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When Criminal Law Reaches Corporations: Examining Coercive Measures against Corporations in the Criminal Procedure Code 2025

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ABSTRACT

This research aims to analyze the harmonization of criminal procedure law regulations in the Criminal Procedure Code 2025 regarding the recognition of corporations as subjects of criminal law, as affirmed in the Criminal Code 2023. This research focuses on the analysis of the vacuum of coercive measures against corporations. The method used is normative legal research with a legislative, conceptual, and comparative approach, by a systematic study of the Criminal Code 2023, the Criminal Procedure Code 2025, and sectoral laws regarding corporate coercive measures for corporate law reform as a novelty. The urgency of the research is marked by the enactment of the Criminal Procedure Code 2025, which necessitates immediate harmonization with the Criminal Code 2023. The research findings indicate that the Criminal Procedure Code 2025 has not comprehensively accommodated corporate criminal liability, particularly in regulating critical coercive measures applicable to corporations, such as temporary suspension of business activities, asset freezing, transaction suspension, and restrictions on corporate restructuring. This research concludes remain insufficiently regulated, resulting in significant procedural gaps, and there is a need to formulate specific regulations.

KEYWORDS

Criminal
Procedure
Code 2025;
Coercive
measures;
Corporation
Suspect;
Criminal
Procedure
Reform



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INTRODUCTION

Law No. 1 of 2023 on the Criminal Code (Criminal Code 2023) marks a decisive shift in Indonesian criminal law by expressly recognizing corporations as full subjects of criminal law under Article 143.¹ This recognition of corporate criminal liability is further defined, such as *actus reus*, *mens rea*, attribution of responsibility, and justifications determined through Articles 45–50.² However, corporate liability is not a novel concept, having existed since at least Law No. 7 of 1955 and dispersed across more than 100 sectoral statutes. The Criminal Code 2023 consolidates corporations as entities that can also commit general criminal acts such as theft, murder, and defamation.

Corporations can be held accountable in a dualistic liability.³ Corporations are the main offenders of the crime, or are used as a tool in organized crime as a shell company. This perspective is reflected in Supreme Court Verdict Number 8432 K/Pid.Sus/2025, which found the Wilmar Group guilty of corruption involving the granting of crude palm oil facilities.⁴ Conversely, the Constitutional Court of the Republic of Indonesia, by Verdict Number 105/PUU-XXII/2024, held that corporations cannot be recognized as subjects entitled to file criminal complaints for defamation under the Electronic Information and Transactions Law.⁵ These two verdicts reflect divergent interpretative approaches to the liability and capacity of corporations in criminal law, depending on the nature of the offense and the applicable regulatory regime.

However, this substantial expansion of criminal liability has not been accompanied by corresponding developments in criminal procedure law. Law Number 8 of 1981 concerning the Criminal Procedure Code (Criminal Procedure Code 1981) remains limited to individuals and regulates coercive measures such as arrest, detention, search, and seizure based on the physical condition of the suspect. Corporations are not human beings, but they have rights, including the constitutional right of due process.⁶ While law enforcement against corporate crimes has improved in practice, as seen in environmental crimes or economic crimes involving large corporations, current mechanisms focus more on company officials than on the companies themselves. This gap reveals procedural weaknesses; corporations are recognized as suspect, but procedural mechanisms for investigating and coercive measures remain underdeveloped.

The enactment of Law Number 20 of 2025 concerning the Criminal Procedure Code (Criminal Procedure Code 2025) is expected to address this imbalance and

¹ Redaksi Sinar Grafika, *KUHP 2023* (Jakarta: Sinar Grafika, 2023).

² Muhammad Farizal, “Bunga Rampai Implikasi KUHP Nasional Terhadap Peradilan Pidana Indonesia” in *Bunga Rampai Implikasi KUHP Nas Terhadap Peradilan Pidana Indones* (Jakarta: Direktorat Jenderal Badan Peradilan Umum Mahkamah Agung Republik Indonesia, 2025); Eddy O S Hiarij & Topo Santoso, *Anotasi KUHP Nasional* (Depok: PT RajaGrafindo Persada, 2025).

³ Albert Aries, *Hukum Pidana Indonesia Menurut KUHP Lama & KUHP Baru* (Depok: PT RajaGrafindo Persada, 2024).

⁴ *Corruption Particular Crime v PT Wilmar Nabati Indonesia Case Number 8432 K/PidSus/2025*, 2025.

⁵ M Taufik Rachman & Bahri Yamin, “Implikasi Yuridis Putusan Mahkamah Konstitusi Nomor 105/Puu-Xxii/2024 Terhadap Penegakan Hukum Tentang Informasi Dan Transaksi Elektronik” (2025) 8:1 Unizar Law Rev 67–76.

⁶ Jason Jarvis, *Coerced Corporate Consent* (Rochester, NY: Social Science Research Network, 2025).



gap. Although Chapter XVIII (Articles 318–332) formally regulates corporate procedural law, corporate coercive measures remain unregulated. Articles 89–141 of the Criminal Procedure Code 2025 comprehensively regulate coercive measures but are still directed at individuals. Article 327 paragraph (5) of the Criminal Procedure Code 2025 only applies coercive measures *mutatis mutandis* to corporate officials, which should specifically address corporations. This systematic approach fails to recognize the conceptual contradistinction and separation of liability between corporations (Articles 45-50 of the Criminal Code 2023) and individuals (Articles 36-44 of the Criminal Procedure Code 2023), which were separated in the Criminal Code 2023.

Therefore, the core problem lies in the normative and mechanistic gap that the Criminal Procedure Code 2025 does not provide specific, firm, and proportionate coercive measures adjusted to corporations. In fact, coercive measures for corporate legal entities must be distinguished from natural legal entities.⁷ Consequently, corporate criminal law enforcement risks being ineffective, legally uncertain, and inconsistent, particularly in cases where corporate control over assets, transactions, and organizations is central to crime. Supreme Court Regulation Number 13 of 2016 concerning Procedures for Handling Criminal Cases by Corporations (Perma No. 13 of 2016) provides guidelines for handling cases involving corporations. However, Perma No. 13 of 2016 does not explicitly and clearly regulate the subjects who can be held accountable,⁸ including coercive measures against corporations.

Several previous studies have shown that issues of criminal procedure law regarding corporations have been identified, but have not been integrated into the framework of the Criminal Procedure Code 2025. Danusubroto (2024) states that account blocking is a coercive measure against corporations in cases of corruption and money laundering, but it only discusses one type of blocking and has not yet comprehensively addressed coercive measures.⁹ Kristīne Strada-Rozenberga (2022) provides a concept of security measures for corporations, such as prohibition of certain activities, prohibition to change, or prohibition of takeover of the company based on the Criminal Procedure Law of the Republic of Latvia.¹⁰ Meanwhile, Wijaya (2025) discusses structural constraints, proof, and corporate criminal liability, but does not investigate the standard design of coercive measures against corporations.¹¹

This research is directed at addressing this precise gap by critically examining the inadequacy of the regulation of coercive measures against corporations in

⁷ Ady Thea DA, “8 Alasan Forum Dosen Hukum Pidana Tolak RUU KUHP”, (2025), online: *Huk Online* <<https://www.hukumonline.com/berita/a/8-alasan-forum-dosen-hukum-pidana-tolak-ruu-kuhp-lt687a0d427f47a/>>.

⁸ Jean Alvita Belinda, *Kelemahan dan Pembaharuan Pengaturan Subjek Pertanggungjawaban Tindak Pidana Korporasi dalam Peraturan Mahkamah Agung Nomor 13 Tahun 2016* Universitas Gadjah Mada, 2022) [unpublished].

⁹ Alexia Sonia Danusubroto, *Pemblokiran Rekening sebagai Bentuk Upaya Paksa atas Dugaan Tindak Pidana Korporasi oleh Organ Korporasi* Universitas Indonesia, 2024) [unpublished].

¹⁰ Kristīne Strada-Rozenberga & Ārija Meikališa, “Corporate Prosecutions – on Some Relevant Issues Related to the Criminal Procedural Status of Legal Entities” (2022) 15 *JULL* 18–33.

¹¹ Andrew Wijaya & Widyawati Boediningsih, “Pertanggungjawaban Pidana Korporasi Atas Kejahatan Ekonomi yang Merugikan Keuangan Negara” (2025) 5:3 *J Ilmu Hukum, Hum dan Polit* 2246–2256.



Indonesian criminal procedural law. Although Articles 318–332 of the Criminal Procedure Code 2025 comprehensively regulate corporate criminal liability, they leave a normative vacuum with respect to coercive measures applicable directly to corporations, which are only addressed in Article 327 paragraph (5). Article 327 paragraph (5) applies such measures *mutatis mutandis* to corporate officials by equating them with natural persons as suspects, rather than regulating coercive measures for corporations.

This construction raises fundamental doctrinal and practical concerns regarding legal certainty, effectiveness of enforcement, and the protection of due process in corporate criminal proceedings. The novelty lies in formulating a corporate-centered model and systematic form typology of coercive measures into asset-oriented, financial-oriented, and activity-oriented, with strict legal parameters and limitations to ensure a fair judicial process for corporations.

Based on the background above, the author chose the issue in the form of a legal study with the research focus on the extent to which Indonesian criminal procedural law adequately regulates coercive measures against corporations as subjects of criminal liability? And how should an ideal construction of coercive measures against corporations be formulated in Indonesian criminal procedural law to ensure legal certainty, procedural proportionality, effective law enforcement, and the protection of due process of law?

METHOD

This research employs a normative legal research method (doctrinal legal research)¹² by examining the principles, doctrines, and legal norms of Indonesian criminal procedural law concerning the application of coercive measures against corporations. The study applies an evaluative analytical technique supported by systematic legal interpretation to assess relevant statutes and regulatory frameworks governing coercive measures directed at corporate entities. With the statutory approach, this research seeks to formulate an ideal and coherent conceptual framework for the regulation of coercive measures against corporations within Indonesian criminal procedural law in the future.

RESULT & DISCUSSION

Corporations are regulated in Article 146 of the Criminal Code 2023, where the elements of a corporation are an organized group of people and/or property, whether or not it is a legal entity.¹³ Coercive measures are a series of actions for the purposes of seizure, search, and examination of documents carried out by law enforcement officials.¹⁴ As is widely acknowledged, coercive measures constitute a dual-edged intrusion into fundamental rights, operating at the intersection between obligations and coercion or rights-protection.¹⁵

¹² Muhaimin, *Metode Penelitian Hukum* (Mataram: Mataram University Press, 2020).

¹³ Albert Aries, *Merdeka dengan KUHP Nasional* (nasional.kompas.com, 2022).

¹⁴ Sugianto, *Hukum Acara Pidana dalam Praktek Peradilan di Indonesia* (Yogyakarta: CV Budi Utama, 2018).

¹⁵ Strada-Rozenberga & Meikališa, *supra* note 10.



The principle of equality before the law requires the state not only to exercise coercive authority but also to ensure the guarantee and fulfillment of human rights, which should extend to corporations as legal subjects through coercive measures that are transparent, accountable, and firmly grounded in the rule of law. In this context, coercive measures entail derogations from fundamental rights, justified as exceptional and temporary interventions in response to violations of legally protected interests, and constrained by the principle of proportionality to prevent arbitrariness and abuse of power.¹⁶

Not all types of coercive measures regulated in the Criminal Procedure Code 1981 can be applied relevantly to corporate offenders as non-natural legal subjects. Corporations do not have a physical body, making it impossible to subject them to coercive measures such as arrest or detention. Other forms of coercion, such as searches and seizures, require conceptual and procedural adjustments when applied to the organizational structure, assets, and operational systems of a corporation.¹⁷ The absence of specific regulations regarding these characteristic differences creates limitations in the practice of corporate criminal law enforcement. And it has the potential to create legal uncertainty and ineffectiveness in the investigation process for criminal acts committed by corporations.

I. Coercive Measures Against Corporations in Indonesian Criminal Law

Coercive measures are taken for investigation, prosecution, and examination to clarify an event, find suspects, and gather evidence. Based on the legislative approach that has been taken, several sectoral laws have granted authority to investigators to take coercive measures, although it is not explicitly and clearly stated that coercive measures also apply to corporations. However, using a systematic approach, these coercive measures can be applied to corporations if the sectoral law explicitly recognizes that the criminal act can be committed or punished against corporations. These sectoral laws include:

- a. Law of the Republic of Indonesia Number 17 of 2019 concerning Water Resources (Water Resources Law)

The Water Resources Law is one of the sectoral laws that contains criminal provisions against water resource crimes regulated in Article 74 Water Resources Law. Sentencing can also be imposed on business entities, those who give the order, and/or the leaders of the business entity, so in this case, the corporation is considered a subject of sentencing. Coercive measures can be considered permissible against corporations because they grant certain authority to civil servant investigation officials for law enforcement purposes, based on Article 67 paragraph (2) letter f Water Resources Law, which states that civil servant investigation officials as referred to in paragraph (1) are authorized to seal and/or seize activity tools used to commit criminal acts as evidence. Substantially, this authority is a form of action characterized by coercive

¹⁶ Cekli Setya Pratiwi & Febriansyah Ramadhan, *Hukum Hak Asasi Manusia Teori dan Studi Kasus* (Malang: UMM Press, 2023).

¹⁷ Joko Sriwidodo, *Pertanggungjawaban Kejahatan Korporasi Dalam Sistem Hukum Pidana Di Indonesia* (Yogyakarta: Kepel Press, 2022).



measures, as it is carried out unilaterally by law enforcement agencies and directly impacts the control, use, and operation of the corporation's assets.

- b. Law of the Republic of Indonesia Number 32 of 2009 Concerning Environmental Protection and Management (Environmental Protection and Management Law)

The Environmental Protection and Management Law explicitly recognizes corporations as subjects of criminal law is reflected in Article 116 paragraph (1). This provision affirms the criminal liability of corporations in environmental crimes, while also demonstrating that environmental violations are often the result of systematic and organized policies, activities, or negligence within a corporation. In addition to regulations regarding criminal liability, this law also includes administrative law enforcement instruments through government coercion mechanisms as stipulated in Article 80, paragraph (1) of the Environmental Protection and Management Law. These government actions include various measures, such as temporary suspension of production activities, relocation of production facilities, closure of wastewater or emission outlets, demolition, and even seizure of goods or equipment that could potentially cause violations.

Environmental Protection and Management Law also regulates the authority of civil servant investigators, which can be exercised against corporations during the investigation process as stipulated in Article 94 paragraph (2) Environmental Protection and Management Law, including conducting examinations of books, records, and other documents; seizing materials and goods resulting from violations; and conducting searches of bodies, clothing, rooms, and/or other places.

- c. Law of the Republic of Indonesia Number 20 of 2001 Concerning Amendments to Law Number 31 of 1999 Concerning the Eradication of Corruption Crimes (Anti-Corruption Crime Law)

The Anti-Corruption Crime Law grants broad authority to law enforcement stakeholders during the investigation phase, particularly regarding the tracing of assets resulting from corruption crimes.¹⁸ Therefore, mandatory procedural law provisions are crucial to ensure the effectiveness of evidence and the recovery of state losses. Article 28 of the Anti-Corruption Crime Law requires suspects to provide information about all their assets, including the assets of their spouse, children, and the assets of any person or corporation known or suspected to be related to the corruption offense committed.

Furthermore, Article 29 paragraph (4) and Article 30 of the Anti-Corruption Crime Law grant authority to investigators, prosecutors, or judges to block savings accounts suspected of containing funds derived from corruption, as well as to open, examine, and seize letters or communications related to the case under investigation. Substantially, this authority has the characteristics of coercion because it restricts the right to property and privacy.¹⁹ This process is often preceded by restraining orders, which aim to freeze assets to prevent their transfer or removal during legal proceedings.²⁰ In addition, another coercive

¹⁸ Fachrizal Afandi, *Hukum Pidana Khusus dalam KUHP Nasional* (Jakarta: Sinar Grafika, 2025).

¹⁹ *Ibid.*

²⁰ Zulkarnain Pantoli, "Rancangan Undang-Undang Perampasan Aset (Strategi Baru Melawan Korupsi Dengan Pendekatan In REM)" (2024) 4:6 J Hum Educ 1124–1132.



measure is to conduct wiretapping based on Article 26A of the Anti-Corruption Crime Law, both in the form of recordings and/or documents owned by the corporation.

- d. Law of the Republic of Indonesia Number 8 of 2010 Concerning the Prevention and Eradication of Money Laundering (Anti-Money Laundering Law)

The Anti-Money Laundering Law explicitly recognizes corporations as subjects of criminal law, as stated in Article 6, paragraph 1 of the Anti-Money Laundering Law. This is in line with the characteristics of money laundering offenses, which are generally carried out through the stages of placement, layering, and integration, and in practice use corporations as shell companies.²¹ This shell company can operate nationally or cross-border to receive, hold, conceal, and integrate the proceeds of criminal activity into the legitimate financial system.²²

Therefore, effective procedural law enforcement against corporations is an important prerequisite for measures to combat money laundering. However, although the aspect of liability has been regulated, the provisions regarding procedural legal mechanisms, particularly concerning the application of coercive measures against corporations, have not been explicitly and clearly regulated, considering that the characteristics of the crime largely utilize corporations as a means.

Based on Articles 70 and 71 of the Anti-Money Laundering Law, investigators, prosecutors, or judges are authorized to order the reporting party to postpone transactions and block assets known or reasonably suspected to be the proceeds of criminal activity, so that corporate assets can be blocked and transactions involving corporate assets suspected of originating from criminal activity can be postponed. Other coercive measures are also authorized to request written statements regarding assets suspected of being the proceeds of money laundering by Article 72 paragraph (1) of the Anti-Money Laundering Law.

Substantially, the above authorities and actions have the characteristics of coercive measures because they restrict freedom in the use and confidentiality of assets for corporate business processes. However, this provision still treats the suspension of transactions and blocking as an order to the reporting party, rather than as a coercive measure directly and explicitly aimed at the corporation as a criminal legal entity. As a result, there remains a normative gap regarding legal certainty, the limits of law enforcement officials' authority, and protection mechanisms and legal remedies for corporations in the criminal justice process.

- e. Law of the Republic of Indonesia Number 21 of 2007 Concerning the Eradication of Human Trafficking (Anti-Human Trafficking Law)

The Anti-Human Trafficking Law is also a sectoral law that explicitly recognizes corporations as subjects of criminal law who can commit human trafficking, as stated in Article 13, paragraph (1) of the Anti-Human Trafficking

²¹ Mirko Nazzari & Peter Reuter, "How Well Does the Money Laundering Control System Work?" (2025) 54 *Crime and Justice* 67–152.

²² Monica Violeta Achim & Sorin Nicolae Borlea, *Economic and financial crime: Corruption, Shadow Economy and Money Laundering. Causes, effects and solutions* (Cham: Springer Nature Switzerland, 2020).



Law. Furthermore, Article 13 paragraph (2) of the Anti-Human Trafficking Law emphasizes that in the event of human trafficking committed by a corporation, all stages of the criminal justice process can be directed toward the corporation and/or its management.²³

The Anti-Human Trafficking Law grants certain authority to law enforcement stakeholders that is substantially relevant to be applied against corporations. Article 31 of the Anti-Human Trafficking Law grants investigators the authority to wiretap telephones or other communication devices suspected of being used in the preparation, planning, and commission of human trafficking offenses, including other communication devices registered in the name of a corporation that are suspected of being used by its management and employees in their capacity as corporate organs.

Furthermore, Article 32 of the Anti-Human Trafficking Law grants law enforcement stakeholders the authority to order financial service providers to block the assets of any person suspected or accused of human trafficking.²⁴ This provision potentially also applies to corporate assets if the corporation is designated as a suspect or defendant, or if the assets are directly related to the criminal offense. Asset freezing is a highly relevant form of coercive measure for corporate legal entities, considering that corporations operate through assets and financial transactions.²⁵

- f. Supreme Court Regulation of the Republic of Indonesia Number 13 of 2016 Concerning Procedures for Handling Criminal Cases by Corporations (Supreme Court Regulation No. 13 of 2016)

Supreme Court Regulation No. 13 of 2016 is the only general guideline for applying procedural law to corporations currently held by Indonesia, not referring to sectoral criminal acts.²⁶ In principle, this guideline aims to fill the legal void in the Criminal Procedure Code 1981, which did not yet accommodate corporations as subjects of criminal law, covering the definition of corporations, representation, examination, evidence, and the execution of judgments, to clarify legal procedures for law enforcement officials.²⁷ However, these guidelines only regulate one coercive measure governed by Article 21 of Supreme Court Regulation No. 13 of 2016, which states that the assets of the Corporation subject to seizure are objects as referred to in the Criminal Procedure Code 1981. This is very interesting because sectoral laws before the issuance of Supreme Court Regulation No. 13 of 2016 had already regulated other coercive measures, such

²³ Ana Rahmatyar & Sukma Hidayat Kurnia Abadi, "Pertanggungjawaban Pidana Korporasi dalam Tindak Pidana Perdagangan Orang" (2024) 7:6 J Kolaboratif Sains 1976–1984.

²⁴ Kadek Novi Darmayanti et al, "Tindak Pidana Perdagangan Orang (Human Trafficking) Sebagai Transnational Crime" (2022) 4:2 Ganesha Law Rev, online: <<https://ejournal2.undiksha.ac.id/index.php/GLR/issue/view/42>>.

²⁵ Mgs Royhan Arief, Nurwijoyo Satriyo Aji Martono & Ahmad Ma'mum Fikri, "Reconstruction of Criminal Liability Against Digital Platforms in Cases of Human Trafficking in the Virtual World" (2026) 12:1 Justisi 74–88.

²⁶ Ainun, Nasrullah Arsyad & Imran Eka Saputra, "Analisis Hukum Peraturan Mahkamah Agung Nomor 13 Tahun 2016 Tentang Tata Cara Penanganan Perkara Tindak Pidana Oleh Korporasi" (2025) 1:1 Leg Dialogica 17–32.

²⁷ Andreas N Marbun, *Pertanggungjawaban Tindak Pidana Korporasi* (Depok: Masyarakat Pemantau Peradilan Indonesia (MaPPI FHUI), 2020).



as wiretapping, blocking or delaying transactions against corporations, but these were not regulated in Supreme Court Regulation No. 13 of 2016. Supreme Court Regulation No. 13 of 2016 may still be limited in scope, aiming to fill the legal void in the Criminal Procedure Code of 1981. However, it will be clearly and explicitly regulated in the Criminal Procedure Code 2025.

- g. Supreme Court Regulation of the Republic of Indonesia Number 3 of 2025 Regarding Guidelines for Handling Criminal Cases in the Field of Taxation (Supreme Court Regulation No. 3 of 2025)

The substance of Supreme Court Regulation No. 3 of 2025 indicates developments in the construction of coercive measures oriented toward the characteristics of tax crimes that, in practice, are often committed by corporations. The blocking provisions in Article 10 of Supreme Court Regulation No. 3 of 2025 affirm that from the initial stages of investigation, the state is authorized to secure assets without having to wait for a final court decision. This conceptual blocking is essentially a preventive coercive measure, not a criminal sanction, aimed at maintaining security or diverting assets for evidence or recovering losses in state revenue. This model is relevant for corporations because its economic strength and liquidity allow for the rapid transfer of assets, potentially leading to law enforcement losing the object of recovery without early blocking.

Furthermore, Article 11 of Supreme Court Regulation No. 3 of 2025 emphasizes that seizure for evidence does not require the determination of a suspect. This provision differs from the Criminal Procedure Code 1981 paradigm, but it is functionally justifiable considering that tax crimes are administrative-economic in nature and heavily reliant on documents, bookkeeping, and financial data. This approach is crucial because proving the *mens rea* and *actus reus* of a corporation is demonstrated through internal documents and transaction records.²⁸ Nevertheless, the Supreme Court still maintains judicial control through the requirement for permission from the Chief Judge of the District Court, thus ensuring that the principle of due process of law and protection against potential abuse of power are upheld.

The clear distinction between seizure for evidence (Article 11) and seizure for recovery of state losses (Article 12) reflects that the construction of Indonesia criminal tax procedure law has been updated. Seizure for recovery is explicitly required with the determination of a suspect, as it directly affects property interests as a more responsive legal consequence. The concept confirms that the state has made a proportional distinction between the requirement for proof and the requirement for fiscal restitution to separate the coercive measures method.

The provisions for payment of principal tax and administrative sanctions in Articles 13 and 14 of Supreme Court Regulation No. 3 of 2025 demonstrate a restorative approach for corporations, where fulfilling tax obligations does not erase criminal wrongdoing, but has a direct impact on the type of penalty imposed, namely a fine without imprisonment. This approach emphasizes that the primary goal of tax law enforcement is not punishment, but rather the recovery of state revenue and fiscal compliance. Conceptually, this strengthens

²⁸ Yusof Ferdinan Wangania, Agus Surono & Maslihati Nur Hidayati, "Corporate Vicarious Liability in the Crime of Participating In Bribery in Indonesia" (2024) 10:12 PoS.



the argument that coercive measures against corporations should be directed at controlling assets, transactions, and financial obligations, rather than physical restrictions like those imposed on humans.

Supreme Court Regulation No. 3 of 2025 can be seen as a progressive sectoral procedural law model in responding to corporate crimes, particularly in the field of taxation. The regulations on blocking, phased seizure, and recovery mechanisms set an important precedent for the formation of the Criminal Procedure Code 2025. Therefore, Supreme Court Regulation No. 3 of 2025 is worthy of being used as a normative and conceptual reference in designing a comprehensive corporate coercive measures system within criminal procedure law.

II. Law Number 20 of 2025 concerning the Criminal Procedure Code (Criminal Procedure Code 2025)

Reforming formal criminal law has become an urgent need as the material criminal law in the Criminal Code 2023 will come into effect on January 2, 2026. Substantive criminal law and procedural criminal law are a systematic unity in the enforcement of criminal law, so changes in one aspect without corresponding adjustments in the other have the potential to create disharmony that can lead to legal uncertainty, inconsistent application of norms, and even legal conflicts in their implementation, especially when substantive norms have recognized new legal subjects and forms of accountability, while criminal procedure law has not yet provided adequate procedural mechanisms.

From the perspective of the fundamentals of criminal law, the discrepancy between substantive criminal law and procedural criminal law has the potential to violate the principle of legality, which encompasses the principles of *lex scripta*, *lex certa*, and *lex stricta*. The principle of *lex scripta* requires criminal law to be codified in writing in legislation, the principle of *lex certa* mandates that legal norms be formulated clearly and without ambiguity, while the principle of *lex stricta* prohibits analogical interpretation in criminal law.²⁹

The Criminal Procedure Code 2025 is drafted as a replacement for the Criminal Procedure Code 1981, with a more comprehensive structure consisting of XXIII Chapters and 369 Articles. Provisions regarding coercive measures are specifically regulated in Chapter V, namely Articles 89 to 141, which categorize various actions as coercive measures in the investigation and prosecution process. This regulation is intended to provide legal certainty regarding the types, conditions, and procedures for the implementation of coercive measures by law enforcement officers. Coercive measures are regulated in articles 89-141, which are contained in chapter V and categorize actions as coercive measures, including: 1) Suspect Determination; 2) Arrest; 3) Detention; 4) Search; 5) Seizure; 6) Wiretapping; 7)

²⁹ Anton Hartanto, Indra Jayaprana & Pipin Zaenal Aripin, "Prinsip Kepastian Hukum Dan Sanksi Pajak Retroaktif Di Indonesia: Dilema Doktrinal Dalam Hukum Pidana Fiskal" (2025) 4:1 J Tax Law Policy 1–10.



Examination of Letters; 8) Blocking; and 9) Prohibition for the Suspect or Defendant to leave Indonesian territory.³⁰

The above forms of coercive measures are a renewal and improvement of several coercive measures regulated in sectoral laws. As for the comparison with the coercive measures of the Criminal Procedure Code 1981, it is as follows:

Table 1. Comparison of Coercive Measures

Criminal Procedure Code 1981	Criminal Procedure Code 2025
(None)	Suspect Determination
Arrest	Arrest
Detention	Detention
Search	Search
Seizure	Seizure
(None)	Wiretapping
Examination of Letters	Examination of Letters
(None)	Blocking
(None)	Prohibition for the Suspect or Defendant to leave Indonesian territory

The table above shows the addition of coercive measures regulated in the Criminal Procedure Code 2025. The Criminal Procedure Code 2025 has attempted to formulate coercive measures in a more systematic, firm, and clear manner. For example, the designation of a suspect is a form of coercive measure, but investigators are prohibited from actions that create a presumption of guilt. This application means that the investigator issues a suspect determination letter when at least 2 parts of evidence have been fulfilled and informs the suspect of their rights. Further, other coercive measures include wiretapping, blocking, and preventing someone from leaving Indonesian territory. These coercive measures are regulated by sectoral legislation and are currently accommodated in the Criminal Procedure Code 2025, allowing them to be applied to all criminal offenses. Analysis of the chapter on coercive measures shows that although not all measures can be applied to corporations, coercive measures are more focused on and directed toward an individual, not the corporation. This is stated in Article 90 of the Criminal Procedure Code 2025, which states that "The determination of a suspect is made by the Investigator against a person suspected of committing a criminal act based on at least 2 (two) parts of evidence".³¹ A big question is whether corporations can be designated as suspects. Or can corporations be categorized as humans? This indicates that the Criminal Procedure Code 2025 has loopholes that can have very fatal consequences for corporations, leading to the following legal interpretations and conflicts:

- a. Lack of Definition for "Every Person"

³⁰ Law Number 20 of 2025 on the Criminal Procedure Code, *State Gazette* of the Republic of Indonesia of 2025 Number 188.

³¹ *Ibid.*



Criminal Procedure Code 2025 does not explicitly define the meaning of legal subjects using the term "every person." The absence of this definition is a significant point because criminal procedure law primarily serves to uphold substantive criminal law. Unlike the Criminal Code 2023, which explicitly states in Article 143 that "every person" includes humans and corporations,³² the Criminal Procedure Code 2025 does not provide a conceptual definition of legal subjects. This condition creates a normative gap that could potentially disrupt the overall consistency of the criminal justice system.

Theoretically, the clarity of legal subjects is a foundation in criminal procedure law because it determines the scope of application of both formal and material criminal law, including criminal liability and sentencing.³³ Without a clear definition, the phrase "every person" in the Criminal Procedure Code 2025 results in a legal vacuum in the sentencing procedure for corporations. This situation risks leading to inconsistent law enforcement practices, especially when dealing with criminal cases involving corporations.

Furthermore, the absence of explicit regulations regarding legal subjects in the Criminal Procedure Code 2025 has the potential to create normative inconsistencies with the Criminal Code 2023. As a material criminal law with a *lex generalis* nature, the Criminal Code 2023 has recognized that corporations can be offenders of general crimes, which was previously limited to special crimes. This recognition implies that the entire criminal justice process, including the investigation, prosecution, and trial stages, must be fully applicable to corporations.

The provision that the Criminal Procedure Code 2025 still uses the individual paradigm is primarily related to the definition of a suspect. The suspect is someone who, due to their actions or circumstances, is reasonably suspected of being the perpetrator of a criminal act based on at least 2 (two) parts of evidence as defined in Article 1, paragraph 28 of the Criminal Procedure Code 2025. The element of a person means to indicate humans; this interpretation can be used because there is no specific definition related to a person in the body of the Criminal Procedure Code 2025. This definition was only recently found in the explanation of Article 7 paragraph 1 letter a, which states that "the term 'someone' refers to an humans, including officers of the Indonesian National Police, PPNS, and certain investigators". Thus, can corporations not be suspects under the Criminal Procedure Code 2025? According to Article 326 of the Criminal Procedure Code 2025, corporate criminal liability can be imposed on both the corporation and the corporate officer, so the definition of suspect should not be limited to an individual, but should also include the corporation. Therefore, a change must be made to the definition of suspect to accommodate the fact that corporations can also be considered suspects.

b. Absence of coercive measures against the Corporation

Provisions regarding corporations are regulated in the Criminal Procedure Code 2025 in Chapter XVIII, which covers articles 326-341 divided into 9 sections, including: 1) General; 2) Investigation; 3) Deferred Prosecution Agreement; 4) Indictment; 5) Corporate Liability; 6) Imposition of Criminal

³² Hiariej & Santoso, *supra* note 2.

³³ Susan Mary Watson, "The Corporate Legal Person" (2019) 19:1 J Corp Law Stud 137-166.



Penalties and Measures; 7) Judgment; 8) Execution of Judgment; 9) Execution of Additional Penalties against the Corporation. This research focuses on the second part, which is investigation and inquiry, to further examine the regulation of coercive measures against corporations.

The current formulation of the corporate chapter still emphasizes humans as the central point for handling corporate cases. The implementation of summoning and examining corporations based on Article 327 paragraphs (1) to (4) Criminal Procedure Code 2025 emphasizes that every investigation and inquiry action against a corporation is carried out with a representative mechanism by the corporation's responsible party, including forcibly bringing the corporation's responsible party if they have been legally summoned but are absent, refuse to attend, or are uncooperative. This formulation shows that the state prioritizes the effectiveness of the investigation process, but at the same time narrows the legal standing of corporations as independent legal subjects.

c. Limited to Coercive Measures Against Corporate Officers

This issue resurfaces in Article 327 paragraph (5) of the Criminal Procedure Code 2025, which explicitly states that the provisions regarding coercive measures against individuals, as regulated in Articles 90 to 141 of the Criminal Procedure Code 2025, apply *mutatis mutandis* to coercive measures against corporate officers. Conceptually, this formulation explicitly demonstrates that coercive measures remain confined to persons who act as corporate officers or responsible individuals in cases of corporate crime. This conceptual deficiency becomes particularly evident when dealing with corporate groups or shell companies, where coercive measures are imposed solely on directors or specific functional officers.³⁴ while the corporation itself may continue operating. Such a situation creates opportunities for the corporation to transfer assets, conduct ongoing transactions, repeat criminal conduct, and, most critically, dissolve the legal entity to evade criminal liability.³⁵

This weakness is further illustrated by scenarios in which corporations undertake restructuring actions during the investigation stage, such as mergers, acquisitions, or corporate spin-offs, to avoid criminal proceedings.³⁶ Because the Criminal Procedure Code 2025 does not provide coercive measures that are directly addressed to corporations as legal entities, law enforcement authorities lack a firm procedural basis to prohibit or temporarily suspend such corporate actions. In practice, reliance is limited to Supreme Court Regulations, which are narrowly confined to the adjudicative stage and do not adequately address investigative needs. Nevertheless, these corporate actions pose a tangible risk of eliminating the object of the case, destroying evidence, or dissipating the proceeds of crime. In this context, the application of the *mutatis mutandis* principle is not only theoretically problematic but also demonstrably fails to meet the practical demands of effective corporate criminal law enforcement.

³⁴ Pragati Garg & Vanshika Gupta, "Governance of shell corporations and their role in enabling white-collar crimes" (2025) 11:9 *Int J Law* 32–38.

³⁵ Emmanuelle Auriol, Erling Hjelmeng & Tina Søreide, "Corporate criminals in a market context: enforcement and optimal sanctions" (2023) 56:2 *Eur J Law Econ* 225–287.

³⁶ Mārtiņš Jansons, "Topicalities in Coercive Measures Application Process to Legal Entities in Criminal Proceedings in the Republic of Latvia" (2022) 24:3 *RSUSC* 78–90.



As a consequence, this approach undermines the principle of *lex certa*, as corporations, despite being recognized as subjects of criminal law, do not possess a procedural enforcement framework that reflects their organizational structure, collective decision-making processes, and contemporary corporate *modus operandi*. The corporation is thereby reduced to a mere extension of individual actors, obscuring the construction of corporate criminal liability that has been substantively and fully acknowledged under the Criminal Code 2023.

Accordingly, coercive measures against corporations should be explicitly, independently, and proportionally regulated within criminal procedural law or the implementing regulations of the Criminal Procedure Code 2025, taking into account the structural and functional characteristics of corporations, while safeguarding principles of accountability, judicial oversight, and the protection of corporate legal rights.

III. The Construction of Coercive Measures Against Corporations in Criminal Law Reform

Harmonization with the Criminal Code 2023 and adaptation to technological developments are among the reasons for criminal law reform through the replacement of the Criminal Procedure Code 1981.³⁷ The inclusion of corporations as subjects in the Criminal Code 2023 presents a crucial challenge in formulating the Criminal Procedure Code 2025. Based on the analysis conducted, it shows that the Criminal Procedure Code 2025 does not yet provide clear and firm procedures when a corporation becomes a suspect, including coercive measures that can be taken against the corporation.

Using a systematic and comparative approach to several sectoral laws shows that coercive measures against corporations exhibit significant differences, including the following:

Table 2. Comparison of Coercive Measures on the Sectoral Law

Law	Seizure	Seizure Blocking/ Suspension of Transactions	Wiretapping	Obligation to Disclose Wealth Information	Other Relevant Coercive Measures Against Corporations
Water Resources Law	✓	-	-	-	Sealing of business activity equipment
Environmental Protection and Management Law	✓	-	-	-	suspension of activities, relocation of production facilities, closure of wastewater channels, dismantling (government-ordered)
Anti-Corruption Crime Law	✓	✓	✓	✓	-
Anti-Money Laundering Law	-	✓	-	✓	-

³⁷ Universitas Brawijaya, *Daftar Inventarisasi Masalah Rancangan Undang-Undang Hukum Acara Pidana* (Malang: Universitas Brawijaya, 2025).



Law	Seizure	Seizure Blocking/ Suspension of Transactions	Wiretapping	Obligation to Disclose Wealth Information	Other Relevant Coercive Measures Against Corporations
Anti-Human Trafficking Law	-	✓	✓		-
Supreme Court Regulation No. 13 of 2016	✓	-	-	-	-
Supreme Court Regulation No. 3 of 2025	✓	✓	-	-	Seizure without suspect determination (for proof); mechanism for recovering state losses

The table above shows that some coercive measures have been regulated in various sectoral laws. These coercive measures can be applied to corporations, considering the systematic approach that these sectoral laws apply to the punishment of corporations. Based on the above analysis, the coercive measures against corporations that require to be added to the Criminal Procedure Code 2025 are as follows:

Table 3. Construction Coercive Measures on the Criminal Procedure Code 2025

Criminal Procedure Code 2025	Concept Implementing Regulations
Humans	Corporations
Suspect Determination	Suspect Determination
Arrest	-
Detention	Temporary Suspension of Business Activities
Search	Search
Seizure	Seizure
Wiretapping	Wiretapping
Examination of Letters	Examination of Letters
Blocking	Transaction Delays and Blocking
Prohibition for the Suspect or Defendant to leave Indonesian territory	Prohibition of Mergers, Consolidations, Separations, and Liquidations

The difference in the construction of coercive measures between human legal subjects and corporations is a fundamental requirement in the revision of the Criminal Procedure Code 2025. Corporations, as non-physical entities, do not possess freedom of movement, a biological body, or an inner will or attitude like humans, making physical coercive measures such as arrest and detention irrelevant. Therefore, coercive measures against corporations must be designed with a focus on controlling activities, organizational structure, and control over corporate assets and operational systems.

Coercive measures must be implemented on the principle of proportionality because they have the potential to violate the right to obtain decent work due to the cessation of business activities, as well as fair protection and regulation by the state,



based on Constitutional Court Decision Number 100/PUU-X/2012.³⁸ Designating a corporation as a suspect is the initial step in the criminal justice system, serving as the basis for the state to impose restrictions on the corporation's rights in the interest of investigation and prosecution. Therefore, it is necessary to modify the definition of suspect in the Criminal Procedure Code 2025 by adding corporations or creating special implementing regulations for coercive measures against corporations.

a. Temporary Suspension of Business Activities

Temporary suspension of business activities is one of the most relevant forms of coercive measures against corporations. This action serves to prevent the continuation or repetition of criminal acts, avoid the disappearance of evidence, and minimize broader losses to society and the state. The suspension of business activities is not a sanction, but rather a temporary and preventive coercive measure, similar to the detention of a person, thus requiring both subjective and objective reasons in the process of temporarily suspending business activities. Substantially, this action is similar with government coercion (administrative coercion/*bestuursdwang*), which was taken without prior warning due to a serious violation in environment crime.³⁹

Bestuursdwang is different from coercive measures despite having similar characteristics. *Bestuursdwang* is more of an administrative violation aimed at corrective and preventive action, the action without approval from the judge, but authority from the law agency. The suspect is offended administrative law due to the violent permit or delay of a report/or administrative obligation. Differently Coercive measures in criminal law, the suspect is violence criminal law aimed at the purpose of investigation, prosecution, and trial examination. The action cannot be conducted without approval from the judge expect unfor. Meanwhile, coercive measures are more about restricting human rights and facilitating the preparation of case files for evidence.⁴⁰

Although different from *bestuursdwang*, the underlying concept may be normatively adapted to the framework of the temporary suspension of business activities in criminal procedure, provided that its application is subject to strict and clearly defined criteria. Such measures must consider whether the business activities are directly related to, facilitate, or risk repeating the criminal offense, whether a temporary suspension is necessary to enable effective searches and seizures for evidentiary purposes, and the broader impact of the suspension on the corporation's operations and its workforce. In addition, the degree of corporate cooperation with law enforcement authorities and the level of involvement of corporate management should be taken into account as relevant mitigating or aggravating factors.

This approach is consistent with the corporate sentencing guidelines under Article 56 of the Criminal Code 2023 and reflects the principle of proportionality

³⁸ Pratiwi & Ramadhan, *supra* note 16.

³⁹ Samhan Nafi' BS, "Penegakan Hukum Administrasi Dalam Perlindungan dan Pengelolaan Lingkungan Hidup di Indonesia" (2024) 6:4 UNES Law Rev 10099–10115.

⁴⁰ Erika Róth, *Criminal Legal Studies European Challenges and Central European Responses in the Criminal Science of the 21st Century* (Miskolc, Budapest: Central European Academic Publishing, 2022).



as a fundamental safeguard against the misuse of state power.⁴¹ By embedding these parameters into the design of temporary suspension measures, criminal procedure law can ensure that coercive actions against corporations remain exceptional, targeted, and justified, while preserving both the effectiveness of law enforcement and the protection of legitimate economic and social interests.

b. Search

Coercive measures such as searches, seizures, document inspections, and wiretapping also require conceptual adjustments when applied to corporations. The search is not limited to the physical space of the office, but also includes the corporation's information systems, servers, databases, and digital infrastructure. The scope of this search is regulated in Article 112 of the Criminal Procedure Code 2025, which allows for searches of a) houses or buildings; b) clothing; c) bodies; d) means of transportation; e) Electronic Information; f) Electronic Documents; and/or g) other objects. This seizure aims to secure evidence that can be used in court proceedings and to prevent potential further losses caused by the corporation's activities.⁴² Seizure must be understood broadly, not only for tangible goods, but also for intangible assets such as stocks, intellectual property rights, and digital assets.

The United States, through the search and seizure mechanism under Rule 41 of the Federal Rules of Criminal Procedure,⁴³ allows law enforcement agencies to seize electronic documents and corporate data with a warrant that specifically states the scope and limitations.⁴⁴ This approach emphasizes the importance of strict judicial control to maintain proportionality and protect the legal rights of corporations.

c. Seizure

The distinction between investigatory seizure and recovery-oriented seizure in corporate crime enforcement reflects a widely adopted approach in comparative criminal procedure. In the United Kingdom, this dual-track model is embedded in the Police and Criminal Evidence Act 1984 (PACE) and the Proceeds of Crime Act 2002 (POCA). PACE authorizes temporary seizure for evidentiary purposes during investigations,⁴⁵ subject to strict judicial authorization and proportionality requirements, while POCA governs post-conviction asset recovery aimed at confiscating criminal proceeds and restoring losses.⁴⁶ A similar bifurcation exists in Australia under the Proceeds of Crime Act 2002 (Cth), where investigatory seizure is designed to preserve evidence and prevent asset

⁴¹ Talya Ucaryilmaz, "The Principle of Proportionality in Modern Ius Gentium" (2021) 36:1 Utr J Int Eur Law 14–32, online: <<https://utrechtjournal.org/articles/10.5334/ujiel.529>>.

⁴² Thea Farina et al., *Buku Referensi Tindak Pidana Korporasi* (Medan: PT Media Penerbit Indonesia, 2025).

⁴³ US Government, "Federal Rules of Criminal Procedure", (2024), online: <<https://www.uscourts.gov/forms-rules/current-rules-practice-procedure/federal-rules-criminal-procedure>>.

⁴⁴ Peter Cleary Yeager & Sally S Simpson, "Tracking Data on Corporate Offenses: The Long Road Toward a National Database" (2026) 7:1 J White Collar Corp Crime 5–21, online: <<https://journals.sagepub.com/doi/10.1177/2631309X251384658>>.

⁴⁵ Zaiton Hamin et al, "The Legal Framework of Asset Forfeiture for Money Laundering in the United Kingdom and Malaysia" (2025) 9:2 Int J Res Innov Soc Sci 4404–4414.

⁴⁶ Katie Benson, "From money laundering to illicit finance? The evolving 'AML' regulatory regimes for legal professionals in the UK and Australia" (2025) 37:2 Curr Issues Crim Justice 245–263.



dissipation, whereas recovery seizure functions as a remedial mechanism following a finding of guilt.⁴⁷ These jurisdictions consciously separate evidentiary objectives from punitive and restorative goals to safeguard both enforcement effectiveness and business continuity.

From a comparative perspective, the transferable element for the Indonesian legal system lies in the functional differentiation of seizure regimes, rather than the wholesale transplantation of foreign statutory models. The clear procedural separation between investigatory seizure (temporary, evidence-focused, and reversible) and recovery seizure (permanent, punitive-restorative, and post-adjudication) offers a normative template that can be adapted to Indonesia's criminal procedure framework as Supreme Court Regulation No. 3 of 2025. Such differentiation would allow Indonesian law enforcement authorities to secure corporate evidence and assets at the investigative stage without prematurely imposing punitive consequences on corporations that have not yet been adjudicated guilty. This approach is compatible with Indonesia's constitutional commitment to due process and proportionality, and aligns with the restorative and rehabilitative orientation of the Criminal Code 2023.

Therefore, the comparative lesson for Indonesia is not to replicate these regimes in their entirety, but to selectively adopt the conceptual separation of seizure functions, while tailoring judicial authorization thresholds, duration limits, and remedies for corporate objections to the Indonesian constitutional and procedural context. This selective adaptation would strengthen corporate criminal enforcement without undermining legal certainty or procedural fairness.

d. Prohibition of Mergers, Consolidations, Separations, and Liquidations

The prohibition of mergers, consolidations, separations, and liquidations during criminal proceedings should be conceptualized as preventive to ensure that corporations do not evade criminal liability through legal restructuring or corporate engineering while investigations or prosecutions are ongoing.⁴⁸ The urgency of such a measure becomes evident in practical scenarios where corporations initiate restructuring actions during the investigative phase, including mergers, acquisitions, spin-offs, or strategic liquidations designed to fragment assets or transfer liabilities. Because the Criminal Procedure Code 2025 does not expressly regulate coercive measures directed at corporations as autonomous legal entities, law enforcement authorities currently lack a clear procedural basis to prohibit or temporarily suspend these actions.

In Germany, the enforcement of corporate misconduct is grounded in the principle of corporate sanctions law, under which courts are empowered to restrict certain corporate legal actions to safeguard the continuity and effectiveness of law enforcement proceedings.⁴⁹ This authority is primarily derived from Article 30 of the Act on Regulatory Offenses (*Gesetz über Ordnungswidrigkeiten* – OWiG), which enables the imposition of sanctions and

⁴⁷ *Ibid.*; Hamin et al., *supra* note 45.

⁴⁸ Andrew Jennings, "The Market for Corporate Criminals" (2022) 40 SSRN 520–568, online: <https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4195093>.

⁴⁹ Julia Sophia Habbe et al, *Germany: combating white-collar crime and sanctions violations* (London: GIR publishes, 2025).



procedural restrictions on legal entities whose representatives have committed offenses within the scope of corporate activities.⁵⁰

Adopting elements of the German approach would allow Indonesian lawmakers to introduce explicit procedural powers enabling courts to request from investigators temporarily prohibit mergers, consolidations, spin-offs, or liquidation of corporate suspects during criminal proceedings. Such measures would not only prevent evasion of liability but also ensure the preservation of evidence and assets, while remaining subject to judicial authorization and proportionality requirements consistent with due process. In addition, it can allow for the conceptual transfer of criminal responsibility to the parent company or beneficiary owner if a case of corporate action occurs during the investigation process. By incorporating corporate-specific coercive measures, with clear thresholds of proof, judicial oversight, and temporal limits, Indonesian procedural law would better reflect the structural and functional realities of modern corporations.

Overall, the construction of coercive measures against corporations is presented using the Economic Analysis of Law approach, where corporations are viewed as rational economic actors who will always weigh the costs and benefits of each action.⁵¹ Therefore, the effectiveness of criminal law is not determined solely by the severity of the criminal threat, but rather by the extent to which the law can change the economic structure of corporations.⁵² However, the threat of punishment can serve as a reason for implementing coercive measures. Coercive measures against corporations focus on asset control, business activity restrictions, transaction blocking, and limitations on corporate restructuring, which directly increase the expected cost of criminal activity and suppress opportunities for opportunistic behavior. This approach aligns with the views of Posner and Coase, who consider efficiency, externality prevention, and the minimization of social costs as the primary benchmarks for the success of a more effective and systematic legal system.⁵³

The revision of the Criminal Procedure Code 2025 must explicitly adopt a system of special coercive measures for corporations that are conceptually and functionally distinct from coercive measures against individuals. Failure to formulate this has the potential to result in a lack of prevention and make criminal sanctions a calculable business. Therefore, explicit regulations are needed regarding the types, limits, and judicial oversight mechanisms for corporate enforcement efforts to achieve a balance between law enforcement

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- ⁵⁰ Jenny Gesley, "Corporate Criminal Liability in Selected Jurisdictions: Germany" in *Corp Crim Liabil Sel Jurisd LRA-D-PUB-002667* (Washington D. C.: Global Legal Research Directorate, 2025) 144; Federal Office of Justice Germany, "Act on Regulatory Offences (Gesetz über Ordnungswidrigkeiten - OWiG)", (2025), online: <https://www.gesetze-im-internet.de/englisch_owig/englisch_owig.html#p0015>.
- ⁵¹ Fajar Sugianto, *Economic analysis of law: Seri Analisis Ke-ekonomian Tentang Hukum* (Jakarta: Kencana Prenada Media Group, 2013).
- ⁵² Sukarmi & Fikran Warnangan, "Economic Analysis of Law in the Settlement of Corruption Cases" (2025) 52:4 Int J Innov Technol Econ, online: <<https://rsglobal.pl/index.php/ijite/article/view/4275>>.
- ⁵³ Conboy, Maria GS Soetopo & Indriyanto Seno Adji, *Economic Analysis of Law Krisis Keuangan dan Kebijakan Pemerintah* (Jakarta: Diadit Media, 2015).



efficiency, legal certainty, and substantive justice. With this construction, criminal procedure law not only aligns with the Criminal Code 2023 but also serves as an effective economic instrument to promote corporate compliance and maximize social welfare.

CONCLUSION

In conclusion, this research indicates that the regulation of corporations as legal subjects, as stated in the Criminal Code 2023, is not fully addressed in the Criminal Procedure Code 2025. The incompleteness of this regulation, especially regarding coercive measures against corporations as suspects or defendants, has the potential to create legal vacuums, legal uncertainty, and inconsistencies in law enforcement practices. In fact, substantive criminal law and procedural criminal law are an inseparable unity, so disharmony between the two risks weakening the effectiveness of corporate accountability or punishment. This research also confirms that various sectoral laws and Supreme Court regulations have already accommodated relevant forms of coercive measures against corporations, particularly financial and business process, such as asset freezing, seizure for recovering state losses, and restrictions on business activities.

However, these regulations are still partial and sectoral, so they have not yet formed a systematic and comprehensive criminal procedure legal framework. This condition has the potential to lead to inconsistent application of the law and open up room for non-uniform interpretation. Ultimately, this research affirms that the construction of coercive measures against corporations as non-physical entities is unable to coercive measures aimed at depriving physical liberty. Rather, they require legal provisions that focus on controlling activities, assets, and organizational structures. Accordingly, it is recommended that legislators establish a specific regime of corporate coercive measures through the implementing regulations of the Criminal Procedure Code 2025. Such regulations should clearly differentiate criminal coercive measures from other forms of coercion based on the principle of proportionality, and explicitly regulate authorization mechanisms, competent authorities, temporal limitations, as well as the objectives and legal grounds for the imposition of coercive measures.

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