived from Law Number 31 of 1999 concerning the Eradication of Corruption as amended by Law Number 20 of 2001, was specifically enacted to regulate corruption offenses. Pursuant to the provisions of Article 103 of the Penal Code (KUHP), special criminal law in casu special substantive criminal law only regulates specific matters. The provisions of general criminal law remain applicable to special criminal law, provided that the special criminal law does not stipulate otherwise. Within these statutory regulations, the process of recovering assets derived from corruption employs two approaches, one of which is the criminal justice route or criminal-based forfeiture.[22] and the civil route, also known as civil-based forfeiture or non-conviction based forfeiture.[23]

In the criminal-based forfeiture approach, the forfeiture of assets derived from corruption is specifically regulated under Article 18, paragraph (1) of Law Number 31 of 1999 concerning the Eradication of Corruption, as amended by Law Number 20 of 2001. This article stipulates additional penalties as referred to in the Penal Code (KUHP).

According to this provision, forfeiture may be applied to tangible or intangible movable property, or immovable property used for or derived from corruption, including companies owned by the convict where the corruption occurred, as well as the value of assets substituted for such property. Furthermore, the article provides for the payment of compensatory money (*uang pengganti*) in an amount equivalent to the assets obtained from the corrupt acts. Additionally, the government may impose the revocation of all or part of certain rights, or the elimination of all or part of certain benefits previously granted to the perpetrator of the corruption.[24]

Meanwhile, under the civil route approach, also known as civil-based forfeiture or non-conviction based forfeiture, the statutory regulations stipulate that in the event an investigator finds and determines that there is insufficient evidence for one or more elements of a corruption offense, yet state losses have clearly occurred, the investigator shall submit the investigation files to the State Attorney (*Jaksa Pengacara Negara*) to file a civil lawsuit, or to the aggrieved

[21] Adami Chazawi, *Hukum Pembuktian Tindak Pidana Korupsi: UU No. 31 Tahun 1999 Diubah Dengan UU No. 20 Tahun 2001* (Alumni, 2006), 1.
[22] Agustinus Pohan et al., *Hukum Pidana Dalam Perspektif* (Pustaka Larasan, 2012), 248.
[23] *Ibid*.
[24] *Ibid.*, Article 18 (1) point d.

institution to initiate litigation. An acquittal in a corruption criminal case does not extinguish the right to claim compensation for losses incurred by the state finances.[25]

In the event that a suspect dies during the investigation, while state financial losses have clearly occurred, the investigator shall immediately submit the investigation files to the State Attorney or to the aggrieved institution to initiate a civil lawsuit against the heirs.[26] If, after a court decision has attained permanent legal force (*inkracht*), it is discovered that the convict still possesses assets suspected or reasonably suspected to have derived from corruption which have not yet been subject to forfeiture for the state, as referred to in Article 38B paragraph (2)[27] The state may initiate a civil lawsuit against the convict and/or their heirs.[28]

The utilization of civil instruments in the forfeiture of assets derived from corruption is fully subject to the prevailing provisions of civil law, both substantive and procedural. The relationship between assets and an individual, whether that individual is the perpetrator of a crime or otherwise, is regulated under property law, which falls within the domain of civil law.

The legal basis for filing a lawsuit in the recovery of assets derived from a crime remains inseparable from the provisions of the Indonesian Civil Code (KUHPerdata) and the procedural law under the HIR/RBg; however, these provisions are only applicable insofar as the assets are located within Indonesian territory. Consequently, if such assets are located outside Indonesian jurisdiction, the issues of ownership and other proprietary rights shall be governed by the prevailing civil law of Indonesia.

4. Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering

Based on the aforementioned law, which adopts the mechanism of asset forfeiture derived from crimes without criminal prosecution, the provisions are as follows:

First, in the event that no person and/or third party files an objection within 20 (twenty) days from the date of the temporary suspension of transactions, the PPATK shall hand over the handling of assets known or reasonably suspected to be the proceeds of crime to the investigators for further investigation.[29]

Second, in the event that the alleged perpetrator of a crime is not located within 30 (thirty) days, the investigator may submit a petition to the district court to determine that the assets be declared as state assets or returned to the rightful owner. The court must issue a ruling within a maximum period of 7 (seven) days.[30]

5. Law Number 1 of 2006 concerning Mutual Legal Assistance in Criminal Matters

Mutual Legal Assistance (MLA) in criminal matters constitutes a form of

[25] *Ibid.*, Article 32 (2).
[26] *Ibid.*, Article 33.
[27] *Ibid.*, Article 38B (2).
[28] *Ibid.*, Article 38C.
[29] Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering, Article 67 (1).
[30] *Ibid.*, Article 67 (3).

cooperation agreement between countries, established either bilaterally or multilaterally. The objective of Mutual Legal Assistance is to combat and address crimes of a transnational nature. Following Indonesia's ratification of the UNCAC through Law Number 7 of 2006 concerning the Ratification of the United Nations Convention Against Corruption, Indonesia subsequently enacted Law Number 1 of 2006 concerning Mutual Legal Assistance in Criminal Matters. This legislation serves as the legal basis for the Indonesian government to provide mutual assistance in criminal matters with other countries or requesting states, and acts as a guideline for the government to enter into mutual legal assistance agreements as mandated by the UNCAC.

According to Siswanto Sunarso, Mutual Legal Assistance is defined as an agreement predicated on a request for assistance concerning inquiries, investigations, prosecutions, court examinations, and other legal proceedings from the requested state to the requesting state.[31] Meanwhile, according to Law Number 1 of 2006 concerning Mutual Legal Assistance in Criminal Matters, it is defined as a request for assistance concerning investigation, prosecution, and examination in court sessions, in accordance with the statutory regulations of the requested state.[32]

Regarding asset forfeiture, this Law provides a definition of forfeiture as a compulsory effort to recover rights over wealth or profits that have been obtained, or may have been obtained, by a person from a criminal act committed, based on a court decision in Indonesia or in another country.[33]

Pursuant to the aforementioned Law, regarding court decisions that have attained permanent legal force, the Attorney General may submit a proposal to the Minister to request assistance from the requested state to execute the respective court decision within said requested state. Such decisions may include the forfeiture of seized assets, criminal fines, or the payment of compensatory money.[34]

According to the definition provided by the Law, mutual legal assistance in criminal matters is inseparable from procedural law. The issue that arises when assets derived from corruption are located outside Indonesian jurisdiction is that the provisions in Law Number 31 of 1999 concerning the Eradication of Corruption, as amended by Law Number 20 of 2001, and the Criminal Procedure Code (KUHAP), do not specifically regulate the forfeiture of corruption proceeds along with its comprehensive mechanisms, including the legal mechanism for assets placed outside Indonesian jurisdiction. Furthermore, these statutory regulations do not govern the asset forfeiture mechanism itself; they only regulate the procedures that must be fulfilled or the methods for providing or requesting assistance from either the requesting or requested state.

Statutory regulation is a supporting factor that cannot be separated from various efforts, strategies, or action plans in the eradication of corruption, both in the fields of prevention and enforcement. However, there must be harmonization between the national laws related to corruption and the United Nations Convention

---

[31] Siswanto Sunarso, *Ekstradisi Dan Bantuan Timbal Balik Dalam Masalah Pidana: Instrumen Penegakan Hukum Pidana Internasional* (Rineka Cipta, 2009), 133.
[32] Law Number 1 of 2006 concerning Mutual Legal Assistance in Criminal Matters, Article 3 (1).
[33] *Ibid.*, Article 1 point 5.
[34] *Ibid.*, Article 23.

Against Corruption (UNCAC) to ensure that corruption issues can be resolved holistically.

Regarding the forfeiture of assets derived from corruption both domestically and abroad, it is necessary to establish a mechanism for prevention or direct asset recovery as stipulated in the UNCAC. Based on the description of the statutory regulations above, Indonesia has not yet regulated the execution of forfeiture orders from other countries.

Meanwhile, according to Marwan Effendy, regarding the asset forfeiture provisions as regulated in the UNCAC, Indonesia does not yet possess regulations concerning asset forfeiture upon the request of another country, particularly regarding the execution of asset forfeiture conducted without a court decision in a corruption case (confiscation without a criminal conviction). Asset forfeiture requires the preparation of implementing structures or law enforcement apparatuses through a coordination mechanism by the Central Authority, which is responsible for the execution of asset forfeiture and other related matters.[35]

Based on the aforementioned provisions that can be utilized within the framework of asset forfeiture derived from corruption, the author hereby refers to the opinion of Purwaning M. Yanuar in the book Asset Recovery of Corruption Proceeds, as follows:[36]

First, the provisions within Law Number 31 of 1999 concerning the Eradication of Corruption, as amended by Law Number 20 of 2001, Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering, and the Criminal Procedure Code (KUHAP), do not yet adopt the paradigm that the forfeiture of assets derived from corruption is a fundamental element of sentencing. Consequently, the terminology 'forfeiture of assets derived from corruption' is not found within these three laws. Similarly, Law Number 1 of 2006 concerning Mutual Legal Assistance in Criminal Matters does not specifically regulate the forfeiture of corruption proceeds along with its comprehensive mechanisms, including the legal mechanisms for the forfeiture of assets located outside Indonesian jurisdiction as mandated by the provisions of the UNCAC.

Second, fundamentally, these provisions contain two approaches to asset recovery, namely the criminal approach and the civil approach. The criminal approach is subject to formal criminal law (procedural law), while the civil approach is subject to both substantive and formal civil law. These provisions are contained in Law Number 31 of 1999 concerning the Eradication of Corruption, as amended by Law Number 20 of 2001, and Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering.

Third, there are distinct legal concepts regarding asset recovery through criminal channels, specifically seizure and forfeiture. The legal instrument of seizure is utilized for the purpose of evidentiary interest during investigation, prosecution, and trial. Meanwhile, the legal instrument of forfeiture is employed by judges as an additional penalty to the primary sentence, in the form of revoking an individual's ownership rights over a particular object.

---

[35] Muhammad Anwar and Tubagus Achmad Darodjat, "The Urgency of Implementing Corruption Crime Asset Confiscation in The Context of Recovering State Losses," *LAW & PASS: International Journal of Law*, *Public Administration and Social Studies* 2, no. 5 (2025): 288–301.
[36] Yanuar, *Pengembalian Aset Hasil Korupsi*.

Fourth, there is an urgent need for specific statutory regulations that govern the mechanism of asset recovery when the proceeds of crime are located outside Indonesian jurisdiction. Such regulations must align with international legal standards to provide a solid legal basis for law enforcement agencies to conduct the recovery of assets situated abroad.

An evaluation of Law Number 1 of 2006 reveals a profound normative mismatch with the standards set out in Chapter V of UNCAC. Indonesia's MLA framework remains highly rigid in applying the principle of dual criminality, which in practice often becomes a bottleneck when the definition of corruption offenses or evidentiary standards between Indonesia and the requested state are not formally identical.

Furthermore, Indonesia's MLA mechanism has not fully accommodated the recognition of foreign confiscation orders based on Non-Conviction Based (NCB) forfeiture. This doctrinal limitation frequently places the Central Authority in a difficult position when processing requests from Common Law jurisdictions that have adopted an in rem approach. Without harmonization that recognizes asset forfeiture as an action against the property rather than merely an accessory to personal criminal liability, cross-border asset recovery efforts will continue to encounter barriers arising from state sovereignty and rigid legal formalities.

2.2 Alternative Formulation of Criminal Law Policy on Asset Forfeiture of Corruption Proceeds through Mutual Legal Assistance in Indonesia

Before discussing the alternative formulations for the regulation of asset forfeiture derived from corruption, this section will first examine the regulations on the forfeiture of corruption proceeds as stipulated in international conventions, to be utilized as comparative material.

1. United Nation Convention on Transnational Organized Crime

The existence of United Nations conventions, one of which is the United Nations Convention against Transnational Organized Crime (UNTOC), has been integrated into national law through the ratification of Law Number 5 of 2009. The ratification of this convention renders it automatically applicable within the national legal system. The convention regulates asset recovery as stipulated in Article 12. This article governs the forfeiture of proceeds of crime, providing that States Parties shall adopt, to the greatest extent possible within their respective domestic legal systems, such measures as may be necessary to enable the forfeiture of:[37]

First, proceeds of crime derived from offenses covered by this Convention or property the value of which corresponds to that of such proceeds. Second, property, equipment, or other instrumentalities used in or destined for use in offenses covered by this Convention.

According to this Convention, States Parties shall take such measures as may be necessary to enable the identification, tracing, freezing, or seizure of any items for the ultimate purpose of forfeiture.[38] If the proceeds of crime have been transformed or converted, in part or in full, into other property, such property shall

[37] Artikel 12(1) *United Nations Convention on Transnational Organized Crime.*
[38] *Ibid.*, Artikel 12(2).

be subject to measures in lieu of the proceeds of crime.[39]

If the proceeds of crime have been intermingled with property acquired from legitimate sources, such property shall, without prejudice to any powers relating to freezing or seizure, be liable to forfeiture up to the estimated value of the intermingled proceeds.[40] Income or other benefits derived from the proceeds of crime that have been intermingled with property acquired from legitimate sources shall also be subject to the measures referred to in this article, in the same manner and to the same extent as proceeds of crime.[41]

This Convention also regulates the obligations of states to empower courts or other competent authorities to order the production or seizure of bank, financial, and commercial records. Under this Convention, a State Party shall not decline to act under these provisions on the grounds of bank secrecy.[42]

The Convention further provides that each State Party may consider the possibility of requiring that an offender demonstrate the lawful origin of alleged proceeds of crime or other property liable to forfeiture, to the extent that such a requirement is consistent with the fundamental principles of their domestic law and with the nature of judicial and other proceedings.[43]

2. United Nation Convention Against Corruption

Similarly to the UNTOC, which became national law following its ratification by the Indonesian government, the UNCAC was ratified through Law Number 7 of 2006 concerning the Ratification of the United Nations Convention Against Corruption. This convention serves as the government's foundation for preventing and eradicating the increasingly rampant crime of corruption. Asset recovery is specifically regulated under Chapter V. The convention establishes a fundamental principle that, regarding asset recovery, States Parties are obligated to cooperate and provide mutual assistance to one another.[44] The UNCAC has provided a major breakthrough in contemporary legal science, particularly regarding 'Asset Recovery,' which encompasses the following:

First, concerning the system for the prevention and detection of proceeds of corruption. Each State Party is obligated to take necessary measures, in accordance with its domestic law, to require financial institutions within its jurisdiction to examine and detect suspicious transactions for the purpose of reporting them to the competent authorities.[45]

In accordance with domestic law, each state is obligated to issue guidelines regarding the categories of natural or legal persons for which financial institutions within its jurisdiction must apply enhanced scrutiny concerning types of accounts and transactions that require special attention, as well as measures for account opening, maintenance, and record-keeping.[46] Where necessary, at the request of another State Party or on its own initiative, each State Party shall notify the financial

[39] *Ibid.*, Artikel 12 (3).
[40] *Ibid.*, Artikel 12 (4).
[41] *Ibid.*, Artikel 12 (5).
[42] *Ibid.*, Artikel 12 (6).
[43] *Ibid.*, Artikel 12 (7).
[44] Artikel 51 *United Nations Convention Against Corruption.*
[45] *Ibid.*, Artikel 52 (1).
[46] *Ibid.*, Artikel 52 (2) point a.

institutions within its jurisdiction to apply enhanced scrutiny to other financial institutions.[47]

Each State Party shall take appropriate and effective measures to prevent, with the assistance of regulatory bodies, such illicit activities. Furthermore, States Parties may consider requiring their financial institutions to refuse to enter into or continue a banking relationship with financial institutions that fail to comply, and to maintain relationships only with foreign financial institutions that adhere to appropriate standards.[48]

Second, concerning the system for the direct recovery of property. In accordance with its domestic law, each State Party shall be obligated to take such measures as may be necessary to permit another State Party to initiate civil action in its courts to establish title to or ownership of property acquired through the commission of an offense.[49]

States are also obligated to take such measures as may be necessary to permit their courts to order those who have committed offenses established in accordance with this Convention to pay compensation or damages to another State Party that has been harmed by such offenses.[50]

Furthermore, states are also obligated to take such measures as may be necessary to permit their courts or competent authorities, when having to decide on confiscation, to recognize another State Party's claim as a legitimate owner of property acquired through the commission of an offense.[51]

Third, concerning the system of indirect asset recovery and international cooperation for the purpose of confiscation. A State Party that has received a request from another State Party having jurisdiction over an offense established in accordance with this Convention for the confiscation of proceeds of crime, property, equipment, or other instrumentalities referred to in Article 31, paragraph 1, of this Convention, shall, to the greatest extent possible within its domestic legal system, be obligated to:[52]

First, by submitting the request to its competent authorities for the purpose of obtaining an order of confiscation and, if such an order is granted, giving effect to it. Second, by submitting to its competent authorities, with a view to giving effect to it to the extent requested, an order of confiscation issued by a court in the territory of the requesting State Party in accordance with Article 31, paragraph 1, and Article 54, paragraph 1 (a) of this Convention, insofar as it relates to the proceeds of crime, property, equipment, or other instrumentalities referred to in Article 31, paragraph 1, situated in the territory of the requested State Party.[53]

Following a request made by another State Party having jurisdiction over an offense established in accordance with this Convention, the requested State Party shall take measures to identify, trace, and freeze or seize proceeds of crime, property, equipment, or other instrumentalities for the purpose of eventual

[47] *Ibid.*, Artikel 52 (2) point b.
[48] *Ibid.*, Artikel 53 (4).
[49] *Ibid.*, Artikel 53 point a.
[50] *Ibid.*, Artikel 53 point b.
[51] *Ibid.*, Artikel 53 point c.
[52] *Ibid.*, Artikel 55 (1).
[53] *Ibid.*, Artikel 55 (1) point b.

confiscation, based on a request for confiscation issued by the requesting State Party to the requested State Party.[54] The request submitted by the requesting State Party shall contain the following:

First, a description of the property to be confiscated, including its location and, where relevant, the estimated value of the property, accompanied by a statement of the facts relied upon by the requesting State Party sufficient to enable the requested State Party to seek the order under its domestic law.[55]

Second, a legally admissible copy of an order of confiscation issued by the requesting State Party upon which the request is based, a statement of the facts and information as to the extent to which execution of the order is requested, and a statement specifying the measures taken by the requesting State Party to provide adequate notification to bona fide third parties and to ensure due process.[56]

Third, in the case of a request pertaining to Article 55, paragraph 2, a statement of the facts relied upon by the requesting State Party and a description of the measures requested, and, where available, a legally admissible copy of an order on which the request is based.[57]

The decisions or actions referred to in paragraphs 1 and 2 of this Article shall be taken by the requested State Party in accordance with and subject to the provisions of its domestic law and its procedural rules or any bilateral or multilateral agreement or arrangement to which it may be bound in relation to the requesting State Party.[58]

Each State Party shall furnish the Secretary-General of the United Nations with copies of its laws and regulations that give effect to this Article and with copies of any subsequent changes to such laws and regulations or a description thereof.[59]

If a State Party elects to make the taking of the measures referred to in paragraphs 1 and 2 of this Article conditional on the existence of a relevant treaty, that State Party shall consider this Convention as the necessary and sufficient treaty basis.[60] Cooperation under this Article may be refused if the requested State Party does not receive sufficient or timely evidence, or if the property is of a de minimis value.[61]

Before lifting any provisional measure taken pursuant to this Article, the requested State Party shall, wherever possible, give the requesting State Party an opportunity to present its reasons in favor of continuing the measure.[62]

Furthermore, in this study, the author attempts to provide an alternative formulation of criminal policy regarding the asset recovery of proceeds from corruption offenses in the future through the Asset Recovery Bill (*Rancangan Undang-Undang tentang Perampasan Aset*). The draft legislation provides a more comprehensive definition of asset recovery. According to the Bill, asset recovery is defined as the compulsory return of rights to wealth or benefits obtained, or

[54] *Ibid.*, Artikel 55 (2).
[55] *Ibid.*, Artikel 55 (3) point a.
[56] *Ibid.*, Artikel 55 (3) point b.
[57] *Ibid.*, Artikel 55 (3) point c.
[58] *Ibid.*, Artikel 55 (4).
[59] *Ibid.*, Artikel 55 (5).
[60] *Ibid.*, Artikel 55 (6).
[61] *Ibid.*, Artikel 55 (7).
[62] *Ibid.*, Artikel 55 (8).

potentially obtained, by a person from criminal acts committed either in Indonesia or in a foreign country.[63]

In Rem forfeiture is an action by the state to seize assets through a court judgment in a civil matter, based on the preponderance of evidence that the assets are suspected to have originated from a criminal act or were used for a criminal act.[64] Meanwhile, criminal forfeiture is an action by the state to seek the seizure of assets through a court judgment in a criminal case.[65]

The Bill clearly prioritizes the regulation of the mechanisms for the implementation of asset forfeiture from the proceeds of crime, which are as follows:

a. Asset Tracing Systems

The tracing of assets derived from criminal acts shall be carried out by authorized investigators, law enforcement officers, or public prosecutors in accordance with the prevailing laws and regulations.[66]Asset tracing shall be conducted if investigators, law enforcement officers, or public prosecutors discover the following information and evidence:[67]

First, objects or claims that are suspected, in whole or in part, to have been obtained from a criminal offense or as proceeds of crime. Second, objects used directly to commit a criminal offense or in preparation for one. Third, objects used to obstruct the investigation of a criminal offense. Fourth, objects specifically created or intended for the commission of a criminal offense. Fifth, objects generated from a criminal offense. Sixth, other objects that have a direct connection to the committed criminal offense. Seventh, assets suspected to have been obtained from unlawful self-enrichment and/or the enrichment of others. Eighth, assets suspected to be the proceeds and/or instrumentalities of an unlawful act. Furthermore, in order to carry out such asset tracing, investigators, law enforcement officers, or public prosecutors may engage in cooperation and information exchange with other agencies, both domestically and abroad.[68] Furthermore, for the purpose of asset tracing, a joint task force may be established, comprising members from relevant agencies.[69]

b. Systems Related to Search, Blocking, and Seizure

Under this Bill, the procedures for search and seizure remain consistent with the established criminal procedural law. Regarding the blocking of assets, investigators or public prosecutors may exercise this authority over assets whose ownership or control can be explained, assets whose ownership remains unclear, as well as assets suspected of being derived from unlawful self-enrichment and/or the enrichment of others, or assets suspected to be the proceeds and/or instrumentalities of an unlawful act[70] Such blocking shall be carried out for a

[63] Article 1 point 7 of the Asset Recovery Bill.
[64] *Ibid.*, Article1 point 8.
[65] *Ibid.*, Article1 point 9.
[66] *Ibid.*, Article 2 (1).
[67] *Ibid.*, Article 2 (2).
[68] *Ibid.*, Article 4.
[69] *Ibid.*, Article 5.
[70] *Ibid.*, Article 14 (1).

maximum period of 30 (thirty) days.[71] The blocking may also be executed by financial service providers upon the order of investigators or public prosecutors in accordance with their statutory authority During the blocking period, investigators or public prosecutors shall announce the assets on the district court's notice board, in mass media, electronic media, and the internet to provide an opportunity for rightful owners or bona fide third parties to file an objection[72] This announcement shall be made 3 (three) times within a period of 15 (fifteen) days.[73]

In the event that the judge opines that the assets claimed by the rightful owner or the objecting third party are unrelated to the criminal offense, the judge shall issue a decision to lift the blocking and order the investigator or public prosecutor to return the assets to the rightful party.[74]

In the event that the rightful party or the third party fails to prove that the assets are legitimate and unrelated to a criminal offense, the judge shall issue a ruling maintaining the blocked status of the assets until the expiration of the period as stipulated by law.[75]

Regarding seizure, the Bill remains consistent with criminal procedural law; however, the Bill introduces specific additions concerning objects subject to seizure as follows:[76]

First, objects regulated under the criminal procedural law. Second, assets derived from criminal acts. Third, objects used to commit a criminal offense. Fourth, objects intended to be used for the commission of a criminal offense. Fifth, objects that have a direct or indirect connection to the committed criminal offense. Sixth, objects already under seizure due to civil litigation or bankruptcy proceedings may also be subject to seizure.[77]

In the event of a seizure, the investigator is required to announce the seizure through local and national newspapers, as well as on the notice board of the district court within the jurisdiction where the assets were seized. Such announcement must be made no later than 3 (three) days after the seizure.[78]

The announcement of the seizure is intended for public disclosure,[79] o this end, the government shall provide a dedicated online website containing a list of assets seized by investigators. The seized objects must be announced no later than 3 (three) days from the date of seizure.[80]

c. Systems Related to Forfeiture

Regarding In Rem forfeiture, the assets subject to forfeiture are as follows:[81]

First, objects or claims belonging to a suspect or defendant that are suspected, in whole or in part, to have been obtained from a criminal offense or constitute

[71] *Ibid.*, Article 14 (2).
[72] *Ibid.*, Article 15 (2).
[73] *Ibid.*, Article 15 (3).
[74] *Ibid.*, Article 19 (1).
[75] *Ibid.*, Article 19 (1).
[76] *Ibid.*, Article 21 (1).
[77] *Ibid.*, Article 21 (2).
[78] *Ibid.*, Article 23.
[79] *Ibid.*, Article 24 (1).
[80] *Ibid.*, Article 24 (2).
[81] *Ibid.*, Article 29 (1).

proceeds of crime. Second, objects that have been used directly to commit a criminal offense or in preparation for one. Third, objects used to obstruct the investigation of a criminal offense. Fourth, objects specifically created or intended for the commission of a criminal offense. Fifth, other objects that have a direct or indirect connection to the committed criminal offense. Sixth, objects suspected to be obtained or derived from illicit activities or unlawful self-enrichment or the enrichment of others.

The State Attorney (*Jaksa Pengacara Negara*) shall present minimum evidence (suspicions derived from asset tracing activities) before the court to prove that the contested assets are strongly suspected to originate from a criminal act and/or constitute proceeds of crime and/or were used to commit a criminal act and/or are assets obtained from illicit activities.[82]

Meanwhile, criminal forfeiture is carried out against assets directly or indirectly related to a criminal offense and which are included as evidence in the trial case file.[83] Naturally, the procedures for criminal forfeiture are conducted in accordance with the criminal procedural law.[84]

The Bill includes provisions for international cooperation regarding asset forfeiture assistance and management based on international provisions and/or customs, implemented in accordance with the laws and regulations of the Republic of Indonesia.[85] The execution of asset forfeiture assistance may be carried out based on good relations and the principle of reciprocity.[86] Requests for asset forfeiture assistance from a requesting state may be executed by the Government of the Republic of Indonesia if the laws of the requesting state can guarantee the execution of asset forfeiture.[87]

The comparative table of regulations presented in this journal is as follows:

Table 1. Comparison of Regulations

No	Regulation	Approach Type	Main Mechanisms	Scope of Assets	Strengths	Weaknesses
1	Indonesian Penal Code (KUHP)	Criminal-based	Asset forfeiture as an additional penalty (Article 10)	Proceeds and instrumentalities of crime	Provides general legal basis; clear as criminal sanction	Limited; requires criminal conviction
2	Indonesian Criminal Procedure Code (KUHAP)	Criminal procedural	Seizure and return of evidence (Article 194)	Movable/immovable, tangible/intangible property	Regulates procedural aspects of seizure and evidence	Not specifically focused on asset recovery

[82] *Ibid.*, Article 31.
[83] *Ibid.*, Article 35 (1).
[84] *Ibid.*, Article 3 (2).
[85] *Ibid.*, Article 63 (1).
[86] *Ibid.*, Article 63 (2).
[87] *Ibid.*, Article 63 (3).

3	Anti-Corruption Law (Law No. 31/1999 as amended by Law No. 20/2001)	Criminal & Civil	- Criminal: forfeiture & compensation (Article 18) - Civil: lawsuit for damages	Assets derived from corruption and substitutes	Dual approach (criminal and civil remedies)	Limited effectiveness for assets abroad
4	Anti-Money Laundering Law (Law No. 8/2010)	Limited Non-Conviction Based	Blocking, tracing, court determination without offender	Proceeds of crime (money laundering)	Allows action without presence of offender	Mechanism still limited
5	Mutual Legal Assistance Law (Law No. 1/2006)	International cooperation	Mutual legal assistance (seizure, forfeiture enforcement)	Cross-border assets	Supports international asset recovery	Does not regulate detailed forfeiture mechanisms
6	UNCAC (United Nations Convention Against Corruption)	International (criminal & civil)	Asset recovery, international cooperation, confiscation	Global corruption-related assets	Comprehensive international standard	Depends on domestic implementation
7	UNTOC (United Nations Convention against Transnational Organized Crime)	International	Tracing, freezing, seizure, forfeiture	Assets from organized crime	Strong provisions on asset tracing and freezing	Not specifically focused on corruption
8	Asset Forfeiture Bill (RUU Perampasan Aset)	In Rem & Criminal (NCB + Criminal)	- Asset tracing - Blocking & seizure - In rem & criminal forfeiture - Asset management	Very broad (proceeds, instrumentalities, related assets)	Comprehensive; allows non-conviction based forfeiture; covers international assets	Not yet enacted

Source: Primary data, 2026.

Based on the comparative table above, the author opines that it is necessary to immediately enact the Bill as a legal basis for law enforcement agencies in asset recovery, particularly for assets located abroad. The Bill contains necessary breakthroughs for law enforcement and strengthens the legal system for forfeiting criminal assets without a criminal conviction (Non-Conviction Based Forfeiture). The Non-Conviction Based Forfeiture system provides broad opportunities to forfeit all assets suspected to be proceeds of crime and other assets reasonably suspected as instrumentalities for committing crimes, especially those categorized as serious

or transnational organized crimes. The existence of such a system may prove effective, as forfeiture through criminal prosecution is considered a very lengthy process. Furthermore, the Bill mandates the implementation of asset management through an Asset Management Agency, which is tasked with the appraisal, storage, maintenance, security, sale, utilization, return, and supervision of seized and forfeited assets.

4. Conclusion

The study finds that the current legal framework governing asset recovery in Indonesia remains fragmented and predominantly conviction-based. Although various regulations such as the Indonesian Penal Code (KUHP), the Criminal Procedure Code (KUHAP), the Anti-Corruption Law, and the Anti-Money Laundering Law provide mechanisms for asset forfeiture, these instruments are not yet fully integrated into a coherent asset recovery regime. The KUHP still positions forfeiture as an additional penalty dependent on criminal conviction (in personam), while the KUHAP limits seizure primarily to evidentiary purposes rather than value preservation.

Furthermore, although the Anti-Corruption Law introduces both criminal and civil mechanisms, and the Anti-Money Laundering Law partially accommodates non-conviction-based approaches, their implementation remains limited, particularly in cross-border contexts. The Mutual Legal Assistance Law (Law No. 1 of 2006) is largely procedural in nature and does not sufficiently regulate asset recovery mechanisms, especially regarding the recognition and enforcement of foreign confiscation orders, including those based on non-conviction-based forfeiture. Consequently, Indonesia still lacks an effective cross-border asset recovery mechanism, particularly in cases where criminal conviction cannot be secured, thereby reducing the overall effectiveness of efforts to recover proceeds of corruption in transnational settings.

In light of these limitations, this study argues that comprehensive legal reform is urgently required to strengthen Indonesia's asset recovery regime. The enactment of the Asset Forfeiture Bill (RUU Perampasan Aset) is essential to provide an explicit legal basis for non-conviction-based (NCB) forfeiture, enabling law enforcement agencies to recover assets independently of criminal conviction. This reform would align Indonesia's legal framework with international standards, particularly those set out in UNCAC Chapter V, and facilitate more effective cross-border asset recovery.

In addition, the study recommends strengthening the Mutual Legal Assistance framework by incorporating provisions on the recognition and enforcement of foreign confiscation orders, including in rem forfeiture. Institutional reform is also necessary, particularly through the establishment of a dedicated Asset Management Agency with a clear mandate to manage, preserve, and optimize seized and forfeited assets. Such an institution would ensure that asset recovery efforts are not undermined by governance gaps or capacity constraints. Collectively, these reforms would enhance both the legal and institutional capacity of Indonesia to address the complexities of transnational corruption and to ensure the effective recovery of illicit assets.

References

Anwar, Muhammad, and Tubagus Achmad Darodjat. "The Urgency of Implementing Corruption Crime Asset Confiscation in The Context of Recovering State Losses." *LAW & PASS: International Journal of Law, Public Administration and Social Studies* 2, no. 5 (2025): 288–301.

Ashari, Adi. "Peran Bantuan Hukum Timbal Balik Dalam Penyitaan Dan Perampasan Asset Korupsi." *Language* 94 (2007): 105.

Asset Recovery Bill.

Atmasasmita, Romli. *Tindak Pidana Narkotika Transnasional Dalam Sistem Hukum Pidana Indonesia*. Citra Aditya Bakti, 1997.

Chazawi, Adami. *Hukum Pembuktian Tindak Pidana Korupsi: UU No. 31 Tahun 1999 Diubah Dengan UU No. 20 Tahun 2001*. Alumni, 2006.

Hamzah, Andi. *Pengantar Hukum Acara Pidana Indonesia*. Sinar Grafika, 2013.

Jan, Remmelink. *Hukum Pidana Komentar Atas Pasal-Pasal Terpenting Dari Kitab Undang-Undang Hukum Pidana Belanda Dan Padanannya Dalam Kitab Undang-Undang Hukum Pidana Indonesia*. PT Gramedia Pustaka Utama, 2003.

Indonesian Criminal Code.

Indonesian Criminal Procedure Code.

Law Number 1 of 2006 concerning Mutual Legal Assistance in Criminal Matters.

Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Corruption Crimes.

Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering.

Law of the Republic of Indonesia Number 12 of 2011 concerning the Formation of Laws and Regulations.

Parthiana, I. Wayan. *Hukum Pidana Internasional Dan Ekstradisi*. Irama Widya, 2003. https://repository.unpar.ac.id/bitstream/handle/123456789/1631/Wayan_141099-p.pdf?sequence=1&isAllowed=y.

Pohan, Agustinus, and Eddy OS Hiariej. *Pengembalian Aset Kejahatan*. Pusat Kajian Anti Korupsi, Fakultas Hukum UGM bekerjasama dengan Kemitraan, 2008.

Pohan, Agustinus, Topo Santoso, and Martin Moerings. *Hukum Pidana Dalam Perspektif*. Pustaka Larasan, 2012.

Sunarso, Siswanto. *Ekstradisi Dan Bantuan Timbal Balik Dalam Masalah Pidana: Instrumen Penegakan Hukum Pidana Internasional*. Rineka Cipta, 2009.

United Nations Convention on Transnational Organized Crime.

Yanuar, Purwaning M. *Pengembalian Aset Hasil Korupsi: Berdasarkan Konvensi PBB Anti Korupsi, 2003 Dalam Sistem Hukum Indonesia*. Alumni, 2007.

United Nations Convention Against Corruption.