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The Effectiveness of Resolving Money Laundering Cases from Predicate Crime Customs Crimes with Cumulative Indictments

Fadzal Mutaqin[1], Bambang Waluyo[2].
[1]Faculty of Law, Universitas Pembangunan Nasional "Veteran" Jakarta, DKI Jakarta, Indonesia, 2110611188@mahasiswa.upnvj.ac.id.
[2]Faculty of Law, Universitas Pembangunan Nasional "Veteran" Jakarta, DKI Jakarta, Indonesia, bambangwaluyo@upnvj.ac.id.

Corresponding Author: 2110611188@mahasiswa.upnvj.ac.id[1]

Abstract: Corresponding Author: Customs crimes have become increasingly prevalent in Indonesia and have caused significant losses to the state. An effective approach to address this issue is by combining them with money laundering offenses through cumulative charges. The objective of this research is to examine the effectiveness of resolving customs and money laundering cases using cumulative charges. This study adopted a normative juridical method, utilizing the statute approach, the conceptual approach, and the case approach. The research relied on secondary data, which included primary, secondary, and tertiary legal sources. The data were analyzed using a descriptive analysis method. The results of this study showed that, in handling customs crime and money laundering cases, it is more appropriate to use cumulative indictments because this provides several advantages, including establishing customs crime as a predicate crime, recovering state losses, and ensuring effectiveness and efficiency in case resolution in court following the principles of uncomplicated, timely, and affordable justice. This was evidenced by Decision Number 580/Pid.B/2022/PN Btm, which applied cumulative indictments and in which the judge declared the defendant guilty of smuggling and money laundering.

Keyword: Indictment, Cumulative, Customs, Money Laundering.

INTRODUCTION

The objective of criminal offenders is to obtain benefits in the form of goods or money. However, perpetrators do not immediately use the proceeds of their crimes. Frequently, they transfer the illicit funds to other locations or convert them into assets or other valuable items with the intention of making the dirty money appear as if it were legitimate. This practice is known as money laundering (Husein & Roberts, 2018).

Money laundering is categorized as a special crime, which refers to criminal offenses regulated outside the Indonesian Penal Code (KUHP) and regulated under specific legislative instruments (Renggong, 2017). The transformation of criminal law in Indonesia led to the emergence of the National Penal Code. In 2023, a major reform in Indonesia's criminal law

occurred with the enactment of the National Penal Code (KUHP Nasional) through Law Number 1 of 2023 concerning the Indonesian Penal Code. With the existence of the National Penal Code, special crimes that were previously outside the scope of the KUHP are now incorporated into the Indonesian National Penal Code (KUHP Nasional) (Waluyo, 2024). Money laundering is one of the special crimes included in the National Penal Code, specifically regulated under Article 607 paragraph (1) letter a of the National Penal Code.

Money laundering constitutes a follow-up crime derived from a core crime. There are various types of core crimes associated with money laundering (Yanuar, 2019). The types of core crimes that are related to or serve as predicate crimes to money laundering are regulated under Article 607 paragraph (2), in which one of the offenses categorized as a predicate crime is the customs offense.

Customs refers to all matters related to the supervision of the movement of Goods moving in or out of the customs area, including the assessment of import and export fees (Purwana & Negara, 2023). According to Moeljatno (2008), a criminal act is an act prohibited by a legal provision, where the prohibition is accompanied by a threat of a specific punishment for any person who violates the provision.

Customs offenses are classified as criminal acts in the field of customs, which are prohibited under Law Number 10 of 1995 concerning Customs and its amendment, Law Number 17 of 2006. These laws clearly state that specific actions described within them constitute customs crimes (DJBC and PPATK, 2022). In practice, law enforcement officers face significant challenges in addressing customs offenses, as perpetrators often also commit money laundering offenses (Chandra, 2016). However, with the inclusion of money laundering (TPPU) into the Indonesian National Penal Code (KUHP Nasional) under Article 607, and customs offenses designated as predicate crimes, this provision also plays a role in suppressing the occurrence of future customs offenses.

This is because the underlying philosophy of criminalizing money laundering is to reduce the incidence of core crimes, which in this context refers to customs offenses (Eddyono & Chandra, 2015). Therefore, money laundering is considered a follow-up crime derived from the predicate crime of customs offenses.

Money laundering (TPPU) is closely related to economic crimes, as it has a significantly negative impact on both the national and societal economy. Achieving economic prosperity is the right of every citizen, as mandated by the Second Principle of Pancasila, namely “a just and civilized humanity,” and by the Preamble of the 1945 Constitution of the Republic of Indonesia (UUD NRI 1945), which states that one of the objectives of establishing the Government of the Republic of Indonesia is to promote the general welfare.

Customs has a significant impact on the economy, as reflected in the 2024 State Budget (APBN) data. In 2024, customs and excise revenues were realized at IDR 300.2 trillion, or 101.3% of the target, growing by 4.9% year-on-year. The realization of customs and excise revenues was affected by export-import performance and the occurrence of the downtrading phenomenon. This indicates a positive contribution of customs facilities to state revenue, which in turn can be utilized for further development and progress (Ministry of Finance of the Republic of Indonesia, 2025).

Customs offenses and money laundering (TPPU) cannot be separated, as money laundering constitutes a combination of two criminal acts simultaneously (concursus realis) (Putra, 2024). The consequence of this lies in the evidentiary process: the existence of money laundering must first be proven by establishing the predicate crime, namely the customs offense.

The primary target of money laundering is dirty money derived from the predicate crime of customs offenses. This means that money laundering cannot occur without a predicate crime (no money laundering without a predicate crime), which in this case is the customs offense (Herman et al., 2024). In the prosecution of customs offenses and money laundering (TPPU),

the drafting and determination of the indictment play a crucial role as a reference point for judges in examining the case. As stated by Andi Hamzah, the indictment serves as the foundation in criminal procedural law because it contains the criminal offense that will be examined by the judge (Riyanto, 2019).

In money laundering (TPPU) cases, drafting and determining the indictment is not a simple task, as TPPU consists of two criminal offenses: the predicate crime, namely the customs offense, and the money laundering offense itself. Therefore, in cases involving customs offenses and money laundering, the prosecution process, particularly the indictment and evidentiary stages, requires special attention.

The public prosecutor has two options in formulating the indictment. The first is to use a single indictment approach by separating the two offenses into different indictments. The second option is to use a cumulative indictment by prosecuting both the customs offense and the money laundering offense simultaneously (Tambunan, 2016).

The Directorate General of Customs and Excise (DJBC), as the authority responsible for handling money laundering (TPPU) cases resulting from customs offenses, has not yet focused its efforts on tracing the proceeds of crime (follow the money), but has instead concentrated solely on the perpetrators (follow the suspect). This has led to the suboptimal recovery of assets derived from customs offenses, which should be returned to the state (Nasution et al., 2023). Customs is defined as the supervision of all matters related to the movement of goods entering and exiting the country, including the imposition of import and export duties (Andre, Fadlan, and Christiani, 2023).

Based on the definition of customs, the institution authorized to conduct supervision and collect duties is the Directorate General of Customs and Excise (DJBC), under the Ministry of Finance of the Republic of Indonesia (Kemenkeu RI). The supervision carried out by DJBC covers goods entering and leaving the customs area, which refers to parts of All areas under the sovereignty of Indonesia, covering land, air, and maritime domains, as well as the Exclusive Economic Zone (Mahani, Asmara, and Bachtiar, 2023).

Customs and excise play a highly important and strategic role in the national economy. This is evident from the February 2025 report, where customs and excise revenues in the 2025 State Budget (APBN) reached IDR 52 trillion, accounting for 17.5 percent of the predetermined target. This achievement in state revenue from customs and excise represents a positive trend, as it reflects a year-on-year increase of 2.1 percent (Ministry of Finance of the Republic of Indonesia, 2025).

The critical importance of customs has made the field vulnerable to criminal acts. One of the most frequently occurring crimes in the customs sector that causes significant losses to the state is smuggling. Data on smuggling, as conveyed by the Minister of Finance of the Republic of Indonesia (Kemenkeu RI), Sri Mulyani Indrawati, and published on the official website of the Ministry of Finance of the Republic of Indonesia (Kemenkeu RI), shows that throughout 2024, from January to November, Kemenkeu RI, through the Directorate General of Customs and Excise (DJBC), successfully conducted 31,275 enforcement actions against illegal trade activities.

The enforcement actions against smuggling in the customs sector, when calculated, indicate that there are approximately 5,000 smuggling cases each month, with the value of goods amounting to IDR 6.1 trillion and potential state losses reaching IDR 3.9 trillion (Ministry of Finance of the Republic of Indonesia, 2024). The high number of smuggling cases throughout 2024 demonstrates that crimes in the customs sector are widespread and pose a significant threat of financial loss to the state. The presence of the Anti-Money Laundering Regime is not merely aimed at pursuing the proceeds of crime (Follow the Money), but the underlying philosophy behind the establishment of the regime is to assist in the prevention and disclosure of predicate crimes. Therefore, in efforts to prevent and uncover customs-related crimes, the application of money laundering measures is of critical importance (Yenti, 2017).

This study aims to examine several aspects. First, it analyzes the effectiveness of using cumulative indictments in handling money laundering (TPPU) cases resulting from customs offenses. In this context, the author presents the advantages of addressing money laundering when the predicate crime is a customs offense, which contributes to the effectiveness of case resolution. This study also aims to identify and explain the mechanism for resolving money laundering cases derived from customs offenses through cumulative indictments. As a result, the resolution process is expected to be more effective, as cumulative indictments offer specific advantages.

This study refers first to the research conducted by Aulia Arif Nasution entitled "Investigation of Money Laundering Crimes as a Tool to Identify the Beneficial Owner in Customs and Excise Predicate Offenses." This research discusses the investigation of customs and excise crimes within the Indonesian legal system, a comparison between pure customs and excise investigations and money laundering investigations derived from customs and excise offenses, and the role of money laundering investigations in identifying the beneficial owner (Aulia, 2023). The second study referenced is the research conducted by Noverdi Puja Saputra and Marfuatul Latifah, entitled "Countermeasures Against Customs Offenses." This research explores the government's efforts in combating customs crimes, which are carried out through both preventive and repressive measures (Saputra & Latifah, 2020).

The distinction of this study from previous research lies in its focus on several aspects. First, it analyzes the effectiveness of using cumulative indictments in handling money laundering (TPPU) cases resulting from customs offenses, in which the author outlines the advantages of addressing TPPU when the predicate crime is a customs offense, thereby enhancing the effectiveness of case resolution. This study also analyzes court decisions related to customs and TPPU cases prosecuted through cumulative indictments and demonstrates the advantages of this approach.

METHOD

This research is normative juridical research, which is also referred to as doctrinal legal research or commonly known as library research or document study (Waluyo, 1999). Normative legal research is understood as a study of law that focuses on norms or rules recognized and enforced within society and serves as a behavioral reference for the public. In this study, several approaches were used, including the Statute Approach, the Conceptual Approach, and the Case Approach.

In this research, the Statute Approach was used to analyze regulations related to the effectiveness of using cumulative indictments in handling money laundering (TPPU) cases arising from the predicate crime of customs offenses. In dogmatic-level legal research, the statute approach is inseparable (Marzuki, 2017). The Conceptual Approach was used to explore the regulatory concept and the mechanism for resolving TPPU cases derived from customs offenses through cumulative indictments. This approach supports the view that cumulative indictments enable a more effective resolution by offering specific advantages. Finally, the Case Approach was applied by examining cases relevant to the issues addressed in this study, particularly judicial decisions that have acquired permanent legal validity.

The data sources used by the author in this study consisted of secondary data, which included primary, secondary, and tertiary legal materials. These legal materials were utilized throughout the research process. The data collection technique in normative legal research was carried out through a literature review of legal materials. Primary legal materials include statutory regulations relevant to the core issues under study. Secondary legal materials consist of various literature, journals, articles, and papers. Tertiary legal materials include legal dictionaries and encyclopedias, which serve to supply instructions or explanations covering fundamental and ancillary legal materials (Soekanto & Mamudji, 2018). The data analysis

technique used in this study was descriptive analysis. In this research, the author analyzed the data obtained and then drew conclusions based on the research problems discussed.

RESULTS AND DISCUSSION

The Effectiveness of Resolving Money Laundering Cases from Predicate Crime Customs Crimes with Cumulative Indictments

A cumulative indictment combines several criminal offenses committed by the defendant into a single indictment document. This is useful when multiple offenses are interconnected and must be adjudicated simultaneously, which means that two cases are merged into one indictment (Wongkar & Bowale, 2021). The principle of case consolidation is regulated in the fifth section of the Indonesian National Penal Code (KUHP Nasional), commonly referred to as perbarengan (concurrence).

Perbarengan is addressed in Articles 125, 126, and 127 of the National Penal Code, which concern the concurrence of two or more criminal acts that are attributable to one or more individuals within the context of participation. Based on this explanation, it can be defined that perbarengan refers to a single act committed by a person that results in the occurrence of two or more criminal offenses (samenloop). Two or more actions committed by a person, which result in the occurrence of two or more criminal offenses as defined by statutory provisions, or two or more actions carried out continuously by a person that lead to the commission of two or more criminal offenses (Elias & Nachrawy, 2021).

A situation can be classified as perbarengan (concurrence) when none of the acts has yet received a court decision. In essence, perbarengan consists of three forms. The first is concurrence of a single act with multiple criminal provisions (eendaadse samenloop or concursus idealis), which can be further distinguished into two categories: homogeneous single-act concurrence (concursus idealis homogenous) and heterogeneous single-act concurrence (concursus idealis heterogeneous).

A criminal act can be classified as a single-act concurrence when one offense violates two or more criminal provisions, which is regulated under Article 125 of the Indonesian National Penal Code (KUHP Nasional). The second form of concurrence is continued act concurrence (voortgezette handeling or continued offense), in which several criminal acts are interrelated and ultimately considered as a single continuous act. This form of concurrence is governed under Article 126 of the Indonesian National Penal Code.

The third form of concurrence is multiple-act concurrence or concurrence of criminal acts (meerdaadse samenloop or concursus realis), which can be further debated into two subcategories: homogeneous multiple-act concurrence (concursus realis homogenous) and heterogeneous multiple-act concurrence (concursus realis heterogeneous). A criminal act may be classified as multiple-act concurrence when the acts involve two or more distinct criminal provisions and are committed independently by the same person. This form of concurrence is regulated under Articles 127, 128, and 129 of the Indonesian National Penal Code (Tarmizi, 2022).

Article 75 of Law Number 8 of 2010 provides that the consolidation of cases between money laundering (TPPU) and its predicate crime, in this case, the customs offense, may be carried out as long as there is sufficient preliminary evidence. The term "sufficient evidence" itself is not explicitly defined in the Criminal Procedure Code (KUHAP). However, the Constitutional Court in Decision Number 21/PUU-XII/2014 stated that such a provision is inconsistent with the 1945 Constitution of the Republic of Indonesia (UUD RI 1945) insofar as the terms "preliminary evidence," "sufficient preliminary evidence," and "sufficient evidence" are not interpreted as a minimum of two types of evidence as stipulated in Article 184 of the Criminal Procedure Code.

Among the valid types of evidence stipulated in Article 184 of the Criminal Procedure Code (KUHAP) are witness testimony, expert testimony, documents, indications, and the

defendant's statement. In general, the consolidation of customs offenses accompanied by money laundering (concursus realis) constitutes one of the criminal acts referred to in Article 127 of the Indonesian National Penal Code (KUHP Nasional), which involves the concurrence of criminal acts where the actions of customs offenses and money laundering stand independently and fall under two separate criminal provisions committed by the same individual.

Concerning the authority of investigators in concursus realis cases involving customs offenses and money laundering (TPPU), Article 112 of the Customs Law specifies that customs crime investigations are conducted conducted by civil servant investigators at the Customs and Excise Directorate General (PPNS DJBC).

Additionally, Article 74 of Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering (TPPU Law) stipulates that investigations into money laundering must be conducted by investigators of the predicate crime. Consequently, the responsibility for investigating money laundering that originates from customs offenses falls under the jurisdiction of PPNS DJBC (Fahirah et al., 2024).

In the consolidation of money laundering and customs offenses, there are three possible scenarios that may arise during the investigation process. First, an investigator handling a money laundering case may expand the investigation by tracing the customs offense as its predicate crime. Second, during the development of the investigation, it may be discovered that money laundering has also occurred. Third, during the investigation of a customs offense, the investigator may identify that money laundering has taken place, where the customs offense is not the sole predicate crime, but rather one among several predicate crimes (Ginting, 2021).

In the context of prosecution, the authority to draft an indictment lies with the public prosecutor, as stipulated in Article 14 point (d) of the Criminal Procedure Code (KUHAP). The public prosecutor may separate or consolidate two or more cases into a single indictment. Article 141 of the Criminal Procedure Code states that the public prosecutor may consolidate cases and include them in one indictment if, at the same time or nearly the same time, the prosecutor receives several cases under the following conditions: first, multiple criminal offenses are committed by one person and their consolidation does not obstruct prosecution; second, the criminal offenses are interrelated; and third, although the offenses are not directly related, they are at least connected and the consolidation is made in the interest of judicial examination (Hukum Online, 2022).

The forms of indictments are regulated in the Circular Letter of the Attorney General Number: SE-004/J.A/11/1993, which outlines five types of indictments, namely single indictment, alternative indictment, subsidiary indictment, cumulative indictment, and combination indictment. In prosecution, the public prosecutor may issue a single indictment for each offense, namely for the customs offense and the money laundering offense, by first prosecuting the customs offense and subsequently the money laundering offense. However, such an approach is considered ineffective. In handling customs offenses, which serve as the predicate crime for money laundering, the appropriate form of indictment to be used is the cumulative indictment, as it is more effective and offers several advantages (Suhaemin, Muslih & Firmansyah, 2024).

The importance of the public prosecutor selecting the appropriate form of indictment in customs offense cases lies in the fact that the indictment is the type of document used in the criminal justice process at the prosecution stage. According to A. Karim Nasution, an indictment is a document or act that contains the formulation of the alleged criminal offense, which may be provisionally concluded from the preliminary examination, and serves as the basis for the judge to conduct a trial. Furthermore, if sufficient evidence is found, the defendant may be sentenced (Nasution, 1972). Therefore, for the judge to properly examine customs and money laundering (TPPU) cases together, the use of a cumulative indictment is necessary. The

application of a cumulative indictment for TPPU and the predicate crime of customs offenses is also considered more effective and provides several advantages.

This effectiveness and these advantages align with one of the fundamental principles in the law of prosecution. The principles governing prosecution law include the Principle of Prosecution as a Judicial Authority, the Principle of Prosecutorial Jurisdiction, the Principle of Single Prosecution, the Een en Ondeelbaar Principle, the Principle of Delegation of Prosecutorial Authority, the Principle of Mandatory Prosecution, the Principle of Opportunity, the Principle of Crimes That Cannot Be Prosecuted, the Principle of No Punishment Without Prosecution, the Principle That the Public Prosecutor Is Presumed to Know the Law, the Principle of Legal Protection for Public Prosecutors, the Principle of Independent and Free Prosecution, the Principle of Prosecutorial Autonomy, the Proprio Motu Principle, the Principle of the Duty to Provide Evidence, the Principle of the Public Prosecutor as Executor of the Judge's Ruling, the Principle That Prosecution Must Be Conducted for Justice and Truth Based on Belief in the One and Only God, and the Principle of Prosecutorial Integrity.

Among the numerous principles in prosecution, the one most relevant to the use of cumulative indictments in the prosecution of money laundering and customs offenses is the Principle of Prosecution for the Interests of the State, the Public, and the Law. Prosecution for the interests of the state, the public, and the law can be achieved through the use of cumulative indictments in cases of money laundering (TPPU) and customs offenses. The interest of the state, particularly in terms of financial losses, can be addressed through cumulative indictments, as the losses caused by customs offenses can be maximized for recovery through the prosecution of TPPU. The public interest is also fulfilled by imposing fair punishment on perpetrators of customs offenses and money laundering, as the recovery of state losses will have a positive impact on public welfare.

Lastly, the legal interest is upheld by combining customs offenses and TPPU in a cumulative indictment, as the existence of a predicate crime in the form of a customs offense inherently implies the existence of money laundering. This means that the perpetrator has violated not only the Customs Law but also the Anti-Money Laundering Law (Rahim, 2023).

In the enforcement of law, it is essential to adhere to a principle that serves as a fundamental foundation. A fundamental tenet enshrined in the Criminal Procedure Code (KUHAP) for the implementation of judicial proceedings in Indonesia is the Principle of Uncomplicated, timely, and affordable Justice, which must be applied consistently. This principle of justice in KUHAP is derived from Law Number 48 of 2009 concerning Judicial Authority (Law on Judicial Authority), which in Article 2, paragraph 4, stipulates that the administration of judicial power shall be carried out in an uncomplicated, timely, and affordable manner (Harviyani, 2021). in a simple manner with minimal effort and low cost (Ilham, 2019).

In cases where customs offenses serve as the predicate crime for money laundering (TPPU) and where sufficient preliminary evidence is available, the consolidation of cases in prosecution through a cumulative indictment is in line with the principle of uncomplicated, timely, and affordable justice. This is possible because in customs and money laundering cases that are supported by sufficient preliminary evidence, the trial process can be conducted simultaneously without having to wait for the customs offense case to be concluded before examining the money laundering offense. It is this case consolidation that results in judicial proceedings that are uncomplicated, timely, and affordable (Garnasih, 2017).

The Republic of Indonesia's Finance Minister, Sri Mulyani Indrawati, stated that several perpetrators of illegal imports within the customs territory from October to November 2024 caused state losses amounting to IDR 41 trillion (Tempo, 2024). This indicates that customs offenses result in significant financial losses to the state. Therefore, it is important to consolidate customs offenses with money laundering (TPPU) through a cumulative indictment, thus, the criminal sanctions imposed on the offenders can be maximized, providing a deterrent effect and

enabling the recovery of state losses to be carried out optimally (Zulkarnain & Muliawan, 2021).

In money laundering (TPPU) cases related to the predicate crime of customs offenses, the chronological and strategic approach to disclosure involves the use of cumulative indictments, meaning that the offenses are combined. However, if prosecution is carried out only for the customs offense first, or if TPPU is not applied at all, efforts to trace the proceeds of the customs offense will become difficult, because the application of TPPU is intended to pursue the proceeds of the customs crime (Hidayat, 2022). In customs offense cases, the object is the act committed by the perpetrator, whereas in money laundering cases, the object is the proceeds of the predicate crime, namely the customs offense. Therefore, to facilitate the tracing of criminal proceeds and the recovery of state losses, the prosecution should be accompanied by money laundering charges through a cumulative indictment.

Regarding indictments in money laundering (TPPU) cases, Garnasih argues that it is essential for the structure of the indictment to be cumulative (Garnasih, 2017). The philosophy behind the criminalization of money laundering is to pursue the proceeds of the predicate crime and to promote the prevention and eradication of such predicate crimes. Therefore, by combining customs offenses with TPPU, the occurrence of customs crimes in the future can be reduced, as offenders will realize that they will not be able to enjoy the proceeds of their crimes (Siregar, 2025).

Viewed from its chronology, money laundering (TPPU) only arises after the occurrence of a predicate crime, namely the customs offense, because the essence of money laundering lies in the enjoyment of the proceeds of the customs offense. Therefore, it is highly appropriate to charge both crimes simultaneously using a cumulative indictment, with the first charge being for the customs offense and the second charge for money laundering. The use of a cumulative indictment in customs and money laundering cases is considered more appropriate than other forms of indictment.

For comparison, in alternative indictments, according to Van Bemmelen, such indictments are used when the public prosecutor does not know which act will be proven in court, whether one act or another, or when the prosecutor is uncertain as to which criminal provision the judge will apply to the act based on concrete legal considerations (Hamzah, 2022). From this, it can be understood that an alternative indictment is a form of indictment in which each charge excludes the other. If the first charge is proven, the second does not need to be examined, and vice versa.

This is highly unsuitable for customs and money laundering (TPPU) cases, as it would result in criminal sanctions that are not optimal. Next, let us compare it with a subsidiary indictment, which is also not appropriate for TPPU cases. In a subsidiary indictment, the judge will first examine the primary charge and only proceed to the subsidiary charge if the primary is not proven. However, in customs and money laundering cases, the judge must examine both charges, not exclude one. Therefore, the most appropriate form of indictment is the cumulative indictment.

The Process of Resolving Money Laundering Cases from Predicate Crime Customs Crimes with Cumulative Indictments

As previously explained in the earlier discussion, in cases involving money laundering (TPPU) and customs offenses, the use of a cumulative indictment is considered the most appropriate. In the trial process, specifically at the examination stage, the public prosecutor prosecutes the case by submitting charges in the form of a cumulative indictment. A cumulative indictment consists of several independent charges, as follows: in the first charge, the indictment addresses the predicate crime, in this case, the customs offense. The first charge must contain the identity of the defendant, a clear chronology of the criminal act, and finally, the specific article of the Customs Law that was violated by the defendant. Then, in the second

charge, the indictment must, of course, address the money laundering offense (TPPU), in which it clearly presents the chronology of the money laundering act. Finally, it specifies the article that has been violated, namely Article 607, paragraph 1 of the Indonesian National Penal Code, which regulates the offense of money laundering.

In cases of money laundering (TPPU) and customs offenses, there must be at least two charges filed by the public prosecutor. The first charge concerns the violation of customs offenses, which may fall under several articles, including Article 102, Article 102A, Article 102B, Article 102C, Article 102D, Article 103, Article 103A, Article 104, Article 105, Article 107, and Article 108. The penalties vary, with imprisonment ranging from a minimum of one year to a maximum of twenty years.

As for fines, the penalties range from a minimum of IDR 50,000,000 (fifty million rupiah) to a maximum of IDR 20,000,000,000 (twenty billion rupiah). The second charge concerns the offense of money laundering, as stipulated in Article 607, paragraph 1 of the Indonesian National Penal Code, which carries a maximum penalty of fifteen years of imprisonment and a maximum fine of Category VII. The public prosecutor, as the party responsible for prosecution, will make every effort to prove the validity of both charges against the defendant. The cumulative formulation of the indictment is essential to ensure that the case can be examined under both the Customs Law and the Anti-Money Laundering Law, considering that the indictment plays a central role in the examination of criminal cases in court. The indictment also serves as the basis and limits the scope of the trial. Therefore, the public prosecutor is required to have the ability and competence to draft a proper indictment. In this case, the public prosecutor charges the defendant using a cumulative indictment.

Evidence constitutes the core of criminal trials, as the objective is to uncover the material truth. The evidentiary process begins at the investigation stage to determine whether a formal inquiry can be pursued, to clarify the occurrence of a criminal act, and identify the suspect. In the theory of negative legal proof (negatief wettelijke), the system requires a causal relationship between the evidence presented and the judge's conviction.

The types of evidence in the negatief wettelijke system are exhaustively determined by law, including the prescribed procedures for their use (bewijs voering), and must be accompanied by a conviction that the criminal act truly occurred and that the defendant is guilty (Brahmana, 2023). The evidentiary provisions in the Indonesian Criminal Procedure Code (KUHAP), specifically in Article 183, judge cannot convict someone unless there are at least two credible pieces of evidence proving both the occurrence of a crime and the defendant's guilt.

To prove both charges in a cumulative indictment, the public prosecutor is bound by the assessment of evidentiary materials as stipulated under Article 184 of the Criminal Procedure Code, which regulates the admissible forms of evidence, namely witness testimony, expert testimony, documents, indications, and/or the defendant's statement.

To prove at least two out of the five valid types of evidence, it is important to understand that witness testimony refers to the statements made by a witness during the court hearing; expert testimony refers to the opinion provided by an expert in the trial; documentary evidence includes, among other things, official records and other formal documents prepared by legally empowered officials or performed while they are present; indications refer to acts, events, or circumstances which, due to their consistency with one another and with the criminal act itself, indicate that a criminal offense has occurred and identify the perpetrator.

And finally, the defendant's statement refers to denial, full confession, or partial admission of the act or circumstance. In a cumulative indictment, the public prosecutor is required to prove each of the offenses, namely the customs offense and the offense of money laundering, separately, and both must be proven. If one charge is not proven, the defendant may still be convicted based on the other charge that is proven. The court decision shall include the reasoning as to why a particular charge is not proven.

In discussing the handling of Customs Offenses and Money Laundering cases using a cumulative indictment, reference can be made to Case Decision Number 580/Pid.B/2022/PN Btm, which involved both a Customs Offense and a Money Laundering case. In this case, the Public Prosecutors were Zulna Yosepha, S.H., and Dedi Januarto Simatupang, S.H., and the defendant was La Hardi alias Ardi.

The core of the case in which La Hardi alias Ardi was the defendant essentially concerned Ardi transporting a cargo consisting of cigarettes without excise stamps, totaling approximately 5,200 (five thousand two hundred) cartons, without being accompanied by documentation in the form of a manifest, using a wooden vessel named KLM. PRATAMA, originating from Vietnam, had the potential to cause financial losses to the state, particularly in terms of material or fiscal impact.

From a fiscal perspective, the state's financial loss can be calculated, as the imported goods in question had not yet fulfilled their customs and tax obligations. The material loss to the state amounted to IDR 41,188,534,000. From a non-material standpoint, the offense contributes to heightened consumerism toward imported goods, disrupts national economic stability, and poses adverse effects on public welfare, including potential health risks. The Defendant's actions are as regulated and punishable by crime in the Defendant's Actions as regulated and punishable by Customs Law Article 102 letter a Juncto Criminal Code Article 55 paragraph 1.

Using cumulative charges, the prosecutor charged the defendant, namely the first indictment, Article 102 of the Customs Law in conjunction with Article 55 paragraph (1) 1 of the Criminal Code and the second, Article 3 of the TPPU Law in conjunction with Article 64 of the Criminal Code, in the prosecutor's indictment. The charges were grounded in factual findings disclosed during the court proceedings and supported by admissible evidence.

Accordingly, the Defendant was found legally and convincingly guilty of violating the provisions of both Article 102 letter a of Law Number 17 of 2006 on Customs and Article 3 of Law Number 8 of 2010 on Money Laundering, in conjunction with the relevant articles of the Indonesian Penal Code.

Based on this conclusion, the Public Prosecutor proceeded to submit the following sentencing demand for the Defendant: 1) Declares that the defendant LA HARDI has been legally and convincingly proven guilty of committing a Customs Offense and a Money Laundering Offense as regulated and punishable under, first, Article 102 letter a of Law Number 17 of 2006 concerning the Amendment to Law Number 10 of 1995 on Customs in conjunction with Article 55 paragraph (1) point 1 of the Indonesian Penal Code, and second, Article 3 of Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering in conjunction with Article 64 paragraph (1) of the Indonesian Penal Code, as stated in the Public Prosecutor’s Indictment Letter; 2) Imposes a prison sentence on the defendant LA HARDI for 4 (four) years, to be reduced by the duration of his pre-trial detention, with an order that the defendant remains detained in the State Detention Center; imposes a fine of IDR 1,000,000,000 (one billion rupiah), and if the defendant fails to pay the fine within a maximum period of 1 (one) month after the Court’s decision has obtained permanent legal force, then the defendant’s assets and/or income may be confiscated by the Prosecutor to replace the amount of the fine to be paid, and if the assets are insufficient, it shall be substituted by a confinement penalty of 6 (six) months; declares the following as evidence: 1 (one) copy of Delivery Order from PT Daya Pioneer International Number DPI/SJ/U/19145 dated 30 April 2019, Customer: Anta Raya Harvestama, PT, Delivery Address: Anta Raya Harvestama, PT, Komplek Nagoya New Town R No. 5, Lubuk Baja Kota, Lubuk Raja, Batam, Riau Islands; up to evidence item number 4357.

In its verdict, the Panel of Judges imposed sentences including; 1). Declare that La Hardi as the Defendant has been legally and convincingly proven guilty of committing a Customs Crime and Money Laundering Crime as stated in the First and Second Public Prosecutor's

indictment; 2). Sentenced defendant La Hrdi to prison for: 2 years & 8 months and a fine of Rp. 1,000,000,000,-, provided that if the Defendant does not pay the fine no later than 1 month after the Court's decision becomes legally binding then the Defendant's property and/or income can be confiscated by the Prosecutor to replace the amount of the fine that must be paid and if it is insufficient it will be replaced by imprisonment for 1 (one) month 3).

Determine the period of arrest & detention that the Defendant has served to be deducted entirely from the sentence imposed on him 4) Determine that the Defendant remains in detention, 5) Orders that the evidence listed as item number 1 in the form of: 1 (one) copy of the Delivery Note of PT Daya Pioneer International number DPI/SJ/U/19145 dated April 30, 2019, Customer: Anta Raya Harvestama, PT, Delivery Address: Anta Raya Harvestama, PT, Komplek Nagoya New Town R No. 5, Lubuk Baja Kota, Lubuk Raja, Batam, Kepulauan Riau up to item number 4357 in the form of: A photocopy of the Decision of the Tanjung Pinang District Court Number 5/Pid.B/2022/PN Tpg dated February 21, 2022.

In the Customs Crime case described above, it was highly appropriate to apply a cumulative indictment that combined the Customs Crime and the Money Laundering Offense. This consolidation resulted in the imposition of a prison sentence of 1 year and 8 months, along with a fine of IDR 1,000,000,000 (One Billion Rupiah) against the defendant, La Hardi. Such a sanction is expected to serve as a deterrent to future offenders.

Furthermore, from the perspective of effectiveness and efficiency in judicial proceedings, resolving the Customs Crime and Money Laundering case within a single court process clearly offers greater effectiveness and efficiency compared to handling the two offenses in separate proceedings. This approach also supports the realization of the principle of uncomplicated, timely, and affordable justice.

Furthermore, the effort to recover state losses through the application of a cumulative indictment by combining the Customs Crime and Money Laundering Offense contributes to the recovery of state assets. Although the total state loss resulting from this smuggling case amounted to IDR 41,000,000,000 (Forty-One Billion Rupiah), the defendant was sentenced to a criminal fine of IDR 1,000,000,000 (One Billion Rupiah), indicating that the recovery has not been fully maximized. Nevertheless, the recovery of part of the state losses has been achieved.

CONCLUSION

Under the National Criminal Code, a case may be combined, particularly in cases involving customs crimes and money laundering offenses, as the Law on Money Laundering permits the consolidation of money laundering offenses with their predicate crimes, provided that there is sufficient preliminary evidence. Since customs crimes constitute predicate offenses of money laundering, such consolidation is legally justified. In prosecution, this consolidation is carried out by the public prosecutor through a cumulatively structured indictment, which is feasible due to the interrelated nature of customs crimes and money laundering offenses. The consolidation of cases is considered appropriate because it enables the simultaneous adjudication of two related cases in a single trial process.

The use of a cumulative indictment is deemed more suitable than other forms of indictment, such as single or alternative indictments, as the cumulative indictment does not prioritize one charge over another but instead combines them. Employing a cumulative indictment also offers several advantages, including the potential to suppress the occurrence of predicate customs crimes, promote the recovery of state losses, and, most importantly, realize the principle of uncomplicated, timely, and affordable justice.

A cumulative indictment encompassing charges of money laundering and customs offenses was applied in Case Decision Number 580/Pid.B/2022/PN BTM, in which La Hardi, also known as Ardi, was the defendant. The defendant committed an act in which he transported a cargo of approximately 5,200 (five thousand two hundred) cartons of cigarettes without excise

stamps and without the required manifest documents, using a wooden vessel named KLM. PRATAMA from Vietnam.

Using a cumulative charging approach, the public prosecutor indicted the defendant on two counts: first, Article 102 letter a of the Law on Customs in conjunction with Article 55 paragraph (1) point 1 of the Indonesian Penal Code, and second, Article 3 of the Law on the Prevention and Eradication of Money Laundering in conjunction with Article 64 paragraph (1) of the Indonesian Penal Code.

The panel of judges sentenced the defendant to 2 (two) years of imprisonment and imposed a fine of IDR 1,000,000,000.00 (one billion rupiah). The verdict in the case involving customs offenses and money laundering prosecuted under a cumulative indictment offers several advantages. These include the suppression of customs-related crimes, and although the decision has not yet resulted in the full recovery of state losses, it has encouraged efforts toward restitution. Most importantly, this approach aligns with the principle of uncomplicated, timely, and affordable justice.

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