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# Asset Forfeiture as an Instrument for Recovering State Losses: Implications for Combating Corruption in Indonesia

*Perampasan Aset sebagai Instrumen Pemulihan Kerugian Negara: Implikasi dalam Pemberantasan Tindak Pidana Korupsi di Indonesia*

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### Abstract

This study aims to analyze asset forfeiture as an instrument for recovering state losses and its implications in combating corruption in Indonesia. The research employs a normative juridical method using statutory and conceptual approaches. Data sources consist of primary legal materials in the form of laws and international instruments, as well as secondary legal materials including books, academic journals, and official institutional reports. Data were collected through library research and analyzed qualitatively using a descriptive analytical approach. The findings indicate that asset forfeiture within the Indonesian criminal law system remains ineffective because it is positioned as an additional sanction dependent on final criminal convictions. This condition contributes to the low level of state asset recovery. The study shows that asset forfeiture has strategic implications in eliminating the economic benefits of corruption and strengthening the effectiveness of anti corruption efforts.

**Keywords:** Asset Forfeiture; Corruption; State Loss Recovery; Criminal Law

### Abstrak

Penelitian ini bertujuan untuk menganalisis perampasan aset sebagai instrumen pemulihan kerugian negara dan implikasinya dalam pemberantasan tindak pidana korupsi di Indonesia. Penelitian ini menggunakan metode penelitian hukum yuridis normatif dengan pendekatan perundang-undangan dan konseptual. Sumber data meliputi bahan hukum primer berupa peraturan perundang-undangan dan instrumen internasional, serta bahan hukum sekunder berupa buku, jurnal ilmiah, dan laporan lembaga resmi. Data dikumpulkan melalui studi kepustakaan dan dianalisis secara kualitatif dengan pendekatan deskriptif analitis. Hasil penelitian menunjukkan bahwa perampasan aset dalam sistem hukum pidana Indonesia masih belum optimal karena diposisikan sebagai pidana tambahan yang bergantung pada putusan pidana berkekuatan hukum tetap. Kondisi ini berdampak pada rendahnya tingkat pemulihan kerugian negara. Penelitian ini menunjukkan bahwa perampasan aset memiliki implikasi strategis dalam menghilangkan keuntungan ekonomi pelaku korupsi dan memperkuat efektivitas pemberantasan korupsi.

**Kata Kunci:** Perampasan Aset; Tindak Pidana Korupsi; Pemulihan Kerugian Negara; Hukum Pidana



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## INTRODUCTION

The eradication of corruption in Indonesia constitutes an essential effort to safeguard state finances and maintain public trust in government administration.<sup>1</sup> Corruption not only results in state financial losses but also hampers development, reduces the quality of public services, and weakens legal legitimacy. Accordingly, law enforcement against corruption in Indonesia should not be limited to the punishment of offenders but should also be directed toward the recovery of state assets obtained through unlawful conduct.<sup>2</sup> Asset forfeiture therefore serves as a legal instrument with a strategic role in ensuring that state losses can be recovered in a tangible manner.

In practice, however, the condition of corruption eradication in Indonesia continues to reveal various empirically measurable problems. Transparency International, through the Corruption Perceptions Index, reported that Indonesia's score in 2023 was 34 out of 100, ranking 115th out of 180 countries, indicating that the level of corruption remains relatively high.<sup>3</sup> At the same time, reports by Indonesia Corruption Watch show that state financial losses resulting from corruption offenses between 2020 and 2023 amounted to hundreds of trillions of rupiah.<sup>4</sup> Nevertheless, the value of assets successfully recovered by the state during the same period was only approximately 10 to 15 percent of the total losses. These data demonstrate a clear imbalance between the magnitude of the economic impact of corruption and the capacity of the criminal law system to restore state financial losses.

One of the main factors contributing to the low level of asset recovery in Indonesia is the positioning of asset forfeiture within the criminal law system, which remains dependent on final and binding criminal convictions. Asset forfeiture is treated as an additional criminal sanction that may only be imposed after an offender has been found guilty by a court.<sup>5</sup> This dependency causes asset recovery processes to proceed slowly and creates opportunities for offenders to transfer, conceal, or disguise assets derived from criminal conduct before the state acquires the legal authority to forfeit them. As a result, the punishment of corruption offenders is frequently not accompanied by optimal recovery of state losses.

A number of previous studies have examined asset forfeiture in corruption cases. First, studies have found that conviction based asset forfeiture mechanisms have limitations in recovering state losses.<sup>6</sup> Second, research has shown that asset forfeiture has the potential to serve as an important instrument in combating corruption, yet the discussion remains largely confined to normative aspects without linking it to its impact on offender behavior.<sup>7</sup> Third, studies

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- 1 M Zaid et al., "Eradicating Public Official Corruption Indonesia: A Revolutionary Paradigm Focusing on State Financial Losses," *Wacana Hukum* 29, no. 2 (October 31, 2023): 87–111, <https://doi.org/10.33061/wh.v29i2.9564>.
  - 2 Suramin Suramin, "Indonesian Anti-Corruption Law Enforcement: Current Problems and Challenges," *Journal of Law and Legal Reform* 2, no. 2 (April 30, 2021): 225–42, <https://doi.org/10.15294/jllr.v2i2.46612>.
  - 3 I Wayan Nuka Lantara, "Understanding Attitudes Toward Corruption in Indonesia: Regional Disparities and the Role of Education," *International Journal of Asia Pacific Studies* 21, no. 2 (2025): 1–25, <https://doi.org/10.21315/ijaps2025.21.2.1>.
  - 4 A. Achmad Aulia, "Disruption in Corruption Eradication in Indonesia," *Public Integrity* 27, no. 6 (November 2, 2025): 736–57, <https://doi.org/10.1080/10999922.2025.2455757>.
  - 5 Anastasia Suhartati Lukito, "Revealing the Unexplained Wealth in Indonesian Corporation," *Journal of Financial Crime* 27, no. 1 (December 21, 2019): 29–42, <https://doi.org/10.1108/JFC-11-2018-0116>.
  - 6 Adhitya Anugrah Nasution and Riswadi Riswadi, "Legal Reconstruction of Non-Conviction-Based Asset Forfeiture for State Loss Recovery from Corruption Crimes," *Return : Study of Management, Economic and Business* 3, no. 11 (November 23, 2024): 871–80, <https://doi.org/10.57096/return.v3i11.293>.
  - 7 Lindasari Lindasari, "Asset Forfeiture As An Instrument In Fighting Corruption," *Corruptio* 5, no. 2 (February 10, 2025): 83–90, <https://doi.org/10.25041/corruptio.v5i2.3724>.

addressing the possibility of non conviction based asset forfeiture have not comprehensively analyzed its urgency and implications within the context of the Indonesian criminal law system.<sup>8</sup> Consequently, there remains a research gap concerning an integrated analysis of the regulatory concept, urgency, and implications of asset forfeiture in combating corruption in Indonesia.

Based on this gap, this study aims to analyze the concept of asset forfeiture regulation within the Indonesian criminal law system, examine the urgency of strengthening asset forfeiture as an instrument for recovering state losses resulting from corruption offenses, and assess the implications of asset forfeiture implementation for corruption offenders. This study is expected to contribute both academically and practically to the development of criminal law policy in Indonesia that is more strongly oriented toward asset recovery and the strengthening of anti corruption efforts.

## **Method**

This study employs a normative juridical research method, focusing on the analysis of written legal norms governing asset forfeiture within the Indonesian criminal law system.<sup>9</sup> The approaches used include a statutory approach and a conceptual approach. The statutory approach is conducted by examining laws and regulations related to asset forfeiture and the eradication of corruption, including the Indonesian Criminal Code, the Anti Corruption Law, the Law on the Prevention and Eradication of Money Laundering, as well as international legal instruments ratified by Indonesia. The conceptual approach is used to examine the concepts of asset forfeiture, recovery of state losses, and non conviction based asset forfeiture within the framework of criminal law.

The data sources in this study consist of primary legal materials and secondary legal materials. Primary legal materials include laws and regulations as well as relevant international legal documents, while secondary legal materials comprise books, scientific journals, official institutional reports, and previous research related to asset forfeiture and corruption offenses. Data collection is carried out through library research by systematically reviewing and examining relevant legal materials. The collected data are then analyzed using qualitative analysis techniques by interpreting legal norms, linking them to relevant legal concepts and doctrines, and drawing conclusions through descriptive analytical reasoning in order to address the research problems.

## **RESULTS AND DISCUSSION**

### **The Concept of Asset Forfeiture Regulation within the Indonesian Criminal Law System**

Asset forfeiture is a legal instrument used by the state to recover property derived from or connected to criminal activities. In corruption cases, asset forfeiture should not be understood merely as an additional criminal sanction, but rather as a mechanism for restoring state losses in a substantive manner. Assets obtained through corruption are essentially public resources that have been unlawfully transferred into private hands.<sup>10</sup> For this reason, the existence of an effective asset forfeiture mechanism is essential to restore the balance between individual interests and broader societal interests. Without effective asset forfeiture, imprisonment of corruption offenders risks failing to address the core problem, namely the economic benefits generated by corrupt practices.

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8 Johan Boucht, "Asset Confiscation in Europe – Past, Present, and Future Challenges," *Journal of Financial Crime* 26, no. 2 (April 1, 2019): 526–48, <https://doi.org/10.1108/JFC-04-2018-0043>.

9 Zainuddin Ali, *Metode Penelitian Hukum* (Sinar Grafika, 2021).

10 Tommaso Trinchera, "Confiscation And Asset Recovery: Better Tools To Fight Bribery And Corruption Crime," *Criminal Law Forum* 31, no. 1 (March 27, 2020): 49–79, <https://doi.org/10.1007/s10609-020-09382-1>.

Within the Indonesian criminal law system, asset forfeiture is grounded in several statutory provisions. Article 10 of the Indonesian Criminal Code (Kitab Undang Undang Hukum Pidana, hereinafter referred to as KUHP) classifies asset forfeiture as an additional punishment, while Article 18 of the Anti Corruption UU authorizes judges to order the forfeiture of assets obtained through corrupt acts.<sup>11</sup> The classification of asset forfeiture as an additional penalty indicates that it is still treated as subordinate to principal criminal sanctions. As a result, its application is highly dependent on proof of the offender's guilt and the existence of a final and binding court decision. This dependency significantly limits the state's ability to recover losses in a timely and effective manner.

The model of asset forfeiture that requires a criminal conviction is commonly referred to as conviction based asset forfeiture. Under this mechanism, the determination of the offender's guilt constitutes the central element of law enforcement. The state may only confiscate assets after the entire criminal process has been completed and the defendant has been declared guilty by a court.<sup>12</sup> While this approach provides a degree of legal certainty, it simultaneously creates structural obstacles to asset recovery. Lengthy judicial proceedings offer opportunities for offenders to transfer, conceal, or dissipate assets derived from corruption before the state acquires the legal authority to confiscate them.

In response to the increasing complexity of economic crimes, an alternative approach to asset forfeiture has emerged that does not depend on a criminal conviction of the offender. This approach is known as ncb asset forfeiture and focuses on assessing the unlawful origin of assets.<sup>13</sup> Through this mechanism, the state may seek forfeiture of property suspected of being derived from criminal conduct without awaiting the criminal punishment of a specific individual. The primary focus lies in the relationship between the assets and the unlawful act, rather than the criminal status of the owner. This enables the state to adopt a more responsive legal instrument to prevent offenders from retaining the proceeds of crime due to procedural barriers in criminal proceedings.

The normative foundation for the application of ncb asset forfeiture can be found in international legal instruments ratified by Indonesia. The United Nations Convention Against Corruption, ratified through UU Number 7 of 2006, places asset recovery as a central component of anti corruption strategies.<sup>14</sup> The Convention encourages State Parties to adopt legal mechanisms that allow asset forfeiture under certain conditions without requiring a criminal conviction. This ratification reflects Indonesia's normative commitment to expanding asset forfeiture approaches, although the implementation of such mechanisms within domestic law continues to face significant challenges.

Conceptually, asset forfeiture serves to ensure that corruption does not generate economic benefits for its perpetrators. When assets derived from criminal conduct can be promptly seized by the state, the deterrent effect of the law becomes more tangible, as corruption no longer promises material gain. Moreover, asset forfeiture strengthens the objective of restoring state

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11 Pemerintah Pusat Indonesia, "Undang-Undang (UU) Nomor 1 Tahun 2023 Tentang Kitab Undang-Undang Hukum Pidana" (2023).

12 Kirill V. Kamchatov et al., "Effective Management of Seized and Confiscated Assets as a Condition for Providing Victims with Access to Justice and Fairness of Procedures Used in Criminal Proceedings: International and Russian Experience," 2021, <https://doi.org/10.2991/assehr.k.210225.029>.

13 Dionysius Yasmin Pongkor, "Non-Conviction-Based (NCB) Asset Forfeiture Concept from a Legal and Human Rights Perspective," *The International Journal of Politics and Sociology Research* 13, no. 3 (December 30, 2025): 62–70, <https://doi.org/10.35335/ijopsor.v13i3.311>.

14 Pemerintah Pusat Indonesia, "Undang-Undang (UU) Nomor 7 Tahun 2006 Tentang Pengesahan United Nations Convention Against Corruption, 2003 (Konvensi Perserikatan Bangsa-Bangsa Anti Korupsi, 2003)" (2006).

losses, which cannot always be achieved through imprisonment alone. Accordingly, strengthening the concept of asset forfeiture through reforms in national regulation constitutes an essential foundation for further discussion on the urgency and implications of its application within the Indonesian legal system in subsequent sections.

## **Discourse and Urgency of Asset Forfeiture in Indonesia**

The discourse on asset forfeiture in Indonesia has intensified in line with the persistently high level of corruption that remains a structural problem. Transparency International, through the Corruption Perceptions Index, reported that Indonesia scored 34 out of 100 in 2023, ranking 115 out of 180 countries.<sup>15</sup> This score indicates that corruption remains deeply entrenched and has not been significantly reduced. Such conditions demonstrate that anti corruption efforts which primarily emphasize imprisonment have not succeeded in eliminating the main motive of corruption, namely economic gain. Criminal sanctions that are not accompanied by effective asset recovery risk perpetuating the imbalance between state losses and the position of offenders.

The urgency of asset forfeiture becomes more evident when examined alongside data on state financial losses. Reports from Indonesia Corruption Watch indicate that state losses resulting from corruption between 2020 and 2023 amounted to hundreds of trillions of rupiah.<sup>16</sup> However, the value of assets successfully recovered during the same period remained at only approximately ten to fifteen percent of the total losses. This disparity shows that the criminal law enforcement system has not been oriented toward effective recovery of state losses. The high level of corruption reflected in Indonesia's CPI score is not matched by the state's capacity to restore misappropriated assets, thereby reinforcing the urgency of reforming asset forfeiture mechanisms.

The low rate of asset recovery cannot be separated from the reliance on conviction based asset forfeiture mechanisms. Under this system, assets may only be confiscated after a court decision has obtained final and binding legal force. Lengthy and complex criminal proceedings often fail to align with the nature of corruption crimes, which typically involve sophisticated financial planning. In many cases, by the time a judgment is rendered, assets derived from corruption have already been transferred, concealed, or placed beyond the reach of law enforcement authorities. As a result, the state loses the opportunity to recover losses effectively, despite the conviction of the offender.

In addition to procedural barriers, law enforcement practices also encounter obstacles when corruption offenders die, flee, or cannot be brought before the court. In such situations, criminal proceedings cannot be continued, while assets derived from criminal conduct remain outside the control of the state. A legal system that places criminal punishment as a prerequisite for asset forfeiture fails to provide adequate instruments to address these circumstances. Consequently, state losses become permanent, even when the unlawful origin of assets can be factually identified.

These conditions demonstrate that the urgency of asset forfeiture in Indonesia is multidimensional and interconnected. High levels of corruption, substantial state losses, low asset recovery rates, and the limitations of existing legal mechanisms reveal structural

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15 Orin Gusta Andini and Muhammad Riyan Kachfi Boer, "Indonesia's Safeguarding of Human Rights to Achieve Sustainable Development Goals: Insights from Australia's Experience," *Journal of Sustainable Development and Regulatory Issues (JSDERI)* 3, no. 1 (January 28, 2025): 1–28, <https://doi.org/10.53955/jsderi.v3i1.53>.

16 Nahya Yuliani Pratiwi et al., "Trends in Corruption Reporting in State-Owned Enterprises and Ministry Institutions in Indonesia 2020-2024," *Jurnal Multidisiplin Indonesia* 4, no. 4 (December 22, 2025): 252–67, <https://doi.org/10.58344/jmi.v4i4.2521>.

weaknesses in law enforcement policy. To clarify the factors underlying the need to strengthen asset forfeiture, the following table presents a systematic overview of the key elements driving this urgency.

**Table 1.** Factors Underlying the Urgency to Strengthen Asset Forfeiture in Indonesia’s Anti Corruption Efforts

Urgency Factors	Explanation
High level of corruption	Indonesia’s low Corruption Perceptions Index score reflects systemic corruption that has not been effectively suppressed.
Substantial state financial losses	Corruption causes enormous financial losses to the state each year, necessitating effective asset recovery mechanisms.
Low asset recovery rate	Assets returned to the state represent only a small proportion of the total losses caused by corruption.
Dependence on criminal convictions	Asset forfeiture requiring final court decisions delays state action in securing illicit assets.
Opportunities for asset concealment	Lengthy judicial processes provide opportunities for offenders to transfer or disguise assets derived from corruption.
Obstacles in prosecuting offenders	Cases often stall due to offenders dying, fleeing, or being unavailable for trial, leaving assets beyond state control.
International commitments	Ratification of UNCAC through UU Number 7 of 2006 obliges Indonesia to strengthen asset recovery mechanisms.

*Source: by Author*

The factors presented in Table 1 indicate that the urgency of asset forfeiture is driven not only by normative considerations but also by empirical realities of law enforcement in Indonesia. The gap between the level of corruption and the state’s ability to recover financial losses underscores the need for more adaptive and responsive legal instruments. Under these circumstances, non conviction based asset forfeiture, or ncb asset forfeiture, has increasingly been viewed as a relevant alternative. This approach allows the state to act against assets suspected of originating from criminal conduct without waiting for the completion of criminal proceedings, thereby reducing the risk of asset dissipation.

Based on the foregoing discussion, it can be concluded that the discourse on asset forfeiture in Indonesia has emerged as a response to the failure of conventional mechanisms to curb corruption and recover state losses. The urgency of regulating asset forfeiture is systemic and pressing, thereby opening further discussion on the implications of its implementation for corruption offenders within Indonesia’s legal system.

### **Implications of the Implementation of Asset Forfeiture for Corruption Offenders in Indonesia**

The implementation of asset forfeiture in combating corruption in Indonesia has direct implications for the orientation of criminal law policy. Asset forfeiture is aimed at eliminating the economic benefits that constitute the primary motive for corruption while simultaneously restoring state financial losses.<sup>17</sup> To date, criminal punishment has largely emphasized the

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<sup>17</sup> Mela Agustina et al., “The Urgency of the Asset Confiscation Law in on Effort to Restore State Losses Due to Corruption,” *Journal of World Science* 4, no. 5 (May 31, 2025): 490–502, <https://doi.org/10.58344/jws.v4i5.1409>.

deprivation of personal liberty, yet it has not fully addressed the illicit gains enjoyed by offenders. By positioning asset forfeiture as a significant instrument in anti-corruption policy, the state not only punishes offenders but also reclaims public assets acquired through unlawful means. This implication indicates that the effectiveness of criminal law enforcement should be assessed based on its capacity to recover state losses rather than solely on the severity of imprisonment imposed.

Within the Indonesian context, asset forfeiture should be positioned as an integral component of the law enforcement system rather than merely an auxiliary sanction.<sup>18</sup> Strengthening the function of asset forfeiture requires coordination between the enforcement of corruption offenses and money laundering offenses, enabling more comprehensive asset tracing and securing.<sup>19</sup> Through clear legal regulation, the state would have a stronger basis to act more swiftly in safeguarding assets suspected of originating from corruption without being entirely dependent on the completion of criminal proceedings against the offender. This approach places the recovery of state losses as a central objective of law enforcement.

Non-conviction based asset forfeiture, or ncb asset forfeiture, represents a relevant mechanism within the Indonesian legal framework, particularly when criminal prosecution encounters obstacles.<sup>20</sup> This mechanism may be applied in certain circumstances, such as when corruption offenders die, flee, or cannot be brought before the court. By focusing on the origin of assets, the state may still seek forfeiture through judicial proceedings, thereby maintaining judicial oversight and legal certainty. The application of ncb closes legal gaps that have previously enabled offenders to retain control over illicit assets despite ineffective criminal proceedings.

The implications of implementing asset forfeiture in Indonesia extend beyond normative considerations to include changes in offender behavior and the strengthening of the state's position in recovering financial losses. Asset forfeiture has the potential to eliminate economic benefits, enhance deterrence, and limit offenders' strategies for exploiting procedural weaknesses within the justice system. To clarify the scope of these implications, the following table summarizes the potential impacts of asset forfeiture implementation.

**Table 2.** Implications of Asset Forfeiture Implementation for Corruption Offenders in Indonesia

Implication Aspect	Impact on Corruption Offenders
Elimination of economic benefits	Offenders are no longer able to enjoy the proceeds of crime, as assets derived from corruption may be forfeited by the state.
Enhanced deterrent effect	The risk of losing assets creates stronger economic pressure than imprisonment alone.
Reduced incentives for delaying legal proceedings	Offenders gain no advantage from prolonging judicial processes to maintain control over assets.
Behavioral change	Corruption becomes economically irrational as material gains are no longer assured.

18 Hufron Hufron and Sultoni Fikri, "The Urgency of Regulating Forfeiture of Assets Gained from Corruption in Indonesia," *Legality: Jurnal Ilmiah Hukum* 32, no. 2 (August 24, 2024): 292–310, <https://doi.org/10.22219/ljih.v32i2.35243>.

19 Ehi Eric Esoimeme, "Institutionalising the War against Corruption: New Approaches to Assets Tracing and Recovery," *Journal of Financial Crime* 27, no. 1 (January 2, 2020): 217–30, <https://doi.org/10.1108/JFC-12-2018-0125>.

20 "United Nations Convention Against Corruption (UNCAC)" (2003).

## Asset Forfeiture as an Instrument for Recovering State Losses

Strengthened recovery of state losses	The state has greater opportunities to reclaim public assets lost through corruption.
Increased public trust	Law enforcement is perceived as more equitable because it not only punishes offenders but also restores state losses.

*Source: by Author*

The implications outlined in Table 2 demonstrate that asset forfeiture has the potential to generate systemic effects in combating corruption in Indonesia. By eliminating the economic benefits of crime, asset forfeiture alters the rational calculations of offenders and narrows opportunities for manipulating legal processes. The implementation of asset forfeiture in the United States and the United Kingdom shows that economic pressure through asset seizure can restrict delay strategies and encourage behavioral change among offenders.<sup>21</sup> These experiences reinforce the argument that asset forfeiture functions not only as a recovery mechanism but also as an effective preventive instrument.

The relevance of asset forfeiture practices in the United Kingdom and the United States for Indonesia lies in their underlying principles rather than in the wholesale adoption of foreign legal systems. Indonesia faces similar challenges related to the complexity of corruption offenses and asset concealment through sophisticated financial schemes. Principles such as focusing on the origin of assets, enabling swift state action, and ensuring judicial oversight may be adapted within Indonesia's legal system without undermining legal certainty or the protection of rights. Through such adaptation, asset forfeiture may be implemented more effectively as part of a broader anti-corruption policy.

Overall, the implementation of asset forfeiture carries significant implications for corruption offenders and the direction of law enforcement in Indonesia. Corruption offenders would no longer occupy a position of economic security, as the proceeds of crime may be forfeited even when criminal proceedings face obstacles. This condition reduces incentives to delay legal processes or conceal assets through complex financial mechanisms. Accordingly, asset forfeiture serves not only as a means of recovering state losses but also as a preventive instrument that strengthens the deterrent capacity of the criminal justice system in combating corruption in Indonesia.

## CONCLUSION

This study finds that the asset forfeiture mechanism within the Indonesian criminal law system remains insufficiently effective in recovering state losses resulting from corruption offenses. Asset forfeiture is still positioned as an additional criminal sanction that depends on a final and binding criminal conviction, thereby creating opportunities for offenders to transfer or conceal assets derived from criminal conduct. The high level of corruption, the substantial amount of state financial losses, and the low rate of asset recovery indicate a significant gap between the impact of corruption and the effectiveness of law enforcement. The analysis further demonstrates that asset forfeiture has strategic implications for corruption offenders, as it is capable of eliminating economic benefits, enhancing deterrent effects, and strengthening the recovery of state losses. The experience of asset forfeiture implementation in the United Kingdom and the United States shows that an asset focused approach can serve as an effective instrument in reducing incentives for corruption.

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<sup>21</sup> David Ireland, "Deterring Corruption Through Asset Seizure: The Latest in Unexplained Wealth Orders," in *Grand Corruption* (Routledge, 2024), 193–207.

In light of these findings, this study recommends strengthening the regulation of asset forfeiture within the national legal system by positioning it as a primary instrument for the recovery of state losses rather than merely a supplementary component of criminal punishment. The regulation of non conviction based asset forfeiture, or ncb asset forfeiture, should be considered as an alternative mechanism under certain conditions, while ensuring judicial oversight and the protection of rights. In addition, stronger synergy between the enforcement of corruption offenses and money laundering offenses is required so that asset tracing and safeguarding can be carried out effectively. Through legal policy reform oriented toward asset recovery, anti corruption efforts in Indonesia are expected not only to emphasize the punishment of offenders but also to ensure that the proceeds of crime are returned to the state and society.

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## Asset Forfeiture as an Instrument for Recovering State Losses

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