

# Law Enforcement for Perpetrators of the Crime of Money Laundering Based on the Value of Justice

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**Abstract.** Money laundering carried out by transnationally organized criminal groups will have a number of negative effects on the country's economy at both the micro and macro levels because of its criminal nature. The bad behavior of tax avoidance is a cycle or act that intends to hide away or cover the start of money and assets got from criminal exhibitions which are then different over into assets that appear to begin from certified works out. This exploration intends to depict policing for culprits of tax evasion violations in view of the worth of equity. The creator utilizes a regularizing juridical methodology, utilizing essential and optional information. Information examination utilizes subjective investigation. The outcomes show that culprits of tax evasion violations are liable to sanctions in light of Articles 3, 4, and 5 passages (1) of Regulation Number 8 of 2010 concerning Illegal tax avoidance Wrongdoings. Apart from that, to anticipate the occurrence of money laundering criminal attempts in Indonesia, namely by postponing transactions with assets suspected to derive from crimes. Obstructing of resources known to start from criminal demonstrations, and Brief suspension of exchanges connected with tax evasion violations.

**Keywords:** Law enforcement, Perpetrator, Money Laundering Crime.

## 1 Introduction

As of late, the Indonesian public have felt furious with the discoveries from BNN in regards to the wrongdoing of tax evasion worth 15 billion Rupiah, beginning from opiates violations and did by previous opiates convicts.[1] also different resources that were not answered to the state, as well as store confines tracked down others' names, purportedly to keep away from government doubt, with fabulous qualities, like the instance of Rafael Alun, and other lawbreaker demonstrations of illegal tax avoidance like those serious by the previous Top of the Organization. Public Land Organization (BPN) which frequently flexes a sumptuous way of life in the city of Makassar.

There are different plans connected with the importance of tax evasion or the wrongdoing of illegal tax avoidance the definition includes a course of laundering cash got from wrongdoing and laundered through a monetary foundation (bank) or monetary specialist co-op so the unlawful cash gets an impression as genuine or halal cash.[2] The Monetary Exchange Reports and Examination Center (PPATK) as the Monetary Knowledge Unit (FIU)

in Indonesia plays a significant part in following resources coming about because of wrongdoing utilizing a follow-the-cash approach. The pivotal and key job of PPATK in the resources recuperation program, particularly in giving knowledge data in the monetary area for resource following purposes, both during the monetary exchange examination process and during the examination, arraignment, and assessment of defendants in court. Tracing assets resulting from criminal acts can be carried out by PPATK both at home and abroad through cooperation and coordination. Domestic asset tracing is carried out in collaboration with financial service providers (bank and non-bank PJK) as well as other service/goods providers.

Tax evasion or illegal tax avoidance is essentially characterized as a course of making the returns of wrongdoings or alluded to as filthy cash, for instance, the returns from drugs, defilement, tax avoidance, betting, carrying, and different things that are changed over or changed over into a structure that seems substantial for safe use.[3]

Money laundering is an organized crime that requires special efforts to overcome it, both at the national and international levels.[4] The outcomes of the lawbreaker practice of tax evasion will harm the country's monetary framework and even adversely affect the country. Hence, endeavors to forestall and destroy the wrongdoing of tax evasion require areas of strength for a premise to ensure legitimate conviction, especially during the pandemic and even after the COVID-19 pandemic. Efforts to restore the national economy by the government through serious planning may be hampered by perpetrators of money laundering crimes.[5] This implementation can be carried out by mutually strengthening and collaborating between the anti-money laundering regimes that have been established.[6]

In Indonesia, legitimate guidelines in regards to the counteraction and annihilation of tax evasion wrongdoings were at first managed in Regulation Number 15 of 2002 concerning the Wrongdoing of Illegal tax avoidance (UUTPPU) which was subsequently reconsidered into Regulation Number 25 of 2003 and consequently disavowed and supplanted by Regulation Number 8 of 2010 concerning Avoidance and Destruction of the Wrongdoing of Tax evasion, which is against illegal tax avoidance in Indonesia. In this regulation, there is an establishment that goes about as monetary knowledge, in particular the Monetary Exchange Reports and Examination Center (PPATK). The duties, functions, and authority of PPATK are contained in Article 39, namely that PPATK has the task of preventing and eradicating criminal acts of money laundering. Then, at that point, Article 40 clears up that for do the assignments alluded to in Article 39, PPATK has the accompanying capabilities: a. counteraction and destruction of illegal tax avoidance violations; b. the board of information and data got by PPATK; c. oversight of the revealing party's consistence; also, D. examination or assessment of monetary exchange reports and data that demonstrate criminal demonstrations of tax evasion and additionally other lawbreaker goes about as planned in Article 2 passage (1).

The issue in this paper is "How can Policing for Culprits of the Wrongdoing of Cash Wash In view of the Worth of Equity?"

## **2 Method and Approach**

### **2.1 Method**

The technique utilized recorded as a hard copy this applied paper is an unmistakable scientific strategy, to be specific by utilizing information that plainly portrays issues straightforwardly in the field, the examination is done and ends are

attracted to take care of an issue. The information assortment strategy is through perception and writing study to acquire answers for issues in setting up this paper.

## **2.2 Approach**

An empirical approach to law is one that uses actual behavior as main data gathered from field study sites rather than written positive law (legislation) as secondary data.[7] As per Regulation Number 8 of 2010 about the Avoidance and Destruction of Tax evasion offenses, this exploration frames the conditions encompassing the subject of study, explicitly focusing on policing for the people who commit illegal tax avoidance offenses in view of the idea of equity.

## **3 Discussion**

### **3.1 Implementation of Law Enforcement Against Victims of Domestic Violence Crimes Based on Justice**

In the modern era of information technology, money transactions and cross-border remittances can be carried out in a matter of minutes using internet banking transactions (net banking or e-banking).[8] The crime of money laundering is included in formal legal acts. As a result, completing LKTM becomes even more difficult due to the rapid movement of money. Exchange turnover ought to be frozen right away assuming that being an unlawful monetary transaction is thought. For instance, Swiss banks have the authority to delay the disbursement of a money transfer for three days until the flow of incoming and outgoing funds is clear.

The fact that money laundering involves multiple crimes rather than just one distinguishes it from other crimes. The fundamental wrongdoing, or unique wrongdoing, is alluded to as a predicate offense, center wrongdoing, or in certain nations, it is characterized as an unlawful action, to be specific a unique wrongdoing that produces cash that is then utilized in the washing system. Money laundering, which is a crime that is a follow-up or continuing crime, distinguishes this crime from others.[9]

A new element was added to the criminal evidence system during its development: the mechanism of reversing the burden of proof (Omkering van het bewijslast). The burden of proof is placed on the suspect under the reversing the burden of proof system, often known as reverse evidence for the general public.[10] This means that, generally speaking, the public prosecutor has the authority to establish the defendant's guilt under the Criminal Procedure Code; however, the defendant's reverse proof system, or legal advisor, will demonstrate that the defendant has not been established beyond a reasonable doubt that the crime for which they are being charged.[11]

If they find sufficient initial evidence that a money laundering crime has occurred, preliminary crime investigators can conduct investigations into money laundering crimes. While leading examinations concerning hidden horrifying acts under the rules set out by Regulation Number 8 of 2010 concerning the Avoidance and Destruction of Tax evasion Wrongdoings and the Criminal Methodology Regulation.

Law enforcement aims to provide an atmosphere of calm in society, as well as a deterrent effect on other people so that they do not commit criminal acts. However, that does not mean there are no problems in law enforcement. Soerjono Soekanto views that law enforcement cannot be separated from the factors that influence it. These factors can influence the power of law to work effectively in society.

Fair and humane law enforcement can be interpreted as meaning that the law does not move in a vacuum, or only looks at one side, on the contrary, the law always moves dynamically following the changes and developments of the times in the concept of criminal law reform, so that legal reform requires policies that according to conditions or needs at that time. Several efforts or innovations in law enforcement can be expressed in the form of policies that deal with law enforcement for money laundering crimes.

### **3.2 Efforts to Prevent the Crime of Money Laundering**

In order to carry out their actions, perpetrators of money laundering frequently collaborate with officials of financial institutions, bank employees, lawyers, accountants, and other professionals. The association of these gatherings can obviously work with the culprit's endeavors to "brighten the cash", without being distinguished by policing. Typically, this other party serves as an intermediary to open accounts both domestically and internationally to conceal or obscure the perpetrator's assets.

To deal with the methods used by these criminals and their assistants through various unclear transactions to justify large amounts of their money, here are some policies that must be adopted by the government, if the government and policymakers want to thwart it, and eradicate the dirty practice of laundering illicit money, namely, among other things: by perfecting all bank confidentiality arrangements, establishing and regulating financial reporting obligations for both personal and corporate, and monitoring all transactions over certain amounts.[12]

PPATK as a revealing community has endeavored to fabricate an enemy of tax evasion system, even toward the start of its development, it needed to imitate the presentation of Austrac (Australian Model). In its turn of events, PPATK has not had the option to handle tax evasion exercises in Indonesia.

PPATK's need for legitimacy as a reporting center and an investigative apparatus for money laundering crimes alongside the National Police and the Corruption Eradication Commission has been demonstrated by various parties' requests for increased authority. This is likewise because of the trouble of demonstrating this criminal demonstration. The limit of existing policemen doesn't yet uphold policing, proved by the enormous number of PPATK discoveries that were not followed up by researching officials because of the absence of proof.

Up until this point, the aftereffects of reports distributed by PPATK have no power as proof, so they can't be utilized as proof in court. Obviously, this is a waste and insufficiency of the PPATK's exhibition in doing monetary exchange examination, since what decides if a tax evasion case will proceed or not relies upon the Public Police researching officials.

a. Placements

This is the initial step, where the money's owner inserts illegal funds into the financial system.

b. Layering

Layering is isolating the returns of a lawbreaker act from its source, in particular the crook act through a few phases of monetary exchanges to stow away or camouflage the beginning of the assets.

c. Integration

Coordination is a work to utilize resources that seem genuine, either for direct happiness, put resources into different material or monetary resources, or used to back authentic business exercises.[13]

d. Smurfing

Smurfing is an endeavor to abstain from detailing by dividing exchanges completed by numerous entertainers.

e. Structuring

This mode is a work to abstain from detailing by separating exchanges so the quantity of exchanges decreases.

f. U-Turn

To be specific, an endeavor to cloud the beginning of the returns of wrongdoing by turning around exchanges and afterward restoring them to the first record.

Endeavors and vital stages to additionally engage the counter illegal tax avoidance system in Indonesia now and later on, endeavors should be made to reinforce the six principal support points which are firmly connected with one another. To begin with, regulations and guidelines. Second, HR and data innovation frameworks. Third, investigation and consistence of Monetary Specialist co-ops. Fourth, cooperation both domestically and internationally. Fifth, institutional. 6th, innovative work. Reinforcing the counter tax evasion system is an unquestionable requirement. For this situation, it is executed by reinforcing 6 (six) fundamental points of support which are firmly connected with one another.

For the five years from 2007 to 2011, the National Strategy for the Prevention and Eradication of TPPU has been developed. Pointed toward distinguishing shortcomings in the execution of the Counter Tax evasion System which requires delegate goal activities at the chief and authoritative levels. This Public System suggests key stages in different fields, in particular: 1) establishing a single identity number for all Indonesian citizens to aid in the fight against crime and its prevention; 2) The rapid publication of the draft Law on the Prevention and Eradication of Money Laundering in order to provide Indonesia with a more comprehensive and efficient anti-money laundering law that complies with international standards for the prevention and eradication of money laundering crimes; 3) electronic data set administration and data set availability between related organizations so the data needs of each connected office can be met as fast as could be expected, so the treatment of illegal tax avoidance and other crook acts turns out to be more compelling and productive; 4) expanding consistence checking of monetary specialist co-ops so monetary specialist organizations have a higher familiarity with satisfying their commitments as detailing parties; 5) make it easier to carry out asset confiscation (also known as asset forfeiture) and asset recovery (also known as asset recovery) so that criminally obtained assets can be returned to the country in a more efficient manner while also making a significant contribution to the growth of the national economy; 6) reinforcing local area cooperation through open missions to help the execution of the counter tax evasion system in Indonesia; 7) speeding up approval and harmonization of peaceful accords; 8) tightening regulations regarding electronic money transfers and alternative money transfer services (Alternative Remittance System).

One more talk that should be considered to forestall the wrongdoing of illegal tax avoidance is that the public authority ought to survey the lawful place of the wrongdoing of tax evasion as an autonomous wrongdoing or follow-up wrongdoing. Setting the wrongdoing of tax evasion as a free wrongdoing or as a subsequent wrongdoing isn't disconnected, yet the two understandings are right on the off chance that each is set in the right setting. This is viewed as right, that the assessment with respect to the wrongdoing of tax evasion as a subsequent wrongdoing, is right on the off chance that set with regards to the genuine event of the wrongdoing of tax evasion. The assessment that tax evasion is a free wrongdoing is right assuming set with regards to part of the proof for the illegal tax avoidance offense. This end can be worked with the accompanying contentions.[14]

The position of the crime of money laundering from the standpoint of the factual occurrence of the offense is captured in the perspective of the crime of money laundering as a follow-up crime. So this perspective will witness that in case of a tax evasion wrongdoing, there should be a consequence of the wrongdoing (continue of wrongdoing) against which activities are taken that make the returns of the wrongdoing be covered up or camouflaged. The aftereffects of these lawbreaker acts should come from criminal demonstrations, as expressed in the saying recently expressed that there is no illegal tax avoidance without predicate offenses. In point of fact, this slogan is an absolute necessity. Nonetheless, on the off chance that this proverb is utilized as a flat out guide according to an evidentiary perspective, the seizure and recuperation of resources for the wrongdoing of tax evasion might be incapable. The fundamental direction in the arrangement of Regulation No. The goal of Law No. 8 of 2010 on Prevention and Eradication of TPPU was to maximize asset confiscation and recovery, both to be returned to the rightful owner (in the case of crimes involving direct victims, such as theft, embezzlement, fraud, etc.) and to the state (in the case of crimes involving direct victims, such as gambling and narcotics).[15]

Law enforcement needs community support even during a pandemic, but whether the community is ready or not for this change. Changes in society are classified into three forms, namely changes that occur slowly and changes that occur quickly, changes that have a small impact and changes that have a large impact, changes that are desired intended-change or planned changes, and unintended changes or unplanned change.[16] To avoid changes that may be undesirable at this time, society is gradually starting to accept the conditions caused by the COVID-19 pandemic, including enforcing the law on the crime of money laundering in the new order of life, as well as preparing for the endemic.[6]

#### **4 Conclusion**

Tax evasion is a strategy or interaction of changing cash starting from unlawful (haram) sources into cash that gives off an impression of being halal. Late improvements show that tax evasion or blanching likewise comes from the returns of different wrongdoings. The type of discipline for TPPU culprits is managed in Article 3-5 of Guideline Number 8 of 2010 concerning the Countering and Obliteration of TPPU, specifically, every person who places, moves, diverts, spends, pays, gives, supplies, takes abroad, changes structure, exchanges for

money or securities or various exercises on Assets which he knows or reasonably believes are the profits of a crook go probably as arranged in Article 2 section (1) to cover or disguise the start of the Assets will be repelled for the bad behavior of Tax avoidance with a most outrageous confinement of 20 (twenty) years and a biggest fine of IDR 10,000,000,000.00 (ten billion rupiahs).

Fair and humane law enforcement can be interpreted as meaning that the law does not move in a vacuum, or only looks at one side, on the contrary, the law always moves dynamically following the changes and developments of the times in the concept of criminal law reform, so that legal reform requires policies that according to conditions or needs at that time. Several efforts or innovations in law enforcement can be expressed in the form of policies that deal with law enforcement for money laundering crimes.

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