



Mutual Legal Assistance in Corruption Offenses' Asset Recovery: A Comparative Study between Indonesia and Singapore

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Abstract

Background: This study discusses the regulation and mechanism for the return of assets resulting from corruption crimes through international cooperation in the form of Mutual Legal Assistance (MLA) by comparing the practice in Indonesia and Singapore. **Methodology:** This study uses normative research methods and data collection techniques through literature review with secondary data sources and using statute and comparative approaches. **Objectives:** The study aims to compare the asset recovery practices through MLA in Indonesia and Singapore. **Findings:** The findings of this study reveal that Indonesia is still standing on a relatively suboptimal rate of return on assets resulting from corruption compared to Singapore. And, although Indonesia is a party of the ASEAN MLA, Indonesia also implements the bilateral agreements with countries inside and outside ASEAN. **Originality/Novelty:** The results of this study show that Indonesia needs to strengthen its diplomacy ties with the other countries, pass the Asset Forfeiture Bill, and make the ASEAN MLA as its main agreement to implement an efficient asset returns in the ASEAN region.

Keywords: corruption; asset recovery; mla

Abstrak

Latar Belakang: Penelitian ini membahas pengaturan dan mekanisme pengembalian aset hasil tindak pidana korupsi melalui kerja sama internasional dalam bentuk Mutual Legal Assistance (MLA) dengan membandingkan praktik di Indonesia dan Singapura. **Metodologi:** Penelitian ini menggunakan metode penelitian normatif dan teknik pengumpulan data melalui studi kepustakaan dengan sumber data sekunder serta menggunakan pendekatan perundang-undangan dan pendekatan komparatif. **Tujuan:** Penelitian ini bertujuan untuk membandingkan praktik pengembalian aset melalui MLA di Indonesia dan Singapura. **Temuan:** Temuan dari penelitian ini mengungkapkan bahwa Indonesia masih berada pada tingkat pengembalian aset hasil korupsi yang relatif kurang optimal dibandingkan dengan Singapura. Dan meskipun Indonesia merupakan pihak dalam ASEAN MLA, Indonesia juga menerapkan perjanjian bilateral dengan negara-negara di dalam maupun di luar ASEAN. **Orisinalitas/Keunikan:** Hasil dari penelitian ini menunjukkan bahwa Indonesia perlu memperkuat hubungan diplomatik dengan negara lain, mengesahkan Rancangan Undang-Undang Perampasan Aset, dan menjadikan ASEAN MLA sebagai perjanjian utama dalam menerapkan pengembalian aset yang efisien di kawasan ASEAN.

Kata Kunci: korupsi; perampasan aset; mla



A. Introduction

Corruption is an extraordinary crime affecting state institutions at all levels. It causes significant losses, disrupting the national economy and development while threatening societal integrity. The fight against corruption is a priority both nationally and internationally, highlighting its global nature. An international framework to combat cross-border corruption is essential, as recognized by the United Nations Convention Against Corruption (UNCAC), ratified by Indonesia through Law No. 7 of 2006 (UNCAC Ratification Law).¹ One of the law enforcement measures to combat corruption is asset forfeiture for those convicted of corruption-related crimes. This requires regulations regarding asset forfeiture for assets within the nation and assets held abroad. Implementing asset forfeiture internationally necessitates an agreement that governs asset recovery, as addressed in the UNCAC. The need for such an international framework arises due to the frequent challenges in law enforcement against corruption crimes. An example of these challenges occurs when a perpetrator hides assets in foreign banks, where local regulations complicate efforts by law enforcement agencies to confiscate these assets.²

The UNCAC stipulates that Mutual Legal Assistance (MLA) serves as the foundation for international cooperation in asset recovery, offering solutions that enhance the asset return process for countries victimized by corruption crimes. MLA is designed to assist in the investigation and prosecution processes related to asset recovery in accordance with the national laws of the involved countries.³ Assets belonging to corruption offenders located abroad constitute a form of criminal activity that necessitates international cooperation agreements. One such agreement is the Mutual Legal Assistance (MLA) treaty, which aids in asset recovery. Indonesia and Singapore are members of the Association of Southeast Asian Nations (ASEAN) and have signed the UNCAC. Thus, both countries have regulations regarding asset recovery. However, the choice of Singapore as a comparative study is particularly relevant due to its well-established legal framework, strict enforcement of anti-corruption laws, and international reputation for transparency and effectiveness in asset recovery. As one of the least corrupt countries in the world according to the Corruption Perceptions Index (CPI), Singapore provides a valuable benchmark for evaluating Indonesia's challenges and opportunities in recovering corruption-related assets.⁴

¹ Fatika Azzahra Ainiyyah Hartono et al., "Peran Mutual Legal Assistance Dalam Pemberantasan Tindak Pidana Korupsi Di Negara-Negara ASEAN: Perspektif Tantangan Kedepan," *Jurnal Anti Korupsi* 13, no. 1 (2023): 28–45, <https://doi.org/10.19184/jak.v13i1.38815>.

² Bambang Waluyo, *Pemberantasan Tindak Pidana Korupsi: Strategi Dan Optimalisasi* (Jakarta: Sinar Grafika, 2022).

³ Muhammad Yudha Prawira and Fatra Alamsyah, "The Implementation of Mutual Legal Assistance between Indonesia and Switzerland Regarding Asset Recovery," *Indonesian Comparative Law Review* 5, no. 2 (2023): 58–74, <https://doi.org/10.18196/iclr.v5i2.17435>.

⁴ Try Putra D.N. Kuku, Robert N. Warong, and Deby Telly Antow, "Perampasan Aset Tanpa Menjalani Pidanaan Bagi Pelaku Yang Melarikan Diri Atau Meninggal Dunia Dalam Perkara Tindak Pidana Korupsi," *Lex Crimen* IX, no. 4 (2020): 55–65.

ASEAN has implemented the ASEAN MLA, ratified in 2015, as a regional agreement among its member countries to tackle transnational crime issues in Southeast Asia. Despite having signed the UNCAC and participating in the ASEAN MLA, Indonesia and Singapore continue to pursue bilateral agreements with other ASEAN nations. The process of establishing bilateral agreements is often lengthy and complex, which highlights the need for a more efficient framework for cooperation.

This study improves upon previous research by providing a clearer justification for Singapore as a case study, refining the methodological framework, and advocating for a broader regional comparison that includes additional ASEAN countries to enrich the analysis. Expanding this study to include other ASEAN countries such as Malaysia which have also implemented asset recovery measures under the UNCAC framework, can provide a more comprehensive regional perspective on best practices and challenges.

Based on the background, this study is guided by two main research questions: (1) How is the regulation on asset recovery from corruption crimes in Indonesia and Singapore? (2) How does the implementation of asset recovery compare between Indonesia and Singapore? These research topics serve as the basis for this study, which compares and examines Indonesian and Singaporean legal frameworks with regard to the administration and regulation of asset recovery in cases of corruption. The goal is to pinpoint the main institutional and legal obstacles to asset recovery and offer policy suggestions to bolster Indonesian law enforcement's efforts to combat corruption offenders.

A key challenge in implementing Mutual Legal Assistance (MLA) between Indonesia and Singapore stems from differences in legal frameworks and enforcement mechanisms. Indonesia struggles with bureaucratic inefficiencies, slow court processes, and weak inter-agency coordination, while the absence of a comprehensive Asset Forfeiture Law further complicates asset recovery, especially from foreign jurisdictions like Singapore. Singapore, with its strong legal framework and efficient judiciary, facilitates asset recovery but faces challenges in repatriation due to differing evidentiary standards, procedural complexities, and financial institutions' reluctance to disclose information. These factors delay MLA processes and reduce recovery success rates.

This study employs a normative legal research method, using literature analysis and a comparative approach to evaluate both systems.⁵ To strengthen Indonesia's asset recovery efforts, key recommendations include enacting a robust Asset Forfeiture Law, enhancing inter-agency coordination, leveraging technology like blockchain and forensic accounting, and improving bilateral MLA agreements with Singapore to streamline procedures and evidentiary requirements.

⁵ Hari Sutra Disemadi, "Lensa Penelitian Hukum : Esai Deskriptif Tentang Metodologi Penelitian Hukum," *Journal of Judicial Review* 24, no. December (2022): 289-304, <https://doi.org/http://dx.doi.org/10.37253/jjr.v24i2.7280>.

B. Discussion

1. Regulations of Asset Recovery from Corruption Crimes in Indonesia and Singapore

As crimes evolve, efforts to combat corruption have increased. The traditional approach of arresting and imprisoning criminals has shown limitations, especially regarding financially motivated crimes. Recently, crime prevention has shifted from punishment to asset recovery—targeting illegally acquired assets. This approach aims to reduce the financial incentives for committing such crimes.⁶

Many countries have the power to seize tools or evidence related to crimes and return stolen assets, viewing this as a "proportionate punishment" for offenders. Seizing assets serves as a deterrent to future crimes and compensates victims for their losses.⁷ However, international cooperation in recovering cross-border criminal assets faces challenges, as these assets are often far removed from the original crime and transformed, complicating their recovery.⁸ Indonesia has provisions for recovering assets from corruption UNCAC Ratification Law. While judicial actions against corrupt individuals are essential, they are not sufficient without recovering misappropriated assets, which are crucial for national development. This need for asset recovery was a central motivation for the creation of the UNCAC, underscoring its importance in effective anti-corruption efforts.⁹ One of the principles related to asset recovery is found in Chapter V, Article 51, which states: "*The return of assets under this chapter is a fundamental principle of this Convention, and States Parties shall afford one another the widest measure of cooperation and assistance in this regard.*" This provision explicitly states that asset recovery is a requirement obligating member states to assist and cooperate with each other in recovering assets obtained through corruption practices.¹⁰

The issue of asset recovery from corruption in Indonesia is divided into two categories: assets located domestically and those found abroad. The UNCAC Ratification Law supports quick recovery actions, emphasizing international cooperation for assets located outside the country. The issue of asset recovery from corruption crimes in Indonesia is primarily divided into two categories: assets derived from corruption found within Indonesia and assets found abroad. The opportunity to take swift action in recovering assets from corruption aligns with what is outlined in the UNCAC Ratification Law. In this convention, it is recognized that the interest in recovering assets obtained through corruption found abroad is practically only possible within the framework of

⁶ Irwan Hafid, "Perampasan Aset Tanpa Pidanaan Dalam Perspektif Economic Analysis Of Law," *Lex Reinassance* 6, no. 3 (2021): 465–80, <https://doi.org/https://doi.org/10.20885/JLR.vol6.iss3.art3>.

⁷ *Ibid.*

⁸ Neil Boister, *An Introduction To Transnational Criminal Law*, First Edit (United Kingdom: Oxford University Press, 2012).

⁹ Sylvana Agnetha et al., "Pengembalian Aset Tindak Pidana Korupsi Berdasarkan United Nation Convention Against Corruption Di Kawasan ASEAN," *Legal Spirit* 6, no. 2 (2022): 165–75, <http://publishing-widyagama.ac.id/ejournal-v2/index.php/jhls/>.

¹⁰ Meidiantama Refi and Cholfia Aldamia, "Pengembalian Aset Pelaku Tindak Pidana Korupsi Dalam Hukum Internasional Dan Implementasinya Pada Hukum Nasional Indonesia," *Muhammadiyah Law Review* 6, no. 1 (2022): 54–68, <https://doi.org/http://dx.doi.org/10.24127/lr.v6i1.1847>.

international cooperation. UNCAC, as an international legal reference, governs the asset recovery actions from corruption crimes in the following articles:

- a. Article 52 UNCAC 2003 - Prevention and detection of the transfer of criminal proceeds.
- b. Article 53 UNCAC 2003 - Measures for the direct recovery of property through international cooperation.
- c. Article 55 UNCAC 2003 - Indirect asset recovery system and international cooperation for confiscation.

The regulations concerning asset recovery in Indonesia are not only seen through the UNCAC Ratification but also can be found in Law No. 31 of 1999, which was amended by Law No. 20 of 2001 on the Eradication of Corruption Crimes, hereinafter referred to as the Anti-Corruption Law. In the current development of national law, Indonesia needs to focus on three key interconnected areas, reflected in regulations concerning prevention, eradication, and providing ease for law enforcement to confiscate or recover state assets.¹¹

Those three interconnected key areas are significant in the efforts to combat corruption. Anti-Corruption Law includes legal provisions that consist of two alternatives: a criminal and a civil mechanism. The incorporation of UNCAC 2003 into Indonesia's legal system can be seen from the alignment between Article 18 of the Anti-Corruption Law and Article 51 of UNCAC. This demonstrates Indonesia's seriousness in implementing the provisions of UNCAC into national legislation and its commitment to adopting international standards in the fight against corruption.¹²

Asset recovery for state financial losses due to corruption faces significant challenges due to the Anti-Corruption Law, specifically Article 18. This article restricts asset seizure to after a final court decision, allowing defendants with no assets to opt for imprisonment instead of financial penalties. Such provisions diminish the deterrent effect against corruption. Furthermore, the complexity increases when corrupt assets are transferred or moved abroad, as the law lacks guidelines for international cooperation in recovering these assets outside Indonesia's jurisdiction.¹³ Apart from these two regulations, regulations related to the return of assets in Indonesia can also be seen in MLA Law, the Criminal Code (KUHP), and the Civil Code (KUHPer). However, asset return regulations in Indonesia are still not running effectively and perfectly. The step that the Government of Indonesia can take to make asset forfeiture efforts effective in the legal system in Indonesia is to create policies through the Asset Forfeiture Bill.¹⁴

¹¹ Lutfiatul Hasanah, "Upaya Pengembalian Aset Negara: Wujud Pemberantasan Tindak Pidana Korupsi," *Jurnal Anti Korupsi* 3 (2021): 41–55, <https://doi.org/10.19184/jak.v3i2.28922>.

¹² *Ibid.*

¹³ Eri Satriana, Dewi Kania Sugiharti, and Muhammad Ilham Satriana, "Asset Recovery of Detrimental to The Finances of The State From Proceeds of Corruption in The Development of National Criminal Law System," *Jurnal Dinamika Hukum* 19, no. 2 (2019): 350, <https://doi.org/10.20884/1.jdh.2019.19.2.2474>.

¹⁴ Widiya Yusmar, Somawijaya Somawijaya, and Nella Sumika Putri, "Urgensi Pengesahan Rancangan Undang-Undang Perampasan Aset Tindak Pidana Sebagai Upaya Pemberantasan Tindak Pidana

As described by Satjipto Rahardjo, the fundamental essence of law is for humans, who do not exist by themselves but to create human welfare and happiness.¹⁵ The Asset Forfeiture Bill addresses shortcomings in current mechanisms for confiscating criminal assets, aiming to enhance fair law enforcement and promote professionalism, transparency, and accountability. It focuses on pursuing crime-derived assets rather than targeting individuals.¹⁶

Indonesia still faces significant challenges in asset recovery due to the absence of a specific regulation governing asset forfeiture without a criminal conviction (non-conviction-based asset forfeiture). The proposed Asset Forfeiture Bill is expected to address these obstacles by providing a clearer and more effective legal basis for confiscating assets derived from criminal activities, particularly corruption. Key provisions include Article 5 paragraph (2), which permits confiscation of assets not justly explained by a suspect's income. Article 6 paragraph (1) sets a minimum confiscation threshold of Rp 100 million, or assets linked to crimes punishable by at least four years in prison.¹⁷ Additionally, Article 7 paragraph (1) addresses legal gaps in the Anti-Corruption Law by permitting the seizure of fixed assets under special conditions, such as the suspect's death or escape. This reflects a commitment to ensuring legal certainty in managing assets from criminal activities.¹⁸

Indonesia can reflect on Singapore, a developed country ranked fifth out of 180 countries worldwide as the least corrupt country in Asia based on the Corruption Perception Index. This shows Singapore has strict and effective regulations and state institutions trusted by the public to handle corruption crimes. *Prevention of Act* (PCA) is the primary regulation related to corruption in Singapore, which governs anti-corruption policies and practices since 1960, this regulation has served as the main framework for the government to impose sanctions on individuals involved in corruption crimes. While it does not detail asset recovery, it requires cooperation among agencies to assist in recovering assets from foreign offenders.¹⁹

Another important regulation in Singapore is the *Corruption, Drug Trafficking, and Other Serious Crimes (Confiscation of Benefits) Act* (CDSA). This law specifically regulates the process of confiscating assets and other property owned by an individual once they are

Pencucian Uang Dengan Predicate Crime Tindak Pidana Narkotika," *Jurnal Ilmiah Galuh Justisi* 9, no. 2 (2021): 219–40, <https://doi.org/10.25157/justisi.v9i2.5581>.

¹⁵ Satjipto Rahardjo, "Hukum Progresif: Hukum Yang Membebaskan," *Jurnal Hukum Progresif* 1, no. 1 (2011): 1–24, <https://doi.org/https://doi.org/10.14710/hp.1.1.1-24>.

¹⁶ M. Ainun Najib, "Polemik Pengesahan Rancang Undang-Undang Perampasan Aset Di Indonesia," *Sosio Yustisia : Jurnal Hukum Dan Perubahan Sosial* 3, no. 2 (2023): 160–75.

¹⁷ M.H. Prof. Dr. Sri Warjiyati, "Urgensi RUU Perampasan Aset: Strategi Baru Dalam Pemberantasan Korupsi Menuju Sistem Hukum Yang Lebih Adil," UIN Sunan Ampel Surabaya, accessed November 20, 2024, <https://uinsa.ac.id/blog/urgensi-ruu-perampasan-aset-strategi-baru-dalam-pemberantasan-korupsi-menuju-sistem-hukum-yang-lebih-adil>.

¹⁸ Kusnadi Kusnadi, "Kebijakan Formulasi Ketentuan Pengembalian Aset Hasil Tindak Pidana Korupsi," *Corruptio* 1, no. 2 (2020): 105–16, <https://doi.org/10.25041/corruptio.v1i2.2097>.

¹⁹ Sola Akisanya and Oliyide Olusesan, "An Analysis of Anti-Corruption Legal Mechanisms in Singapore and Sweden and Their Instructiveness for the Nigerian System," *Carnelian Journal of LAW & POLITICS* 4, no. 2 (2023).

identified as a suspect. CDSA allows asset seizure from suspects, including assets located abroad, pending approval from relevant foreign governments documented in international agreements.²⁰

In addition to domestic enforcement laws, Singapore also has regulations governing international law enforcement cooperation involving other countries and international institutions. The primary legal framework for these regulations is the Mutual Assistance in Criminal Matters Act (MACMA). Based on the principles of MLA, MACMA facilitates international cooperation in legal processes, including asset recovery, enabling Singapore to assist and seek help from other countries in recovering proceeds from corruption.²¹ The disparity in asset recovery between developing and developed countries poses significant challenges in tracing, freezing, and repatriating stolen assets. Key issues include complex financial structures, differing legal systems, lack of political will, and lengthy international legal processes. Low recovery rates negatively impact developing nations' economies, where these assets are vital for development and poverty reduction. There is a pressing need for stronger international cooperation, improved legal frameworks, and enhanced technical capacity to recover stolen assets effectively.

To address these challenges, a phased approach to implementation is crucial. In the short term, legal reforms should focus on strengthening existing frameworks for asset recovery, simplifying bureaucratic procedures, and enhancing international cooperation mechanisms. Developing technical expertise and fostering collaboration among law enforcement agencies will improve asset-tracing capabilities. In the long term, comprehensive strategies should be established, including legislative harmonization with international standards and the development of digital tracking systems for illicit financial flows. Additionally, the active involvement of key stakeholders such as financial institutions, regulatory bodies, and civil society organizations is essential to ensure transparency and accountability. By adopting a step-by-step approach, developing countries can build a more resilient system for asset recovery, ultimately reducing corruption and fostering economic stability.

2. Comparison of the Implementation of Asset Recovery of Corruption Proceeds Through MLA Between Indonesia and Singapore

2.1. Implementation of Asset Recovery Proceeds of Corruption Crimes in Indonesia

Returning assets from countries where criminal proceeds are held to their country of origin necessitates effective special provisions and international cooperation, particularly mutual aid in criminal matters. Indonesia has established international partnerships for asset returns with various countries, including ASEAN, Australia, South

²⁰ Koh Teck Hin, "Corruption Control in Singapore," *Tokyo: United Nations Asia and Far East Institute for the Prevention of Crimes and the Treatment of Offenders.*, 2013, 122-31.

²¹ George Baylon Radics, "Singapore 's Mutual Assistance in Criminal Matters Act (Chapter 190A) and Its Application to Thailand," *Thammasat Law Journal* 43, no. 3 (2014): 444-55.

Korea, and Hong Kong. As a member of ASEAN, Indonesia has signed the ASEAN MLA multilateral agreement but continues to establish bilateral agreements, such as with Vietnam. These bilateral assets return agreements are governed by Law No. 24 of 2000 concerning International Agreements (International Treaty Law).

A comparison of the two countries, Indonesia and Singapore, can be seen in the 2023 Corruption Perception Index, where Indonesia ranks 115th out of 180 countries, while Singapore ranks 5th.²² This comparison indicates that public perception of corruption in Indonesia remains a significant concern. Singapore perceived as having a relatively low level of corruption and has transparent law enforcement institutions that the local public trusts.

Indonesia Prosecutor's Office	2020	2021	2022	2023
Number of Verdicts	1.218	1.282	2.056	551
Number of Suspects	1.298	1.404	2.249	1.163
Losses (in Trillions)	56.7	62.9	48.7	56
Replacement Funds (in Trillions)	19.6	1.4	3.8	7.3

Table 1. Conviction Data of Corruption Cases in Indonesia Year 2020-2023

Referring to Table 1 above indicates that asset recovery from corruption in Indonesia is inadequate, with a significant gap compared to state losses, despite the legal framework established by Law No. 1 of 2006 on Mutual Legal Assistance (MLA Law). Efforts to confiscate assets derived from corruption to restore state finances have not yielded optimal results. This is critical since recovering state losses is essential in combating corruption. In contrast, Singapore is an international financial hub with strict money laundering and asset management laws.

Efforts to return assets require collaboration among law enforcement agencies authorized to recover assets from criminal activities. Key institutions involved include the Attorney General's Office, the Chief of the Indonesian Police (Kapolri), the Corruption Eradication Commission (KPK), the Ministry of Law and Human Rights (Kemenkumham), the Ministry of Foreign Affairs, and INTERPOL Indonesia. Successfully recovering assets depends on effective coordination and cooperation among these agencies.²³

²² Transparency International, "Corruption Perceptions Index," accessed May 21, 2024, https://www.transparency.org/en/cpi/2023?gad_source=1&gclid=Cj0KCQjw6auyBhDzARIsALIo6v8-F9GqUuPhX6NKg2diZ0tXmrT9TZcC6QEUFHDhBU4QsLpL7t4Y4BgaAhx-EALw_wcB.

²³ Ridwan Arifin, Indah Sri Utari, and Herry Subondo, "Upaya Pengembalian Aset Korupsi Yang Berada Di Luar Negeri (Asset Recovery) Dalam Penegakan Hukum Pemberantasan Korupsi Di Indonesia," *IJCLS (Indonesian Journal of Criminal Law Studies)* 1, no. 1 (2017): 105-37, <https://doi.org/10.15294/ijcls.v1i1.10810>.

The Ministry of Law and Human Rights is the central authority for MLA Law. Ministers can request assistance directly or through diplomatic channels, typically from the Attorney General's Office, the National Police Chief, or the KPK, especially for corruption cases. Although the KPK handles fewer cases, it plays a crucial role in asset returns. All requests undergo a thorough internal review before reaching the Central Authority.²⁴ The asset return scheme for corruption crimes in Indonesia involves several stages based on mutual legal assistance (MLA). First, assets suspected of being from criminal acts are identified and traced. Next, these assets are frozen and confiscated before focusing on their return. There are two approaches for returning assets in foreign jurisdictions: a formal method using MLA and a more informal one leveraging diplomatic relation.²⁵

During the identification phase, police investigators can request asset return assistance if there's a risk of asset loss. This request requires approval from various levels before reaching the central authority. Investigators utilize financial and non-financial systems for banking transactions to gather comprehensive information on the assets' location and value. To enhance tracking capabilities, forensic accounting, artificial intelligence (AI), and blockchain technology are increasingly being explored.²⁶ AI-powered data analysis assists in detecting suspicious transactions, while blockchain offers transparency and traceability, making it harder for corrupt actors to conceal illicit funds.²⁷ The freezing process for asset seizure is based on Indonesian court decisions, ensuring legal certainty. Once assets are located, the prosecutor must continue with the prosecution process and request seizure through the Regional Attorney or Attorney General. The Attorney General may also communicate with other countries to enforce Indonesian court orders. However, the absence of an integrated digital tracking system limits the speed and effectiveness of cross-border asset recovery. Implementing AI-driven monitoring tools and blockchain-based transaction verification could strengthen Indonesia's ability to trace, freeze, and repatriate assets in real time.²⁸

The Century Bank case is an example of corruption in Indonesia requiring international cooperation for asset recovery. In 2008, the Indonesian government provided a bailout of Rp 6.7 trillion to save Century Bank, which was facing a liquidity crisis. However, the bank's owner, Robert Tantular, misused the bailout funds, causing significant state losses. While key figures, including Tantular and former Bank Indonesia Deputy Governor Budi

²⁴ Ridwan Arifin, Sigit Riyanto, and Akbar Kurnia Putra, "Collaborative Efforts in ASEAN for Global Asset Recovery Frameworks to Combat Corruption in the Digital Era," *Legality: Jurnal Ilmiah Hukum* 31, no. 2 (2023): 329–43, <https://doi.org/10.22219/ljih.v31i2.29381>.

²⁵ Arifin, Utari, and Subondo. *Op.Cit.*

²⁶ Ridwan Arifin, Rodiyah Rodiyah, and Fitria Puspita, "A Comparative Analysis of Indonesia's KPK and Hong Kong ICAC in Eradicating Corruption," *Jambe Law Journal* 2, no. 2 (2020): 163–79, <https://doi.org/10.22437/jlj.2.2.163-179>.

²⁷ Fernanda Odilla, *Bots against Corruption: Exploring the Benefits and Limitations of AI-Based Anti-Corruption Technology, Crime, Law and Social Change*, vol. 80 (Springer Netherlands, 2023), <https://doi.org/10.1007/s10611-023-10091-0>.

²⁸ Rahadian Januar Mahendra, Edwin Setiawan, and Arbend Ficasso Van Hellend, "Corruption Eradication in Four Asian Countries: A Comparative Legal Analysis" 2, no. 2 (2024): 162–84, <https://doi.org/https://doi.org/10.62264/jlej.v2i2.98>.

Mulya, were convicted, asset recovery remains incomplete due to the complexity of tracking and recovering funds, much of which was moved abroad.

The Indonesian government has worked with various agencies and foreign jurisdictions over the past 15 years, including Hong Kong and Jersey, to seize assets, recovering a total of \$6.1 million USD and £662,500. Despite these efforts, the recovery process remains slow and complicated. The use of AI-driven forensic auditing and blockchain-based financial ledgers could improve Indonesia's ability to track complex financial movements more effectively. Furthermore, strengthening cooperation with financial technology companies and international regulatory bodies would facilitate faster identification of hidden assets. Returning assets from abroad remains ongoing through the MLA mechanism with various countries, but greater technological integration is needed to optimize the process.

2.2. Implementation of Asset Recovery of Corruption Proceeds in Singapore

Singapore is committed to preserving its reputation in the fight against financial crime by strengthening its Anti-Money Laundering (AML) institutions. A key focus is on asset recovery, aiming to eliminate profits from criminal activities and return seized assets to victims.

Corrupt Practices Investigation Bureau (CPIB)	2020	2021	2022	2023
Number of Corruption Reports Received	239	249	234	215
Number of New Cases Registered	81	83	83	81
Percentage of Corruption Reports to the Investigation Stage	34%	33%	35%	38%

Table 2. Corruption Case Statistics in Singapore Year 2020-2023

Annual corruption case data can be found in Table 2, which remains stable year on year. In 2023, the data indicates that reported corruption cases in Singapore decreased compared to previous years. The country's success in fighting corruption depends on three key pillars: strong political will from policymakers, effective and independent anti-corruption institutions, and a professional bureaucratic system. These three fundamental elements work together to create a solid foundation for efforts to eliminate corruption in Singapore. Between January 2019 and June 2024, Singapore seized S\$6 billion from monetary crimes, returned S\$416 million to victims, and confiscated S\$1 billion, with most of the funds still linked to ongoing investigations.

In Singapore, the handling of money-related criminal matters involves a network of agencies, including The Singapore Police Force (SPF), The Suspicious Transaction

Reporting Office (STRO), Corrupt Practices Investigation Bureau (CPIB), Interpol, and the Attorney-General's Chambers (AGC). Recognizing the transnational nature of money crime, Singapore places significant emphasis on international cooperation. This involves working closely with organizations like INTERPOL, the Egmont Group, and the Financial Action Task Force (FATF) to effectively identify, track, seize, and return crime proceeds to victims.²⁹ Asset restitution aims to eradicate corruption through the CPIB, an independent agency specializing in corruption cases. When the police discover evidence of corruption, they must refer the case to the CPIB, ensuring integrity in the process while maintaining police authority over general criminal matters. Since the PCA was enacted in 1960, the CPIB has gained broader powers to investigate corruption, which primarily targets public officials and the private sector. With strong oversight and sanctions, Singapore has effectively made progress in combating corruption.

In Singapore, the asset recovery process follows structured stages, akin to Indonesia's. First, suspicious assets are identified and investigated for links to criminal activity. Next, intelligence is gathered to trace and assess these assets. Then, security measures like freezing or confiscating assets prevent concealment or transfer. Legal processes ensure compliance in asset recovery, confirming and enforcing actions. Finally, assets are returned to victims or confiscated state.³⁰ The implementation of the five stages in Singapore reflects the comprehensive approach adopted by the authorities in their efforts to recover assets resulting from criminal acts. Each stage is meticulously carried out with attention to legality, effectiveness, and fairness, ensuring the optimal achievement of asset return goals. Similar to the asset recovery mechanism in Indonesia, if it is discovered that assets resulting from criminal acts are being stored abroad, the process will require cooperation from a third country, specifically through MLA, to identify and trace the assets. Through MLA, the aggrieved country can request a third country to freeze, confiscate, and return their assets.³¹

Singapore's assets return agreement is bilateral and based on MACMA. It involves other countries, including ASEAN countries. Although Singapore joined and signed the ASEAN MLA as a multilateral, it still has bilateral agreements with other ASEAN countries, including Vietnam, Brunei Darussalam, and Indonesia. In Singapore's notable corruption case, Choy Hon Tim, former Deputy Chief Executive of the Public Utilities Board (PUB), engaged in bribery with a former PUB businessman. Starting in 1977, the businessman offered Choy profits for aiding a subcontract job and formed a consulting arrangement for sharing confidential information to secure PUB contracts. The businessman earned over S\$63 million, of which Choy took around S\$12 million. The CPIB investigated in 1994 with help from Hong Kong's ICAC, uncovering hidden funds in a Hong Kong bank. Choy fled but was returned in 1995, convicted of conspiracy, and sentenced to 14 years in

²⁹ Ministry of Home Affairs, *National Asset Recovery Strategy 2024* (Singapore, 2024).

³⁰ Laurence R. Helfer, Cecily Rose, and Rachel Brewster, "Flexible Institution Building in the International Anti-Corruption Regime: Proposing a Transnational Asset Recovery Mechanism," *American Journal of International Law* 117, no. 4 (2023): 559–600, <https://doi.org/10.1017/ajil.2023.32>.

³¹ Jon S.T. Quah, "Corruption Scandals in Six Asian Countries: A Comparative Analysis," *Public Administration and Policy* 23, no. 1 (2020): 7–21, <https://doi.org/10.1108/PAP-01-2020-0002>.

prison. The case highlighted the need for international cooperation in retrieving hidden corrupt assets.³²

2.3. *Mutual Legal Assistance Cooperation for the Recovery of Corruption Proceeds between Indonesia and Singapore*

	Indonesia	Singapore
Regulations Related to Asset Return	Regulations on the return of assets resulting from corruption crimes can be seen in KUHP, KUHPer, Anti-Corruption Law, and the UNCAC Ratification Law.	Regulations on the return of assets resulting from corruption crimes can be seen in PCA, CDSA, and MACMA.
State Institutions Authorized in the Implementation of Asset Recovery	The Indonesian institutions that are authorized are the Attorney General's Office, KPK, Kemenkumham, Interpol Indonesia, and the Ministry of Foreign Affairs.	The authorized institutions of Singapore are The Singapore Police Force (SPF), The Suspicious Transaction Reporting Office (STRO), Corrupt Practices Investigation Bureau (CPIB), Interpol and Attorney-General's Chambers (AGC).
International Cooperation Mechanism	Bilateral based on Law No. 24 of 2000 concerning International Agreements.	Bilateral based on MACMA
Asset Return Mechanism	<ol style="list-style-type: none"> 1. Through the identification stage, then freezing and confiscation, and finally the return of assets. 2. Through MLA for the return of assets that exist abroad. 	<ol style="list-style-type: none"> 1. Through the identification stage, then the evaluation of the assets to be confiscated, then freezing and confiscation, and finally the return of assets. 2. Through MLA for the return of assets that exist abroad.

Indonesia and Singapore both manage asset recovery from corruption, but they use different methods. Indonesia is drafting an Asset Forfeiture Bill to boost recovery efforts,

³² CPIB, "The Highest Graft Amount," https://www.cpi.gov.sg/cases/public_highest-graft-amount.html. Accessed on 22 November 2024.

while Singapore has strict laws and efficient systems in place. Singapore's Corrupt Practices Investigation Bureau (CPIB) has strong powers to trace and seize assets before court rulings, aided by a solid judicial system and cooperation with financial institutions. Conversely, Indonesia faces bureaucratic hurdles and limited tracking authority that impede recovery processes.

Both nations have institutions overseeing corruption: Indonesia's Corruption Eradication Commission (KPK) and Singapore's CPIB. While Singapore effectively recovers assets through international cooperation, including with Hong Kong, Indonesia struggles to return assets despite existing restitution laws. This reveals a gap in implementation and an urgent need for Indonesia to enhance its asset recovery effectiveness system. International cooperation is crucial in asset recovery, especially when corrupt individuals move stolen funds to countries with opaque financial systems. Both Indonesia and Singapore use MLA agreements to facilitate asset returns. However, while Singapore's system works smoothly, Indonesia faces difficulties in translating these agreements into successful asset recovery, mainly due to challenges in collaboration between different legal systems.

A key factor behind Indonesia's inefficiency in asset recovery is the presence of institutional and bureaucratic obstacles.³³ Delays in court decisions often prolong the process of asset confiscation, allowing corrupt individuals to further obscure their illicit gains. Additionally, weak inter-agency coordination particularly between KPK, the Attorney General's Office, and financial intelligence units hinders swift and effective action. The lack of a centralized database for tracking illicit assets also contributes to inefficiencies, as different institutions rely on fragmented information systems. Without addressing these institutional bottlenecks and streamlining bureaucratic procedures, Indonesia's asset recovery efforts will continue to face setbacks despite improvements in legal frameworks.

Indonesia must strengthen its diplomacy to address these challenges countries.³⁴ Indonesia needs more effective regulations to enforce the return of corruptly obtained assets crimes.³⁵ The Asset Forfeiture Bill must pass urgently to stop corruption in Indonesia from harming the economy. Law enforcement needs to be more competent and transparent, sharing a commitment to enhance integrity and public trust in state institutions. Additionally, Indonesia and Singapore are two ASEAN member countries with bilateral MLA agreements to facilitate asset returns. Currently, Indonesia has

³³ Akbar Kurnia Putra et al., "Agreement on Agriculture WTO: Discourse on Indonesia's Food Security in a Global Context," *Lex Scientia Law Review* 8, no. 1 (September 22, 2024), <https://doi.org/10.15294/lslr.v8i1.14066>.

³⁴ Gledys Deyana, Matius Evan Anggara, and Lulu Yulianti, "Implementation of Indonesia's Mutual Legal Assistance Policy Regarding Asset Recovery of Corruption Crimes," *4th International Conference on Law Studies (INCOLS)* 1, no. 1 (2020): 79-93, <https://conference.upnvj.ac.id/index.php/icols/article/view/1490>.

³⁵ Ulang Mangun Sosiawan, "Penanganan Pengembalian Aset Negara Hasil Tindak Pidana Korupsi Dan Penerapan Konvensi PBB Anti Korupsi Di Indonesia," *Jurnal Penelitian Hukum De Jure* 20, no. 4 (2020): 587, <https://doi.org/10.30641/dejure.2020.v20.587-604>.

agreements related to asset returns multilaterally with ASEAN countries and bilaterally with Australia, Hong Kong, the People's Republic of China (PRC), South Korea, India, Vietnam, the UAE, Iran, and Poland. Singapore also maintains agreements concerning asset returns with ASEAN countries and other nations. ASEAN established the ASEAN MLA as the main agreement on asset restitution, which includes Indonesia and Singapore as parties. Although it already has an ASEAN MLA, the asset return agreements in Indonesia and Singapore are still being pursued bilaterally, which does not merely follow the ASEAN MLA.

Based on the comparison results and the ASEAN MLA's existence, the author analyzes that Indonesia can use the ASEAN MLA as a comparative material to adjust the Asset Forfeiture Bill. In addition, Indonesia no longer needs to make bilateral agreements using complicated methods to build cooperation with other countries. Still, it can use the *Implementing Agreement method*, for example, the United Nations Convention on the Law of the Sea 1982 with its three implementing agreements, namely *the International Seabed Authority (ISA)*, the UN Fish Stock Agreement (UNFSA), and the Biodiversity Beyond National Jurisdiction Agreement (BBNJ). Making a more straightforward agreement in the form of a framework or *Implementing Agreement* can make the implementation of asset returns more efficient in the future.

2.4. Expanding the Comparative Study to Other ASEAN Countries The Case of Malaysia

While this study primarily compares Indonesia and Singapore, expanding the scope to other ASEAN countries, particularly Malaysia, provides valuable insights into best practices for asset recovery in the region. Malaysia has developed a comprehensive legal framework for asset forfeiture, incorporating both conviction-based and non-conviction-based mechanisms. Unlike Indonesia, which still faces legal and institutional obstacles in enforcing asset recovery, Malaysia has made significant strides in streamlining its asset forfeiture processes, making it an important comparative case.

Malaysia's primary legal instrument for asset recovery is the Anti-Money Laundering, Anti-Terrorism Financing, and Proceeds of Unlawful Activities Act (AMLA) 2001.³⁶ This law allows authorities to seize illicit assets through both criminal prosecution and civil forfeiture, meaning assets can be confiscated even in the absence of a criminal conviction. This differs from Indonesia, where the existing Anti-Corruption Law still requires a final court ruling before asset seizure, creating legal loopholes that enable corrupt individuals to avoid asset confiscation.³⁷ A notable case demonstrating Malaysia's success in international asset recovery is the 1Malaysia Development Berhad (1MDB) scandal. This case involved the misappropriation of billions of dollars from Malaysia's sovereign wealth fund, with illicit assets spread across multiple jurisdictions, including the United States, Switzerland, and Singapore. Through effective international cooperation under the Mutual Legal Assistance (MLA) framework, Malaysia successfully recovered over USD

³⁶ Malaysia, "Anti-Money Laundering, Financing and Proceeds of Unlawful Activities Act 2001" (2001).

3 billion, with support from the U.S. Department of Justice and Swiss financial regulators. The coordinated legal action taken by Malaysia in collaboration with multiple jurisdictions underscores the importance of strong legal instruments, proactive enforcement agencies, and diplomatic efforts in asset recovery.³⁸

By comparing Malaysia's experience, Indonesia can identify key reforms necessary to improve its asset recovery efforts. First, Malaysia's use of non-conviction-based asset forfeiture under AMLA 2001 highlights the need for Indonesia to pass the Asset Forfeiture Bill, which would allow authorities to confiscate assets without waiting for lengthy judicial proceedings. Second, Malaysia's success in the 1MDB case shows that international cooperation, particularly through MLA agreements, must be more effectively utilized. Although Indonesia is a signatory to the ASEAN MLA, its implementation remains fragmented and largely dependent on bilateral agreements, which often slow down the process. Indonesia needs to strengthen regional cooperation through ASEAN, similar to how Malaysia leveraged international partnerships for successful asset repatriation.

Additionally, Malaysia's Malaysian Anti-Corruption Commission (MACC) plays a central role in investigating and recovering corruption-related assets. The MACC operates with strong legal authority, allowing it to freeze and seize assets swiftly. This differs from Indonesia's Corruption Eradication Commission (KPK), which, despite being a powerful anti-corruption agency, still faces limitations in enforcing cross-border asset recovery, largely due to weak inter-agency coordination and bureaucratic inefficiencies. To enhance its effectiveness, Indonesia must ensure that KPK, the Attorney General's Office, and financial regulatory bodies collaborate more efficiently in handling asset recovery cases.

C. Conclusion

Indonesia and Singapore each have regulations related to the return of assets resulting from corruption crimes. Indonesia already has several rules regulating the return of assets, such as the Ratification of UNCAC, the Corruption Law, and the MLA Law with the Ministry of Law and Human Rights, which is the central authority in handling the return of assets resulting from corruption crimes. Singapore, which has a reputation as the most anti-corruption country in Asia, certainly has strict legal regulations such as PCA, MACMA, and CDSA, as well as an independent anti-corruption agency in the form of CPIB. Although Indonesia already has a legal basis for implementing asset returns, it has not been implemented effectively because several challenges hold it back. Indonesia and Singapore are two countries that have established MLA agreements with other countries through the signing of UNCAC and adopted the ASEAN MLA to strengthen cooperation with ASEAN countries. However, unlike Singapore, the implementation of asset return is still not running smoothly. Because of this, Indonesia still needs better collaboration

³⁸ U.S. Department Of Justice, "Justice Department Recovers an Additional \$20M in Misappropriated 1MDB Funds," accessed March 8, 2025, <https://www.justice.gov/archives/opa/pr/justice-department-recovers-additional-20m-misappropriated-1mdb-funds>.

between governments, passing the Asset Forfeiture Bill, and making law enforcement agencies more competent. Even though it already has the ASEAN MLA, Indonesia cooperates bilaterally. Therefore, Indonesia, Singapore, and other ASEAN Countries need to enhance the ASEAN MLA as the basic agreement and use it to force asset forfeiture around ASEAN Countries since the development of Transnational Organized Crime in ASEAN rise in several acts such as online gambling and trafficking in persons.

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