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Analysis of Ta'zir Crimes on Decision No. 75/Pid.Sus TPK/2023/PN Jkt.Pst Concerning the Crime of Money Laundering

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Abstract

Corruption in the taxation sector, as reflected in Decision Number 75/Pid.Sus-TPK/2023/PN Jkt.Pst, constitutes an economic crime with systemic impacts that threatens the stability of state finances, in line with the increasing number of corruption cases as indicated by Indonesia’s corruption perception index score and its global ranking. This study aimed to analyze the criminal act of tax corruption in the aforementioned decision and to examine it from the perspective of Islamic criminal law, with a focus on the concept of *jarimah taʿzīr*. The research employed a qualitative method with a normative juridical approach, based on primary legal materials in the form of an analysis of the court decision and secondary legal materials in the form of books, journals, scholarly articles, and other relevant literature on Islamic law and corruption. The findings show that the defendant, Rafael Alun Trisambodo, was proven legally and convincingly to have committed corruption in the form of gratuities and Money Laundering Crimes (TPPU), for which the judge imposed a prison sentence of 14 years and a fine of IDR 1,000,000,000.00 (one billion rupiah), or six months’ imprisonment in lieu thereof. From the perspective of Islamic criminal law, corruption can be classified as *jarimah taʿzīr*, the sanctions for which are elastic and may be determined by judicial authorities insofar as certain elements are fulfilled. Analysis of the *taʿzīr* sanction concept in this decision highlights the importance of considering offender rehabilitation, proportionality, and sentencing flexibility in order to protect property (*Hifẓ al-Mal*) and uphold justice. These findings are expected to encourage the imposition of more optimal sanctions to ensure deterrence and maximize the recovery of state financial losses in future tax corruption cases.

Keywords: *Jarimah Taʿzīr*; Tax Corruption; Islamic Law; State Financial Stability; Economic Crime

INTRODUCTION

Every individual entrusted with the responsibility of earning a livelihood should do so in accordance with the law and the prescribed conditions, through lawful and ethical means while avoiding all forms of injustice and falsehood. Islam recognizes the right to private ownership; however, this does not justify the acquisition of wealth through unlawful or immoral means. Therefore, Muslims are taught to utilize their wealth not only for personal benefit but also for the welfare of the community. In the context of modern state life, the tangible form of such wealth distribution is taxation, which serves as a civic duty of every citizen for the sake of public interest and collective prosperity{Citation}

The phenomenon of economic crime has become a serious issue, particularly in Indonesia. To measure the extent of corruption in Indonesia, the Corruption Perceptions Index (CPI) serves as a primary metric. The CPI is an indicator that assesses public sector corruption perceptions across 180 countries, using a scale from 0 (Highly Corrupt) to 100 (Very Clean). In Indonesia, the rise in corruption cases remains a significant issue, as evidenced by the decline in the country's index score from 38 in 2021 to 34 in 2022, placing Indonesia 110th out of 180 countriesTo measure the extent of corruption in Indonesia, the Corruption Perceptions Index (CPI) serves as a primary metric. The CPI is an indicator that assesses public sector corruption perceptions across 180 countries, using a scale from 0 (Highly Corrupt) to 100 (Very Clean). In Indonesia, the rise in corruption cases remains a significant issue, as evidenced by the decline in the country's index score from 38 in 2021 to 34 in 2022, placing Indonesia 110th out of 180 countries.{Citation} Economic crimes not only hinder economic growth but also erode public trust in the government and legal system.

Therefore, this study focuses on Court Decision No. 75/Pid.Sus-TPK/2023/PN Central Jakarta, which concerns a corruption case within the taxation sector.{Citation}

The rising escalation of economic crimes among Indonesian public officials reached a critical point in the case of Rafael Alun Trisambodo, as reflected in Court Decision Number 75/Pid.Sus-TPK/2023/PN Jkt.Pst. This case represents a structured practice of illicit enrichment, where the taxation sector was exploited as an instrument for money laundering.

Law enforcement in this matter carries a significance that transcends mere retributive justice; it serves as a catalyst for restoring national economic stability from the distortions of illicit fund flows. Through the lens of Fiqh Jinayah (Islamic Criminal Law), such actions are classified as Jarimah Ta'zir in the form of Al-Ghulul (corruption) and a breach of trust (khiyanat al-amanah), which demand proportional sanctions to ensure the protection of public assets (Hifz al-Mal). On this basis, this research aims to analyze the effectiveness of criminal sanctions in curbing tax corruption and their implications for strengthening the nation's fiscal resilience

This issue is reflected in Court Decision No. 75/Pid.Sus-TPK/2023/PN Central Jakarta, which involved a defendant convicted money laundering over a period of approximately twenty years, resulting in a state loss of IDR 94.6 billion. This case involves Rafael Alun Trisambodo, an official at the Ministry of Finance, who was implicated in money laundering practices. The defendant faced multiple charges, including the Law on the Eradication of Corruption Crimes and statutes concerning the prevention and eradication of money laundering. The investigation stemmed from a significant discrepancy between his actual wealth and his reported income. This case highlights serious challenges in the application of state administrative law, particularly regarding the accountability and integrity of public officials{Citation}, corruption crimes are distinguished by their extraordinary nature (extraordinary crime), setting them apart from tax-related offenses that are not categorized as such.{Citation}

Corruption has also been recognized since the time of Caliph ʿUmar ibn al-Khaṭṭāb, although it was not referred to by the same terminology as in the modern era. During that period, practices that could be categorized as forms of corruption were identified by three main terms: al-ghulul (embezzlement), al-riswah (bribery), and al-ikhtilās (covert theft). These terms were used according to the cultural and regional context of each society Indonesia, the term ghulul is more commonly used; in Saudi Arabia, riswah is the prevalent term; while in

Egypt, ikhtilās is more frequently applied. All three expressions describe various forms of misappropriation of wealth that have drawn serious attention since the earliest period of Islamic civilization.{Citation}

Therefore, in a state that upholds the values of Islamic law (sharia), law enforcers are expected to establish legal rulings in accordance with the principles derived from the Qur'an and Hadith. Ulil Amri, as the representative of authority (khalīfah), bears the responsibility to administer justice based on the principles of sharia. In the context of corruption cases in Indonesia, ijtihād in determining sanctions should refer to Islamic legal provisions, particularly through the Ta'zir Sanction approach a discretionary punishment imposed by the judge to preserve public welfare (maṣlaḥah) and ensure justice.{Citation}

According to Abdul Qadir Audah, the principle of Ta'zir Sanction in Islamic law is not intended to destroy the offender but rather serves as a form of ta'dīb (moral and disciplinary education) aimed at reforming and deterring the perpetrator from repeating the offense. On the other hand, Islamic jurists such as Wahbah al-Zuḥailī provide an exception, stating that the death penalty under Ta'zir Sanction may be permitted if required for the sake of public welfare (maṣlaḥah 'āmmah) and greater societal interest. This indicates that Ta'zir Sanction, as a form of 'uqūbah (punishment) in Islamic criminal law, encompasses a wide range of sanctions from verbal reprimands and imprisonment to capital punishment. The determination and implementation of such punishments are entrusted to the authority of the state whether legislative, executive, or judicial represented by the imām, judge, or waliyyul amri. Therefore, in Islamic criminal law, there are three main categories of jarīmah (criminal acts) that entail legal consequences ('uqubah): Hudud , Qisas- Diyat, and Ta'zir, each possessing its own distinct characteristics and legal foundations.{Citation}

Therefore, this study aims to explore the perspective of Ta'zir sanctions in relation to a prominent tax-related corruption case in Indonesia, as documented in Court Verdict No. 75/Pid.Sus-TPK/2023/PN Jkt.Pst. Through the outcomes of this verdict, this study aims to evaluate the impact on Indonesia's economic stability, examined through several indicators such as public trust and the tax system's integrity. The research analyzes how legal decisions in tax corruption cases influence public perception and the overall effectiveness of tax administration in maintaining national economic resilience.

This research elaborates on the relevant concepts of Islamic criminal law to understand the approaches and considerations applied in illustrating the Ta'zir Sanction standpoint toward tax corruption crimes within the aforementioned decision. Thus, this study is expected to provide a deeper understanding of the analysis of Ta'zir Sanction within the framework of Indonesia's positive law through a comprehensive examination of this case{Citation}.

This research constitutes a further development of previous studies that have dissected criminal liability and the reverse burden of proof mechanism in corruption and money laundering cases involving officials of the Directorate General of Taxes. Although prior research has thoroughly examined the legal liability of the defendant, those studies remain limited to a strictly positive law perspective and tend to focus on a technical-juridical analysis of the case.

A significant research gap exists, as previous studies have not yet addressed the construction of these sanctions through the lens of Islamic Criminal Law. The novelty of this research lies in its comprehensive analysis of the Ta'zir Sanction Concept, particularly in evaluating the relevance of the imposed punishment to the efforts of restoring national economic stability and reinforcing public trust in the taxation system. Consequently, this study does not merely stop at a normative case discussion but provides a theoretical reconstruction based on Sharia economic principles.{Citation}

Previous research has dissected the construction of corruption within the framework of Ta'zir sanctions; however, such studies remain general and normative-theoretical in nature. A significant research gap exists because these studies do not address the implementation of sanctions in specific and complex legal cases. Therefore, this research aims to fill that gap by concretely applying the Ta'zir theory to Court Decision Number 75/Pid.Sus-TPK/2023/PN Jkt.Pst. The novelty of this study lies in its in-depth analysis of whether the combination of criminal penalties and asset forfeiture in positive law fulfills the principles of *al-zawajir* (deterrence) and *al-jawabir* (reparation) in Islamic law.

This study analyzes the application of ta'zir sanctions to tax-related corruption crimes in Court Decision Number 75/Pid.Sus-TPK/2023/PN Jkt.Pst. This study measures the appropriateness of proportional penalties, their deterrent effect on perpetrators, and their implications for national economic stability and the tax system. The findings of this study are expected to provide recommendations for fairer and more effective legal policies, while also confirming that Islamic legal principles are capable of realizing substantive justice in law enforcement in Indonesia. Therefore, the researcher will write a thesis with the title "Analysis of Ta'zir Crimes on Decision No. 75/Pid.Sus TPK/2023/PN Jkt.Pst Concerning the Crime of Money Laundering"

METHODS

This research is a qualitative legal study employing a library research method with a juridical-normative approach. The qualitative approach is chosen for its relevance in exploring the profound meanings and philosophical values underlying Court Decision No. 75/Pid.Sus-TPK/2023/PN Jkt.Pst, which cannot be measured statistically. Through this method, the researcher analyzes the rationality of justice and integrates a textual study of national legal norms and Islamic legal norms in an analytical and critical manner.{Citation}

The relevance of using the theory of Ta'zir Sanction within this qualitative framework serves as an analytical tool to examine the consistency of the court's decision. From an Islamic law perspective, tax corruption is categorized as Ta'zir Sanction, where sanctions are discretionary but must remain rooted in the principles of public interest (*maslahah*) and deterrence (*rad'u*). This approach enables the researcher to dissect whether the sanctions imposed by the judge meet the indicators of proportionality in Islam, specifically balancing the severity of the crime with the goals of social reformation (*islaah*) and the protection of property (*Hifz al-Mal*).

This study is classified as a qualitative study employing a normative approach, as it examines various legal decisions and norms related to Court Decision No. 75/Pid.Sus-TPK/2023/PN Central Jakarta. The focus lies on the application of taʿzir sanctions from the perspective of Islamic criminal law, as well as its relevance to contemporary practices and the analytical methods of positive law. Thus, this approach integrates both textual and analytical studies of religious normative foundations and national legal regulations. The data collected consists of primary legal materials, such as the Al-Qur'an, Hadith, statutory regulations, and court decisions. Additionally, secondary legal materials are utilized, including books, journals, scholarly articles, legal commentaries, and other written sources relevant to the topics of Islamic law and tax corruption{Citation}. All these reference materials were carefully selected to provide a comprehensive and in-depth theoretical framework, while also meeting established academic standards.

Furthermore, the secondary data were analyzed using the conceptual framework of taʿzīr within fiqh jināyah and the theory of Indonesian tax criminal law. The analytical process included identifying the values of sharia and examining the relevant positive legal norms{Citation}, Furthermore, the secondary data were analyzed using the conceptual framework of Ta'zir Sanction within fiqh jinayah and the theory of Indonesian tax criminal law. The analytical process included identifying the values of sharia examining the relevant positive legal norms, and synthesizing the findings to formulate an applicable and beneficial understanding for law enforcement and corruption prevention.

Data collected consists of primary legal materials, such as the Al-Qur'an, Hadith, statutory regulations, and court decisions. Additionally, secondary legal materials are utilized, including books, journals, scholarly articles, legal commentaries, and other written sources relevant to the topics of Islamic law and tax corruption. All reference materials were selected to provide a comprehensive and in-depth theoretical framework while meeting academic standards, the following steps are undertaken in conducting the qualitative library research method.

The material object of this research is the criminal sanctions imposed in Court Decision No. 75/Pid.Sus-TPK/2023/PN Jkt.Pst, serving as a case study for economic crimes within the sectors of taxation, bribery, and Money Laundering (TPPU). The scope of analysis is specifically limited to identifying the inconsistencies between the sanctions handed down and the actual severity of the crimes committed. This study examines how the decision formulates punishments for economic offenders whose actions have a broad impact on state finances, aiming to uncover legal gaps in the enforcement of sanctions within the positive justice system.

The formal object of this research is the Ta'zir Sanction Theory within Fiqh Jināyah (Islamic Criminal Law), utilized to evaluate the proportionality of those sanctions based on Sharia principles. The analysis focuses on two primary objectives of Islamic law: reformation (Islaah) to ensure an effective deterrent effect, and the protection of property (Hifz al-Mal) to guarantee the recovery of public economic losses. Through this approach, the research aims to critique the extent to which the decision aligns with Ta'zir mechanisms in safeguarding public wealth from the damages of economic crimes, while offering a strengthening of national legal norms through an Islamic legal perspective, Accordingly, we have mapped out the following analytical points.

Data Collection

a. Library Research

This research is conducted using a case approach by examining Court Decision No. 75/Pid.Sus-TPK/2023/PN Jkt.Pst, which involves an economic crime in the taxation sector. This is complemented by a conceptual approach to study and understand the indicators used in the verdict and to determine their alignment with Islamic Sharia provisions, specifically Ta'zir sanctions. By integrating these two approaches, the study aims to expand and enrich the perspective required to measure the impact on economic stability resulting from the case within said decision.

b. Non Participatory Observation

This observation aims to support research focused on the analysis of the Ta'zir Sanction theory in relation to economic crimes in taxation, based on Court Decision No. 75/Pid.Sus-TPK/2023/PN Central Jakarta. The observation was conducted non participatory observation, document studies (Case Analysis, Judicial Decision Analysis, Document Based Legal Analysis) and, when possible, discussions with legal practitioners or relevant academics. The focus of observation was directed toward the types of sanctions imposed, the judges' considerations, and the potential integration of Islamic legal values within the existing ruling. The results of this observation are expected to provide an overview of the compatibility between positive law and sharia principles, as well as their contribution to achieving justice and enhancing the effectiveness of anti-corruption efforts.

c. Documentation

Documentation technique in this research is conducted through the systematic search and collection of authoritative official documents to ensure the acquisition of valid and relevant data. The primary focus of this process is Court Decision No. 75/Pid.Sus-TPK/2023/PN Jkt.Pst, which is analyzed in depth, covering the indictment, trial facts, and the judges' legal reasoning (ratio decidendi). Additionally, supporting documents are gathered, including annual reports from the Corruption Eradication Commission (KPK) to map corruption trends, and internal archives from the Directorate General of Taxes (DJP) to understand administrative procedures and the resulting state financial losses within the taxation sector.

Once gathered, the data undergoes three systematic stages: classification, verification, and analysis. The data is classified based on its relevance to the variables of economic crime and the severity of sanctions, followed by a verification of authenticity in accordance with legal research standards. Finally, the data is examined using Content Analysis by comparing the conceptual framework of Ta'zir Sanctions with Indonesian tax criminal law theories. This process aims to explicitly identify gaps or inconsistencies between the imposition of sanctions in positive law and the principles of proportional justice, the protection of property (Hifz al-Mal), and the goal of reformation (Islaah) in Islamic law.

Tecnical Analysis

The application of *ta'zir* indicators in this analysis commences with identifying the degree of the offense within Court Decision No. 75/Pid.Sus-TPK/2023/PN Jkt.Pst through the stage of *Ta'zir Sanction* identification. The researcher utilizes the indicator of damage severity (*mafsadah*) as the primary benchmark to assess the extent to which tax corruption, bribery, and money laundering (TPPU) have harmed the state treasury. In Islamic law, the severity of a *ta'zir* sanction is flexible but must be linear with the level of loss incurred. Consequently, the legal facts are dissected to categorize the crime (heavy, medium, or light offense) based on its impact on national economic stability and its violation of the principle of *Hifz al-Mal* (protection of property).

Subsequently, the researcher analyzes the Judicial Discretion (*Sulthah al-Qadi*) as articulated in the *ratio decidendi* of the verdict. From a *ta'zir* perspective, the judge possesses broad discretion in selecting the type of sanction; however, this discretion is bounded by the legal maxim: *"The policy of the leader/judge toward the people must be based on public interest (maslahah)."* The researcher examines whether the judge in this decision exercised their authority proportionally or remained confined by rigid positive law formalities. The analysis is conducted by testing the prison sentences and fines against the Ta'zir Sanction Gradation Indicators, cl{Citation} :

1) Physical Sanctions (Uqubah Badaniyyah): Examining whether the term of imprisonment in the verdict has reached the minimum threshold to provide a deterrent effect (rad'u) without exceeding the bounds of justice.

2) Financial Sanctions (Uqubah Maliyyah): Critically analyzing whether the fines and restitution reflect the full recovery of state wealth or are merely symbolic.

3) Moral/Social Sanctions: Investigating the presence or absence of additional sanctions, such as the revocation of rights or the public announcement of the sentence (tasyhir), aimed at providing social consequences for white-collar criminals.

Finally, ta'zir indicators are applied to evaluate the Philosophical Aspects of Sentencing through the principles of Islaah (rehabilitation) and Maqāshid al-Sharia. The operational mechanism of this analysis involves synchronizing the sanctions in the verdict with the necessity of maintaining economic stability. The analysis aims to assess whether the sanctions are capable of rehabilitating the offender to prevent recidivism and systemically preventing similar crimes in the future. By integrating these indicatorsranging from damage identification and testing judicial discretion to evaluating the purpose of the sanctions, the research concludes with an ideal punishment model capable of achieving a balance between justice for the offender and the absolute protection of state assets.

RESULTS

Money laundering is a financial crime that has evolved alongside economic globalization and financial technology.{Citation} This practice not only conceals the proceeds of illegal activities but also allows criminals to integrate illicit wealth into the formal economic system, thereby obscuring its source.

In Indonesia, the high prevalence of money laundering cases linked to corruption, narcotics, and organized crime underscores the urgent need for a more effective and integrated legal response. Although Law No. 8 of 2010 is the primary instrument for combating these crimes, its implementation is often hampered by structural and technical obstacles, such as inadequate detection of suspicious transactions and weak coordination between law enforcement agencies.{Citation}

From another perspective, Islamic law offers a strong moral and ethical framework regarding the just and legitimate acquisition and distribution of wealth. Islam strictly prohibits the use of assets obtained through illicit means and emphasizes accountability and blessings (barakah) in economic activities. Therefore, examining money laundering{Citation} is relevant not only through positive law but also through an Islamic financial approach oriented towards the Maqasid Sharia (objectives of Sharia). By simultaneously analyzing regulations, actual case studies, and Islamic perspectives, this study aims to provide a comprehensive understanding and propose solutions based on the integration of national law and Sharia values.

Money Laundering Crimes in the Islamic Criminal Law System

In the Islamic criminal law system, the crime of money laundering falls into the category of Jarimah Ta'zir or Fiqh Jinayah, which is part of Islamic Sharia which has been in effect since the time of the Prophet Muhammad SAW. In the era of the Prophet and Khulafaur-Rashidin (Rightly Guided Caliphs), Islamic Criminal Law functioned as public law which was regulated and enforced by the government as the legitimate authority (Ulil Amri). At that time, this role was held by the Prophet himself and later by Khulafaur-Rashidin

There are many examples of the application of Islamic Criminal Law during the Prophet's time, such as the case of Ma'iz, who admitted to adultery while married and was consequently sentenced to stoning, and the punishment for drinking wine, which was 40 lashes. This punishment continued under the leadership of Abu Bakr. During the reign of Umar ibn al-Khattab, alcohol consumption increased again, prompting Sayyidina Umar to hold a consultation with his companions to determine a deterrent punishment, ultimately settling on 80 lashes.

The application of Islamic criminal law continued through the Umayyad, Abbasid, and Ottoman eras, during which governments remained Islamic. After these periods, most Islamic countries fell under Western colonial rule. The influence of colonialism was felt in all sectors, including law, particularly criminal law. With the exception of Saudi Arabia, most Islamic countries generally discontinued the application of Sharia criminal law. However, some Islamic-based countries, such as Pakistan and Sudan, are now attempting to reinstate Islamic criminal law. Therefore, we study Islamic criminal law today as a religious knowledge and conceptual framework that must be championed, at least for the Muslim community, as it is an integral part of Islamic Sharia and must be implemented in accordance with the provisions of the Qur'an and Sunnah.(Hasibuan dkk., 2024)

The Regulatory System of Money Laundering in Islam

The legal basis for the criminalization of money laundering within the Islamic criminal law system, or known as Jarimah Ta’zir, is found in several Hadiths of the Prophet Muhammad and the actions of his companions. These Hadiths include, among others:(Nurul Irfan, Masyrofah, 2013)

a. First, from Bahz bin Hakim, from his father, from his grandfather, that the Prophet once detained a man on suspicion of committing a crime. (Narrated by Abu Dawud, Al-Tirmidhi, Al-Nasa'i, and Al-Bayhaqi; authenticated by Al-Hakim) (Dani & Jihanna Ilmi, 2024).

b. Second, from Abi Burdah Al-Ansari, who heard Rasulullah SAW say: 'No one may be whipped more than ten times, except in the punishment (hudud) that has been determined by Allah SWT.' (Narrated by Muttafaq 'Alaih) (Mufid, 2013).

c. Third, from Aisha (RA), that the Prophet Muhamamd said: 'Pardon the lapses of people of good character (al-muqilin), except regarding the hudud punishments.' (Narrated by Ahmad, Abu Dawud, Al-Nasa'i, and Al-Baihaqi) (Abdillah, 2018).

In general, these hadiths explain the existence of Ta'zir(Adam, 2019) in Islamic law. The detailed explanation is as follows:

a. The first hadith describes the Prophet Muhammad's action in detaining a suspect to facilitate the investigation process. If not detained, there was concern that the individual would flee, destroy evidence, or repeat the crime.(Dani & Jihanna Ilmi, 2024)

b. The second hadith explains the limits of Ta'zir punishment, which should not exceed ten lashes, to distinguish it from Hudud. Through these limits, it is possible to identify which offenses fall under Hudud and which fall under Ta'zir.(Mufid, 2013)

c. The third hadith regulates the technical application of Ta'zir punishment, which can vary depending on the status of the perpetrator and other relevant factors.

Furthermore, the actions of the Companions can also serve as a legal basis for Hudud and Ta'zir. An example is Umar ibn Al-Khattab's actions when he witnessed a man neglecting a goat that was about to be slaughtered. Only after the goat was laid down did the man begin sharpening his knife. Umar reprimanded the man and said, "Sharpen your knife first.

PEMBAHASAN

Case Study Review of Decision Number 75/Pid.Sus-TPK/2023/PN Jkt.Pst

Coruption practices involving public officials are a highly complex form of economic crime that is inherently difficult to detect, particularly within a bureaucracy characterized by significant oversight gaps. In the context of Administrative Law, this phenomenon not only violates the principles of accountability and transparency but also represents a fundamental weakness in legal oversight mechanisms. The case of Rafael Alun Trisambodo, As documented in Court Decision Number 75/Pid.Sus-TPK/2023/PN Jkt.Pst, it is a clear illustration of how money laundering and gratification occur within government circles through abuse of authority and manipulation of financial flows for personal gain. Referring to Article 1, point 15 of the State Audit Agency Law (BPK Law) (Fristiani & Dianawati, 2023), these actions explicitly result in state losses in the form of shortages of currency, securities, and goods, the amount of which is real and measurable as a result of unlawful acts committed either intentionally or through negligence

The case filed in Decision Number 75/Pid.Sus-TPK/2023/PN Jkt.Pst stems from a criminal assault case involving the defendant's son, Mario Dandy. This incident inadvertently exposed the defendant's lavish lifestyle, which was widely criticized by the public, and subsequently revealed that Mario Dandy was the son of Rafael Alun Trisambodo, a high-ranking official at the Directorate General of Taxes. The discrepancy between the defendant's lifestyle and his official income profile raised significant suspicions about the legitimacy of his wealth, prompting the Corruption Eradication Commission (KPK) to conduct a substantive examination of his assets (Daeng dkk., t.t.).

On August 30, 2023, Rafael Alun Trisambodo was declared legally and convincingly proven guilty of corruption as regulated and was subject to sanctions based on(Suryo dkk., 2024):

1. Article 12 B in conjunction with Article 18 of the Law of the Republic of Indonesia Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption, as amended by Law of the Republic of Indonesia Number 20 of 2001, in conjunction with Article 55 paragraph (1) 1st of the Criminal Code (KUHP), in conjunction with Article 64 paragraph (1) of the Criminal Code(Syafira, 2015).

2. Article 3 paragraph (1) letters a and c of Law of the Republic of Indonesia Number 15 of 2002 concerning the Criminal Act of Money Laundering, as amended by Law Number 25 of 2003, in conjunction with Article 55 paragraph (1) 1st of the Criminal Code, in conjunction with Article 64 paragraph (1) of the Criminal Code.

3. The defendant Rafael Alun Trisambodo was proven legally and convincingly guilty of committing money laundering as regulated and sanctioned under Article 3 of Law of the Republic of Indonesia Number 8 of 2010 concerning the Prevention and Eradication of the Criminal Act of Money Laundering, in conjunction with Article 55 paragraph (1) 1st of the Criminal Code, in conjunction with Article 64 paragraph (1) of the Criminal Code (Denniagi, 2021).

Legally, this mechanism represents a serious conflict of interest where the defendant abused his official capacity to solicit taxpayer contributions to his private company for unlawful financial gain, namely (Putusan PN JAKARTA PUSAT Nomor 75/Pid.Sus-TPK/2023/PN Jkt.Pst RAFAEL ALUN TRISAMBODO, 2023) :

1. PT Cubes Consulting.
2. PT Cahaya Kalbar.
3. PT Krisna Bali International Cargo(Suryo dkk., 2024).
4. PT Artha Mega Ekadhana

The Panel of Judges determined that all legal elements based on Article 12 B in conjunction with Article 18 of the Law on the Eradication of Corruption Crimes, together with Article 55 paragraph (1) and Article 64 paragraph (1) of the Criminal Code, had been fully and convincingly fulfilled. The Defendant's actions in systematically accepting bribes through a business entity during his term of office as a tax official constituted a single and ongoing criminal act carried out with the involvement of other people. Therefore, the Defendant was legally proven to have committed the crime of corruption as charged in the First Indictment.

Next, the Panel of Judges then considered the Second Indictment, specifically Article 3 paragraph (1) letters a and c of Law Number 15 of 2002 as amended by Law Number 25 of 2003 concerning Money Laundering Crimes, together with Article 55 paragraph (1) and Article 64 paragraph (1) of the Criminal Code. The formulation of this article targets any individual who intentionally places, transfers, pays, or spends assets known or reasonably suspected to be the proceeds of crime, with the intention of concealing or disguising their illegal origins.

The Third Indictment, based on Article 3 of Law Number 8 of 2010, constitutes the modern legal framework for Money Laundering. The Court determined that the Defendant's actions after 2010, including the disbursement, transfer, and conversion of illegal funds, constituted a systematic effort to integrate the proceeds of corruption into the legitimate financial system. The use of various "layering" techniques, such as purchasing assets in the names of family members and manipulating transaction values, clearly demonstrated a deliberate intent to disguise or conceal the illicit origins of the wealth. Under this law, the

Defendant's failure to justify the large discrepancy between his official income and the assets he accumulated further strengthens the presumption that the wealth originated from criminal activities.

In determining the final sentence, the Panel of Judges carefully considered the aggravating and mitigating circumstances surrounding the Defendant. The primary aggravating factor was the Defendant's actions, which actively undermined the government's strategic program to eradicate corruption, particularly given his high position within the tax authorities. Conversely, the court recognized several mitigating factors :

1. Including the Defendant's 30-year career as a civil servant,
2. His absence from a previous criminal record,
3. and his status as the family breadwinner.

Furthermore, in accordance with procedural law, the court ruled that the Defendant's total duration of pre-trial detention should be fully deducted from the final prison sentence imposed.

The court's final verdict found the defendant, Rafael Alun Trisambodo, guilty of various crimes, including corruption (gratification) and money laundering across two different legislative periods. The defendant was sentenced to 14 years in prison and a fine of Rp 500 million. In addition, the court also ordered restitution (replacement money) of more than Rp 10 billion, with the provision that failure to comply would result in an additional three years' imprisonment. Important assets, including commercial kiosks and luxury vehicles, were officially confiscated for the state. This verdict is the legal culmination of the analysis in Chapter 3, proving that all elements of the structured indictment have been fulfilled beyond a reasonable doubt.

Legal Analysis of the Case Study of the Rafael Alun Trisambodo Decision as a Form of Ghulul

From an Islamic legal perspective, the Money Laundering Crime (TPPU) committed by the Defendant can be classified as a ta'zir crime, considering that the sanctions are not strictly stipulated by the texts of the Quran and Hadith, but rather delegated to the authorities (ulil amri) to determine the most beneficial punishment. However, in substance, the acquisition of these assets is closely linked to the concept of Ghulul, namely betrayal of official trust or corruption of public assets by state officials. Abdul Qadir Audah and Wahbah az-Zuhaili emphasized that in the ta'zir category, judges have the flexibility to impose educational (ta'dib) and proportional sanctions, measured based on the scale of the economic damage and the Defendant's profile as a public official who is supposed to maintain the integrity of state finances(Syarbaini, 2023).

The verdict which declared Defendant Rafael Alun Trisambodo(Suryo dkk., 2024) guilty of committing the crime of corruption and money laundering legally and convincingly, is substantially in line with the violation of the sharia principle regarding Ghulul (betrayal of office) and the acquisition of assets by wrongdoing. From the perspective of the First Charge (Article 12 B of the Corruption Law), the judge's verdict confirmed the occurrence of systematic gratification which in Islamic law is categorized as Risywah and Ghulul, where an official takes material advantage beyond his rights through abuse of authority. The application of Article 55 paragraph (1) 1 of the Criminal Code (participation) and Article 64 paragraph (1) of the Criminal Code (continuing acts) proves that this betrayal of trust was carried out collectively and continuously, which in Islamic jurisprudence aggravates the perpetrator's position due to the planned nature of the crime(Mohammad Najib, 2024).

Regarding the Second and Third Charges (TPPU), the verdict for violating Article 3 confirms that the Defendant consciously attempted to disguise the origin of the corrupted assets. From an Islamic legal perspective, this action constitutes a very serious contemporary Ta'zir crime. As explained by Abdul Qadir Audah and Wahbah az-Zuhaili(al-Zuhayli & Al-Kattani, 2010), money laundering is a form of "legalization of illicit assets" which is prohibited in QS. Al-Baqarah verse 188. Because the text does not stipulate specific sanctions for modern asset disguise methods, the judge's decision (as a representative of ulil amri) to impose sanctions through the integration of Articles 3, 55, and 64 of the Criminal Code is a manifestation of the authority of the ruler to safeguard the public interest and the sanctity of state assets.

Money laundering (TPPU) is in line with the Quranic prohibition against acquiring property through wrongful means, embezzlement (ghulul), and forms of mutual assistance in sin and enmity (ta'awun 'ala al-ithmi wal 'udwan). The main theological basis for this is emphasized by Allah SWT in Surah Al-Baqarah verse 188, which prohibits humans from consuming each other's property through wrongful means, including bringing the matter of such property to a judge (or authority) with the intention of consuming part of another person's property through sinful means, even though this is known to be legally and morally wrong

Research Implications

The findings of this study make significant conceptual and practical contributions to the development of criminal law in Indonesia, particularly in efforts to integrate Islamic legal values with positive law. Theoretically, this study reconstructs the understanding of Money Laundering (TPPU) as a contemporary form of Ta'zir crime. By linking the Rafael Alun Trisambodo case in Decision No. 75/Pid.Sus-TPK/2023/PN Jkt.Pst with the concept of Ghulul (treason), this study enriches the Islamic jurisprudence (Fiqh Jinayah) literature, explaining that bureaucratic corruption is not merely an administrative violation, but a serious breach of trust that violates the principle of Hifz al-Mal (protection of public assets). This conceptual implication emphasizes that concealing the origin of assets is a form of public interest that must be protected through discretionary yet proportionate sanctions.

Practically, the analysis of this decision provides a foundation for legal practitioners and judges in exercising discretion based on the public interest (Maslahah). These findings emphasize that in deciding corruption and money laundering cases, judges not only act as enforcers of the law but also have the authority (Sulthah al-Qadi) to determine the gradation of sanctions that align with the level of economic damage caused. The implication is that future law enforcement must prioritize optimizing Uqubah Maliyyah or financial sanctions in the form of asset confiscation and restitution, to ensure maximum recovery of state losses. Furthermore, methodologically, this study offers an interdisciplinary analysis model that synchronizes the positive legal case approach with sharia principles, which can serve as a reference for future researchers in examining a more holistic legal justice in Indonesia.

Research Limitations

This study has several limitations that should be considered when interpreting its results. First, from a methodological perspective, this study is a normative legal study that relies entirely on secondary data and document studies of Decision Number 75/Pid.Sus-TPK/2023/PN Jkt.Pst. Therefore, this study does not include field observations (empirical) or direct interviews with relevant parties, such as the judge who decided the case or the perpetrator, thus preventing an in-depth description of the sociological and psychological perspectives behind the decision.

Second, the focus of the Ta'zir theory analysis in this study is limited to the Islamic legal perspective on economic crimes (corruption and money laundering). Given the broad spectrum of Islamic law, this analysis may not capture the full range of opinions from various schools of thought beyond the primary literature used. Third, this study only analyzes a single court decision as a case study. Although the Rafael Alun Trisambodo decision is highly representative, the findings are specific to that case and cannot be statistically generalized to describe trends in money laundering decisions across all courts in Indonesia.

CONCLUSION

Defendant Rafael Alun Trisambodo was legally and convincingly proven guilty of corruption (gratification) and money laundering (TPPU). From an Islamic criminal law perspective, these acts are classified as Ta'zir crimes stemming from Ghulul (abuse of office/embezzlement of state assets). The use of multiple articles (Article 12B of the Corruption Law, Article 3 of Law No. 15/2002, and Article 3 of Law No. 8/2010) indicates a continuing offense (voortgezette handeling), which, according to sharia law, constitutes a serious violation of the public trust.

The judge's verdict complies with the principle of legality under both positive law (Article 1 of the Criminal Code) and Islamic law (la jarimah wa la 'uqubah illa bi nash). However, substantively, the 14-year prison sentence demonstrates a gap with the objectives of sharia. Considering the maximum penalty in Article 3 of Law No. 8/2010 is 20 years in prison. A sentence far below the maximum sentence for white-collar offenders is deemed inadequate to reflect complete justice for the state, which has suffered economic losses.

This ruling represents an effort by the ulil amri (rulers) to safeguard the public interest by punishing perpetrators of economic destruction. However, the failure to apply maximum sanctions in cases with widespread damage impacts such as this has the potential to hinder the creation of strong economic stability, because "half-hearted" punishments do not provide a strong enough warning message to future perpetrators of corruption.

Contribution To Science

This research makes three main contributions to the academic and practical legal realms. First, theoretically, this study successfully integrates the classical Islamic legal concepts of Ghulul and Ta'zir sanctions into the phenomenon of modern white-collar crimes such as Money Laundering (TPPU). This strengthens the theory that Islamic law has high flexibility (elasticity) in responding to the development of global economic crimes through the Maqasid Sharia principle, specifically Hifz al-Mal. Second, methodologically, this study offers a syncretic analysis model that combines a positive law case study approach with Islamic doctrinal analysis, thus providing a new dimension of evaluation of corruption court decisions in Indonesia. Third, practically, these findings provide a basis for the development of a more holistic criminal justice system, in which the recovery of state assets (Uqubah Maliyyah) is a key component of the legal system.

Recommendations for Further Research

Recommendations for Further Research Based on the research findings and limitations identified, the researcher suggests several directions for further research to enrich the body of legal scholarship. Given the normative nature of this research, future researchers are advised to employ an empirical and socio-legal approach through in-depth interviews with legal practitioners and sociological analysis of public perceptions regarding the effectiveness of taʿzīr sanctions in providing a deterrent effect (rad'u). Furthermore, cross-country comparative studies comparing the implementation of sanctions for economic crimes in Indonesia with other Muslim countries, such as Malaysia or Saudi Arabia, are needed to identify the most effective model for integrating Islamic-Positive law in eradicating corruption. Research could also focus on analyzing the psychology of perpetrators within the context of ethical rehabilitation (islaah) to design a more targeted integrity training program for bureaucrats. Finally, it is recommended to expand the scope of study by analyzing decisions at the Appeal, Cassation, and Judicial Review (PK) levels to holistically map the consistency of the application of justice values and the principle of benefit at all levels of justice.

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