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Juridical Analysis of Decision No. 337/Pid.Sus/2020/PN. Jkt.Sel in the Perspective of Money Laundering and the Criminal Code

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Abstract

The purpose of this legal research is to elaborate and explain fundamentally the judge's legal considerations in Decision Number 337/Pid.Sus/2020/PN. Jkt.Sel related to the application of the provisions of the Money Laundering Crime (TPPU) and its relation to the Criminal Code (KUHP). Based on the verdict, the defendant Ir. Roni Wijaya was proven to have legally committed a tax crime as stipulated in Article 39A letter a of Law Number 28 of 2007 jo. Article 64 paragraph (1) of the Criminal Code and the crime of money laundering as stipulated in Article 3 of Law Number 8 of 2010. This type of research is a normative legal research that is descriptive and analytical, with a statutory approach and a case approach, using secondary data through literature studies and qualitative analysis. The results of the study show that the application of the TPPU article in this decision has reflected the double track system of criminality, where the predicate crime in the form of tax violations is the basis for proving TPPU. The merging of the provisions of the Anti-Corruption Law and the Criminal Code shows the application of the principle of lex specialis derogat legi generali in criminal law. Thus, this decision affirms the consistency of the application of the law to economic crimes that have a systemic impact on state finances.

Keywords: Money Laundering Crime, Decision Number: 337/Pid.Sus/2020/PN. Jkt.Sel, Criminal Code.

A. Introduction

The development of economic crimes in Indonesia is increasingly complex and poses a major challenge for law enforcement. One form of economic crime that often occurs is Money Laundering (TPPU), which is an attempt to hide or disguise the origin of assets

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derived from crime.[1] TPPU often does not stand alone, but originates from other criminal acts called predicate crimes, such as corruption, narcotics, or tax crimes.[2]

One concrete example can be found in Decision Number 337/Pid.Sus/2020/PN. Jkt.Sel, where the defendant Ir. Roni Wijaya was sentenced for being proven to have committed a tax crime as stipulated in Article 39A letter a of Law Number 28 of 2007 concerning General Provisions and Taxation Procedures jo. Article 64 paragraph (1) of the Criminal Code, as well as the crime of money laundering based on Article 3 of Law Number 8 of 2010. In this case, the defendant manipulated tax returns and used the proceeds of tax violations for activities that disguise the origin of the funds. This makes the crime of taxation a crime originating from the TPPU that it committed.

Several previous studies, such as by Muladi in his work entitled "Democracy, Human Rights, and Legal Reform in Indonesia" (2002) and Andi Hamzah in his work entitled "Indonesian Criminal Procedure Law" (2008), have discussed the relationship between the crime of origin and money laundering, as well as the importance of *the principle of lex specialis derogat legi generali* in criminal law. However, these studies have not studied specifically how judges combine the provisions of the Anti-Corruption Law and the Criminal Code in one decision, especially when the original criminal act is a tax violation. As a result, there is still a gap in the study that explains in detail how judges' legal considerations are used to assess the relationship between the two laws.

This study aims to explain how judges apply the law in Decision Number 337/Pid.Sus/2020/PN. Jkt.Sel, especially in assessing the relationship between tax crimes and TPPU. In addition, this study also wants to show how the Criminal Code still has an important role as a general criminal law in cases regulated by special laws, as well as how the principle of *lex specialis derogat legi generali* is applied in judicial practice.

The novelty of this research lies in an analysis that combines two legal domains at once, namely criminal tax law and TPPU law, to see how criminal liability is applied to one act that has two different legal dimensions. This approach provides a fuller picture of the integration between national and special laws, and how the application of these articles can provide justice and legal certainty for the parties.

Therefore, this issue is very important to study more deeply. Analysis of Decision Number 337/Pid.Sus/2020/PN. Jkt.Sel not only provides a new understanding of the relationship between TPPU and tax crimes, but also helps assess the extent to which the criminal law system is able to enforce justice effectively in dealing with economic crimes that have a wide impact on state finances and public trust.

B. Research Method

This research uses the *normative legal research* method, which is research that

[1] Ahmad Redi and Dhani Kristianto, "The Crime Of Money Laundering In The Perspective Of Criminal Law," *International Journal of Engineering Business and Social Science* 2, no. 2 (December 23, 2023): 933–37, https://doi.org/10.58451/ijebss.v2i2.116.

[2] Fidri Sahri and Juanda Juanda, "Juridical Construction of the Consideration of the Panel of Judges in Decision Number 46/Pid.Sus/2021/Pn.Srg Based on Laws and Regulations," *Journal of Multidisciplinary Science* 2, no. 2 (July 20, 2023): 161–78, https://doi.org/10.38035/jim.v2i2.284.

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focuses on positive legal norms and their application in judicial practice.[3] This method was chosen because the research aims to analyze the application of the law in Decision Number 337/Pid.Sus/2020/PN. Jkt.Sel which combines the provisions of Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes (TPPU), Law Number 28 of 2007 concerning General Provisions and Tax Procedures, and the Criminal Code (KUHP). This research uses three approaches, namely the statute *approach* to examine the applicable legal provisions, the *case approach* to examine the judge's considerations in the decision, and the conceptual *approach*[4] to understand legal concepts such as *predicate crime*, *lex specialis derogat legi generali*, as well as criminal liability.

The data sources used consist of secondary data, including primary legal materials (laws and regulations and court decisions), secondary legal materials (books, journals, and expert opinions), and tertiary legal materials (legal dictionaries and encyclopedias).[5] Data is collected through literature research by reading, studying, and interpreting relevant legal materials, then analyzed qualitatively descriptively to understand the application of legal norms in decisions.[6] Through this method, the research is expected to provide a clear picture of how courts apply the law on anti-corruption law originating from tax crimes and assess the role of the Criminal Code in the framework of Indonesian criminal law.

C. Results and Discussion

a. Chronology and Legal Facts in Decision Number 337/Pid.Sus/2020/PN. Jkt.Sel

This criminal case began with the business activities of PT Dutasari Citralaras, a company engaged in trade and services led by the defendant Ir. Roni Wijaya as President Director. Based on the results of audits and tax audits conducted by the Directorate General of Taxes, it was found that there was a discrepancy between the reporting of Value Added Tax (VAT) and actual transactions. In a certain tax year period, the defendant allegedly issued and used fictitious tax invoices that were not supported by real goods or services transactions.

The mode carried out by the defendant was to ask other parties to issue an output tax invoice without any activity of handing over goods or services. These invoices are then used by PT Dutasari Citralaras to reduce the tax burden (*input tax*) in the VAT Periodic Return. In this way, the company seems to have paid input tax, even though the transaction never happened. As a result, the state is disadvantaged by losing a large amount of potential tax revenue.

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[3] Neli Zakiyatun Nufus and Elan Jaelani, "The Application of the Hague Convention on the Protection of Children in Transnational Families," *JOURNAL OF LAW, POLITICS AND SOCIAL SCIENCES* 3, no. 1 (February 10, 2024): 394–402, https://doi.org/10.55606/jhpis.v3i1.3486.

[4] Miftahul Haq, Mawardi M. Saleh, and Zulfahmi Bustami, "THE APPLICATION OF MUTTAFAQ POSTULATES IN THE DISCOVERY OF ISLAMIC LAW ON POSITIVE LAW IN INDONESIA," *Jotika Research in Business Law* 3, no. 1 (January 17, 2024): 26–35, https://doi.org/10.56445/jrbl.v3i1.128.

[5] Deity Yuningsih et al., "Legal Analysis of Judge's Consideration in Marriage Promise Case at Maumere District Court," *International Journal of Social Science and Human Research* 07, no. 12 (December 14, 2024), https://doi.org/10.47191/ijsshr/v7-i12-31.

[6] Adensi Timomor and Theodorus Pangalila, "Legal Analysis Regarding Reviews Even If A Court's Decision Has Permanent Legal Force," *Technium Social Sciences Journal* 44 (June 9, 2023): 739–49, https://doi.org/10.47577/tssj.v44i1.8917.

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This act has fulfilled the elements in Article 39A letter a of Law Number 28 of 2007 concerning General Provisions and Tax Procedures, which expressly prohibits everyone from making or using tax invoices that are not based on actual transactions. Based on the results of the investigation, it is also known that the invoices were issued by several partner companies that also did not have real business activities (often referred to as *paper companies* or puppet companies),[7] which were used solely to issue fictitious tax invoices.

The results of the investigation by the Investigator of the Directorate General of Taxes were then strengthened by the testimony of witnesses from the invoice issuing company, witnesses from the Directorate General of Taxes, and tax experts who explained that the SIDJP (Information System of the Directorate General of Taxes) system recorded an anomaly between the reporting of tax returns and the actual transaction volume. In the trial, it was revealed that the defendant actively directed the company's financial staff to arrange the receipt and expenditure of funds to adjust the fictitious invoice.

After obtaining funds from the results of the fictitious tax credit, the defendant is known to have transferred some of the funds to his personal account or the account of other companies that are still affiliated with him. From these accounts, the funds were then used for various purposes, including the purchase of assets in the form of vehicles, property, and operational financing of other companies controlled by the defendant. The process of flowing funds through several accounts and companies aims to disguise the origin of the wealth to appear legally legitimate.

The panel of judges considered that the action had fulfilled the elements of the crime of money laundering as stipulated in Article 3 of Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes, namely:

1) Active acts (*actus reus*) in the form of placing, transferring, transferring, disposing, or spending wealth that is known or reasonably suspected to be derived from a criminal act;[8]
2) Mental attitude (*mens rea*) in the form of the defendant's awareness of the origin of funds derived from tax violations;[9] and
3) The purpose or intent to hide or disguise the origin of the property.[10]

During the trial, it was revealed that the defendant had clear knowledge and intentions (*dolus*) for his actions. The company's financial witness statements and account evidence show that each transaction was carried out with the knowledge and instructions of the defendant. Proof of electronic transactions and banking statements

[7] Farid al-Firdaus, "An Exploratory Study of the Handling of Tax Invoices That Are Not Based on Actual Transactions," *Indonesian Tax Journal* 1, no. 2 (January 22, 2018): 14–30, https://doi.org/10.31092/jpi.v1i2.194.

[8] R.E. Bell, "Proving the Criminal Origin of Property in Money-Laundering Prosecutions," *Journal of Money Laundering Control* 4, no. 1 (March 1, 2000): 12–25, https://doi.org/10.1108/eb027258.

[9] Parulian Situmorang, "Legal Reconstruction of Mens Rea of the Tax Crimes in Indonesia," *Journal of Tax Law and Policy* 2, no. 1 (April 30, 2023): 19–28, https://doi.org/10.56282/jtlp.v2i1.480.

[10] Deen Kemsley, Sean A. Kemsley, and Frank T. Morgan, "Tax Evasion and Money Laundering: A Complete Framework," *Journal of Financial Crime* 29, no. 2 (March 14, 2022): 589–602, https://doi.org/10.1108/JFC-09-2020-0175.

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show a layering pattern, which is the transfer of funds to several different accounts with varying nominals to avoid tracking.[11]

In addition, the results of the DGT's internal audit and expert testimony showed that the total transaction value in the fictitious tax invoice reached billions of rupiah, and most of the funds from the tax evasion were used for the defendant's personal and business interests outside of the company's activities. This fact shows that the tax crime in this case is not just an administrative violation, but an economic crime that has a direct impact on state revenue.[12]

The panel of judges in its consideration emphasized that the defendant's actions were not separate acts, but a series of continuing acts (*voortgezette handeling*) as referred to in Article 64 paragraph (1) of the Criminal Code. This means that even though the defendant committed several different acts, all of these acts have a unity of intention and purpose, namely obtaining personal benefits through tax manipulation and disguising the origin of funds. Therefore, the application of Article 64 of the Criminal Code is relevant as a basis for sustainable criminal liability.

By looking at the series of legal facts, the judge considered that the tax crime committed by the defendant was a *predicate crime* of money laundering committed by him. The use of funds from tax violations to purchase assets and conduct further financial transactions shows a deliberate intent to disguise the proceeds of crime, which is at the heart of the TPPU offense. Based on all evidence, both in the form of invoice documents, tax statements, transfer evidence, and witness and expert statements, the panel of judges concluded that the elements of the crime of taxation and money laundering had been legally and convincingly proven, so that the defendant was sentenced to imprisonment and fines in accordance with the provisions of the applicable law.

b. Analysis of the Application of the Law on the Elements of TPPU and Its Relation to the Criminal Code

The panel of judges in Decision Number 337/Pid.Sus/2020/PN. Jkt.Sel stated that the defendant Ir. Roni Wijaya was legally and convincingly proven to have committed two criminal acts at once, namely the crime of taxation and the crime of money laundering (TPPU). The consideration was taken after the panel of judges assessed all the evidence submitted, both in the form of tax invoice documents, company financial statements, bank statements, SIDJP audit results, as well as witness and expert statements. From all of this evidence, it is evident that the funds sourced from the issuance and use of fictitious tax invoices were channeled to a number of accounts that had no direct connection to the company's operational activities.

[11] Eliana Mariela Werbin and Gajindra Maharaj, "Money Laundering and Financial Institutions," *Cuadernos Latinoamericanos de Administración* 18, no. 34 (March 22, 2022), https://doi.org/10.18270/cuaderlam.v18i34.3829.

[12] Ryan Apriyandi and Handoyo Prasetyo, "Misperception of Corporate Liability Criminalization of the Use of Fictitious Tax Invoices by the Board *of Directors," JURNAL USM LAW* REVIEW 5, no. 2 (November 3, 2022): 633–46, https://doi.org/10.26623/julr.v5i2.5543.

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The judge emphasized that the main element in Article 3 of Law Number 8 of 2010, namely "concealing or disguising the origin of wealth that is known or reasonably suspected of coming from a criminal act", has been fulfilled. In the facts of the trial, it was proven that the defendant not only profited from the proceeds of tax violations, but also carried out a series of financial transactions to obscure the origin of the funds. The patterns used include *placement* (placement of funds from crime to personal accounts), *layering* (moving funds to various accounts and affiliated companies to erase traces), and *integration* (using funds to buy assets and finance new business activities). These three stages are characteristic of the money laundering mechanism as described in the classical theory of *the money laundering cycle*.[13]

In terms of *mens rea* (the element of intentionality), the judge considered that the defendant had full intention and knowledge of the origin of the funds derived from the proceeds of tax crimes. This is shown through the defendant's direct control over the process of issuing fictitious invoices, managing personal and corporate accounts, and transferring funds to third parties. The element *of actus reus* is also proven because the act is actually carried out and produces legal consequences in the form of disguising the origin of the property. Therefore, the panel of judges considered that the causal *link* between the original crime and the subsequent crime had been proven juridically.[14]

The application of the provisions of Article 3 of the Anti-Corruption Law in this case shows that there is a synergy between the general criminal law (KUHP) and the special criminal law (Anti-Corruption Law). The Criminal Code is used as a general basis to establish the principles of criminal responsibility, such as mistakes, malicious intent (*mens rea*), and continuing acts (*voortgezette handeling*) as stipulated in Article 64 paragraph (1) of the Criminal Code. Meanwhile, the Anti-Corruption Law is used as *a lex specialis* that specifically regulates the disguise or concealment of the proceeds of crime.[15] Thus, although the two acts are interrelated, the judge views them as two different forms of violation: the crime of taxation as *a predicate crime*, and the crime of money laundering as *a follow-up crime*.

The application of the principle *of lex specialis derogat legi generali* in this case shows that the Anti-Corruption Law has a more specific position than the Criminal Code, but does not override the general principles regulated in the Criminal Code. The Criminal Code is still used as a guideline in determining errors, intentions, and continuity of acts. This is in line with the opinion of Muladi (2002) who stated that special criminal law should not be separated from the basic principles of general

[13] Friedrich Schneider and Ursula Windischbauer, "Money Laundering: Some Facts," *European Journal of Law and Economics* 26, no. 3 (December 21, 2008): 387–404, https://doi.org/10.1007/s10657-008-9070-x.

[14] Naufal Wahyu Nabiha and Umi Enggarsasi, "The Crime of Money Laundering and Legal Protection for Victims," Journal of Research of the *Social, Political and Humanities* Cluster 3, no. 1 (December 31, 2023): 158–71, https://doi.org/10.55606/jurrish.v3i1.2364.

[15] Ihat Subihat, "CORRUPTION AND MONEY LAUNDERING COURT," *Yustitia* 4, no. 1 (April 20, 2018): 55–78, https://doi.org/10.31943/yustitia.v4i1.31.

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criminal law because the two complement each other in one national legal system.[16] A similar opinion was also expressed by Andi Hamzah (2008) who emphasized that the application of special criminal law such as TPPU must still pay attention to the principles of justice and proportionality, so as not to cause *double punishment*.[17]

The panel of judges in its consideration also emphasized that the application of the articles in the Anti-Corruption Law against the perpetrators of tax crimes is not a form of imposing a double criminal sentence for the same act, but is a logical consequence of the existence of two criminal acts that have different legal characters and consequences. Tax crimes aim to punish administrative violations that harm the state, while money laundering focuses on trying to cover up or disguise the proceeds of crime to avoid tracking by authorities.[18]

Thus, the analysis of this decision shows that the court has applied the principles of criminal law comprehensively, where the Criminal Code acts as a normative foundation for the principle of criminal responsibility, while the Anti-Corruption Law is a special instrument in overcoming the economic dimension of these criminal acts.[19] The simultaneous application of these two legal regimes illustrates the development of modern criminal law in Indonesia which is no longer partial, but integrated between general criminal law and special criminal law in one national law enforcement system.

c. Judges' Considerations and Relevance to the Principle of Lex Specialis Derogat Legi Generali

The panel of judges in Decision Number 337/Pid.Sus/2020/PN. Jkt.Sel provided in-depth and comprehensive legal considerations on the series of acts of the defendant Ir. Roni Wijaya. In his deliberations, the judge emphasized that the defendant's actions not only caused material state losses due to the manipulation of tax invoices, but also damaged public trust in the national tax system and injured the credibility of Indonesia's economic law.[20] The judge viewed the act as an organized and layered crime, which not only violated tax administration obligations, but had reached the level of economic criminality because the proceeds were used through the process of undercover (money laundering).

The panel of judges stated that the application of Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes (TPPU) against the perpetrators of tax crimes is not a form of *double punishment* for one act. This is

[16] Dwinanda Linchia Levi Heningdyah Nikolas Kusumawardhani, "The Dialectic of The National Criminal Code and The Living Law: A Philosophical Approach to Contemporary Criminal Law," *PAMALI: Pattimura Magister Law Review* 5, no. 2 (July 31, 2025): 244, https://doi.org/10.47268/pamali.v5i2.3037.

[17] Tjoe Kang Long and Evi Retno Wulan, "Legal Basis Determined by Judges in Money Laundering Cases," *IBLAM LAW REVIEW* 5, no. 2 (May 8, 2025): 58–67, https://doi.org/10.52249/ilr.v5i2.603.

[18] Anisa Pali and Ilir Mustafaj, "Tax Crimes and Money Laundering of Criminal Proceeds," *Interdisciplinary Journal of Research and Development* 12, no. 1 (March 25, 2025): 148, https://doi.org/10.56345/ijrdv12n119.

[19] Wan Rahmat Kurniawan, Alwan Hadiyanto, and Ciptono Ciptono, "The Crime of Trafficking in Persons in the Perspective of Money Laundering Crimes in Indonesia," *JURNAL USM LAW REVIEW* 7, no. 2 (June 8, 2024): 688, https://doi.org/10.26623/julr.v7i2.8900.

[20] F. Karyadi and D.R.A. Naiborhu, "Casenote – Criminal Tax Evasion (the Asian Agri Case)," *Asia-Pacific Tax Bulletin* 19, no. 6 (November 5, 2013), https://doi.org/10.59403/3k2gt1d.

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because the two offenses have different legal elements and consequences. Tax crimes focus on unlawful acts that cause state losses in the field of tax revenue, while money laundering focuses on efforts to hide the proceeds of the original crime (*predicate crime*) so that it appears legally legitimate.[21] Thus, according to the judge, the punishment of these two acts is a form of criminal liability that is layered but does not overlap, because each criminal act has a different legal object and purpose.

In terms of criminal liability, the judge considered that the element of intentionality (*dolus*) had been fully fulfilled. Based on the facts of the trial, the defendant knew that the funds used in various transactions came from the issuance of fictitious tax invoices, but still used them for personal interests, asset purchases, and financing of other companies he controlled. This shows the existence of the awareness and malicious intent (*mens rea*) of the defendant to hide the origin of the wealth obtained from the proceeds of tax crimes, as required in Article 3 of Law Number 8 of 2010 concerning the Crime of Money Laundering (TPPU). The judges' consideration expressly reflects the application of the principle of *culpability* (the principle of guilt), namely that a person can only be convicted if there is an element of guilt (*schuld*) in him. In the doctrine of criminal law, the principle of schuld consists of two main forms, namely *dolus* (intentionality) and *culpa* (negligence). In this case, the form of error that arises is dolus, because the defendant consciously and willfully committed actions to disguise the origin of funds that he knew came from the proceeds of tax crimes. Thus, the element of intentionality as a form of schuld is legally proven, in accordance with the general principles contained in Article 44 of the Criminal Code and the classic doctrine *of geen straf zonder schuld* (there is no crime without fault), which is the basis of criminal liability in the national legal system.[22]

The judge also considered the application of Article 64 paragraph (1) of the Criminal Code regarding continuing acts (*voortgezette handeling*), on the grounds that all the actions of the defendant are a series of acts that have a close relationship both in intention and time. Thus, although there are two types of criminal acts (taxation and money laundering), they are seen as a unit of interrelated criminal processes, rather than two independent acts. However, in its application of the law, the Criminal Code is used as a general basis (*lex generalis*) to explain the principle of criminal responsibility and the element of intentionality, while the Anti-Corruption Law is used as a special law (*lex specialis*) that regulates more specifically the act of disguising the proceeds of crime.[23]

The judge's consideration is in line with the principle of criminal law *lex specialis derogat legi generali*, which is a special law that overrides a general law. In this context,

[21] Kemsley, Kemsley, and Morgan, "Tax Evasion and Money Laundering: A Complete Framework."

[22] Muhammad Rizky Kaisar and M.H. DR. Chepi Ali Firman Zakaria, S.H., "CRIMINAL LIABILITY OF PERPETRATORS WHO COMMIT CRIMINAL ACTS IN A STATE OF UNCONSCIOUSNESS (TRANCE) ACCORDING TO THE PERSPECTIVE OF INDONESIAN CRIMINAL LAW AND ISLAMIC CRIMINAL LAW," *Bandung Conference Series: Law Studies* 3, no. 2 (August 2, 2023): 1067–72, https://doi.org/10.29313/bcsls.v3i2.9338.

[23] Kurniawan, Hadiyanto, and Ciptono, "The Crime of Human Trafficking in the Perspective of Money Laundering in Indonesia."

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the Antiquity Law as *a lex specialis* has the authority to regulate in more detail the methods, forms, and elements of disguising the proceeds of crime, while the Criminal Code as *a lex generalis* is still used as a principled basis for the criminal accountability system. Thus, the simultaneous application of the two regulations reflects the integration between general criminal law and special criminal law in the Indonesian legal system.

In addition, the judge also emphasized that the application of the Anti-Corruption Law against tax crimes has a strategic function in increasing the effectiveness of economic law enforcement. By making the crime of taxation a *predicate crime*, the state can not only punish the perpetrator, but also track, freeze, and confiscate assets resulting from crime as part of the state's loss recovery efforts. This approach is in line with the spirit of criminal law reform put forward by Muladi (2002), namely that criminal law is not only oriented towards *retributive justice*, but also on the recovery and prevention of economic crimes.[24]

With all these considerations, the panel of judges emphasized that the application of the law in this case is a clear example of the synergy between the Criminal Code and the Anti-Corruption Law. The Criminal Code serves as a basic framework for criminal accountability, while the Anti-Corruption Law provides special and modern provisions in dealing with cross-sectoral economic crimes. This shows that Indonesia's criminal law system has been able to accommodate the needs of law enforcement that is adaptive to the development of economic crime modes.

d. Juridical Implications for National Economic Law Enforcement

Decision Number 337/Pid.Sus/2020/PN. Jkt.Sel has an important meaning in the context of the development of economic law enforcement in Indonesia. This decision shows how tax crimes can play a role as *predicate crimes* for Money Laundering Crimes (TPPU). Thus, the court has affirmed that violations of tax obligations are not only administrative or fiscal problems, but can also fall into the realm of economic crimes that have a wide impact on the country's financial stability. The designation of tax crimes as *predicate crimes* strengthens the effectiveness of the implementation of Law Number 8 of 2010 concerning the Prevention and Eradication of Drug Trafficking, because it allows law enforcement officials to track, freeze, and confiscate the proceeds of economic crimes that were previously difficult to reach by tax law enforcement mechanisms alone.[25]

From the perspective of the national legal system, this decision affirms the application of the principle of *lex specialis derogat legi generali*, where the Antiquities

[24] Indra Kristian Tamba, Ahmad Fauzi, and Surya Perdana, "Money Laundering Criminal Policy in Countering Tax Crimes," *Legality: Legal Journal* 14, no. 2 (January 14, 2023): 229, https://doi.org/10.33087/legalitas.v14i2.343.

[25] Dewi Asri Puanandini, Muhammad Syahid Syidiq, and Jihan Pasha Noevera, "THE EFFECTIVENESS OF LAW NUMBER 8 OF 2010 CONCERNING THE PREVENTION AND ERADICATION OF MONEY LAUNDERING," *Public Sphere: Journal of Socio-Political, Government and Law* 2, no. 2 (July 30, 2023), https://doi.org/10.59818/jps.v3i3.1048.

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Law applies as a special law that overrides the Criminal Code as a general law in terms of disguising the proceeds of crime. Thus, law enforcement against perpetrators of economic crimes becomes more directed and proportionate, because the court can adjust the type and severity of the crime to the specific character of the crime. It also provides important guidelines for law enforcement officials, both investigators, public prosecutors, and judges to avoid overlapping the application of articles between the Criminal Code and special laws, while upholding the principles of justice and legal certainty.

Practically, this decision shows that there is a synchronization between administrative and criminal proof. On the one hand, elements of tax violations are proven through administrative documents such as tax invoices, tax return reports, and SIDJP audit results. On the other hand, the proof of money laundering is carried out through the analysis of financial transactions, the movement of funds across accounts, as well as witness and expert statements explaining the pattern of placement, layering, and integration. The synergy between the two forms of proof shows a new approach in the enforcement of economic criminal law, where the legal mechanisms of tax administration and general criminal law complement each other to uncover complex and systematic crimes.[26]

From a theoretical aspect, Decision Number 337/Pid.Sus/2020/PN. Jkt.Sel marks a paradigm shift in criminal law enforcement in Indonesia. Law enforcement is no longer only oriented towards punishment (*retributive justice*), but also on recovering state losses and protecting the national financial system. This approach reflects the application of the principle of *functional criminal law enforcement*, where criminal law functions not just as a means of retaliation, but as an instrument to prevent, suppress, and restore losses due to economic crimes.[27] Thus, the implementation of the Anti-Corruption Law on tax crimes is not only repressive but also preventive and restorative, as it aims to return the proceeds of crime to the state and provide a deterrent effect for perpetrators and potentially parties involved.[28]

In addition, this ruling provides a valuable juridical precedent for the judiciary in Indonesia, especially in future economic matters. The combination of elements of tax crime and TPPU in one criminal accountability proves that the national legal system is able to adapt to modern crime patterns that are increasingly sophisticated. The panel of judges through this decision also emphasized the importance of applying the principles of accountability and financial integrity, so that criminal law functions as a protector of state finances as well as a guardian of social justice.

[26] Edy Susanto, "Juridical Analysis of Evidence of Fraud on Taxpayers Suspected of Reporting Incorrect VAT Returns," *Journal of Notary Deeds* 4, no. 1 (June 24, 2025): 114–21, https://doi.org/10.56444/j7nfj063.

[27] Ari Yunianto and Muhammad Dhobit Azhary Lubis, "Juridical Analysis Of The Implementation Of Criminal Tax Offense Decisions (Case Study: Decision Of Case Number: 387/Pid.Sus/2022/Pn Plg At The Palembang District Court)," *Jurnal Indonesia Sosial Sains* 6, no. 7 (July 15, 2025), https://doi.org/10.59141/jiss.v6i7.1800.

[28] Tamba, Fauzi, and Perdana, "Money Laundering Criminal Policy in Countering Tax Crimes."

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D. Conclusion and Recommendations

Based on the results of the analysis of Decision Number 337/Pid.Sus/2020/PN. Jkt.Sel, it can be concluded that the application of the law against the defendant Ir. Roni Wijaya shows the integration between the general criminal law (KUHP) and the special criminal law (TPPU Law) in the enforcement of economic crimes. The panel of judges considered that the tax crime committed by the defendant had been legally proven to be a predicate crime for money laundering, because the proceeds of tax violations were used to disguise the origin of assets through various financial transactions.

The application of Article 3 of Law Number 8 of 2010 concerning TPPU together with Article 64 of the Criminal Code shows the success of judges in implementing the principle of lex specialis derogat legi generali, where the Anti-Corruption Law is used specifically to deal with modern economic crimes that are systematic, without ignoring the general principles of criminal liability in the Criminal Code. This ruling confirms that the criminal law system has moved towards comprehensive and adaptive law enforcement, not only repressive but also functional in recovering state losses and preventing future economic crimes.

Substantively, this ruling has strategic value because it broadens understanding of the relationship between tax violations and TPPU, as well as strengthens the role of the courts in maintaining the state's financial integrity. Thus, this study proves that the synergy between the Criminal Code and the Anti-Money Laundering Law is able to provide a strong legal basis to ensnare economic criminals who use administrative mechanisms as a means of money laundering.

the government and law enforcement officials need to strengthen coordination between tax authorities, PPATK, and criminal law enforcement officials so that the process of investigating and proving economic crimes can run in an integrated and effective manner. The integration of financial data, suspicious transaction reports, and tax audit results must be utilized to the maximum to detect potential predicate crimes early. lawmakers need to harmonize regulations between the TPPU Law, the KUP Law, and the Criminal Code so that there is no overlap in norms in the application of criminal sanctions, especially related to the concept of continuing acts and expanding the definition of predicate crime. This harmonization will provide legal certainty and justice in the application of criminal penalties against economic crime perpetrators.

in the realm of academia and law enforcement, it is necessary to increase the capacity of judges, prosecutors, and investigators in understanding the legal construction between the original crime and the subsequent crime. A multidisciplinary approach that combines legal, economic, and financial technology aspects needs to be developed so that law enforcement against trafficking is more adaptive to the evolving mode of crime.

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