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Legality of the Position of Advocates as Reporting Parties in the Prevention and Eradication of Money Laundering Crimes

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Abstract : A mortgage aims to provide protection and legal certainty for stakeholders, one of which is the mortgage-holding creditor. However, in practice, this goal has not been fully realized, as existing mortgages can still be annulled by the court. Debtors must still be held accountable if the collateral bound by the mortgage is annulled by the court, such as for expenses already incurred by the creditors and for the loss of expected profits from the loan. Another effort creditors can make to reclaim their prioritized rights from the debtor is to require the debtor to replace the collateral annulled by the court with another asset of equal nominal value, and then impose a new mortgage on the replacement asset, such as in the form of a mortgage, fiduciary, hypothec, or pledge.

Keywords: Advocate, TPPU, Conflict of Norms.

INTRODUCTION

Money laundering is a way for criminals to commit crimes by disguising the profits they get from illegal activities or businesses. These crimes include corruption, banking, illicit trafficking of narcotics and psychotropics, terrorism, organized crime, arms smuggling, extortion, gambling, prostitution and other crimes that are punishable by imprisonment for 4 (four) years or more by disguising or hiding the origin of the proceeds of their crimes so that they can avoid detection and/or the risk of prosecution when they use it and when they appear in other activities, it will appear as if the activity came from legitimate or legal money. Money laundering is very important and effective to investigate because it is a form of transnational and organized crime. Anti-money laundering efforts, designed to prevent or limit the ability of criminals to use their profits, are an important and effective component of an anti-crime program. (Lubis, 2020, p.1)

Money Laundering has a very negative impact on a country's economy, thus encouraging countries in the world and international organizations to pay serious attention to its prevention and eradication. For Indonesia, the problem of money laundering was only declared a crime by Law Number 15 of 2002 concerning the Crime of Money Laundering (TPPU) but it turned out to be unable to eradicate this crime, so that 1 (one) year later it was changed by the issuance of Law Number 25 of 2003 concerning amendments to Law Number

15 of 2002 concerning the Crime of Money Laundering (hereinafter referred to as the TPPU Law). Over time, the government together with the legislative body thought that eradication efforts alone were not enough to handle this crime problem, therefore preventive efforts were needed *which* were useful for preventing this crime from happening continuously. From this thought, Law No. 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes (hereinafter referred to as the PPTPPU Law) and becomes a solid foundation for the development of an anti-money laundering regime. Money laundering is expressly stated as a criminal act or crime in this law. In the general explanation of the TPPU Law, it is stated that in assets originating from various crimes or criminal acts, in general, they are not directly spent or used by the perpetrators of the crime because if they are used directly, they will be easily traced by law enforcement regarding the source of the assets obtained. Usually, the perpetrators of the crime first try to get the assets obtained from the crime into the financial system , especially into the banking system *in* various instruments, such as deposits, stocks, *travel checks* , bonds, and others. Efforts to hide or disguise the origin of these assets are called Money Laundering Crimes . (Bahreisy, 2018, p.102)

One of the laws and regulations that are not in line with each other is Government Regulation No. 43 of 2015 concerning Reporting Parties in the Prevention and Eradication of Money Laundering Crimes (hereinafter referred to as PP 43/2015) with Law Number 18 of 2003 concerning Advocates (hereinafter referred to as the Advocate Law). In both of these regulations there are several articles that regulate client data. In PP 43/2015 article 1 point 3 it is stated,

"The Reporting Party is any person who according to the laws and regulations governing the prevention and eradication of money laundering crimes is required to submit a report to the PPATK". Continued with article 3 "The reporting party other than. As referred to in article 2 also includes Advocates, Notaries, land deed officials, accountants, public accountants, and financial planners".

Determination of Advocates, Notaries, Land Deed Officials, Accountants, Public Accountants, and Financial Planners as reporting parties who are required to submit reports of Suspicious Financial Transactions of their clients to the Financial Transaction Reports and Analysis Center (hereinafter referred to as PPATK). Based on the results of PPATK research, Advocates are vulnerable to being exploited by perpetrators of money laundering crimes to hide or disguise the origin of Assets that are the result of criminal acts by hiding behind the provisions of the confidentiality of professional relationships with Service Users which are regulated in accordance with the provisions of laws and regulations, this is in line with the recommendations issued by the *Financial Action Task Force* (FATF) which states that certain professions who know of Suspicious Financial Transactions for the benefit of or for and on behalf of Service Users are required to report the Transactions to PPATK. In addition, these actions can also have the impact of distorting or disrupting a judicial process that hinders the implementation of the judiciary (Darma, 2020, p.193).

The reporting obligation by the profession has been implemented in many countries and has had a positive impact on the prevention and eradication of money laundering crimes. Meanwhile, in the Advocates Act, the party has an obligation to maintain the confidentiality of its clients as regulated in Article 19 of the Advocates Act. Article 19 paragraph (1) states,

"Advocates are required to keep confidential everything they know or obtain from their clients due to their professional relationship, unless otherwise determined by law." Meanwhile, paragraph (2) states, "Advocates have the right to confidentiality in their relationship with clients, including protection of their files and documents against confiscation or inspection and protection against wiretapping of the Advocate's electronic communications."

The lack of harmonization between the substance of PP 43/2015 and the Advocate Law has drawn criticism from some Advocates because it is considered to be in conflict with the

regulation of immunity rights in the Advocate profession. The lack of synchronization of one legal product with another, both vertically and horizontally, can certainly cause chaos, so that it is no longer in line with the objectives to be realized from the implementation of the rules that have been enacted (Pratiwi, 2018, p.70). This chaos is not only because there has been inconsistency in the application of the principles of forming good laws and regulations, but furthermore, it will trigger various tensions and conflicts in practice. (Satriatama, 2020, p.114)

Therefore, based on the background above, the author is interested in conducting research with the title **"Legality of The Position of Advocates As Reporting Party In Prevention And Eradication of Money Laundering Criminal Acts".**

METHOD

Types of research

The type of research that will be used is normative legal research, according to the dogmatic issues related to the existence of conflicting norms. Legal issues in the legal dogmatic space arise when: first, the parties to the case or those involved in the debate put forward different or even conflicting interpretations of the text, regulations due to the ambiguity of the regulations themselves; second, there is a legal vacuum; third, there is an interpretation of the facts (Marzuki, 2013, p.65). Therefore, the choice of this method is normative legal research by considering that "legal research is a stage to find legal rules, legal principles, and legal doctrines in order to answer the legal issues faced".

Approach Method

1. Statute *Approach*
   Namely, the statutory approach is carried out by examining all laws and regulations related to the legal issue being handled. The statutory approach in normative legal research has both practical and academic uses.
2. Conceptual *Approach*
   This is a case study approach carried out by starting from the views and doctrines that have developed in legal science.

Legal Material

The description of the legal materials studied includes the following:

1. Primary Legal Materials are binding legal materials such as:
   a. The 1945 Constitution of the Republic of Indonesia;
   b. Criminal Code;
2. Law No. 15 of 2002 concerning the Crime of Money Laundering *in conjunction with* Law No. 25 of 2003 concerning amendments to Law No. 15 of 2002 concerning the Crime of Money Laundering;

RESULTS AND DISCUSSION

Legality of Advocates as Reporting Parties in the Prevention and Eradication of Money Laundering Crimes

Government Regulation Number 43 of 2015 concerning the Prevention and Eradication of Money Laundering Crimes (PP 43/2015) with Law Number 18 of 2003 concerning Advocates (Advocate Law) where there is an indication of the development of the potential for the Advocate Profession to be involved in money laundering crimes is stated in the Regulation of the Head of the Financial Transaction Reports and Analysis Center Number 11 of 2016 (Perka PPATK). Article 5 of the PPATK PK states that Advocates, as well as other professions such as curators, notaries, land deed officials, accountants, public accountants, financial planners or tax consultants, and employees working in these professional offices have a high potential to be involved in Money Laundering Crimes (TPPU). Therefore, it is

very effective to make regulations that can prevent and eradicate money laundering crimes as mandated in PP 43/2015.

TPPU perpetrators usually use the services of professional professions (*gatekeepers*), which include the professions of Advocates, Notaries, PPATs and others. The professions above can be gatekeepers for money launderers because Advocates, Notaries, PPATs are not made as reporting parties for Suspicious Financial Transactions (TKM) in TPPU.

Handling of TPPU in Indonesia began since the enactment of Law Number 15 of 2002 concerning the Crime of Money Laundering as amended by Law Number 25 of 2003 concerning Amendments to Law Number 15 of 2002 concerning the Crime of Money Laundering (UU TPPU). The issuance of this law has shown a positive direction. This is reflected in the increasing awareness of the implementers of the TPPU Law, such as financial service providers in carrying out reporting obligations, the Supervisory and Regulatory Institution in making regulations, the Financial Transaction Reports and Analysis Center (PPATK) in analysis activities, and law enforcement in following up on the results of the analysis until the imposition of criminal sanctions and/or administrative sanctions. It turns out that there are still many TPPU cases that can escape the maximum penalty. (Haswandi, Mulyadi & Suhariyanto, 2017, p. 19)

Unlike conventional crimes that use an approach to pursue the suspect (*follow the suspect*), in money laundering crimes, in addition to trying to pursue the suspect, the paradigm used is also to pursue money or assets generated by a crime (*follow the money*). This approach places more priority on finding money or property suspected of being a criminal process. After the results of the crime are found, investigators will find the perpetrator. On the other hand, following the suspect approach, the priority is to find the suspect of the crime. (Yoserwan & Mulyani, 202, p. 80)

The potential for advocates to be involved in TPPU is because one of the professions that can be the recipient of power of attorney from the main perpetrator of money laundering crimes because they can regulate the flow of funds so that there is no indication of illegal activities. Advocates can take care of the establishment of new companies so that they are not suspected. Therefore, Advocates have the power to handle corruption cases as well as TPPU and those suspected of being involved in this crime are asked to immediately report to the PPATK. If the Advocate argues, then the person concerned can be punished because he is considered involved in this crime. However, Advocates cannot be subject to sanctions if they report their client's criminal actions. As stated in Government Regulation No. 43 of 2015 as follows:

"Article 5 of Law Number 8 of 2010 concerning the Prevention and Eradication of TPPU states "Any person who receives or controls the placement, transfer, payment, grant, donation, deposit, exchange or use of assets which he knows or reasonably suspects are the proceeds of a crime as referred to in Article 2 paragraph (1) shall be punished with imprisonment for a maximum of 5 (five) years and a maximum fine of IDR 1,000,000,000,000.00 (one billion rupiah).

Meanwhile, Article 5 paragraph (2) of the 2010 Law above states "The provisions as referred to in paragraph (1) do not apply to reporting parties who carry out reporting obligations as regulated in this law." The strengthening above is an opportunity for Advocates not to be afraid to report because they receive an honorarium from their clients as long as they find suspicious financial transactions, they report them to the PPATK. Basically, if (client acceptance) is a business and reports to the PPATK, then Advocates receive protection and immunity. In addition, Advocates also have an obligation to maintain the confidentiality of each client's data. The Advocate Law itself has expressly regulated *client secrecy.*

Article 19 paragraph (1) of the Advocates Law states that advocates are required to keep confidential everything they know or obtain from their clients due to their professional

relationship. Paragraph (2) states that advocates have the right to confidentiality in their relationship with clients. This includes protection of their files and documents against confiscation or inspection and protection against wiretapping of the Advocate's electronic communications.

From the description above, it can be seen that the Advocate profession has characteristics that are not much different from various other service providers, especially regarding the risks faced if they do not apply the principle of prudence in carrying out their profession. Therefore, in an effort to minimize risks through the application of good governance principles *and paying attention to international best* practices and in an effort to provide the best service to the community, the role of Advocates is highly anticipated in combating money laundering activities in Indonesia. The issuance of Government Regulation of the Republic of Indonesia Number 43 of 2015 concerning Reporting Parties in the Prevention and Eradication of Money Laundering Crimes, which was later amended by Government Regulation of the Republic of Indonesia Number 61 of 2021 concerning Amendments to Government Regulation of the Republic of Indonesia Number 43 of 2015 concerning Reporting Parties in the Prevention and Eradication of Money Laundering Crimes (PP 43/2015), which emphasizes that Advocates as one of the reporting parties for alleged money laundering crimes in the client's case being handled. This Government Regulation is an implementing regulation of the provisions as referred to in Article 17 number 2 of Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes (UU TPPU). (Ongkowijaya, Helvis & Markoni, 2021, p. 2188)

Based on Article 19 above, it explains that the confidentiality of the relationship with the client does not apply when law enforcement agencies ask Advocates or their law firms to reveal data related to alleged TPPU. The Advocate Law provides confidentiality of data (clients) to Advocates. However, if it is related to TPPU, it does not apply. This is stated in the TPPU Law No. 8 of 2010 Article 45 that:

"In exercising its authority as referred to in this law, the provisions of laws and codes of ethics governing confidentiality do not apply to the PPATK."

For that reason, every Advocate or law firm must apply the principle of *know your customer* (KYC) or know their client's profile in depth. This is necessary so that Advocates can avoid all forms of crime including TPPU crimes. Because so far, law firms often ignore the KYC principle. In order to obtain a service *fee* given with an unspecified nominal amount. Advocates do not care about the source of their client's funds. However, it goes back to the Advocate himself because this is a challenge in implementing his professionalism.

Various ways to mitigate (prevent) risks so that Advocates avoid involvement in TPPU. One of them is that Advocates must ensure compliance and discipline in the client screening process through the specified standards and requirements. Then, philosophically Advocates instill the idea that the legal profession is not immune to money laundering crimes and must recognize human resources and actively socialize anti-TPPU principles periodically. In addition to legal risks, there are reputational and operational risks for Advocates involved in TPPU, namely the loss of reputation and trust from the public.

Considering that Advocates in the previous discussion are a profession that is considered as a profession that has extraordinary access in bureaucracy and law, so that if he commits a crime related to money laundering, he can easily manipulate the risk of tracking by the government and law enforcement. And for the possible criminal acts that can be committed related to money laundering are criminal acts regulated in Articles 3, 4, 5, and 10 of the TPPU Law. So for Advocates who carry out money laundering activities, either by transferring, spending, or taking abroad the assets of their clients, and it is known to him that this is the result of a criminal act, then the advocate can be subject to criminal sanctions in accordance with the provisions of Article 3 of the TPPU Law,

Advocates in carrying out their profession are to uphold justice based on the law for the benefit of the justice-seeking community, provide legal services both in court and outside the court, both legal consultation, legal assistance, exercising power, representing, accompanying, defending and carrying out other legal actions for the legal interests of clients. All of this must meet the requirements based on the provisions of the Advocate Law.

So the role and function of an advocate is a free, independent and responsible profession in order to uphold justice for the interests of humanity and accountability to God. Moreover, if it is associated with money laundering crime cases. The nature of money laundering is related to human nature. Humans are perpetrators who commit criminal acts, the consequences of these acts form dirty acts which are then attempted to become clean acts whose substance is derived from dirty acts processed in a dirty form as if it looks clean.

The existence of the role of advocates is important in preventing and eradicating money laundering crimes. The essence of the Advocate profession is an honorable profession *(officium nobile)* in carrying out its profession is under the protection of law, statutes and codes of ethics, has freedom based on honor and personality. Advocates adhere to independence, honesty, confidentiality and openness. These tasks and roles are not easy to do. Therefore, based on Article 3 paragraph 1 of the Advocate Law, the following requirements are formulated:

1. Have Indonesian citizen status;
2. Indonesian domicile;
3. Not having civil servant or state official status;
4. Minimum age 25 (twenty five) years;
5. Bachelor's degree with a higher education background in law;
6. Participate in Special Advocate Professional Education (PKPA) held by the Advocate Organization;
7. Pass the Advocate Professional Examination (UPA) held by the Advocate Organization;
8. Internship for at least 2 (two) years;
9. Never been convicted of a crime punishable by 5 (five) years or more;
10. Behave well, be honest, be responsible, be fair and have high integrity.

The explanation of the requirements to become an advocate above shows that advocates are essentially a profession that is quite difficult to play. Because advocates carry out professional duties for the sake of upholding justice based on law for the benefit of the justice-seeking community based on high, noble and noble morals and in carrying out their duties uphold the law, the 1945 Constitution, the Advocate Code of Ethics and their oath of office. To strengthen the capacity of advocates in accordance with Article 28 paragraph 1 of the Advocate Law, an advocate organization is formed as the only free and independent advocate profession forum formed in accordance with the provisions of the Advocate Law with the intent and purpose of improving the quality of the advocate profession. Improving the quality of the Advocate profession is a strengthening of the essence of the Advocate profession which is then emphasized in the Advocate Code of Ethics itself. In this case, it is emphasized to place the personality of the advocate. Based on Article 4 of the Advocate Code of Ethics, it is emphasized that:

1. An advocate may refuse to provide legal advice and assistance to anyone who requires legal services or assistance on the grounds that it is not in accordance with his expertise and is contrary to his conscience, but may not refuse on grounds of differences in religion, belief, ethnicity, descent, type, gender, political beliefs and social standing;
2. Advocates in carrying out their duties do not aim solely to obtain material rewards, but rather prioritize upholding the law, truth and justice;
3. Advocates in carrying out their profession are free and independent and are not influenced by anyone and are obliged to fight for human rights in the Indonesian state of law;

4. Advocates are obliged to maintain a sense of solidarity among colleagues;
5. Advocates are obliged to provide legal assistance and defense to colleagues who are suspected or not of being charged in a criminal case or at their request or because of appointment by a professional organization;
6. Advocates are not permitted to carry out other work that could harm the freedom, degree and dignity of advocates;
7. Advocates must always uphold the advocacy profession as an honorable profession;
8. Advocates in carrying out their profession must be polite to all parties but must uphold the rights and dignity of advocates;
9. An advocate who is later appointed to occupy a state position (executive, legislative and judicial) is not permitted to practice as an advocate and his name is not permitted to be included or used by anyone or any office in a case that is being processed/ongoing while he occupies that position.

TPPU related to the Advocate profession is very much needed. Moreover, currently TPPU is the biggest legal crime after corruption. The role of the advocate profession is required to report that must be reported if there is a suspicious financial transaction, a cash financial transaction in the amount of at least Rp500,000,000.00 (five hundred million rupiah) or with foreign currency of equivalent value carried out either in one report or several transactions in 1 (one) working day of funds or financial transactions of fund transfers from and outside the country. The transaction is reported to PPATK because of the indicators of suspicious transactions or the presence of suspicious customers.

Advocates who have been included as reporting parties in Article 3 of PP 43/2015 are required to submit reports if there are suspicious financial transactions to the PPATK. TKM according to the TPPU Law and according to PP 43/2015, namely:

1. Financial transactions that deviate from the profile, characteristics or transaction patterns of the service user concerned;
2. Financial transactions by Service Users which are reasonably suspected of being carried out with the aim of avoiding reporting of the relevant transactions which must be carried out by the Reporting Party in accordance with the provisions of laws and regulations governing the prevention and eradication of money laundering crimes;
3. Financial transactions carried out or cancelled using assets suspected of originating from criminal acts; or
4. Financial transactions requested by the PPATK to be reported by the Reporting Party because they involve assets suspected of originating from criminal acts.

However, because Advocates are a professional group such as Notaries, land deed officials, accountants, public accountants, and financial service planners. So, it is very reasonable if in reporting suspicious financial transactions to the PPATK for the benefit of and on behalf of service users, the regulations are differentiated regarding matters that must be reported, this is certainly different from Financial Service Providers or Providers of Goods and/or Other Services. So that what must be reported by advocates for the benefit of or for and on behalf of service users, in accordance with Article 8 paragraph (1) of PP 43/2015, namely regarding:

1. Purchase and sale of property;
2. Management of money, securities and/or other financial services products;
3. Management of checking accounts, savings accounts, deposit accounts, and/or securities accounts;
4. Operation and management of the company; and/or
5. Establishment, purchase and sale of legal entities.

The obligation of Advocates to report to PPATK regarding suspicious financial transactions has several exceptions. These exceptions in PP 43/2015 include:

a. Ensure the legal position of the Service User; or

b. Handling a case, arbitration, or alternative dispute resolution.

With the existence of Article 8 paragraph 2 of PP 43/2015, it actually provides ample space for Advocates as one of the four (4) pillars of law enforcement to develop their profession to prevent suspicious financial transactions. Every transaction above Rp. 500,000,000.00 (five hundred million rupiah) must be traced by the PPATK from where to whom. Traced from where the transaction money came from, in what form, because it is feared that it will enter TPPU. Ensuring the legal position of service users in this government regulation is that Advocates conduct a thorough examination from a legal perspective *(legal due diligence/legal audit)* of a company or transaction object in accordance with the purpose of the transaction, to obtain information or material facts that can describe the condition of a company or transaction object. So that Advocates in taking action on behalf of clients in the form of financial activities must be reported to the PPATK. However, in the case of an Advocate acting on behalf of a client in carrying out legal activities, both litigation and non-litigation, this is exempted from reporting to the PPATK, because this is protected by laws and regulations in which Advocates are required to maintain the confidentiality of their clients. With the issuance of Perka PPATK 11/2016, there is also a provision that Professions included in the reporting party in PP 43/2015 are required to terminate business relations with Service Users if:

1. Service Users refuse to comply with the principle of recognizing Service Users; or
2. The profession doubts the truth of the information provided by the Service User and the profession is obliged to report it to the PPATK regarding the action of terminating the business relationship as a TKM.

Before reporting to PPATK, Advocates are required to appoint a reporting officer of their own choosing, then register through the GRIPS Application, and then report to PPATK. Submission of TKM reports must be done electronically, but because until the completion of this scientific work, this access is not yet available, the submission can be done manually by sending the report in Microsoft Excel format and saving it on a compact disk, flash disk, or other storage media through a delivery or expedition service, courier service, or direct delivery to the PPATK office. In addition, it must be accompanied by sending a notification letter to PPATK. Advocates do have an obligation to submit reports to PPATK, so if the Advocate does not carry out this obligation, the Advocate will be subject to sanctions.

Advocates do have an obligation to apply the principle of recognizing service users and have an obligation to report if there is TKM, but it is limited to the purchase and sale of property, management of money, securities, and/or other financial service products, management of checking accounts, savings accounts, deposit accounts, and/or securities accounts, operation and management of companies, and/or establishment, purchase, and sale of legal entities. So Advocates do not need to worry, because there are exceptions when they are ensuring the legal position of the Service User or handling a case, arbitration, or alternative dispute resolution. Because basically Advocates as legal subjects can report if they know there is TKM to the authorities.

If an advocate does not report indications of TKM to the authorities, this violates Article 4 of the PPTPPU Law, which states:

"Any person who hides or disguises the origin, source, location, designation, transfer of rights or actual ownership of assets which he knows or reasonably suspects are the proceeds of a crime referred to in Article 2 paragraph (1) shall be punished for the crime of Money Laundering with a maximum prison sentence of 20 (twenty) years and a maximum fine of IDR 5,000,000,000 (five billion rupiah)."

If we look at the formulation of the Article in the Money Laundering offense, it can be seen that one of the elements of the error in the TPPU offense is the element of hiding or disguising as contained in Article 3 and Article 4 of the TPPU Law. The element of hiding or disguising is an essential element in the Money Laundering offense. Although the element of

hiding or disguising itself is an essential element in the Money Laundering offense, especially Article 3 and Article 4 of the TPPU Law, in the Decision or Charges, both the Panel of Judges and the Public Prosecutor sometimes still combine the element of hiding and/or disguising with other elements, where in the description of the elements sometimes the element of hiding or disguising is not explained. (Arifin, 2021, p.2)

For litigation advocates, there is no obligation to report suspicious financial transactions. This is because PP 43/2015 Article 8 paragraph (2) states:

"Except for advocates who act in the interests of or for and on behalf of service users in order to ensure the legal position of the Service User and the handling of a case, arbitration, or alternative dispute resolution."

In Article 29 of Law 8/2010, there is a provision that advocates as reporters cannot be sued either civilly or criminally, for the implementation of the obligation to report TKM. In addition, Article 83 of Law 8/2010 states that PPATK, investigators, public prosecutors, or judges are required to maintain the confidentiality of reporters and documents and information. Reporting of these activities is in accordance with the provisions on the confidentiality of advocate positions, but this violation has been justified by the provisions of the PPTPPU Law. Thus, there are no more violations of the confidentiality of advocate positions. Apart from that, as citizens, advocates who experience, see and witness criminal acts that occur can report them to law enforcement.

CONCLUSION

Advocates are one of the professions that can be the recipient of power of attorney for corruption cases as well as TPPU and have the potential to be involved in this crime are asked to report to the PPATK if there are indications of Suspicious Financial Transactions of their clients, considering that Advocates are a profession that has extraordinary access in the legal bureaucracy, so they can easily manipulate the risk of tracking by the government or law enforcement officers. On the other hand, Article 19 paragraph (1) of the Advocates Law states that advocates are required to keep confidential everything they know or obtain from their clients because of their professional relationship. So Advocates and law firms must apply the principle of *know your customer* (KYC) or know their client's profile in depth, even though it is limited to the purchase and sale of property, management of money, securities, and/or other financial service products, management of checking accounts, savings accounts, deposit accounts, operation and management of companies, and/or establishment, purchase, and sale of legal entities. so, advocates do not need to worry because in Article 8 of PP 43/2015 there is an exception when he is ensuring the legal position of the Service User or handling a case, arbitration, or alternative dispute resolution. If an advocate does not report indications of TKM to the authorities, the advocate is violating Article 4 of the TPPU Law with a maximum penalty of 20 (twenty) years in prison and a maximum fine of IDR 5,000,000,000 (five billion rupiah).

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