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De Facto Asset Recovery Regime: Assessing Fragmented Law Enforcement in Asset Recovery of The Mega Corruption Case in The Tin Trade System

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Abstract : *Through the mega-corruption case of the tin trade, the state demonstrated the existence of a de facto asset recovery regime. Although the legal instruments used were fragmented—a partial combination of the Criminal Procedure Code (KUHAP), the Corruption Law (Tipikor), and the Money Laundering Law (TPPU)—their execution in the field proved capable of recovering assets amounting to nearly Rp1 trillion through the auction of confiscated goods from one of the main actors, Harvey Moeis. This study analyzes this phenomenon using the triangle with an axis theory, reconstructed through the institutional synergy of the Financial Transaction Reports and Analysis Center (PPATK), the Corruption Eradication Commission (KPK), the Prosecutor's Office, and the Police. This theory is used to examine how fragmented law enforcement collaboration without a single law can still produce massive asset recovery output. Using normative legal research methods and a sociological legal approach, this article assesses the extent to which this "patchwork" law enforcement can effectively recover state losses while severing the financial lifeblood of structured corruption networks. The research findings show that while de facto effective at the downstream actor asset execution level through the power of financial intelligence data integration, this fragmented regime still has fundamental limitations in reaching and crippling intellectual dandies at the upstream level without a unified, independent asset forfeiture regulation.*

Keywords : *De Facto Asset Recovery; Asset Recovery; Fragmented Law Enforcement*

Abstrak : Melalui kasus mega korupsi tata niaga timah, negara membuktikan adanya rezim pemulihan aset secara de facto. Meskipun instrumen hukum yang digunakan bersifat terfragmentasi—mengombinasikan KUHAP, UU Tipikor, dan UU TPPU secara parsial—eksekusi di lapangan terbukti mampu menghasilkan pemulihan aset hingga mendekati angka Rp1 triliun melalui lelang barang rampasan dari salah satu aktor utama, Harvey Moeis. Penelitian ini menganalisis fenomena tersebut dengan menggunakan pisau analisis teori triangle with an axis yang direkonstruksi melalui sinergi kelembagaan PPATK, KPK, Kejaksaan, dan Kepolisian. Teori ini digunakan untuk membedah bagaimana kolaborasi penegakan hukum yang terfragmentasi tanpa adanya undang-undang tunggal tetap mampu menghasilkan output pemulihan aset yang masif. Dengan metode penelitian hukum normatif dan pendekatan sosiologi hukum, artikel ini menakar sejauh mana efektivitas penegakan hukum yang "tambal sulam" ini dapat bertahan dalam memulihkan kerugian negara sekaligus memutus urat nadi finansial jaringan korupsi terstruktur. Hasil penelitian menunjukkan bahwa meski efektif secara de facto pada level eksekusi aset aktor hilir melalui kekuatan integrasi data intelijen keuangan, rezim terfragmentasi ini tetap memiliki keterbatasan fundamental dalam menjangkau dan melumpuhkan intelectual dandy di tingkat hulu tanpa adanya unifikasi regulasi perampasan aset yang mandiri.

Kata kunci : De Facto Asset Recovery, Pemulihan Aset, Penegakan Hukum Terfragmentasi

Introduction

The stagnant deliberations on the Draft Law on Criminal Asset Confiscation (RUU Perampasan Aset) in parliament have left significant gaps in Indonesia's substantive and formal criminal law systems[1]. The absence of a standalone asset recovery law is widely considered a major weakness in the state's response to white-collar crime. However, on the other hand, law enforcement practices in the field demonstrate progressive anomalies. Through the handling of the mega-corruption case involving tin commodity trade within the PT Timah Tbk Mining Business Permit (IUP) area from 2015 to 2022, law enforcement officials have de facto demonstrated that the paralysis of the financial lifeblood of corruptors can still be carried out on a massive scale, even using partial and fragmented legal instruments.

This tin trade corruption case is not just a criminal act of state financial loss, but a serious threat to national economic security and the governance of strategic natural resources. The ecological, economic, and environmental losses calculated by the Financial and Development Supervisory Agency (BPKP) together with environmental experts in this case reached a fantastic figure, namely IDR 300 trillion[2]. This figure confirms the thesis that modern corruption has mutated into organized crime that uses corporations and networks of upstream and downstream actors as a shield of protection[3].

Nevertheless, the Attorney General's Office, along with other law enforcement instruments, succeeded in making a breakthrough by confiscating and auctioning off confiscated goods from one of the main actors, Harvey Moeis, with a significant recovery value approaching IDR 1 trillion. This phenomenon

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1 A Yunus and R Arifin, "Menggagas Hukum Unifikasi Perampasan Aset Di Indonesia: Analisis Komparatif Terhadap Model Non-Conviction Based Asset Forfeiture," *Jurnal Ilmiah Kebijakan Hukum* 19, no. 1 (2025): 89–104.

2 BPKP RI, *Laporan Hasil Audit Perhitungan Kerugian Keuangan Negara Ekosistem Tata Niaga Komoditas Timah*, 2024.

3 Nikos Passas, "Cross-Border Crime and the Interface between Legal and Illegal Actors," *Security Journal* 16, no. 1 (2003): 19–37.

raises a fundamental academic question: how can a fragmented legal system produce such aggressive execution output?

To date, the asset recovery paradigm in Indonesia has relied on scattered (fragmented) articles in the Criminal Procedure Code (KUHAP), the Corruption Eradication Law (UU Tipikor), and the Money Laundering Prevention and Eradication Law (UU TPPU)[4]. Normatively, Widijowati (2024), in her study on the regulation of corruption crimes, asserts that the complexity of the formulation of offenses and sanctions in anti-corruption regulations in Indonesia demands an integrative understanding by law enforcement to avoid legal loopholes in enforcing criminal accountability. Theoretically, this fragmented law enforcement model is often criticized for its susceptibility to inter-agency egos, overlapping authority, and inefficiency in the judicial bureaucracy[5]. However, in the contemporary law enforcement ecosystem, the inherent weaknesses of this patchwork of regulations appear to be eliminated through the reconstruction of synergistic institutional relationships[6].

To examine this phenomenon, this study employs the Triangle with an Axis Theory, a reconstruction of classical institutional theory[7]. This theory depicts the interaction of three main pillars of law enforcement—the Prosecutor's Office, the National Police (Polri), and the Corruption Eradication Commission (KPK)—which revolve around a single axis, namely the Financial Transaction Reports and Analysis Center (PPATK), which provides financial intelligence[8]. This synergy based on financial intelligence data is the primary fuel for law enforcement to trace (asset tracing), block, and even execute assets derived from mining corruption crimes, even without a unifying legal umbrella such as Non-Conviction Based (NCB) Asset Forfeiture[9].

Much research has been conducted on asset recovery. However, the majority of previous literature tends to focus on the normative urgency of ratifying the Asset Forfeiture Bill or on comparative analysis with other countries, such as the Unexplained Wealth Orders system in the UK. In fact, contemporary research on the deadlock in asset tracking due to manipulation of corporate structures by local elites has been confirmed by Syauket [10], who found that patterns of personalistic power and the use of shadow owners at the nominee level often break the chain of evidence for the flow of funds in court. While Syauket's previous research emphasized the failure of digital systems and beneficial ownership regulations in tracking assets at the upstream level of

[4] Untung Widyatmoko et al., "Law Enforcement against Cryptocurrency Abuse," *Journal of Social Research* 3, no. 2 (2024): 347–357.

[5] P Ponsaers, *Anatomy of Financial Intelligence: Financial Intelligence Units (FIUs) in the Global Fight against Financial Crime* (Maklu Publishers, 2020).

[6] A Ramadhan, "Sinergitas Lembaga Penegak Hukum Dalam Pengembalian Aset Negara Hasil Tindak Pidana Korupsi: Tantangan Ego Sektoral," *Jurnal Hukum dan Peradilan* 12, no. 2 (2023): 245–268.

[7] Joanne Scott, "Extraterritoriality and Territorial Extension in EU Law," *The American Journal of Comparative Law* 62, no. 1 (2014): 87–126.

[8] J Simser, "Asset Recovery and Asset Forfeiture: Options and Perspectives," *Journal of Financial Crime* 18, no. 2 (2011): 145–153.

[9] P Alldridge, *What Is the Point of an Asset Recovery Law?* (Hart Publishing, 2017).

[10] Amalia Syauket, "Shadow Owners and Personalistic Power: Challenges in Tracing Corrupt Assets in the 2026 KPK Sting Operation Involving the Regent of Pekalongan," *Krtha Bhayangkara* 20, no. 1 (2026): 302–312.

local Government, no research has specifically examined the effectiveness and constitutional limits of the reverse movement: when officials use

Therefore, this article aims to assess the extent to which this fragmented law enforcement is able to recoup state losses while simultaneously severing the financial lifeblood of structured corruption networks. Furthermore, this article will analyze the fundamental limits of this de facto regime: whether the agility of downstream enforcement (against field actors and gatekeepers) is capable of touching and paralyzing the intellectual dandies (capital owners and primary profit earners) upstream, who often hide behind formal corporate legality.

The scientific novelty of this research lies in its theoretical reconstruction, which combines the Triangle with an Axis Theory with a socio-economic legal approach to examine the mega-corruption anomaly in the tin trade system holistically. This research radically maps the dichotomy of law enforcement that has never been reviewed in previous studies, namely how a de facto asset recovery regime can work very progressively and effectively at the downstream level through the centripetal force of the PPATK as the axis, but at the same time hit a rigid foundational limit (dead end) at the upstream level due to the absence of legal unification (de jure asset recovery) in the Asset Confiscation Bill. Thus, this article provides a new scientific contribution in the form of a conceptual visualization model of institutional synergy as well as empirical-mathematical justification regarding the urgency of regulatory transition in Indonesia. As shown in Infographic 1: Institutional Synergy Model

Methods

This study uses a qualitative legal research method with a socio-legal approach[11]. This approach was chosen not to simply examine legal norms dogmatically (law in books), but rather to critically analyze how fragmented procedural law works in the empirical reality of law enforcement in the mega-corruption tin trade (law in action).

The data used in this study consists of two types: Secondary Data (Legal

[11] Reza Banakar and Max Travers, *Theory and Method in Socio-Legal Research* (Bloomsbury Publishing, 2005).

Materials): Includes primary legal materials in the form of laws and regulations (the Criminal Procedure Code, the Corruption Law, the Money Laundering Law, and the draft Asset Confiscation Bill); secondary legal materials in the form of draft scientific publications, corporate law textbooks[12], and institutional literature[13]. Empirical Data (Case Context): Consists of official data released by law enforcement agencies, including the State Loss Calculation Report from the Financial and Development Supervisory Agency (BPKP) and the asset tracing and auction report from the Public Relations Office of the Attorney General's Office[14].

Data were collected through a documentary study of publication files, official press releases, and draft regulations related to the tin trade case. Furthermore, the data were analyzed using qualitative analysis with an interactive model[15]. Data on state losses and auction results were reduced, mathematically confronted (as presented in Table 2), and then conclusions were drawn using the Triangle with an Axis Theory to map the dynamics of synergy and the constitutional boundaries of officials in the field.

Result And Discussion

Structural Limitations of Indonesia's Fragmented Asset Recovery Regime: Challenges in Reaching Intellectual Dandies and Upstream Beneficial Owners

Although the aggressiveness of the de facto asset recovery regime in the tin trade corruption has succeeded in seizing valuable downstream assets from actors like Harvey Moeis, the effectiveness of this patchwork of law enforcement has hit a fundamental constitutional and structural barrier. The inherent weakness of the fragmented law enforcement model is its inability to transcend the rigidity of the formal legality principles adopted by conventional Indonesian criminal procedure law[16]. When confronted with a structured corruption network in the extractive sector, the agility of this Triangle with an Axis synergy begins to slow down precisely when it comes to engaging the business octopus and the primary beneficiaries at the upstream level, known in legal sociology as the "intellectual dandy" group. Conceptually, intellectual dandies in white-collar crime are capital holders, political rulers, or beneficial owners who design the anatomy of crime in such a way as to remain legally clean[17]. They never directly sign illegal transaction documents, do not have their names listed on problematic corporate deeds, and do not hold accounts that interact directly with the flow of corrupt funds. The fundamental limitations of the current fragmented regime in crippling this upstream group can be mapped into three main structural problems:

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[12] R D Widijowati, *Pengaturan Tindak Pidana Korupsi* (Jakarta: Lintas Nusa Utama, 2024).
[13] Syauket, "Shadow Owners and Personalistic Power: Challenges in Tracing Corrupt Assets in the 2026 KPK Sting Operation Involving the Regent of Pekalongan."
[14] RI, *Laporan Hasil Audit Perhitungan Kerugian Keuangan Negara Ekosistem Tata Niaga Komoditas Timah*.
[15] B Matthew Miles, A Michael Huberman, and Johnny Saldana, *Qualitative Data Analysis* (Sage Publication, 2014).
[16] Widijowati, *Pengaturan Tindak Pidana Korupsi*.
[17] Passas, "Cross-Border Crime and the Interface between Legal and Illegal Actors."

The de facto regime's impasse in breaching the legal barriers of upstream elites aligns with Syauket's thesis regarding the operation of personalistic power in Indonesia[18]. In his study of the Corruption Eradication Commission's (KPK) sting operations, Syauket demonstrated that political and economic patrons have the ability to manipulate the legal accountability system by establishing a network of shadow owners and nominees at the corporate level.

In the tin trade case, a similar pattern occurred on a massive scale. Downstream actors whose assets were seized often acted merely as gatekeepers or financial operators, consciously installed to deflect criminal accountability upward. When the Triangle with an Axis (Prosecutor's Office and Financial Transaction Reports and Analysis Center) attempted to follow the flow of funds (follow the money), the digital trail often stopped at the legal walls of shell companies. Because Indonesian criminal law (KUHAP and the Corruption Law) still relies heavily on proving the personal-subjective material fault of individuals, as long as the intellectual dandy is not formally bound by documents to the corporation, this fragmented regime does not have the reach to confiscate the wealth of those upstream[19].

The second major fundamental limitation is the de facto regime's absolute reliance on traditional criminal procedural law, which is in personam (tried in person). Under the Criminal Procedure Code (KUHAP) and Article 18 of the Corruption Law, asset confiscation or the execution of massive monetary fines can only be imposed permanently if a criminal judge finds the defendant personally guilty[20].

This creates a significant legal loophole if the intellectual dandy absconds, dies, or successfully breaks the chain of evidence through civil law manipulation[21]. This fragmented regime lacks a Non-Conviction Based (NCB) Asset Forfeiture instrument that allows the state to directly sue its "assets" (in rem) without having to wait for proof of the individual's guilt[22]. As a result, the recovery of assets worth Rp1 trillion from Harvey Moeis is only a small representation (the tip of the iceberg) of the total potential loss to the state economy of Rp300 trillion, because the remaining giant assets are locked upstream under the protection of formal civil rights that the Criminal Procedure Code cannot yet penetrate.

Because the law enforcement instruments used are a patchwork, combining the confiscation authority of the Criminal Procedure Code (KUHAP) and the blocking of the Money Laundering Law (AML/TPPU), this de facto regime is highly vulnerable to counterattacks by elite legal counsel through pretrial mechanisms or state administrative lawsuits[23].

Without a unified, standalone law on asset forfeiture, any progressive confiscation action undertaken by either side of the Triangle (the Prosecutor's Office or the Police) is always under the shadow of accusations of violating

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[18] Syauket, "Shadow Owners and Personalistic Power: Challenges in Tracing Corrupt Assets in the 2026 KPK Sting Operation Involving the Regent of Pekalongan."
[19] Ibid.
[20] Widijowati, *Pengaturan Tindak Pidana Korupsi*.
[21] Cassella, *Asset Forfeiture Law in the United States*.
[22] Alldridge, *What Is the Point of an Asset Recovery Law?*
[23] Yunus and Arifin, "Menggagas Hukum Unifikasi Perampasan Aset Di Indonesia: Analisis Komparatif Terhadap Model Non-Conviction Based Asset Forfeiture."

human rights to property. This legal uncertainty often makes law enforcement officials conservative and hesitant to pursue upstream assets protected by the formal legal barrier of large corporations, due to the high risk of losing a pretrial lawsuit[24].

Institutional Synergy and Financial Intelligence Axis in Asset Recovery: The Practice of the Triangle Institutions in the Tin Corruption Case

The success of the de facto asset recovery regime in achieving massive asset recoveries in the tin trade case is a direct implication of the centripetal force at work in the Triangle with an Axis Theory. Amidst the limitations of the scattered and ununified criminal law formulations on corruption, law enforcement institutions at the corners of the Triangle—the Prosecutor's Office, the National Police (Polri), and the Corruption Eradication Commission (KPK)—pragmatically eliminated jurisdictional sectoral egos by making the Financial Intelligence Unit (FIU) the pivot.

In the practical implementation of tin corruption cases, the implementation of this theory no longer positions law enforcement agencies as competing entities, but rather as interdependent ecosystems driven by one primary fuel: financial intelligence from the Financial Transaction Reports and Analysis Center (PPATK)[25]. This synergistic workflow in executing the luxury assets belonging to downstream actors like Harvey Moeis operates through three main operational pillars:

Traditional law enforcement practices often focus on proving criminal acts first before seeking the assets. However, in the tin trade case, a reverse approach is applied through intelligence-led law enforcement. The Financial Transaction Reports and Analysis Center (PPATK), as the central body, supplies periodic Analysis Results Reports (LHA) and Examination Results (HP) to investigators at the Attorney General's Office's Special Crimes Unit (Jampidsus). This financial intelligence information includes maps of transaction anomalies, cross-border financial flows, and even indications of money laundering schemes involving puppet corporations affiliated with illegal mining[26].

Although the regulations used are a patchwork (a combination of the Criminal Procedure Code, the Corruption Eradication Law, and the Money Laundering Law), this institutional synergy successfully leverages the advantages of legal instruments from each perspective simultaneously: The Attorney General's Office optimizes its investigative functions for connectional and special criminal cases to conduct suspect determinations and speedy asset seizures to prevent the transfer of ownership.

The National Police, through its security intelligence function and the Directorate of Corruption Crimes and Criminal Investigation Agency (Bareskrim), supports territorial security in illegal mining areas and coordinates asset tracing at the regional level. The Corruption Eradication

[24] Ramadhan, "Sinergitas Lembaga Penegak Hukum Dalam Pengembalian Aset Negara Hasil Tindak Pidana Korupsi: Tantangan Ego Sektoral."
[25] Simser, "Asset Recovery and Asset Forfeiture: Options and Perspectives."
[26] Passas, "Cross-Border Crime and the Interface between Legal and Illegal Actors."

Commission (KPK) acts as a facilitator through its supervisory and coordination functions, as well as providing data on the track records of natural resource sector corporations, which are recorded in its prevention system. Through this fluid division of roles, the obstacles of formal judicial bureaucracy, criticized by Ponsaers[27], can be mitigated. All three corners of the Triangle refer to a single, integrated database provided by the Financial Transaction Reports and Analysis Center (PPATK), preventing overlapping evidence seizures in the field.

The culmination of this de facto synergy was the auction of seized assets. Through collaboration with the Asset Recovery Agency, the luxury goods seized from the suspects were approached with the principle of asset preservation. Data flows from the PPATK (PPATK) facilitated law enforcement's ability to bypass civil claims from third parties (good faith third-party claims) often used by perpetrators to conceal assets. As a result, the state was able to recover assets amounting to nearly IDR 1 trillion from the auction of assets of one of the main actors[28]. Systematically, the entire series of tactical integrations between the financial intelligence axis and the law enforcement pillars in breaking down the financial barriers of these downstream actors can be summarized in a specific work cycle. The operational dynamics that bring together the PPATK's analytical power with the Attorney General's Office's coercive power are realized in three linear stages, as crystallized in Table 1 below:

Table 1. De Facto Asset Recovery Regime Workflow (Tin Case Synergy)

Operational Stages	The Role of the Axis (PPATK)	Triangle Corner Action (Prosecutor's Office)	De Facto Regime Output
Asset Tracing	Supplying LHA regarding hidden account mutation structure	Tracking physical coordinates of assets based on the flow of funds (pro-justitia).	Mapping safe havens and hidden asset clusters.
Asset Freezing	Temporary blocking of suspicious accounts based on financial intelligence authority.	Conducting official seizures and placing seizure lines on movable/immovable assets.	Freezing the liquidity and economic value of assets to prevent them from being transferred.
Asset Execution	Provides an audit trail (digital footprint) to	Processing auctions of seized goods through the Asset Recovery Agency.	State treasury recovery is approaching IDR 1 trillion

[27] Ponsaers, *Anatomy of Financial Intelligence: Financial Intelligence Units (FIUs) in the Global Fight against Financial Crime*.
[28] RI, *Siaran Pers: Eksekusi Barang Rampasan Dan Penelusuran Aset Dalam Perkara Tindak Pidana Korupsi Tata Niaga Komoditas Timah Wilayah Izin Usaha Pertambangan (IUP) PT Timah Tbk Tahun 2015 s.d. 2022*, 2024.

	prove illicit enrichment.		(Harvey Moeis case).

The entire operational dynamics of this de facto regime are comprehensively visualized in Infographic 2 above. This chart emphasizes that the successful execution of downstream assets, which reached approximately IDR 1 trillion, was driven by the centripetal force of the Financial Transaction Reports and Analysis Center (PPATK) as the Axis, supplying data to every corner of law enforcement (the Triangle). However, this infographic also exposes the reality that this triangle model has rigid boundaries; it is powerful in cutting logistics at the downstream level, but powerless to penetrate the civil law barrier that protects shadow owners at the upstream level.

This structural imbalance between the operational power of the apparatus and the fragility of the regulatory shield ultimately gave rise to a new academic awareness. We cannot continue to rely on the creativity of this patchwork de facto regime to salvage the remaining massive state losses.

The practical implementation of operational synergy at the Asset Tracing stage (Table 1) is explicitly evident in the dismantling of domestic asset clusters linked to the family affiliations of downstream actors, particularly the wife of defendant Harvey Moeis (SD). In this stage, the Financial Transaction Reports and Analysis Center (PPATK) acted as the axis, digitally tracing the structure of account transactions and hidden cash flows used to purchase luxury goods. This tracing was conducted using the Lifestyle Analysis method, a financial forensic technique that examines and compares the subject's official income profile with actual spending patterns.

When the defendant's wife defended herself by claiming that dozens of branded handbags and hundreds of pieces of luxury jewelry confiscated were the result of endorsement contracts, the accuracy of the Lifestyle Analysis and PPATK's digital tracking, along with the Attorney General's Office's pro-justitia instruments, successfully refuted this claim. Through the absence of formal evidence of endorsement agreements and the discovery of a paper trail of funds directly sourced from the husband's predicate crime, the luxury goods were legally proven to be the object of Money Laundering (TPPU). The consistent output of this De Facto Regime ultimately provided the Attorney General's Office with absolute legality to confiscate and execute the seized assets to recover state financial losses.

Unifying Legal Projection: Shift The De Facto Regime Towards De Jure Asset Recovery Through The Asset Confiscation Bill

The fundamental limitations of the fragmented regime in reaching intellectual dandies at the upstream level emphasize that the success of asset recovery in tin trade cases should not make the state complacent. The current de facto asset recovery regime, while progressive on the ground, is merely a short-term, reactive solution that relies heavily on the creativity and courage of law enforcement officers in a case-by-case manner[29]. To create a sustainable economic justice system, Indonesia must immediately shift its law enforcement paradigm from a de facto regime (law in action) to a de jure asset recovery regime (unified written law) through the ratification of the Asset Confiscation Bill[30]. The urgency of this transition to unified law is based on two projections of current legal needs:

Breaking the Shadow Owners Network Through Unification Law

Widijowati cautioned that the fundamental weakness of conventional anti-corruption law in Indonesia is the existence of legal loopholes due to the complexity of the formulation of offenses when dealing with corporate manipulation[31]. Through the unification of regulations in the Asset Forfeiture Bill, the state will have a standalone legal umbrella that is no longer held hostage by the limitations of the Criminal Procedure Code.

This unification regulation will introduce a mechanism for civil lawsuits against assets (in rem forfeiture or Non-Conviction Based Asset Forfeiture). As emphasized in Syauket's study, the barrier of shadow owners and the protection of personalistic power at the elite level can only be broken down if the state no longer targets the person (in personam) but the assets themselves. Thus, when data from the Triangle Poros (PPATK) detects the presence of unexplained wealth at the upstream tin mining level, the Prosecutor's Office or the Police can immediately confiscate the assets without having to wait for the billionaire's personal criminal conviction to be proven in court[3233].

Table 2. Comparison of State Losses vs. Actual Asset Recovery Under the De Facto Regime (Tin Case)

Wealth Assessment Indicators	Nominal Value (Rupiah)	Legal Characteristics and Scope	Actor/Object Status
Total Economic and Ecological Losses	Rp300 trillion	Upstream losses (environmental damage, IPB/BPKP experts).	Concerning all cooperative clusters and intellectual actors.

[29] Ponsaers, *Anatomy of Financial Intelligence: Financial Intelligence Units (FIUs) in the Global Fight against Financial Crime*.
[30] Yunus and Arifin, "Menggagas Hukum Unifikasi Perampasan Aset Di Indonesia: Analisis Komparatif Terhadap Model Non-Conviction Based Asset Forfeiture."
[31] Widijowati, *Pengaturan Tindak Pidana Korupsi*.
[32] Alldridge, *What Is the Point of an Asset Recovery Law?*
[33] Cassella, *Asset Forfeiture Law in the United States*.

De Facto Regime Recovery Target (Downstream)	± Rp1 trillion	Real auction results of looted goods (current focus point).	Attached to downstream/ operational actors (Harvey Moeis).
Legal Loophole	Rp299 trillion	Assets that are not yet/difficult to reach by the Criminal Procedure Code and the Corruption Law.	Locked upstream under the protection of shadow owners.

Based on the data presented in Table 2 above, an extreme asymmetry is evident between the destructive capacity of crime and the actual recovery capacity achieved by current law enforcement instruments. The Rp299 trillion gap is not merely an empty statistic, but rather a clarion call signaling the end of the effectiveness of fragmented law enforcement. This enormous unrecovered figure represents state assets now frozen and trapped at the upstream level, as conventional procedural law (KUHAP) lacks the authority to seize assets whose ownership has been obscured by formal civil protection by shadow owners. Mathematically, this comparison exposes the empirical reality that the success rate of asset recovery in this case is only 0.33%, meaning that 99.67% of state losses remain unrecovered by the current law enforcement regime due to regulatory fragmentation.

This situation confirms the thesis that no matter how strong the operational synergy established by the Financial Transaction Reports and Analysis Center (PPATK) and the other three law enforcement agencies, they will remain outpaced by the financial engineering maneuvers of the elites if they are not equipped with the weapon of legal unification. De facto asset recovery has proven only capable of disrupting the logistical supply chain of downstream perpetrators, but has completely failed to impoverish the intellectual actors upstream. Therefore, Table 2 serves as the starting point for an argument that empirically proves that without regulatory unification through the Asset Forfeiture Bill, the state is consciously allowing a legal loophole amounting to Rp 299 trillion to be exploited by corruptors.

By shifting toward legal unification, economic law enforcement in Indonesia will no longer be groping in the darkness of regulatory fragmentation but will instead possess full striking power: sharply cutting through downstream financial networks, simultaneously paralyzing the primary beneficiaries upstream and providing a deterrent effect on other corrupt actors.

In this context, legal unification, realized through the enactment of the Asset Forfeiture Act, is a crucial instrument for addressing the remaining 99.67% of state wealth leakage that has so far failed to be addressed. Through the Non-Conviction Based Asset Forfeiture mechanism, the walls of civil protection erected by intellectual actors (masterminds) and shadow owners at the upstream level can be legally demolished. The law is no longer held hostage by the formalities of proving personal guilt of the actors, but instead directly targets the sanctity of the assets themselves (in rem).

Thus, the intellectual actors behind the scenes can not only be brought to justice to receive maximum corporal punishment, but the entire financial empire derived from their ecological crimes can be confiscated to restore the state's economic rights. More than just financial recovery, the confiscation of upstream assets is a constitutional urgency to fund environmental restoration and the rehabilitation of critical land affected by illegal tin mining activities. The conversion of these confiscated assets must be allocated specifically to finance long-term reclamation of damaged ecosystems, abandoned mining pits (voids), and environmental damage worth hundreds of trillions of rupiah, which has become an ecological burden for future generations.

Conclusion

Based on the entire series of analyses and discussions presented, this study formulates two fundamental conclusions: The Effectiveness of the De Facto Asset Recovery Regime at the Downstream Level: Amidst the political legal stagnation of the ratification of the Asset Confiscation Bill, law enforcement in the tin trade corruption case clearly proves the operation of the de facto asset recovery regime. Through the perspective of the Triangle with an Axis Theory, the fragmented law enforcement model (KUHAP, the Corruption Law, and the Money Laundering Law) has proven capable of producing progressive execution outputs approaching Rp1 trillion at the downstream level. This operational success is triggered by the centripetal force driven by the PPATK as the Axis of financial intelligence that supplies precise analytical data to the Prosecutor's Office, the Police, and the Corruption Eradication Commission as the corners of the Triangle, thereby being able to reduce the ego of jurisdictional sectors. Foundational Limits and Structural Failures at the Upstream Level: Although effective at the downstream level, this fragmented regime encounters rigid foundational limits when dealing with the upstream judiciary. Traditional criminal procedure law, which is in personam (judging the individual), has proven paralyzing when confronted with groups of intellectual dandies (intellectual actors/true capital owners). In line with Syauket's (2026) thesis, the engineered barrier of shadow owners and the protection of personalistic power at the elite level has succeeded in eliminating individual material criminal liability. As a result, an extreme asymmetry has emerged in the form of a legal loophole amounting to Rp299 trillion in state assets locked up at the upstream level and unable to be enforced by the state due to the limitations of conventional legal instruments.

Recommendation

Accelerating Unification Law through the Asset Forfeiture Bill (Regulatory Recommendation): The Indonesian Government and the House of Representatives must immediately shift the paradigm of economic law enforcement from a de facto regime to a de jure asset recovery regime by expediting the ratification of the Asset Forfeiture Bill. This standalone unification law must adopt a Non-Conviction Based (NCB) Asset Forfeiture mechanism (seizure of assets without criminalizing the individual). This instrument is necessary to enable law enforcement to directly pursue and seize unexplained wealth belonging to shadow owners at the upstream level without being held hostage by the complexities of proving personal culpability of the legal subject.

Permanent Institutionalization of the Triangle with an Axis Model (Institutional Recommendation): While waiting for the Asset Confiscation Bill to be passed, the Attorney General's Office, the Police, the Corruption Eradication Commission (KPK), and the Financial Transaction Reports and Analysis Center (PPATK) need to institutionalize this tactical synergy into a more permanent framework by optimizing the joint-investigation memorandum of understanding specifically for the extractive sector (mining). Digital data integration related to beneficial ownership must be opened in real time between institutions to anticipate the rapid transfer of assets by intellectual actors in the regions before the investigation process begins.

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