MORFAI JOURNAL Multidiciplinary Output Research For Actual and International Issue
Multidisciplinary Output Research For Actual and International Issue (MORFAI Journal) ISSN (e): 2808-6635
Volumes 6 No. 6 (2026)

CRIMINAL LIABILITY FOR MONEY LAUNDERING INVOLVING THE PROCEEDS OF CORRUPTION FOLLOWING THE ENTRY INTO FORCE OF THE NATIONAL CRIMINAL CODE

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Received:05/09/2026 | **Revised** : 12/09/2026 | **Accepted:** 30/09/2026 | **Published:** 04/11/2026

Abstract

Money laundering offenses stemming from corruption raise legal issues regarding the status of corruption as the predicate offense, the independence of money laundering offenses, and the construction of criminal liability for individuals and corporations following the enactment of the National Criminal Code on January 2, 2026. Previous research has generally addressed money laundering and corruption separately and has not examined the implications of the National Criminal Code for the construction of criminal liability in money laundering resulting from corruption, resulting in a gap in comprehensive research. The novelty of this study lies in the integration of an analysis of the autonomy of money laundering with the systemic changes in the National Criminal Code, covering individual and corporate liability, as well as the burden of proof. The study aims to analyze the legal status of corruption and money laundering following the enactment of the National Criminal Code and to formulate an ideal framework for criminal liability, using a normative legal research method with legislative, conceptual, and case-based approaches. The research findings indicate that as of January 2, 2026, Article 2(1), Article 3, Article 4, and Article 5 of Law No. 8 of 2010 have been superseded by Articles 607 and 608 of the National Criminal Code, while money laundering remains a standalone offense as affirmed by Article 69 of the Anti-Money Laundering Law and Constitutional Court Decision No. 77/PUU-XII/2014. Corporate liability is regulated through the harmonization of Article 6 of Law No. 8 of 2010 with Articles 45–50 of the National Criminal Code, incorporating the concepts of controlling personnel and failure to prevent as new elements. The reverse burden of proof mechanism (Articles 77–78 of the Anti-Money Laundering Law) provides the defendant with the opportunity to explain the origin of assets without eliminating the public prosecutor's obligation to prove the elements of the criminal offense. Thus, corruption remains the predicate offense, and the amendments to the National Criminal Code do not eliminate this relationship but rather alter the normative framework of criminal liability through the harmonization of provisions between the Anti-Money Laundering Law and the National Criminal Code.

Keywords: Money Laundering, Corruption, National Criminal Code, Corporations, Burden of Proof Reversal.

INTRODUCTION

Corruption and money laundering are interconnected offenses because the proceeds of corruption are often concealed through laundering schemes to make them appear lawful. In practice, the placement, layering, and integration of corruption proceeds into the formal financial system and productive assets have become increasingly sophisticated and cross-jurisdictional. Legally, this development raises fundamental questions about how corruption is positioned as a predicate offense and how money laundering can be prosecuted independently without prior proof of the predicate offense. These questions have become increasingly relevant following the entry into force of the National Criminal Code (Kitab Undang-Undang Hukum Pidana, KUHP), which introduces several changes to the sentencing framework, including the construction of individual and corporate criminal liability.

Indonesia's anti-money laundering legislation has evolved substantially, from Law No. 15 of 2002 to Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering. The latter expressly adopts the follow-the-money principle and permits a reverse burden of proof. However, the entry into force of the National Criminal Code, which restructures several general principles of criminal law, including legality, corporate liability, and the relationship between special offenses and general criminal law, may create conflicts between anti-money laundering provisions as lex specialis and the new principles of the National Criminal Code as lex generalis. Several legal issues

therefore require further examination concerning the status of corruption and money laundering, as well as criminal liability for laundering corruption proceeds. The research addresses the following questions:

1. What is the status of corruption as a predicate offense and money laundering as an autonomous offense following the entry into force of the National Criminal Code?
2. What parameters govern individual and corporate criminal liability, and how does the reverse burden of proof apply to the laundering of corruption proceeds?

Accordingly, this study aims to analyze the legal status of corruption and money laundering following the entry into force of the National Criminal Code and to formulate an ideal framework of criminal liability for individuals and corporations. It seeks to strengthen the effectiveness of law enforcement against money laundering involving the proceeds of corruption.

LITERATURE REVIEW

Money laundering generally involves transferring, using, or otherwise dealing with the proceeds of offenses committed by organized criminals to conceal or obscure their criminal origin. The assets can then be used as though the transactions were lawful, without detection of their connection to the predicate offense (Husein, 2003). Black's Law Dictionary defines money laundering as a "Term used to describe investment or other transfer of money flowing from racketeering, drug transaction, and other illegal sources into legitimate channels so that its original source cannot be traced" (Black, 1991). In other words, the term describes the investment or transfer of money derived from organized criminal activity through legitimate channels so that its original source cannot be traced.

Previous studies have generally examined money laundering from the perspectives of law enforcement, the effectiveness of the reverse burden of proof, or its relationship with corruption. These issues have been addressed separately in the literature on the independence of money laundering from its predicate offense and models of corporate criminal liability in Indonesia. Although these studies make important contributions, most do not specifically examine the implications of the National Criminal Code for liability for laundering corruption proceeds, particularly the status of corruption as a predicate offense following the unification of national criminal law. This gap provides the basis for the present study: the absence of a comprehensive analysis of the shift in the framework of individual and corporate criminal liability for money laundering following the Code's entry into force.

This study integrates an analysis of money laundering as an autonomous offense with the systemic changes introduced by the National Criminal Code. It focuses on formulating consistent parameters of criminal liability for individuals and corporations and examining the relevance of the reverse burden of proof in cases involving the laundering of corruption proceeds.

Table 1. Comparison of Previous Studies with the Present Study

Study title and author(s) (year)	Focus	Findings	Limitations	Position of the present study
Criminal Liability Of Money Laundering Perpetrators Proceeds Of Corruption In Indonesia (Zulfa & Amin, 2024)	The effectiveness of criminal liability for laundering corruption proceeds and the factors that hinder it.	Offenders were tried under the Anti-Corruption Law rather than the Anti-Money Laundering Law; penalties were considered too lenient to provide a deterrent effect.	The sample comprised only two judicial decisions; the study addressed individuals and did not examine corporations.	This study re-examines the autonomy of money laundering following the National Criminal Code's entry into force, covering individuals, corporations, and the reverse burden of proof.

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Study title and author(s) (year)	**Focus**	**Findings**	**Limitations**	**Position of the present study**
Relationship Between Money Laundering Crime and Corruption Crime as Originate Crime From the Criminal Perspective (Sari et al., 2023)	The conceptual relationship between money laundering and corruption as a predicate offense.	Money laundering cannot be separated from corruption; proof of money laundering need not await prior proof of the predicate offense.	The study was purely normative and conceptual, without analysis of judicial decisions; it did not examine corporations or the reverse burden of proof in depth.	This study develops the analysis of money laundering autonomy by explicitly establishing its status following the National Criminal Code's entry into force (Law No. 1 of 2023) and extends the analysis to corporate criminal liability, beyond the conceptual relationship between money laundering and corruption.
Criminal Liability and the Reverse Burden of Proof in Corruption and Money Laundering Offenses Committed by an Employee of the Directorate General of Taxes: The Case of Rafael Alun Trisambodo (Nathan Thomas, 2025)	Individual criminal liability and the application of the reverse burden of proof.	The elements of criminal liability were satisfied; the reverse burden of proof proved effective in establishing liability where the defendant failed to demonstrate the lawful origin of the assets.	The study examined a single individual case and did not cover corporations; it relied entirely on published judicial decisions.	This study extends the analysis of the reverse burden of proof beyond individuals to corporations within the framework of money laundering autonomy following the National Criminal Code's entry into force.
Law Enforcement against Corporations Laundering Corruption Proceeds in Indonesia (Nasution et al., 2022)	Evidence and law enforcement concerning corporate money laundering involving corruption proceeds.	Proof was based on Article 6 of Law No. 8 of 2010; a procedural gap was filled by Supreme Court Regulation No. 13 of 2016; the conditions in Article 6(2) were alternative.	The study relied on secondary data without primary data from law enforcement officials; the cumulative or alternative character of the legal conditions lacked formal certainty.	This study updates the analysis of corporate liability in light of the National Criminal Code and compares it with individual criminal liability.

METHOD

This study employs normative legal research using statutory, conceptual, and case approaches. Normative legal research treats legal norms, principles, doctrines, and judicial decisions as the principal materials for answering research questions. The approaches comprise a statutory approach, a conceptual approach, and a case approach. The statutory approach examines Law No. 1 of 2023 on the Criminal Code, Law No. 1 of 2026, the Criminal Procedure Code (KUHAP), and Supreme Court Regulation No. 13 of 2016 on Procedures for Handling Criminal Cases Involving Corporations. The conceptual approach examines criminal liability, predicate offenses, and the relationship between corruption and money laundering. The case approach examines relevant Constitutional Court decisions and decisions of the Supreme Court or other courts concerning money laundering. Primary legal materials consist of the legislation and judicial decisions identified above. Secondary legal materials include books, journal articles, and recent legal literature on corruption, money laundering, and corporate criminal liability. Tertiary legal materials

include internet sources and encyclopedias used to clarify legal terminology. Legal materials were collected through library research by identifying and classifying them according to the research questions. The analysis was descriptive, qualitative, and prescriptive, employing grammatical, systematic, and teleological interpretation.

RESULTS AND DISCUSSION

The Status of Corruption as a Predicate Offense and Money Laundering as an Autonomous Offense following the Entry into Force of the National Criminal Code

Corruption occupies an important position in the legal framework of money laundering because it is a predicate offense capable of generating assets that subsequently become the object of laundering. Article 2(1) of Law No. 8 of 2010 expressly lists corruption as a predicate offense. Assets obtained through corruption may therefore become the object of money laundering when they are subsequently placed, transferred, assigned, spent, paid out, donated, entrusted, taken abroad, converted into another form, or exchanged for currency or securities, subject to the purposes and elements specified in the applicable criminal provisions.

The entry into force of the National Criminal Code under Law No. 1 of 2023 on January 2, 2026, changed the substantive legal basis for regulating money laundering. Article 607(1) of the National Criminal Code incorporates conduct previously regulated under Article 3 of Law No. 8 of 2010, concerning active laundering through entrusting or transferring money whose source is known; Article 4, concerning the concealment of the origin of money; and Article 5, concerning passive laundering by a person who receives or controls money whose source is known. Article 607(2) continues to identify corruption as a predicate offense. Its scope is also expanded to include other offenses punishable by imprisonment for at least four years. Following this change, the substantive assessment of money laundering after the National Criminal Code's entry into force refers to Article 607 of the Code rather than directly to Articles 3, 4, and 5 of Law No. 8 of 2010.

These changes are inseparable from the adjustments introduced by Law No. 1 of 2026 on Criminal Adjustments. This Law entered into force on January 2, 2026, and adjusted various criminal provisions in legislation outside the National Criminal Code. In relation to Law No. 8 of 2010, Articles 2(1), 3, 4, and 5 were subject to partial repeal. Consequently, cases involving conduct occurring after the National Criminal Code's entry into force must refer to Article 607 for the provisions governing the core acts of money laundering. Other provisions of Law No. 8 of 2010 that remain in force continue to apply within the framework of money laundering prevention and eradication, provided that their application does not conflict with the new provisions of the National Criminal Code.

Within this development, Article 608 of the National Criminal Code is significant because it provides an exception to Article 607(1)(c). Article 607(1)(c) principally concerns receiving, controlling, or using assets known or reasonably suspected to originate from criminal activity. Article 608, however, provides an exception for reporting parties that receive or control assets in the course of fulfilling their reporting obligations under the Anti-Money Laundering Law. It therefore limits the application of criminal liability to certain parties performing reporting functions in accordance with the law.

This exception does not relieve reporting parties of their obligation to contribute to the prevention and eradication of money laundering. Instead, it provides legal protection when they perform reporting functions required by legislation. Under Law No. 8 of 2010, reporting parties include financial service providers and certain other parties. This regulatory framework was subsequently expanded through Government Regulation No. 61 of 2021, covering financial service providers and providers of other goods and/or services. The Regulation also requires reporting parties to submit reports to the Indonesian Financial Transaction Reports and Analysis Center (Pusat Pelaporan dan Analisis Transaksi Keuangan, PPATK) under specified circumstances.

Article 608 cannot therefore be interpreted solely by reference to a person's or entity's status as a reporting party. The exception also concerns conduct undertaken in fulfilling legally prescribed reporting obligations. The relationship between reporting-party status, the receipt or control of assets in lawful activities, and compliance with reporting obligations to PPATK must be examined. Under this framework, a reporting party should not be prosecuted merely because its professional activities involve assets subsequently suspected of being connected to a criminal offense, provided that the conduct falls within the exception under Article 608 and the reporting obligations have been fulfilled as required.

Article 608 is relevant to this study because it draws a clearer distinction between passive conduct that may attract criminal liability under Article 607(1)(c) and conduct by reporting parties that qualifies for the exception. A person who possesses or controls assets derived from corruption cannot therefore automatically be considered to have committed money laundering solely because those assets exist. It remains necessary to examine how the assets were acquired and handled, whether their origin was known or reasonably suspected, the person's legal status, and

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whether the conduct falls within the exception under Article 608 of the National Criminal Code. Money laundering also retains its character as an autonomous offense. This principle is reflected in Article 69 of Law No. 8 of 2010, which essentially provides that the investigation, prosecution, and examination of money laundering need not await prior proof of the predicate offense. The provision establishes procedural independence in the enforcement of money laundering law. Such independence does not, however, mean that money laundering is entirely detached from its predicate offense. The assets involved must still be connected to a predicate offense. In cases involving corruption proceeds, there must therefore be a basis for establishing that the disputed assets are connected to the proceeds of corruption.

The autonomy of money laundering is also addressed in Constitutional Court Decision No. 77/PUU-XII/2014. In that decision, the Constitutional Court upheld the provisions allowing money laundering proceedings to continue without awaiting a prior judgment on the predicate offense. Nevertheless, this autonomy does not allow the elements of the offense to be disregarded. Law enforcement authorities remain obliged to prove the alleged conduct and the connection between the assets and criminal activity, as required by the applicable criminal provisions.

Following the National Criminal Code's entry into force, the relationship between corruption and money laundering is therefore maintained, although its substantive legal basis has changed. Corruption remains a predicate offense, while money laundering remains an offense that can be prosecuted independently. Article 607 of the National Criminal Code provides the principal basis for identifying money laundering conduct, whereas Article 608 provides certain exceptions to Article 607(1)(c), particularly for reporting parties fulfilling their reporting obligations. The changes introduced by the National Criminal Code thus preserve the relationship between the predicate offense and money laundering while modifying the normative basis for punishment and the limits of the applicable exceptions.

Individual and Corporate Criminal Liability and the Application of the Reverse Burden of Proof in Laundering Corruption Proceeds

Individual criminal liability for laundering corruption proceeds is principally determined by whether the conduct satisfies the elements of the offense under Article 607 of the National Criminal Code. This provision identifies various forms of money laundering, including placing, transferring, assigning, spending, paying out, donating, entrusting, taking abroad, converting, or exchanging assets. It also encompasses concealing or disguising the origin of assets. As regards passive conduct, Article 607(1)(c) regulates receiving, controlling, or using assets known or reasonably suspected to derive from criminal activity.

Criminal liability for receiving or controlling assets under Article 607(1)(c) must be applied carefully, particularly in conjunction with Article 608. Not every person who actually receives or controls assets can immediately be considered to have committed money laundering. Where the person is a reporting party, receives or controls the assets in activities connected with that role, and has fulfilled the reporting obligations to PPATK under the Anti-Money Laundering Law, Article 608 provides an exception. The provision therefore limits the application of criminal liability to reporting parties that are performing functions assigned to them within the money laundering prevention and eradication system.

This exception demonstrates that both objective and subjective elements must be considered in determining criminal liability. Objectively, the receipt, control, or use of assets under Article 607(1)(c) must be proved. Subjectively, it is necessary to establish whether the person knew or reasonably should have suspected that the assets received or controlled originated from criminal activity. If the person is a reporting party, it is also necessary to determine whether the conduct was undertaken in a capacity covered by the exception in Article 608 and whether the reporting obligations were properly fulfilled.

Article 608 therefore plays an important role in determining whether criminal liability arises for passive money laundering. It prevents liability from being extended excessively to reporting parties. Reporting parties form part of the money laundering prevention and eradication mechanism because they must report specified transactions or circumstances to PPATK. Their position is also reinforced by Government Regulation No. 61 of 2021, which regulates reporting parties and their obligations to submit reports to PPATK.

Corporate criminal liability for money laundering must be understood by considering both the special provisions of Law No. 8 of 2010 and the general provisions of the National Criminal Code. Article 6 of Law No. 8 of 2010 specifically regulates corporate liability for money laundering, encompassing offenses committed by persons acting for and on behalf of a corporation on the basis of an employment or other relationship, individually or jointly, within the corporation's business activities. The concept of "corporate controlling personnel" is a key element in identifying the parties who may be held criminally liable on behalf of the corporation. Articles 45–50 of the National

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Criminal Code, meanwhile, provide the general basis for treating corporations as subjects of criminal offenses and attributing criminal liability to them. Following the Code's entry into force, corporate liability for money laundering must therefore be assessed through the relationship between the special provisions that remain effective under the Anti-Money Laundering Law and the general provisions in Book One of the National Criminal Code.

Table 2. Analysis of the Parameters of Corporate Criminal Liability

Parameter	Anti-Money Laundering Law	National Criminal Code	Supreme Court Regulation No. 13 of 2016	Implications
Conduct undertaken for the corporation	Article 6(2)(a) and (c)	Articles 46 and 47	Article 3	The Anti-Money Laundering Law limits liability to controlling personnel acting within their duties or functions. The National Criminal Code extends it to parties outside the organizational structure. Supreme Court Regulation No. 13 of 2016 confirms that its scope covers conduct both within and outside the corporate environment.
Benefit to the corporation	Article 6(2)(b) and (d)	Article 48(b)	Article 4(2)(a)	Under the Anti-Money Laundering Law, benefit is a cumulative element that must be proved together with the other conditions, making proof more demanding. Under the National Criminal Code, it is one of five alternative conditions. Under Supreme Court Regulation No. 13 of 2016, benefit is one indicator used by judges to assess corporate fault, rather than an absolute requirement.
Failure to prevent	No provision regulates this concept	Article 48(d) and (e)	Article 4(2)(b) and (c)	The Anti-Money Laundering Law does not recognize this concept and regulates only active conduct or instructions. The National Criminal Code and Supreme Court Regulation No. 13 of 2016 introduce liability based on organizational negligence or acquiescence (failure to prevent). The Regulation formulated this concept before its formalization in the National Criminal Code.
Controlling personnel	Articles 1(14), 6(1), 6(2)(a), and 9	Articles 47 and 49	Article 1(10)	The Anti-Money Laundering Law identifies controlling personnel as those who determine corporate policy and may be held liable. The National Criminal Code expands this through the concepts of controlling persons and beneficial owners. Supreme Court Regulation No. 13 of 2016 recognizes parties that effectively control policy even without formal authority.

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Parameter	Anti-Money Laundering Law	National Criminal Code	Supreme Court Regulation No. 13 of 2016	Implications
The corporation and its management	Articles 6(1) and 9	Articles 49 and 50	Articles 2(a) and 11	The Anti-Money Laundering Law permits criminal liability for the corporation and/or its controlling personnel. The National Criminal Code provides for joint liability involving the corporation, management, persons issuing instructions, and beneficial owners. The Supreme Court Regulation governs procedural examination, with management representing the corporation, while the legal basis for liability remains the applicable legislation.

The normative content of Article 69 of Law No. 8 of 2010 confirms that the investigation, prosecution, and judicial examination of money laundering do not require prior proof of the predicate offense, thereby establishing money laundering as a procedurally autonomous offense. Theoretically, this provision reflects the autonomous-crime principle, under which money laundering may be prosecuted independently without awaiting a judgment on the predicate offense. This principle is consistent with developments in anti-money laundering systems across jurisdictions, particularly efforts to address difficulties in proving complex predicate offenses such as corruption. Article 75 of Law No. 8 of 2010, which regulates the joinder of investigations into money laundering and its predicate offense, shows that despite this autonomy, the Law allows investigators to process both offenses simultaneously to improve evidentiary efficiency, especially where the facts of the two offenses are interconnected.

Article 608 is also relevant when a corporation acts as a reporting party. An entity's reporting-party status does not automatically preclude criminal liability. The exception under Article 608 must be linked to conduct undertaken to fulfill reporting obligations under the Anti-Money Laundering Law. Consequently, when a corporation receives or controls assets in circumstances covered by Article 607(1)(c), it is necessary to determine whether it acted in its capacity as a reporting party or outside that capacity. This distinction determines whether the Article 608 exception applies or whether liability may still arise under Article 607. In addition to questions of liability, money laundering proceedings involve a special evidentiary mechanism, namely the reverse burden of proof under Law No. 8 of 2010. Article 77 requires defendants to prove that assets connected with the case do not originate from criminal activity, while Article 78 regulates the application of this mechanism at trial. These provisions do not, however, transfer the entire burden of proof to the defendant. The public prosecutor remains obliged to prove the charges and the elements of the alleged offense in accordance with criminal procedure.

Constitutional Court Decision No. 77/PUU-XII/2014 is also important in determining how this evidentiary mechanism should operate. The reverse burden of proof in money laundering cases principally concerns the defendant's opportunity to explain the origin of the assets involved. It cannot be interpreted as requiring the defendant to prove their innocence in every respect. Its application must therefore remain within a framework in which the public prosecutor bears the obligation to prove the elements of the offense. Criminal liability for laundering corruption proceeds following the National Criminal Code's entry into force involves several interconnected regulatory layers. Article 607 provides the substantive basis for identifying money laundering conduct, while Article 608 establishes an exception for reporting parties fulfilling their reporting obligations. The provisions of Law No. 8 of 2010 that remain effective continue to provide the special framework for prevention, reporting, and evidentiary mechanisms, whereas the National Criminal Code's provisions on corporate criminal liability form part of the general framework. Accordingly, liability cannot be determined solely by the existence of assets. It requires an assessment of the conduct, fault, the connection between the assets and the predicate offense, the offender's legal status, and the potential application of the Article 608 exception.

CONCLUSION

Corruption remains a predicate offense for money laundering, while money laundering may be prosecuted independently without awaiting a prior judgment on the predicate offense. Following the entry into force of Law No. 1 of 2023 on the National Criminal Code, Article 607 provides the principal substantive basis for identifying money

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laundering conduct. Article 608 provides certain exceptions, particularly for reporting parties that receive or control assets in fulfilling their reporting obligations. The changes introduced by the National Criminal Code therefore preserve the relationship between corruption and money laundering while adjusting the normative framework governing money laundering conduct and the limits of criminal liability.

For individuals, liability depends on whether the elements of money laundering are satisfied and whether the origin of the assets was known or reasonably should have been suspected. Corporate liability, meanwhile, rests on the relationship between the special provisions of Law No. 8 of 2010 and the general provisions on corporations in the National Criminal Code. The reverse burden of proof allows defendants to explain the origin of their assets but does not relieve the public prosecutor of the obligation to prove the elements of the alleged offense. Liability must therefore be determined by considering the conduct, fault, the connection between the assets and the predicate offense, the offender's legal status, and the applicable exceptions, rather than merely the existence of the assets.

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