

**Comparative Study of the Criminal Law in Regards of  
Money Laundering to Finance Terrorism by Non-Profit Organizations  
(Foundation) in Indonesia and in The Netherlands**

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**ABSTRACT**

Money laundering crime cases are one of the crimes that are constantly developing in Indonesia. The Indonesian government has stated that one of the objectives of Money Laundering Crimes (TPPU) is to finance terrorism, with one of the most developed modus operandi being through financing the activities of non-profit organizations (foundations). The purpose of writing this legal research is to find out the context of the development and efforts to eradicate money laundering in the financing of terrorism through foundations by studying the governing laws and relevant cases.

This legal research also aims to compare the protection and efforts to eradicate these crimes in Indonesia with the Netherlands in order to take good practices from the Netherlands. This research is normative juridical research with a combination of comparative interpretations. Comparative analysis techniques are also used in this study to compare the legal arrangements applied in Indonesia and the Netherlands.

Conclusions from this study is to found out that Indonesia still needs to improve its ability to detect early on the possibility of money laundering through foundations. Second, the utilization of the role of the Ministry of Home Affairs, Financial Institutions and Tax Institutions can be used to optimize the prevention and supervision of foundations to prevent and overcome ML towards terrorism financing. Finally, optimal collaboration and cooperation between related parties is also needed to support the objective of the success of the mechanism.

***Keywords:*** Money Laundering, Terrorism, Foundation, Indonesia, Netherlands

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**Studi Banding Hukum Pidana dalam hal Pencucian Uang Untuk Mendanai Terorisme oleh Organisasi Nirlaba (Yayasan) di Indonesia dan di Belanda**

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**INTISARI**

*Indonesia telah menyatakan bahwa salah satu tujuan dari Tindak Pidana Pencucian Uang (TPPU) adalah untuk membiayai terorisme, dengan salah satu modus operandi yang paling berkembang adalah melalui pembiayaan terhadap aktivitas organisasi nirlaba (yayasan). Tujuan Penulisan Hukum ini adalah untuk mengetahui menjabarkan konteks perkembangan dan upaya pemberantasan TPPU pembiayaan terorisme melalui yayasan dengan mengkaji hukum yang mengatur dan kasus yang relevan.*

*Penulisan Hukum ini juga bertujuan untuk membandingkan perlindungan dan upaya pemberantasan tindak pidana tersebut di Indonesia dengan Belanda guna mengambil praktik baik dari negara Belanda. Penelitian ini merupakan penelitian yuridis normatif dengan kombinasi interpretasi komparatif. Sehingga dilakukan kajian terhadap data sekunder berupa peraturan perundang-undangan serta literatur untuk membangun analisis.*

*Kesimpulan dari penelitian ini adalah, Indonesia masih perlu meningkatkan kemampuan deteksi dini dari kemungkinan akan terjadinya tindak pidana pencucian uang melalui yayasan. Kedua, utilisasi terhadap peran Kementerian Dalam Negeri, Institusi Finansial dan Institusi Pajak dapat dimanfaatkan untuk mengoptimalkan pencegahan dan supervisi terhadap yayasan untuk mencegah dan menanggulangi TPPU kearah pembiayaan terorisme. Terakhir, kolaborasi dan kerja sama yang optimal antar pihak terkait juga diperlukan untuk mendukung obyektif keberhasilan mekanisme.*

**Kata Kunci:** *Tindak Pidana Pencucian Uang, Terorisme, Yayasan, Indonesia, Belanda*

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