

# Handling the Crime of Money Laundering: The Role of the Police, Prosecutors, and Judges in Handling the Crime of Money Laundering

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**Abstract.** Money laundering has impacted many fields today and is growing as technology advances. Technology is a tool used by money launderers, and financial/banking service providers are a platform for their activities. Middle class wrongdoing or what is otherwise called middle class wrongdoing is completed utilizing modern innovation, going from manual to extra or very complex, which enters the virtual world (the internet). As a consequence of this, the white-collar crime of money laundering is referred to as cyber laundering, which is a subset of cybercrime and is supported by adequate knowledge of electronic banking, businesses, and banks. This study is remembered for standardizing which is utilized by scientists to talk about the issue of tax evasion by looking at existing library materials or what is written in legal guidelines. The role of law enforcement officials, including the police, have the authority to handle investigations and investigate money laundering crimes. The role of the police is very dominant when it comes to returning assets resulting from criminal acts abroad. The role of the prosecutor's office is to provide evidence and prosecute money laundering crimes. The judge's role is to develop evidence to decide the money laundering crime. From all these aspects, the professionalism of judges plays an important role in disclosing and deciding money laundering criminal cases.

**Keywords:** Crime, Money Laundry, Eradication

## 1 Introduction

The reforms that have been implemented since 1997 provide optimism for improvements in the political, economic, and legal fields in state and national life. The expected change in the administration of state government is towards the administration of a government that is more democratic, open, and has a high level of responsibility, as well as achieving good governance and freedom of action.[1]

The ramifications of Indonesia as a nation of regulation is to uphold the actual law, one of which is criminal regulation. Criminal regulation is said by numerous specialists to be public regulation. What is implied by open regulation is the law that controls the connection among people and society/government. Thusly, criminal regulation assumes its part as a balancer in

friendly and state life. Based on the aim of criminal law which means preventing unhealthy social symptoms.[2]

"Money laundering" (TPPU), often known as "money laundering," is one of the economic crimes that still happens today. In the United States, the phrase "money laundering" first appeared in 1930 when the mafia used the purchase of reputable businesses as one of its tactics.[3] The largest investment was in a Laundromat, a then-famous clothes-washing business in the United States. This garment laundry business is expanding, and money from different criminal activities, including money from illicit alcohol sales, gambling, and the prostitute industry, is invested in it.[4]

Money laundering is generally used as a means of concealing actions such as the transfer and use of criminal organization revenues, monetary violations, defilement, drug dealing, and different demonstrations that fall under the domain of criminal behavior.[4] Illegal tax avoidance exercises include extremely complex tax evasion exercises. This action comprises of three stages, every one of which remains solitary yet is frequently completed together, in particular situation, layering, and joining.

Money laundering or what we usually call money laundering has now become a common practice in the business world and even in government. We cannot talk about Money Laundering without mentioning CORRUPTION. The demonstration of controlling the cash of a gathering, association, or mass association to help somebody or the culprit of defilement is called debasement. Because the embezzlement's proceeds are smuggled into various fields, such as donations to social foundations, stock investments, property purchases, and so on, money laundering can protect the perpetrator's financial history. So it doesn't look dubious.

There are a few methods available for cleaning up this grimy money:[5]

- a. Hiding and masking its starting point.
- b. Saving and blending in with clean cash, like through banks, second hand stores, or financial organizations.
- c. Transferring from some place or to somebody.
- d. Paid as part of a purchase
- e. Given to somebody.
- f. Entrusted to somebody.
- g. Changed structure to another sort (for instance rupiah to dollars)

The criminal acts involved in the money laundering process have spread due to the various crimes involved, including corruption, bribery, drug use, labor smuggling, theft of other people's rights, fraud, obtaining wealth through fraudulent means, lying, hoarding wealth, kidnapping, and even murder.

Money laundering has impacted many fields today and is growing as technology advances. Technology is a tool used by money launderers, and financial/banking service providers are a platform for their activities. White collar crime or what is usually called white collar crime is carried out using sophisticated technology, ranging from the simple to the extremely complex, which enters the virtual world (cyberspace). As a consequence of this, the white-collar crime of money laundering is referred to as "cyber laundering," and it is a component of "cybercrime" that is supported by adequate knowledge of electronic banking, business banking, and banking.

Since the improvement of illegal tax avoidance is so fast, particularly in financial exchanges, that it is negative to the nation's economy, the public authority along with the DPR made a few regulations in regards to the issue of tax evasion in financial exchanges in the expectation of limiting as well as destroying TPPU. Coming up next are a couple of these regulations: ( 1) Regulation Number 8 of 2010 about Anticipation and Annihilation of the

Wrongdoing of Illegal tax avoidance; ( 2) Regulation Number 23 of 2003 concerning Bank Indonesia; ( 3) Law No. 23 of 1999 on Indonesia's Bank and Law No. 7 of 1992 on Banking, as amended by Law No. 10 of 1998. Nonetheless, it doesn't preclude the likelihood that few different guidelines can uphold the destruction of tax evasion.

Despite the fact that the Public authority along with the DPR has made a few guidelines in regards to TPPU, infringement of the wrongdoing of tax evasion are as yet far reaching, particularly in financial exchanges. So it is essential to have familiarity with the commitments and participation of different gatherings to help with annihilating the wrongdoing of tax evasion. As a result, the author is very interested in learning more about this issue.

## **2 Method**

This study employed a normative juridical approach as its methodology, namely an approach to the relationship between juridical factors (positive law) and normative factors (legal principles) using legislation relating to corporate crime and other matters. Another thing that becomes an obstacle in tackling corporate crime. Next, analyze the laws and regulations to find out to what extent the principles and regulations of these laws can be applied to overcome existing obstacles.

## **3 Results and Discussion**

### **3.1 Regulation of Money Laundering Crimes in Indonesia**

The term Tax avoidance in Indonesia, translated as tax avoidance, has been arranged as a bad behavior, whether executed by individuals or by genuine components or endeavors. Money laundering is defined as follows in Henry Campbell Black's (1990) Black's Law Dictionary:[6]

“A term used to portray the venture or other exchange of cash moving from coercion, drug exchanges, and other unlawful sources into legitimate channels with the goal that the source couldn't be followed.”

Money laundering is the process of depositing, investing, transferring, or diverting funds obtained through extortion, drug sales, and other criminal activities through legitimate channels so that the source of the funds cannot be determined or monitored.[7]

“Tax evasion is the interaction by which individual hides the presence, unlawful source, or utilization of unlawful pay and afterward masks that pay to seem authentic,” according to Welling. In the mean time, that's what frazer expresses "Tax evasion is a genuinely direct method wherein "messy" cash (the profits of wrongdoing) is washed through "clean" or real sources and organizations so that "malicious men" can all the more securely appreciate sick benefits.[8]

In the Brought together Nations Show Against Unlawful Traffic in Narcotics, Drugs, and Psychotropic Substances of 1988 which has been endorsed with Guideline no. 7 of 1997, the term tax avoidance is described in Article 3 area (1) as follows: " Transformation or move of resources, realizing that the resources start from a serious infringement or infringement (which can be arraigned), or from the demonstration of partaking in the break or encroachment, to stow away or disguise unlawful assets or

aiding any individual related with doing such criminal demonstration or bad behavior to avoid the genuine consequences of their exercises; then again covering or disguise of the genuine quintessence, source, region, demeanor, improvement, opportunities concerning or obligation regarding; understanding that the property begins from a serious (prosecutable) offense or infringement or from participating in such an offense or infringement.[9]

Because of the fast development of a lot of cash starting with one area then onto the next, and even from at least one nations to at least one different nations, money laundering has become an international concern. It is feared that this could disrupt the economic stability of the business world. The majority of the world's population believes that the use of money laundering by criminal organizations or individuals is detrimental to society.

The beginning of illegal tax avoidance was done by criminal associations frequently known as the mafia. Illegal tax avoidance is typically done in light of multiple factors, for example, on the grounds that the assets possessed are taken/undermined, continues of wrongdoing (for instance in criminal organizations), deals of maryjane, prostitution, tax avoidance, etc. Because of this, the cash should be "washed" or executed to an outsider, through a lawful element, or an underdeveloped nation. so that the original owner of the money can receive it back as though it came from legitimate business results. Thus, it is important to fix management with respect to the progression of assets, both the beginning of the source and the reason for which the assets are utilized. The point is, as a matter of fact, to break and forestall the chain of muddled progression of assets which will be "washed" by the proprietor.[10]

Money laundering operations have a serious impact on the overall economy as well as the stability of the financial system. Money laundering is a multifaceted international crime and often involves large amounts of cash. Because money laundering is an organized crime, every country is responsible for eradicating it. This is achieved through regional or global collaboration through bilateral and multilateral forums.

Illegal tax avoidance includes exceptionally complex exercises. This action comprises of three stages, every one of which remains solitary yet is frequently completed together, in particular situation, layering, and joining.

a. Placements

Efforts to place money obtained through prohibited acts are called placement. In this case, money is moved physically by smuggling it from one country to another, combining it by depositing demand deposits into the banking system via deposits, checks, or with money obtained from legitimate activities, real estate, shares, or conversion of money into another currency or transfer of funds into another currency.

b. Layering

Layering is the most widely recognized approach to disengaging the profits of bad behavior from their beginning stages, specifically unlawful exhibitions associated with a couple of financial trades in various stages. Through a movement of bewildering trades expected to stow away or cheat the wellspring of the unlawful money, in this situation, cash is moved from different records or explicit areas and set in different areas. Layering should likewise be possible by utilizing bank mystery regulations to open however many records as could be expected under the circumstances for counterfeit organizations.

c. Integration

The goal of integration is to create a basis for “legitimate explanations” of criminal outcomes. For this present circumstance, the money that has been lit up through position or layering has been diverted to genuine undertakings to make it show up as though it doesn't have anything to do with the past lawbreaker act that was the wellspring of the brightened cash. Right now, the brightened cash is reissued into dissemination in a way that follows the law.

The outcomes brought about by the act of tax evasion are of extraordinary premium to nations on the planet, particularly since the assets utilized in the act of illegal tax avoidance are reserves coming about because of serious violations. These results incorporate, in addition to other things, the wrongdoing of tax evasion which can possibly upset the economy both broadly and globally in light of the fact that it imperils the viable activity of the economy and leads to terrible monetary approaches, particularly in specific nations. Because criminal acts of money laundering have the potential to cause sharp changes in interest rates and exchange rates, they also contribute to the instability of the national economy. In addition, proceeds of crimes involving money laundering may transfer from a prosperous nation to a less prosperous nation. So it can gradually annihilate monetary business sectors and lessen public confidence in the monetary framework, which can prompt expanded hazard and steadiness of the framework which brings about decreased world financial development rates.

Regulation No. 1 is currently in charge of managing tax evasion. 8 of 2010 concerning the Expectation and Obliteration of Tax avoidance. Ahead of time, the bad behavior of tax avoidance was overseen in Guideline No. 15 of 2002 concerning the Bad behavior of Unlawful expense aversion and Guideline No. 25 of 2003 concerning the Bad behavior of Unlawful duty aversion.

Guideline Number 8 of 2010 concerning the Neutralization and Obliteration of Tax avoidance, which means to forestall and destroy wrongdoings as illegal tax avoidance exercises in Indonesia, can be used to examine the regulations regarding money laundering crimes in that country. To guarantee monetary dependability and state security, it plans to decrease the seriousness of violations that create a lot of cash.

The presence of Regulation No. 8 of 2010 concerning the Expectation and Obliteration of Tax avoidance gives an open door to policing do examinations on scholarly entertainers to decide the progression of cash produced. Aside from that, it can likewise be utilized as a reason for trapping scholarly entertainers who asset and plan violations, including predicate wrongdoings, via doing requests and examinations concerning the progression of cash from wrongdoing.

One kind of predicate crime is money laundering. Article 2 section (1) of Regulation No. Pretend crime is regulated by Act No. 8 of 2010 on the Prevention and Eradication of Money Laundering.

The accompanying articles of Regulation No. 8 of 2010 about the Counteraction and Destruction of the Wrongdoing of Illegal tax avoidance oversee points relating to tax evasion violations: Articles 3, 4, 5, 6, 7, 8, 9, and 10. Law No. 8 of 2010 about the Anticipation and Destruction of Tax evasion offenses manages the subjects covered by extra lawbreaker activities that are connected to illegal tax avoidance offenses in Articles 11, 12, 13, 14, 15, and 16.

Article 3 of Regulation No. 8 of 2010 concerning the Counteraction and Annihilation of Illegal tax avoidance Violations frames the plan of the Wrongdoing of Tax evasion. Any person who places, transfers, diverts, spends, pays, grants, entrusts, takes abroad,

changes form, exchanges for currency or securities, or engages in other actions on assets that he knows or reasonably suspects are the result of an act criminal offense as intended in Article 2 paragraph (1) to conceal or disguise the origin of assets will be punished for the crime of money laundering with a maximum sentence of 20 years in prison and a maximum fine of R. 10,000,000,000.00.

Article 4 of Guideline no. 8 of 2010 states that every person who hides away or covers the start, source, region, task, move of opportunities, or certifiable obligation regarding which he knows or reasonably believes are the outcome of a hoodlum go probably as arranged in Article 2 segment (1 ) was censured for the bad behavior of tax avoidance with a most outrageous confinement of 20 (twenty) years and a biggest fine of Rp. 5,000,000,000.00 (five billion rupiah).

Article 5 area (1) of Guideline no. 8 of 2010 states that every person who gets or controls the position, move, portion, grant, gift, management, use, or use of assets that he knows or reasonably believes are the profits of a hoodlum go probably as arranged in Article 2 entry (1) will be repelled with a biggest prison sentence of 5 (five) years and a generally outrageous fine of Rp. 1,000,000,000.00 (one billion rupiah). The plans of Article 5 area (2) express that the courses of action implied in entry (1) don't make any difference to reporting parties who complete uncovering responsibilities as controlled in guideline.

Money laundering is a crime that both individuals and organizations may commit. Law No. 8 of 2010 contains a rule in Article 6 paragraph (1) that states that a corporation and/or Corporate Control Personnel shall be penalized if they perform the criminal act of money laundering as defined in Articles 3, 4, and 5.

As per Article 6 passage (2) of Regulation No. 8 of 2010, a partnership is at real fault for a wrongdoing in the event that the tax evasion act is done or coordinated by Corporate Control Faculty, completed to additional the objectives and goals of the company, did as per the culprit's obligations and works, and did to help the enterprise.

In Guideline No. 8 of 2010 concerning the Contravention and Obliteration of the Bad behavior of Tax avoidance, there has been an adjustment of standpoint with respect to pushes toward fight the bad behavior of tax avoidance. In the past strategy, the rule of "follow the suspect" was used, explicitly following the suspect. As of now, the perspective for obliterating the bad behavior of unlawful expense aversion uses the rule of "follow the cash", in particular following the abundance coming about because of wrongdoing. This is viewed as more powerful on the grounds that it can take out the inspiration of lawbreakers, the returns of wrongdoing "as the blood of the wrongdoing" are the most vulnerable point in the chain of wrongdoing, the trouble of demonstrating criminal demonstrations, and the responsibility of criminal scholarly entertainers is overwhelmed by following the resources coming about because of wrongdoing and is more attractive and more far off from its range.

### **3.2 Handling the Crime of Money Laundering: The Role of the Police, Prosecutors, and Judges in Handling the Crime of Money Laundering**

#### **3.2.1 The Role of the Police in Carrying Out Investigations into Money Laundering Cases**

The treatment of requests and examinations concerning criminal demonstrations of tax evasion is under the power of the police, notwithstanding the foundation of the Monetary Exchange Investigation Announcing Center (PPATK) whose

capabilities incorporate, among others, as a report recipient and report analyzer, as well as an office for receiving checks between institutional banks which provides facilities for exchange suspicious information or transactions.

Concerning giving insightful obligations, the police should acquire proof that will be submitted to the examiner for additional divulgence at preliminary and for tax evasion cases it's anything but a simple matter, particularly since it should be connected to the first wrongdoing. The role of the police is also very dominant when it comes to returning assets resulting from criminal acts abroad. Then, in the field of information technology, money laundering crimes can occur beyond the borders of a country's sovereignty. Therefore, preventing and eradicating it requires cooperation between countries.

Investigations will also become more complicated when they involve the use of transfer network system services. This seems to be due to demands for efficiency, economic trends, technology, and the demands of open markets. Since 1989, almost all countries have implemented an internal transfer network system between banks and financial institutions (transferring funds from electronic messaging networks between banks). This is a way to move illegal funds quickly and not easily tracked by the law, while at the same time, money laundering occurs by disrupting the audit trail. This method is also often referred to as electronic funds transfer (EFT) or electronic payment, which is one of the services provided by electronic banking that allows transfer payments to take place with high mobility by optimizing the international banking network as an intermediation institution.

The problems with the transfer network system that accompany money laundering make it even more difficult to prove it. This kind of transfer can occur between banks as a way to move illegal funds quickly and not be easily traced by the law and at the same time money laundering occurs by disrupting the audit trail.

Apart from that, the police are also obliged to collect evidence that supports the prosecution case, including the elements of mens rea (guilt) and actus reus (forbidden act). Mens rea (guilt) must be established, which includes knowledge or reasonable suspicion of knowledge and intent. These two criteria relate to the element that the defendant knew the money was obtained from a criminal act and that the defendant knew or intended to complete the transaction. The intention to hide assets resulting from criminal acts must be supported by several facts, including the behavior and habits of the perpetrator.

It should be emphasized that the police do not always have to wait for the investigation report from the Financial Transaction Analysis Reporting Center (PPATK), it is possible and very likely that the police will carry out a preliminary investigation first into suspected money laundering. In cases like this, for example, the police already have initial evidence of corruption or the flow of illegal logging funds, for example, the police took the initiative to ask for help from the Financial Transaction Analysis Reporting Center (PPATK) for certain accounts. As is happening now, so many corruption cases have been revealed that the police should take the initiative to trace the flow of funds first and not have to wait for the Financial Transaction Analysis Reporting Center (PPATK).

Additionally, authorities must be wary of money laundering schemes that use manual labor and antiquated techniques, such as moving cash from one place to another. It seems to be beginning to spread throughout Indonesia. In comparison, traditional money laundering methods are still used in the United States. When

money laundering cases come to light, it is assumed that the criminals involved will assess the methods they used and ultimately punish them. They consistently monitor developments in their cases in the media, pay attention to the trial process listen to witnesses' statements, and read trial transcripts to identify their weaknesses so they can be arrested. This means that the police must realize that criminals cannot be dictated to by the government. Moreover, in Indonesia, there is currently an intensive effort to secure the banking system as a means of money laundering. Therefore, the police should be more aware of the money laundering process that does not go through banks, but through other financial institutions.

Facing the increasingly sophisticated threat of money laundering in a simple way, but strategically is not easy. In various countries, this was so well understood that America passed a law called entrapment operations. In essence, this operation is to uncover a money laundering network undercover. So, at certain times the police disguise themselves as money launderers using state money, such as when disclosing narcotics crimes. However, this money laundering entrapment operation is more complicated because it is not just a disguise, the state also has to prepare a certain amount of money that will be used in the disguise to be laundered.

### 3.2.2 The Role of Prosecutors in Proving Money Laundering Crime Cases

In observation, as long as Indonesia has anti-money laundering provisions, it seems that the biggest failure is the prosecutor's weakness in proving this case. The problem started with the prosecution which turned out to be not simple, firstly regarding the crime of money laundering being a further crime so there were other problems, namely what about the core of the crime or the main crime. Do both have to be proven or is it enough to just launder the money without first proving the essence of the crime or the main crime? Based on the mandate of the law, the principal wrongdoing needn't bother with to be demonstrated, implying that utilizing characteristic evidence is adequate. As an outcome, the charges should be arranged in total, not on the other hand, since this implies that the principal wrongdoing and tax evasion are two violations, albeit the demonstration of illegal tax avoidance is two wrongdoings, albeit the demonstration of illegal tax avoidance is constantly connected to the fundamental wrongdoing, tax evasion is a free wrongdoing. In this manner, while arraigning a tax evasion wrongdoing, for instance, regarding the incrimination of Article 3 of the Illegal tax avoidance Wrongdoing Regulation, the fundamental wrongdoing and ensuing violations are charged simultaneously.

Nonetheless, in some cases the three charges can be single, in particular when somebody does the most common way of laundering cash from the returns of wrongdoing where the culprit isn't straightforwardly associated with the wrongdoing, yet he ought to think that the cash came from wrongdoing. This culprit doesn't need to be considered answerable for the primary wrongdoing, yet just the wrongdoing of tax evasion which doesn't need to be connected to the fundamental wrongdoing. For this situation, for instance, the culprit just connects with Article 6 charges, where the culprit is just answerable for detached tax evasion, in particular getting, and so on., resources that are known or sensibly thought that the resources came from wrongdoing. In the event that the culprit just connects with Article 6 of the Illegal tax avoidance Wrongdoing Regulation, then the arraignment is single or accused of other important articles. What is significant should be the way that there is just a single activity.



### 3.2.3 The Role of Judges in Deciding Money Laundering Cases

Of the interesting qualities of the wrongdoing of illegal tax avoidance, the job of judges is exceptionally urgent to kill this wrongdoing. Judges should have a visionary nature in view of the comprehension that demonstrating this wrongdoing is extremely challenging on the grounds that they need to demonstrate the wrongdoing at the same time. The impressive skill of judges is extremely important to follow all legal procedural frameworks that utilization a sober minded approach, for instance, witness security and the act of obligation to prove any claims.

The Illegal tax avoidance Wrongdoing Regulation doesn't yet direct exhaustively the preliminary systems explicitly for switching the obligation to prove any claims, yet all the same later on, this should be finished. Aside from the recommended strategies, the adjudicator should likewise truly comprehend that thinking about that the utilization of turning around the obligation to prove anything abuses the guideline of not implicating himself, it should be underscored that this application is extremely restricted at the preliminary stage and just for one component. The component demonstrated by the respondent is that the resources didn't come from wrongdoing. This means that if this element cannot be proven by the defendant, the prosecutor still has to prove other elements, be they objective or subjective elements, as long as they constitute the core of the offense.

Furthermore, what is no less important is the judge's attitude when the idea of supporting evidence is implemented. thinking about proving the element of intent, namely to hide or disguise the origin of the proceeds of crime and so on, which must be considered proven as long as all the elements in front of it have been proven by the prosecutor, then the judge should leap at thought to conclude that the element of intent is proven. In this case, legal logic applies, namely where the defendant has been proven to have intentionally made the transfer, for example, and then he is also proven to have known or at least reasonably suspected that the assets being transferred came from a crime, then it should be concluded that the purpose of the transfer was for something bad, namely hiding or disguising the origin of the wealth. Regarding this idea, the judge must have courage based on his beliefs or the logic of the law being offered. To accomplish sufficient and imaginative impressive skill, wide understanding is required, particularly in concentrating on the hypothesis of proof that has been completed in different nations that have a great deal of involvement with revealing tax evasion cases in court.

To date, relatively few cases of alleged money laundering have reached court. In terms of law enforcement, Indonesia still experiences many obstacles, for example, the PPATK and the police do not seem to be able to work simultaneously. By and by in the field, there is in many cases disharmony in completing every job, which is impeding to the authorization of the Tax evasion Wrongdoing Regulation. For instance, there is no normal insight among PPATK and the police in regards to dubious exchanges, between the police examiners there actually appear to be changed discernments with respect to whether tax evasion has happened. For instance, for a situation, there is adequate proof, however the examiner accepts there isn't sufficient proof. It appears that the main challenge lies in gathering sufficient evidence for the prosecutor to present their case.

Another obstacle that will arise, among other things, is that no mechanisms and cooperation directly regulate what happens if corruption is handled by the Money laundering is also a part of the Corruption Eradication Commission. For this

situation, there is a legitimate vacuum in light of the fact that (the Defilement Destruction Commission has no power to deal with tax evasion issues, whereas corruption and money laundering should be tried simultaneously with cumulative charges. In the end, the professionalism of judges must also play an important role in uncovering money laundering cases, considering that there is a pragmatic approach and innovation that must be carried out due to the difficulty of proof.

#### 4 Closing

Efforts to prevent money laundering in Indonesia involve active coordination between banks and institutions such as PPATK, KPK, Bapepam LK, and universities. Law enforcement officials, including the police, have the authority to investigate and handle cases related to money laundering crimes. The role of the police is very dominant when it comes to returning assets resulting from criminal acts abroad. The role of the prosecutor's office in this case is to provide evidence and prosecute money laundering crimes. The judge's role is to develop evidence to decide the criminal case of money laundering. From all these aspects, the professionalism of judges plays an important role in disclosing and deciding money laundering criminal cases.

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