Corporate Criminal Liability in Money Laundering

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Abstract

The concept of a corporation is specified in In-Law Number 8 of 2010 pertaining to the Prevention and Eradication of the Crime of Money Laundering. In actuality, this money laundering offense can be committed not just by people, but also by corporations, such as oil companies in this instance. As a developing nation, Indonesia places a high priority on economic growth in the private sector, which is controlled by companies. This study employs a qualitative research strategy grounded in literature. Due to the rapid circulation of large sums of money from one location to another, and even from one or more countries to one or more other countries, the study found that the growth of money laundering is a cause for international concern, as it threatens the economic stability of the global business community. In general, the global community considers criminal organizations' or criminals' money laundering actions to be extremely damaging to society.

Keywords: Money Laundering; Money Laundering; Corporation

A. INTRODUCTION

The origin of money laundering is carried out by a criminal organization which is often known as the mafia. Money laundering is usually carried out for several reasons, such as because the funds owned are stolen/corrupted, proceeds of crime (such as in criminal syndicates), marijuana sales, prostitution, tax evasion, and so on. For this reason, the money must be "laundered" or transacted to a third party, through a legal entity, or through a third world country. So that the money can be received back by the owner of the origin of the money as if it came from legal business results. For this reason, it is necessary to tighten the supervision of the flow of funds, both the origin of the source and the purpose of the use of these funds. The aim is none other than to break and prevent the unclear flow of funds from being "laundered" by the owner.

The mode of crime is growing, and now crimes are not only committed by individuals but also corporations. Corporate crimes committed in money laundering are regulated in Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering (TPPU), corporate responsibility is quite clear in the Money Laundering Law in Articles 6 to 9, of course there are still vacancies the norm in Article 9 which states "Forfeiture of Corporate Assets and/or Corporate
Controlling Personnel if they do not pay the principal crime, namely a fine for committing money laundering". The Money Laundering Law does not state who has the authority to confiscate assets belonging to corporations and/or corporate controlling personnel, and those who are not subject to criminal law in the form of corporations are only individuals and the Criminal Code also does not explain that investigators are authorized to confiscate.

The National Criminal Code in the future must be able to adapt to new developments, which until now still adhere to the subject of criminal law in the form of individuals/humans. Legislation which of course is based on the 1945 Constitution and is supported by the entire community and government. So this can be a form of national resilience, especially in the field of corporate crime in the era of globalization (Muladi; Priyatno, 2013).

Wealth is a very important part of a criminal organization. For this reason, there is an incentive for criminal organizations to carry out money laundering so that the origin of assets is difficult or cannot be traced by law enforcement. Money laundering is not only detrimental to society, but also very detrimental to the state because it can affect and damage the stability of the national economy and state finances. Money laundering also has the potential to disrupt the international economy by jeopardizing the effective operation of the economy and giving rise to poor economic policies.

Recognition of corporations as subjects of criminal law who can be accounted for in the crime of money laundering is confirmed in the Money Laundering Law. Article 1 point 9 of the Money Laundering Law states "every person is an individual or a "corporation". Furthermore, Article 1 point 10 states that a corporation is an organized collection of people and/or assets, whether they are legal entities or not. Thus, according to the Money Laundering Law, the subject of the criminal law of money laundering is not only "individuals" but also corporations.

Talking about criminal acts and criminal liability, in principle, it is an inseparable part in the discussion of the criminal law system. If it is related to the existence of a corporation that is accepted as a subject of criminal law and can be charged with criminal liability, then the question arises when a corporation is declared a non-money laundering criminal and what criteria state the corporation has committed a money laundering crime.

Technological developments that are increasingly advancing rapidly also have an influence on money laundering crimes. Considering that the crime of money laundering committed by corporations allows corporations to easily generate large amounts of wealth. Money laundering activities have a serious impact, both on the stability of the financial system and on the economy as a whole. Money laundering is a multidimensional and transnational crime that often involves large amounts of money. The crime of money laundering (Money Laundering) is an organized crime so that its handling is the responsibility of each country which is realized in regional or international cooperation through bilateral and multilateral forums.

B. METHODS

In expressing problems and discussions related to the writing material in the study, the author uses a normative juridical research method which is supported by an empirical juridical approach. Normative Juridical Approach (Normative Legal Research) is a research conducted by conducting an assessment of the legislation in force and applied to a particular legal problem (Soejono; Abdurahman, 2003).

C. RESULTS AND DISCUSSION

1. Regulation of Money Laundering in Indonesia
Money laundering activities involve very complex activities. Basically, the activity consists of three steps, each of which is independent but is often carried out together, namely placement, layering, and integration.

First; Placement. Placement is defined as an attempt to place funds generated from a criminal activity. In this case, there is a physical movement of cash either through cash smuggling from one country to another, combining cash originating from crime with money obtained from legal activities, or by placing demand deposits into the banking system, for example bank deposits, checks, or through real estate, or stocks, or also convert into other currencies, or transfer money into foreign currency.

Second; Layering. Layering is defined as separating the proceeds of crime from the source, namely related criminal activities through several stages of financial transactions. In this case, there is a process of transferring funds from certain accounts or locations as a result of placement to another place through a series of complex transactions designed to disguise or deceive the source of the illegal funds. Layering can also be done through opening as many accounts of fictitious companies as possible by taking advantage of bank secrecy provisions.

Third; Integration. Integration is an effort to establish a basis as a "legitimate explanation" for the proceeds of crime. In this case, the money that was whitewashed through placement or layering was transferred to official activities so that it seemed not at all related to the previous criminal activity that was the source of the white money. At this stage the whitened money is put back into circulation in a form that is in line with the rule of law.

The practice of money laundering also contributes to economic instability, as it can lead to rapid swings in exchange values and interest rates. Moreover, the proceeds of money laundering might be transferred from a country with a healthy economy to a country with a weak economy. So that it can steadily damage financial markets and reduce public trust in the financial system, which can result in an increase in system risk and instability and a decrease in global economic growth rates.

Currently, the Crime of Money Laundering is regulated in Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering. Previously, the crime of money laundering was regulated in Law Number 15 of 2002 concerning the Crime of Money Laundering and Law Number 25 of 2003 concerning the Crime of Money Laundering.

In Indonesia, money laundering is governed by Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering, which aims to prevent and eliminate money laundering-related offenses. In order to maintain economic stability and state security, it is necessary to reduce the severity of crimes that earn big sums of money.

The presence of Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering provides an opportunity for law enforcement to conduct investigations on intellectual actors to determine the flow of money generated. In addition, it can also be used as a basis for ensnaring intellectual actors who fund and plan crimes including predicates crime by conducting investigations and investigations into the flow of money proceeds from crime(Soejono; Abdurahman, 2003).

Predicate crime is the predicate crime of money laundering. Predicate crime is regulated in Article 2 paragraph (1) of Law Number 8 of 2010 concerning Prevention and Eradication of the Crime of Money Laundering. In Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering, matters which are included in the crime of money laundering are regulated in Article 3, Article 4, Article 5,
Article 6, Article 7, Article 8, Article 9 and Article 10. Meanwhile, other criminal acts related to money laundering are regulated in Article 11, Article 12, Article 13, Article 14, Article 15 and Article 16 of Law Number 8 of 2010 concerning Prevention and Eradication of the Crime of Money Laundering.

2. Position of Corporations as Subjects of Money Laundering in Indonesia

Corporations have contributed a lot to the development of a country, especially in the economic field. But corporations also often have negative impacts from activities such as environmental pollution, tax manipulation, exploitation of workers, fraud and money laundering. Therefore, the impact that has made the law as a regulator and protector of the community must pay attention and regulate the activities of the corporation.

At first, the legislators were of the view that only humans could be the subject of criminal acts. So, initially the corporation could not be the subject of a criminal act. This can be seen in the history of the formulation of Article 59 of the Criminal Code, especially from the way in which the offense is formulated which is always preceded by the phrase whoever. However, the facts show that we will not find an opportunity to sue corporations before a criminal court.

However, legislators are frequently compelled to account for the fact that individuals act within or via organizations that exist in civil law and outside of it, appear as a unit, and are therefore recognized as legal entities/corporations. In such a circumstance, legislators will refer to the board or commissioner of a corporation in the Criminal Code (Remmelink, 2003).

In a broad sense, Indonesian criminal law provides a business perspective. According to Indonesian criminal law, companies are distinct from their civil law counterparts. The criminal law definition of company is more expansive than the civil law term. According to civil law, legal subjects, or those who can or are authorized to take out legal actions in the realm of civil law, such as entering into contracts, are divided into two categories: natural persons (humans) and legal entities (legal persons).

According to civil law, a corporation is a legal person. However, in criminal law the definition of corporation does not only include legal entities, such as limited liability companies, foundations, cooperatives, or associations that have been legalized as legal entities classified as corporations, according to criminal law, firms, limited liability companies or CV, and partnerships or maatschap also include corporation. In addition, what is also referred to as a corporation according to criminal law is a group of people who are organized and have leadership and carry out legal actions, such as entering into agreements in the context of business activities or social activities carried out by their management for and on behalf of that group of people.

Several laws and regulations outside the Criminal Code (KUHP) formulate various definitions of corporations, including:

1. A corporation is an organized collection of people and/or assets, whether they are legal entities or not. (Article 1 Number 13 of Law Number 5 of 1997 concerning Psychotropics).
2. A corporation is an organized collection of people and/or assets, whether they are legal entities or not. (Article 1 Number 19 of Law Number 22 of 1997 concerning Narcotics).
3. A corporation is an organized collection of people and/or assets, whether they are legal entities or not. (Article 1 Number 5 of Law Number 56 of 1999 concerning Trained People).
4. A corporation is an organized collection of people and/or assets, whether they are legal entities or not. (Article 1 Point 2 of Law Number 15 of 2002
concerning the Crime of Money Laundering).
5. A corporation is an organized collection of people and/or assets, whether they are legal entities or not. (Article 1 Number 3 of Law Number 25 of 2003 concerning Amendments to Law Number 15 of 2002 concerning the Crime of Money Laundering).
6. A corporation is an organized collection of people and/or assets, whether they are legal entities or not. (Article 1 Number 3 of Law Number 31 of 2004 concerning Fisheries).
7. A corporation is an organized collection of people and/or assets, whether they are legal entities or not. (Article 1 Point 6 of Law Number 21 of 2007 concerning Eradication of the Crime of Trafficking in Persons).
8. Corporation is a business activity in the form of a business entity or legal entity. (Article 1 Number 21 of Law Number 9 of 2008 concerning the Use of Chemicals and the Prohibition of the Use of Chemicals as Chemical Weapons).
9. A corporation is an organized collection of people and/or assets, whether they are legal entities or not. (Article 1 Number 22 of Law Number 19 of 2008 concerning State Sharia Securities).
10. A corporation is an organized collection of people and/or assets, both legal entities and non-legal entities. (Article 1 Point 7 of Law Number 40 of 2008 concerning the Elimination of Racial and Ethnic Discrimination).
11. A corporation is an organized collection of people and/or assets, whether they are legal entities or not. (Article 1 Number 15 of Law Number 45 of 2009 concerning Amendments to Law Number 31 of 2004 concerning Fisheries).
12. A corporation is an organized collection of people and/or assets, whether they are legal entities or not. (Article 1 Number 21 of Law Number 35 of 2009 concerning Narcotics).
13. A corporation is an organized collection of people and/or assets, whether they are legal entities or not. (Article 1 Number 10 of Law Number 8 of 2010 concerning Prevention and Eradication of the Crime of Money Laundering).
14. A corporation is an organized collection of people and/or assets, whether they are legal entities or not. (Article 1 Number 25 of Law Number 13 of 2010 concerning Horticulture).

Along with the development of the corporation is accepted as a subject of criminal law and can be burdened with accountability, in various opinions there are agree and reject (Setiyono, 2002). The emergence of the idea of appointing a corporation as a subject of criminal law, in its development there can be several reasons. One of the reasons is to simply make it easier to designate who is responsible for the many people gathered from the agency, namely by placing the corporation as a subject of criminal law and can be held responsible (Susanto, 1990). The development of the corporation as a subject of criminal law cannot be separated from the consequences of changes that occur as a negative impact of the corporation in carrying out its activities on people’s lives which have caused greater losses and threatened the safety of the nation.

Corporate crime is a phenomenon that does not get much attention from law enforcement, so that the public is also negligent in paying attention. Joint negligence The definition of corporation is taken from the term in English, namely corporation which means a legal entity or group of people who by law are allowed to act as an individual as a legal subject, different from its shareholders. In the 1999 World Book Dictionary, it is stated that a corporation is a group of people who have
the authority to act as individuals. In addition, a corporation can also be defined as a group of people who are authorized to act as individuals in relation to business objectives. Because the goal is to seek profit for shareholders and the company itself, the corporation, be it in the form of PT. Persero and Public Companies, are always expansive and full of dynamics in following such fast economic developments. One of the characteristics of such a corporation is that it always requires investment to support the targeted business expansion.

The legitimacy of the position and role obtained from the state is a very helpful tool for a corporation in carrying out its activities. The support of laws and regulations specifically designed to regulate a corporation has provided a solid position for the existence of corporations in Indonesia. Thus, when compared to entrepreneurs who are members of non-corporate business entities, corporations are much stronger, in terms of economic, political and legal aspects. Everything is obtained from legal institutions and institutions that regulate economic and trade activities.

The freedom of movement given to corporations is intended to provide welfare to the wider community, so that the goal of promoting general welfare as mandated by the Preamble to the 1945 Constitution can be realized. Article 33 paragraph 1 of the 1945 Constitution states that the economy is structured as a joint effort based on the principle of kinship, so that cooperatives are actually expected to become pillars of the national economy that can improve the standard of living of the Indonesian people. But in reality it is corporations and conglomerates that ultimately control and dominate activities in the economic sector, by acting as the main actors.

The notion that corporations are united in achieving goals makes them inherently criminogenic. The main reason is that efforts to achieve these goals are carried out in an environment of uncertainty and cannot be estimated with accuracy, while the opportunities provided by law are often limited and binding.

The consequences of this make executives look at other alternatives, including avoidance and violation of the law, and try to reach these alternatives because they are considered superior to other alternatives that are clearly legal and can actually be used. Uncertainty in the corporate environment can be caused by a variety of sources. However, there are 5 (five) main sources that can interfere with a corporation's ability to easily fulfill its objectives without deviating from legal provisions. These sources include:

1. Competitors, namely through breakthroughs in technology, price structures, marketing techniques, mergers, expansions or market additions.
2. Government, namely the expansion of regulations to cover more corporate activities, either through new laws or tougher law enforcement.
3. Employees, namely with collusive activities, but especially those who are members of labor unions who are militant on the issue of wages and make radical demands on improving working conditions/employees.
4. Consumers, especially when the demand for the product is so elastic and consequently (the consumer) behaves, or when "consumerism" is more powerful and makes every question of the work of the corporation clear.
5. Communities, particularly through growing awareness of the environment for the maintenance of air, land and natural resources.

The contradiction between efforts to achieve goals and environmental uncertainty makes the pressure for the formation of efforts to make a simple conclusion that when the environmental uncertainty mentioned above increases, the pressure for corporate criminal activities will also increase. However,
certain factors are needed as intermediaries to turn these motivational urges into real behavior.

According to Satjipto Rahardjo, the more modern the life of a society, the more complex the social, economic and political systems, so that the need for control of that life will be even greater (Rahardjo, 1980). In addition, along with the development and changes in society towards corporate activities, corporate regulation is a subject of criminal law and can be held accountable. The subject of the crime of money laundering can be seen from the provisions contained in Law Number 8 of 2010. The subjects of the crime of money laundering are individuals and corporations.

Individuals as legal subjects of the crime of money laundering can be understood by looking at article 1 paragraph 9, article 3, article 4, article 5, article 10 and so on. From article 1 paragraph 9 of Law Number 8 of 2010 it is emphasized that every person consists of individuals or corporations. Corporations as the subject of money laundering are also explained in Article 1 paragraph 9 of Law Number 8 of 2010 and so on, where in Article 1 paragraph 9 it is stated that each person is an individual or a corporation.

Corporations in Article 1 paragraph 1 of Law Number 8 of 2010 are organized collections of people and/or assets, whether they are legal entities or not. Criminals can be imposed on corporations if they are carried out or ordered by the Corporate Controlling Personnel, and are also carried out in the context of fulfilling the purposes and objectives of the corporation. Apart from that, it is carried out in accordance with the duties and functions of the perpetrator in accordance with the giver of the order, and is carried out with the intention of providing benefits to the corporation.

The principal criminal sanction against corporations that commit money laundering crimes is a fine of 100,000,000,000.00 (one hundred billion rupiah). Additional criminal sanctions are announcement of judge's decision, suspension of part or all of corporate business activities, revocation of business license, dissolution and/or prohibition of corporations, confiscation of corporate assets for the state and/or takeover of corporations by the state.

In Article 9 of Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering, it is explained about the substitute criminal, namely that a corporation that is unable to pay a criminal fine will be replaced with the confiscation of corporate assets or the Corporate Controlling Personnel whose value is the same as the criminal penalty imposed. In addition, if the sale of the confiscated corporate assets is insufficient, imprisonment in lieu of a fine is imposed on the Corporate Controlling Personnel taking into account the fines already paid.

3. Corporate Criminal Liability Against Money Laundering

Currently, corporations or business entities in the business world can be widely held criminally responsible for criminal acts committed by corporate agents acting on behalf of the corporation. Corporations can be held criminally responsible for the actions of their representatives, both active and passive acts on their behalf. A corporation is a business entity whose existence and legal status are the same as humans (people), regardless of the form of organization.

Corporations can own assets and debts, have obligations and rights and can act according to the law, file lawsuits and can be sued in court. So, it can be said that corporations are like humans who have physical and organs in carrying out their activities. It also confirms that corporations can be held accountable if they commit a crime. Talking about criminal liability, it cannot be separated from criminal acts.

Although in the sense of a crime it does not include the issue of criminal
liability. Criminal acts only refer to the prohibition of an action. The basis for the existence of a crime is the principle of legality, while the basis for punishing the maker is the principle of error. This means that the perpetrator of a crime will only be punished if he has a mistake in committing the crime. When someone is said to have made a mistake. This means that the perpetrator of a crime will only be punished if he has a mistake in committing the crime (Prasetyo, 2011).

Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering regulates new provisions regarding the criminal liability of corporations as perpetrators of money laundering. However, in this provision the author finds several juridical weaknesses which the author will describe as follows:

First; The condition of the corporation can be sentenced to criminal in the formulation of Article 6

In the event that the crime of Money Laundering as referred to in Article 3, Article 4, Article 5 is committed by the Corporation, the penalty shall be imposed on the Corporation and/or the Personnel Controlling the Corporation. Criminals are imposed on the Corporation if the crime of Money Laundering: (a). Carried out or ordered by the Corporate Control Personnel; (b). Conducted in the context of fulfilling the purposes and objectives of the Corporation; (c). Performed in accordance with the duties and functions of the perpetrator or the giver of the order; and D). Done with the intention of providing benefits to the Corporation.

In the paragraph above, it can be seen that a corporation can be said to have committed a crime/can be sentenced to a crime if it meets the requirements/criteria. However, the Law on the Prevention and Eradication of the Crime of Money Laundering does not explain further whether the four conditions must be met in order to be able to impose a crime against a corporation or a sentence can be imposed if only one of the criteria is met.

Second; Imposition of criminal sanctions against corporations

Regarding the issue of types of crime and sentencing, Article 7 of Law Number 8 of 2010, regulates several types of crimes which are broadly classified into 2 (two) parts, namely the main punishment in the form of fines and additional penalties. The interesting thing is Article 9 paragraph 2 states that in the event that the sale of the confiscated Assets belonging to the Corporation as referred to in paragraph (1) is insufficient, an imprisonment in lieu of a fine is imposed on the Corporate Controlling Personnel taking into account the fines that have been paid. The criminal provisions for substitute fines for “corporations” above are deemed incomplete because according to paragraph (2) the substitute penalties are imposed on the controlling personnel of the corporation, but there is no criminal provision for corporations if the confiscation of assets is insufficient.

In the paragraph above, it can be seen that a corporation can be said to have committed a crime/can be sentenced to a crime if it meets the requirements/criteria. However, the Law on the Prevention and Eradication of the Crime of Money Laundering does not explain further whether the four conditions must be met in order to be able to impose a crime against a corporation or a sentence can be imposed if only one of the criteria is met.
liquidation because Article 147 paragraph (2) of Law Number 40 of 2007 concerning Limited Liability Companies implies that the dissolution of the Company must be followed by liquidation carried out by the liquidator or curator. Therefore, the Law on the Prevention and Eradication of the Crime of Money Laundering should be able to formulate who can conduct liquidation or become liquidators in the implementation of the revocation of the business license.

**Fourth; Delict Qualification**

The Law on the Prevention and Eradication of the Crime of Money Laundering does not distinguish between the qualifications of offenses and crimes. This has material juridical consequences, namely in Article 8. The article regulates the existence of trials, assistance, conspiracy in the crime of money laundering, but without the formulation of the definition of trial and assistance in this law, the provisions of the Criminal Code are applicable.

Article 53 paragraph (1) of the Criminal Code states: "attempting to commit a crime will be punished if the intention to do so has been found." The provisions of the general rules regarding trials in the Criminal Code cannot be used for attempted acts of money laundering because there is no stipulation of qualifications for offenses in the form of "violations" or "crimes" in the Law on Prevention and Eradication of the Crime of Money Laundering as required by the Criminal Code. Likewise with the determination of the expiration of prosecution, the Law on the Prevention and Eradication of the Crime of Money Laundering does not specify the expiration date of prosecution, while the Criminal Code distinguishes the expiration date of prosecution for violations and crimes.

Finding the basis for corporate responsibility is not an easy matter. Because the corporation as the subject of a crime does not have a psyche like a natural human being. However, this problem can be overcome if we accept the concept of functional behavior (funciotneel daderschap). That is, a person cannot escape responsibility on the grounds that the person concerned has delegated responsibility to another person and even though the person concerned does not know what his subordinates have done (Mulyadi, 2013).

In other words, a person who has delegated authority to his subordinates or proxies to act for and on his behalf must still be responsible for the actions taken by the recipient of the delegation if the recipient of the delegation commits a crime, even though he does not know what his subordinates have done. So the delegation cannot be used as an excuse for an employer to immediately assume criminal responsibility simply because the crime has been committed by a subordinate who has received the delegation of authority from him.

Regarding the problem of intentional and negligence in corporations, psychological problems and mental attitudes can be done by looking at whether the gaps in the actions of the management are in fact included in company politics or are in the real activities of a particular company.

Discussing the issue of corporations as perpetrators of criminal acts, Mardjono Reksodiputro stated that the way of thinking in civil law can be transferred to criminal law. According to him, initially in civil law there was also a difference of opinion whether a legal entity could carry out an unlawful act. However, through the principles of decency and justice as the main basis, civil law science accepts that a legal entity can be considered guilty which is an act that is against the law.

This teaching is based on the idea that what is done by the management must be accountable to legal entities. Because the management does not act on their own rights or authorities, but rather the rights or authorities of the legal entity.
concerned. Thus, that legal entities also cannot escape from mistakes (intentional or omission) committed by their management (Mulyadi, 2013).

Regarding the reasons for the abolition of corporate crimes, it was emphasized that the reasons for the abolition of criminal acts of course apply to corporate crimes. This does not only depend on AVAS (afwezigheid van alle schuld) but can include other things, such as overmacht. The same thing is also stated by Schaffmeister, who argues that like natuurlijk persoon, legal entities can also point to the basis for eliminating punishment. However, there is not always a place to designate the basis for eliminating penalties for corporations. In fact only AVAS (afwezigheid van alle schuld) can be accepted as a consequential error that can be condoned (Mulyadi, 2013).

The explanation described above shows that corporations that commit money laundering crimes can be held criminally responsible if they have fulfilled the elements of punishment, namely the ability to be responsible for the corporation, the existence of errors, and no reason for eliminating the crime against the corporation.

D. CONCLUSIONS

Based on the description and discussion, the conclusions of this paper are:

1. In Indonesia, the crime of money laundering is regulated in Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering.

2. Corporations as the subject of money laundering are regulated in Article 6 paragraph (1) of Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering.

3. Corporations that commit money laundering crimes can be held criminally responsible if they have fulfilled the elements of punishment, namely the ability to be responsible for the corporation, the existence of errors, and no reason for eliminating the crime against the corporation.

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