HORIZON PUBLIC LEGAL STUDIES
Vol 2 Issue 1 Tahun 2025
Doi : https://doi.org/10.56087/3s1hsn32

Impoverishing Corruptors or Just a Slogan? The Disparity in Asset Confiscation Policies Between Indonesia and Singapore

Andi Reski Tenripada Mannan[1], Hambali Thalib[2], Moch Andry Wikra Wardhana Mamonto[3]

[1,2,3] Fakultas Hukum, Universitas Muslim Indonesia, Indonesia

Surel Koresponden : rezkyytenripadaa@gmail.com

Abstrak: Penelitian ini bertujuan untuk menganalisis dan membandingkan kebijakan hukum pidana terkait perampasan aset hasil tindak pidana korupsi di Indonesia dan Singapura, serta mengidentifikasi hambatan dan solusi yang dapat diterapkan di Indonesia. Metode yang digunakan adalah penelitian hukum normatif dengan pendekatan komparatif, melalui kajian terhadap peraturan perundang-undangan, doktrin, dan praktik hukum di kedua negara. Hasil penelitian menunjukkan bahwa Indonesia masih menghadapi kekosongan hukum karena belum memiliki pengaturan Non-Conviction Based (NCB) Asset Forfeiture yang komprehensif, berbeda dengan Singapura yang telah menerapkannya secara efektif melalui Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (CDSA) sejak 1992. Selain itu, terdapat empat hambatan utama di Indonesia, yaitu belum disahkannya RUU Perampasan Aset, tidak adanya mekanisme pembalikan beban pembuktian, fragmentasi regulasi, serta lemahnya koordinasi antarlembaga penegak hukum. Berdasarkan temuan tersebut, penelitian ini merekomendasikan percepatan pengesahan RUU Perampasan Aset, harmonisasi regulasi, penguatan independensi kelembagaan, serta adaptasi praktik terbaik dari Singapura ke dalam sistem hukum nasional.

Kata Kunci: Perampasan, Aset, Korupsi

Abstract: *This study aims to analyze and compare criminal law policies related to the confiscation of assets resulting from corruption in Indonesia and Singapore, and to identify obstacles and solutions that can be implemented in Indonesia. The method used is normative legal research with a comparative approach, through a review of laws and regulations, doctrines, and legal practices in both countries. The results of the study indicate that Indonesia still faces a legal vacuum because it does not yet have a comprehensive Non-Conviction Based (NCB) Asset Forfeiture regulation, in contrast to Singapore, which has implemented it effectively through the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (CDSA) since 1992. In addition, there are four main obstacles in Indonesia, namely the non-passage of the Asset Forfeiture Bill, the absence of a mechanism for reversing the burden of proof, regulatory fragmentation, and weak coordination between law enforcement agencies. Based on these findings, this study recommends accelerating the ratification of the Asset Forfeiture Bill,*

harmonizing regulations, strengthening institutional independence, and adapting best practices from Singapore into the national legal system.

Keywords: *Seizure, Assets, Corruption*

A. INTRODUCTION

Corruption is categorized as an extraordinary crime (extra ordinary crime) which has become a global problem and has received more attention than other crimes because its impacts affect various areas of life.[1] The roots of corruption lie in four main factors: greed, opportunity due to weak control systems, need that drives perpetrators due to economic pressure, and low exposure due to a lack of transparency and accountability. Corruption is an extraordinary crime with multidimensional impacts, not only harming state finances but also hindering national development, widening social disparities, and undermining the legitimacy and public trust in state institutions.[2] The complex, organized nature of corruption, often involving abuse of power, makes it difficult to eradicate through conventional approaches. In practice, perpetrators of corruption not only pursue personal gain but also attempt to secure the proceeds of their crimes through various methods, such as money laundering, asset transfer, and hiding wealth abroad. Therefore, law enforcement against corruption crimes should no longer focus solely on criminal penalties but should instead focus on asset confiscation as the primary instrument to disrupt the economic motives of these crimes. [3]

From an Islamic legal perspective, corruption is a highly reprehensible act because it contains elements of betrayal (treason), abuse of trust, and the unlawful seizure of others' rights. The Qur'an expressly prohibits all forms of actions that harm public property and benefit oneself unlawfully. This is as emphasized in the words of Allah SWT: "And do not devour the property of one another among yourselves by wrongful means, nor bring it to the judge so that you may consume part of it sinfully, while you know." (QS. Al-Baqarah: 188).[4] This verse implies that all forms of unlawful acquisition of property, including through the manipulation of power or position, are strictly prohibited. Corruption in this context can be categorized as a form of akl al-amwal bil bathil (devouring property unlawfully), which not only violates legal norms, but also moral and spiritual norms. Furthermore, in QS. In An-Nisa verse 58, Allah SWT emphasizes the importance of trust in exercising power: "Indeed, Allah commands you to deliver trusts to those entitled to them, and when you judge between people, judge with justice." This verse indicates that public office is a trust that must be carried out with full responsibility and justice. Abuse of office for personal gain, as occurs in the practice of corruption, is a form of betrayal of that trust.[5]

The hadith of the Prophet Muhammad (peace be upon him) also emphasizes the strict prohibition against corruption, particularly in the form of embezzlement of state assets (ghulul). The Prophet (peace be upon him) said: "Whoever We appoint as an employee to carry out a task, then he conceals (takes) something of the proceeds of that task, it is ghulul (corruption), which he will carry with him on the Day of Resurrection." (Narrated by Muslim). This hadith demonstrates that any form of abuse of office for personal gain is a major sin that has consequences not only in this world but also in the afterlife. In another narration, the Prophet Muhammad (peace be upon him) even refused to offer prayers over the bodies of those who committed ghulul, a strong condemnation of the act. Therefore, from a normative Islamic perspective, corruption is not only viewed as a legal crime (jarimah), but also as a serious violation of ethical and spiritual values. Therefore, eradicating corruption cannot be achieved solely through a positive legal approach; it must also be accompanied by strengthening morality, integrity, and religious awareness, thus establishing a system that is not only structurally strong but also culturally and spiritually solid.

In the development of modern criminal law policy, the asset recovery approach has become a crucial component of the anti-corruption strategy. This concept emphasizes that the success of law enforcement is measured not only by the number of perpetrators convicted, but also by the extent to which the state is able to recoup losses incurred as a result of criminal acts.[6] In line with this, the idea of "impoverishing corruptors" emerged as a concrete form of policy oriented toward a deterrent effect and restitution of state losses. This concept implies that corruptors must lose all illegally obtained profits, thereby eliminating their incentive to commit similar crimes. However, in the Indonesian context, this idea still faces serious challenges in implementation.[7] Normatively, Indonesia has a number of laws and regulations governing the confiscation of assets resulting from criminal acts of corruption, both through provisions in the Criminal Code, the Corruption Eradication Law, and regulations related to the crime of money laundering.[8] However, these regulations are generally partial and fail to provide a comprehensive and effective mechanism for asset confiscation. One fundamental weakness lies in the reliance on conviction-based asset forfeiture, where asset confiscation can only be carried out after a legally binding criminal verdict has been issued against the perpetrator. This process is not only time-consuming but also faces various evidentiary challenges, particularly in tracing the origins of assets that have been disguised or diverted through various complex schemes.[9] This situation is further exacerbated by the lack of explicit regulation of the Non-Conviction-Based (NCB) Asset Forfeiture mechanism in the Indonesian legal system. This mechanism allows the state to seize assets suspected of originating from criminal acts without having to wait for a criminal verdict against the perpetrator, thus being more effective in preventing perpetrators from concealing or diverting their assets. This lack of regulation reflects a significant legal vacuum in Indonesia's asset forfeiture regime.[10] In addition, the fact that the Asset Confiscation Bill has not been ratified to date further demonstrates the stagnation in legal reform that should be able to answer the challenges of modern crime.[11]

Besides normative issues, obstacles to asset confiscation also arise from institutional and law enforcement aspects. Regulatory fragmentation spread across various laws and regulations creates disharmony and ambiguity in implementation. Coordination between law enforcement agencies, such as the police, prosecutors, and anti-corruption agencies, still faces various obstacles, both in terms of authority, procedures, and differing perspectives on case handling. Furthermore, limited human resource and technological capacity to track and identify assets resulting from corruption also poses a challenge.[12] As a result, there are many cases where corruptors can still enjoy the proceeds of their crimes despite being sentenced, thus preventing the goal of impoverishing corruptors from being optimally achieved. In contrast to the situation in Indonesia, Singapore has demonstrated high effectiveness in implementing its asset confiscation policy. Through comprehensive and integrated regulations, Singapore has successfully developed a system that allows for rapid, efficient, and accountable asset confiscation.[13] The implementation of the Non-Conviction-Based Asset Forfeiture mechanism is a key advantage, as it provides law enforcement officials with the flexibility to act without being hampered by a lengthy criminal evidence process. Furthermore, strong, independent, and professional institutional support, as well as a consistent and firm legal system, contribute to the policy's effectiveness. Thus, criminals not only face the threat of criminal penalties but also the actual loss of all proceeds of their crimes.[14]

A comparison between Indonesia and Singapore reveals significant disparities in the effectiveness of asset forfeiture policies. This disparity reflects not only differences in regulatory aspects but also gaps in legal and political commitment, institutional capacity, and policy orientation in eradicating corruption.[15] On the one hand, Indonesia is still working to address various weaknesses in its legal system, while on the other, Singapore has been able to optimize existing legal instruments to achieve concrete results. This raises critical questions about Indonesia's commitment to realizing the idea of "impoverishing corruptors." Is this policy truly a priority on the corruption eradication agenda, or is it merely rhetoric without concrete and systematic action?

Furthermore, in the context of globalization and technological development, corruption crimes are increasingly transnational, necessitating international cooperation in asset tracking and confiscation. Without a strong and adaptive legal framework, Indonesia is potentially vulnerable to the practice of diverting assets to other jurisdictions where perpetrators are safer. Therefore, reforming criminal law policy, particularly regarding asset confiscation, is an urgent and unavoidable need. This reform encompasses not only legislative aspects but also institutional improvements, capacity building of law enforcement officers, and strengthening inter-agency coordination. Based on data from the Corruption Eradication Commission (KPK), state losses due to criminal acts of corruption in the 2020–2025 period reached a very significant figure. In 2020, state losses reached IDR 56.7 trillion, increasing to IDR 62.9 trillion in 2021, and recorded at IDR 48.7 trillion in 2022. Several mega-corruption cases with fantastic values also colored this period, such as alleged corruption in PT Pertamina's oil management worth IDR 193.7 trillion in 2023, corruption in tin trade of IDR 300 trillion, and the case of the

Indonesian Export Financing Agency (LPEI) which resulted in losses of IDR 11.7 trillion. The fundamental problem in eradicating corruption in Indonesia lies not only in the aspect of criminalizing perpetrators, but also in the ineffectiveness of the mechanism for returning assets resulting from corruption (asset recovery).[4] Mahmud identified that the main problem lies in the inability or unwillingness of those convicted of corruption to pay compensation. Article 18 paragraph (3) of Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 allows convicts to choose to serve subsidiary sentences rather than pay compensation, so that asset recovery is not optimal and the state still suffers losses even though the perpetrator has been convicted..

B. METHOD

The research method used in this research is normative legal research (normative juridical) with a comparative legal approach and a statutory approach.).[16] This research focuses on analyzing the differences and effectiveness of corruption asset confiscation policies in Indonesia and Singapore. The legal sources used consist of primary and secondary legal sources. Primary legal sources include various legal provisions governing the eradication of corruption, money laundering, and criminal procedure laws in Indonesia and Singapore. Meanwhile, secondary legal sources were obtained from textbooks, national and international scientific journals, and official reports from relevant institutions such as the Corruption Eradication Commission (KPK), the Financial Transaction Reports and Analysis Center (PPATK), and the Corrupt Practices Investigation Bureau (CPIB). The legal sources were collected through library research, which was then analyzed qualitatively using descriptive-analytical methods to examine, compare, and evaluate applicable legal provisions in order to find relevant solutions for strengthening asset confiscation policies in Indonesia.

C. DISCUSSION

1. Comparison of the effectiveness of the policy of confiscation of assets resulting from corruption between Indonesia and Singapore in realizing the goal of "impoverishing corruptors"

A comparison of the effectiveness of Indonesia and Singapore's corruption-related asset confiscation policies reveals fundamental differences, conceptually, normatively, and in their implementation. Within the modern anti-corruption framework, the goal of "impoverishing corruptors" is no longer simply interpreted as additional punishment, but rather as the core of a law enforcement strategy focused on recovering state losses and eliminating economic incentives for crime. Therefore, the effectiveness of asset confiscation policies is a key indicator in assessing the success of a legal system in combating corruption substantively, not merely symbolically.[17] In Indonesia, asset forfeiture policies are still at a suboptimal stage in achieving these goals. Normatively, various legal instruments exist that regulate the seizure and confiscation of assets derived from criminal acts, including those in the anti-corruption and money laundering regime. However, these regulations tend to be scattered, unintegrated, and do not yet form a

comprehensive system. This results in a lack of uniform standards in law enforcement practices, so that the implementation of asset forfeiture often depends on the interpretation and capacity of each law enforcement officer. One major weakness in the Indonesian legal system is the dominant use of the conviction-based asset forfeiture mechanism, where asset confiscation can only be carried out after a final and binding criminal verdict.[12] This mechanism conceptually positions asset confiscation as a consequence of proving a criminal act, rather than as a stand-alone instrument in the fight against corruption. Consequently, the asset confiscation process becomes highly dependent on the length of the criminal justice process, which in practice often takes a long time and faces various obstacles, both evidentiary and procedural.

This situation creates significant loopholes for corruptors to secure the proceeds of their crimes. During the lengthy legal process, perpetrators can easily move, disguise, or divert assets to other parties, including overseas, through complex money laundering schemes.[18] When a criminal verdict is finally handed down, it's not uncommon for assets that should have been confiscated to be untraceable or beyond the jurisdiction of Indonesian law. This demonstrates that, in practice, the existing system is incapable of ensuring the real impoverishment of corruptors. Furthermore, evidentiary constraints are a significant inhibiting factor. In the Indonesian legal system, the burden of proof generally rests with law enforcement officials, who must prove the link between assets and the crime. In corruption cases involving complex financial schemes, this type of proof becomes extremely difficult and requires significant resources. The absence of an effective mechanism for reversing the burden of proof further burdens law enforcement officials, resulting in many assets ultimately not being confiscated even though they are strongly suspected of originating from criminal acts.

From an institutional perspective, the effectiveness of asset confiscation in Indonesia is also hampered by weak coordination between law enforcement agencies. The fragmentation of authority between various institutions leads to overlapping and gaps in case handling, particularly in asset tracking and management. Limited human resource and technological capacity for asset tracing and recovery also poses a challenge. The accumulation of these various factors has resulted in Indonesia's asset forfeiture policy being unable to provide an optimal deterrent effect, so the goal of "impoverishing corruptors" remains largely rhetorical. In contrast, Singapore demonstrates a more progressive and effective approach to asset forfeiture policy. The country has developed an integrated legal framework and granted law enforcement officials broad authority to track, freeze, and confiscate assets derived from crime. One of the key advantages of Singapore's system is its implementation of a Non-Conviction Based (NCB) Asset Forfeiture mechanism, which allows for asset forfeiture without having to wait for a criminal conviction. This mechanism provides high flexibility and allows for swift action to prevent perpetrators from diverting or concealing assets.[14]

In practice, this approach has proven more effective in keeping assets derived from crime within state control. By not relying on lengthy criminal evidence processes, law enforcement officials can quickly secure assets suspected of originating from criminal acts, thereby minimizing the risk of asset loss. Furthermore, Singapore's evidentiary system is more adaptable, allowing for a reversal of the burden of proof under certain circumstances, requiring the perpetrator to prove that the assets they own are not derived from criminal acts. Singapore's effectiveness is also supported by strong, professional, and well-coordinated institutions. Law enforcement agencies have a high capacity to conduct financial investigations, including in a cross-border context. A consistent and minimally overlapping legal system allows for efficient and accountable law enforcement. Furthermore, a strong political commitment to eradicating corruption ensures that asset confiscation policies are not merely normative but are implemented firmly and sustainably.

When compared comprehensively, the difference in effectiveness between Indonesia and Singapore lies not only in the technical aspects of the law but also in the policy orientation adopted.[19] Indonesia still tends to prioritize criminalization of perpetrators as the primary objective, while asset forfeiture is positioned as a secondary instrument. In contrast, Singapore has integrated asset forfeiture as a central part of its crime-fighting strategy, placing asset recovery as an equal objective alongside punishment of perpetrators.

This difference in orientation has a direct impact on the results achieved. In Indonesia, there are still many cases where corruptors can continue to enjoy the proceeds of their crimes despite being convicted, thus under-achieving the desired deterrent effect. Meanwhile, in Singapore, perpetrators not only face the threat of criminal penalties but also the loss of all unlawfully acquired assets, thereby depriving them of any economic benefit from their crimes. Therefore, it can be concluded that Singapore's asset forfeiture policy is far more effective in achieving its goal of "impoverishing corruptors" than Indonesia's. This ineffectiveness in Indonesia is due to various factors, including limited regulations, the absence of a comprehensive non-conviction-based mechanism, evidentiary constraints, and weak institutional coordination. Therefore, comprehensive legal policy reform, both legislative and institutional, is needed to strengthen Indonesia's asset forfeiture system. Without concrete and progressive steps, the idea of "impoverishing corruptors" will remain at the rhetorical level, without having any real impact on efforts to eradicate corruption.

2. Factors causing the inequality of asset confiscation policies in Indonesia compared to Singapore, and how to formulate an ideal legal policy to overcome this.

In foreign literature, criminal law policy is often known as penal policy, criminal law policy, or strafrechtpolitiek. According to Barda Nawawi Arief, criminal law policy is a policy for combating crime with criminal law, which is part of criminal policy. Sudarto emphasized that criminal law policy is an effort to realize good criminal legislation that reflects the aspirations of society and is in accordance with the conditions and

developments of the times. Muladi and Barda Nawawi Arief added that law enforcement to be effective must be through rational criminal law policy, which ultimately aims to realize social welfare and optimal protection for society. Asset forfeiture from the perspective of criminal law policy is divided into two main typologies. First, criminal forfeiture (in personam), which is the confiscation of assets as part of a criminal decision against a defendant who is found guilty. Second, civil forfeiture or Non-Conviction Based (NCB) asset forfeiture (in rem), which is confiscation that focuses on the legal status of the asset itself, regardless of the perpetrator's conviction. Muhammad Busyro Muqoddas stated that asset confiscation is part of an effective anti-corruption strategy because it not only prosecutes perpetrators but also returns the proceeds of crime to the state. The NCB mechanism has international legitimacy through the United Nations Convention Against Corruption (UNCAC), which explicitly opens up space for state parties to implement asset confiscation without a criminal conviction, especially when the perpetrator cannot be prosecuted for certain reasons. The criminal law policy of asset confiscation in Indonesia is multifaceted and spread across various legal instruments without being codified in a single, systematic law. This condition reflects structural weaknesses in efforts to recover state losses due to criminal acts of corruption.

A comprehensive examination reveals that the disparities in asset forfeiture policies between Indonesia and Singapore are not only due to differences in regulations, but also reflect differences in paradigms, legal design, institutional capacity, and levels of political commitment to eradicating corruption. Indonesia still fundamentally prioritizes corporal punishment as its primary instrument, while Singapore has shifted its focus to effectively seizing the economic benefits of crime through asset forfeiture. Consequently, the idea of "impoverishing corruptors" in Indonesia often remains at the normative level, while in Singapore it has become an operational policy with real impact.[2] The first factor contributing to this imbalance is weaknesses in the legal normative structure. Indonesia still relies on a conviction-based asset forfeiture approach, where asset confiscation requires a final and binding criminal verdict. In practice, this approach requires a lengthy and complex evidentiary process, thus providing opportunities for perpetrators to hide, divert, or launder their criminally obtained assets, even abroad. In contrast, Singapore has adopted a non-conviction-based asset forfeiture (NCB) mechanism that allows the state to confiscate assets without waiting for a criminal verdict, focusing on proving the origin of the assets. This approach has proven more effective in securing assets and minimizing the potential for the flight of corrupt wealth.

The second factor is the fragmentation and disharmony of regulations in Indonesia. Regulations regarding asset confiscation are scattered across various legal instruments that are not systematically integrated, creating legal uncertainty and difficulties in implementation. This situation not only confuses law enforcement officials but also opens up opportunities for perpetrators to exploit system weaknesses. In contrast, Singapore has a more structured, integrated and consistent regulatory framework, facilitating the law

enforcement process and increasing the effectiveness of asset confiscation policies. The third factor lies in the weaknesses in institutional aspects and coordination between law enforcement agencies. In Indonesia, sectoral egos, overlapping authority, and differing legal interpretations often hamper the process of tracking, freezing, and confiscating assets. Furthermore, the lack of an integrated system for managing assets resulting from crime has resulted in suboptimal asset recovery. In contrast, Singapore is supported by a more integrated institutional system, with a clear division of authority, effective coordination, and a high level of professionalism.

The fourth factor is limited technical capacity and human resources. Handling modern corruption crimes requires specialized skills such as forensic accounting, tracing the flow of funds, and utilizing digital technology. Indonesia still faces limitations in this area, both in terms of the quality and quantity of resources. On the other hand, Singapore has developed more advanced technical capacity and is supported by adequate infrastructure and technology, enabling it to more effectively address the complexity of financial crimes. The fifth, and most fundamental, factor is the political and legal aspects and the government's commitment. The slow pace of regulatory reform, including the lack of comprehensive specific regulations regarding asset confiscation, indicates that this issue has not yet become a top priority on the national legislative agenda. Furthermore, the continued resistance to the implementation of progressive mechanisms such as the NCB reflects excessive caution, potentially hampering the effectiveness of law enforcement. Conversely, Singapore has demonstrated a strong and consistent political commitment to eradicating corruption, including through an aggressive policy of asset forfeiture. Based on these factors, the ideal legal policy formulation for Indonesia must be comprehensive and effectiveness-oriented. First, Indonesia needs to adopt a non-conviction-based asset forfeiture (NCB) mechanism as the primary instrument for asset forfeiture, while still adhering to the principles of due process of law and the protection of human rights. This mechanism must be equipped with clear evidentiary standards and strict oversight mechanisms to prevent abuse of authority.

Second, harmonization and integration of regulations within a unified legal framework are needed to prevent fragmentation and disharmony. Establishing comprehensive regulations on asset confiscation will provide legal certainty and facilitate implementation in the field. Third, institutional strengthening must be carried out through increased inter-agency coordination, the establishment of special units focused on asset recovery, and strengthening the independence and professionalism of law enforcement officers. Fourth, increasing technical capacity and human resources is an essential need. Training in asset tracing, forensic accounting, and the use of information technology must be expanded, accompanied by strengthening international cooperation to address the practice of cross-border asset transfer. Fifth, strengthening the country's political and legal commitment is key to driving the effectiveness of this policy. Without strong political will, the proposed legal reforms will not be optimally implemented. Therefore, to truly realize the idea of

"impoverishing corruptors," Indonesia needs to undertake a fundamental paradigm shift, moving from simply punishing perpetrators to systematic efforts to cut off all economic benefits from crime. Without comprehensive and sustainable reform, inequality with countries like Singapore will persist, and the slogan "impoverish corruptors" will remain mere rhetoric without concrete implementation in law enforcement practice. While the Singaporean system offers valuable lessons, the adoption process cannot be carried out mechanically. There are fundamental differences in context: Singapore adheres to a common law tradition with strong jurisprudential precedent for NCB and UWO instruments, while Indonesia adheres to a civil law system based on continental codification. In the civil law tradition, the principles of formal legality (nullum crimen sine lege) and the presumption of innocence occupy a central position, making mechanisms for reversing the burden of proof and non-criminal-based forfeiture often viewed as constitutionally controversial. Lukito emphasized that legal transplantation in Asian countries must consider the socio-legal context of each country to avoid legal transplant failure. The appropriate paradigm is not adoption but adaptation, taking the essence of proven effective mechanisms and incorporating them into a legal framework that aligns with the Indonesian system, legal culture, and constitution.

D. CONCLUSION

Based on the research and discussion, two main conclusions can be drawn. First, the criminal law policy for confiscation of assets resulting from corruption in Indonesia faces a significant legal gap. The prevailing system still adheres to a conviction-based approach that relies heavily on criminal convictions, while the NCB mechanism lacks an adequate legal basis. Provisions for confiscation of assets are scattered throughout the Criminal Code (Articles 91, 118, 135), the Corruption Law (Articles 18, 32, 33, 34, 38C), and the Money Laundering Law (Articles 67–79) without systematic codification, resulting in legal fragmentation that corruptors exploit. Second, a comparison between Indonesia and Singapore reveals a fundamental gap in the effectiveness of asset confiscation policies. Singapore has a codified and integrated legal system through the PCA, CDSA, and CPC, which form a coherent legal ecosystem without gaps. The effectiveness rate of Singapore's asset confiscation is 90–95% compared to 30–35% in Indonesia (PPATK data), a difference that reflects the urgency of legal reform in this area.

E. REFERENCE

[1] B. Amal and A. Y. Sulistyawan, “Dinamika Ketatanegaraan Pemindahan Ibu Kota Negara Indonesia Dalam Perspektif Hukum,” *Masal. Huk.*, vol. 51, no. 4, pp. 346–354, 2022, doi: 10.14710/mmh.51.4.2022.346-354.
[2] M. Andry Wikra Wardhana Mamonto, “Formulation of Cultural Values Internalization Policy by Regional Government: Efforts to Mitigate the Negative Impact of Globalization on Children”, doi: 10.38035/jlph.v3i4.
[3] H. B. Wolo and B. B. F. Resi, “Urgensi Integritas Akademik di Perguruan Tinggi dalam

Menyikapi Problem Integritas Civitas Akademika," *Journal.Unublitar.Ac.Id*, vol. 7, no. 3, pp. 2598–5175, 2023, [Online]. Available: http://journal.unublitar.ac.id/pendidikan/index.php/Riset_Konseptual/article/download/718/517

[4] P. Tafsir, A. Kasysyaf, K. Al-Zamakhsyari, M. Hanif, and A. Lubis, "Jurnal Studi Islam Indonesia (JSII) Konsep Kepemimpinan dalam Surah An-Nisa Ayat 58-59 A BS TR A K," *J. Stud. Islam Indones.*, vol. 3, no. 1, pp. 177–186, 2025.

[5] I. A. Zahra, M. Marno, and B. Wibawa, "Kewajiban Pemimpin Dan Rakyat Dalam Perspektif Al-Qur;an Surah an-Nisa Ayat 58-59," *J. Islam. Educ. Stud.*, vol. 1, no. 1, pp. 10–16, 2022, doi: 10.58569/jies.v1i1.431.

[6] S. Indiva, K. Ahmad, and H. Djanggih, "Peran Dan Fungsi Jaksa Sebagai Penyidik Dalam Proses Pemeriksaan Tindak Pidana Korupsi," vol. I, no. I, pp. 1–16, 2025.

[7] K. et al 2023, "Strategi Ideal Pemberantasan Korupsi di Indonesia," *[1] K. al 2023, "Strategi Ideal Pemberantasan Korupsi di Indones. vol. 32, no. 3, pp. 167–186, 2021.*, vol. 32, no. 3, pp. 167–186, 2021.

[8] W. W. T, "KORUPSI DAN UPAYA PEMBERANTASANNYA TRI WAHYU WIDIASTUTI, SH.MH. Dosen Fakultas Hukum UNISRI," *Wacana Huk.*, vol. VIII, no. 2, pp. 107–118, 2009.

[9] F. S. Burta, "KORUPSI DI INDONESIA (Penyebab, Bahaya, Hambatan dan Upaya Pemberantasan, Serta Regulasi)," *Fak. Huk. Univ. Pembang. Nas. "Veteran" Jakarta*, no. 1, pp. 430–439, 2018.

[10] Badjuri A., "Peranan Komisi Pemberantasan Korupsi (KPK) sebagai Lembaga Anti Korupsi di Indonesia," *J. Bisnis dan Ekon.*, vol. 18, no. 1, pp. 84–96, 2011, [Online]. Available: https://scholar.google.cz/scholar?hl=cs&as_sdt=0%2C5&q=jurnal+korupsi+di+indonesia&oq=

[11] M. M. F. ramadhan. Andi Muhammad Fikri, "Law Enforcement in Child Fighting Crimes That Result in Death," *J. Huk. HorizonPublicLegal Stud.*, vol. 4, no. 1, pp. 1–30, Feb. 2024, doi: 10.15294/panjar.v4i1.55017.

[12] W. H. Suyatmiko, "Memaknai Turunnya Skor Indeks Persepsi Korupsi Indonesia Tahun 2020," *Integritas J. Antikorupsi*, vol. 7, no. 1, pp. 161–178, 2021, doi: 10.32697/integritas.v7i1.717.

[13] R. Rohid, L. Marsuni, and K. Ahmad, "Implementation of Criminal Law on Tax Evasion in the Policy of Harmonizing Tax Regulations," 2025.

[14] S. L. M. Freidman, "PEMBERANTASAN KORUPSI DI INDONESIA : PERSPEKTIF LEGAL PENDAHULUAN Korupsi masih menjadi penyakit demokrasi yang menakutkan di Indonesia . Berbagai upaya pemberantasan korupsi telah dilakukan . Mulai dari adanya lembaga independen Komisi Pemberantasan Koru," vol. 1, no. 1, 2022.

[15] D. S. Wibawa, M. Agustian, and M. T. Warmiyati, "Pendidikan Anti Korupsi sebagai Tindakan Preventif Perilaku Koruptif," *Muqoddima J. Pemikir. dan Ris. Sosiol.*, vol. 2, no. 1, pp. 1–18, 2021, doi: 10.47776/mjprs.002.01.01.

[16] M. Syarif, D. S. Busthami, M. K. Hidjaz, and A. Aswari, "Metode Penelitian Hukum (Legal Research Methods)," no. 1, 2017.

[17] I. Suryani, "Penanaman Nilai anti Korupsi di Perguruan Tinggi," *Visi Komun.*, vol. XII, no. 02, p. 292, 2013, [Online]. Available:

http://download.garuda.kemdikbud.go.id/article.php?article=2509973&val=23922&title=PENANAMAN NILAI ANTI KORUPSI DI PERGURUAN TINGGI SEBAGAI UPAYA PREVENTIF PENCEGAHAN KORUPSI

[18] A. Azra, "Korupsi Dalam Perspektif Good Governance," *J. Kriminologi Indones. I Januari*, vol. 2, no. I, pp. 31–36, 2002.

[19] Y. Kadir and R. M. Moonti, "Prevention of Corruption in Management of," *J. UUS (Kajian Huk. dan Keadilan*, vol. 6, no. 3, pp. 430–442, 2018.