

KEBIJAKAN HUKUM PIDANA TERKAIT OPTIMALISASI PEMULIHAN KERUGIAN KEUANGAN NEGARA DALAM PERKARA TINDAK PIDANA KORUPSI MELALUI PENERAPAN PRINSIP *BENEFICIAL OWNERSHIP*

Heru Prasetyo* dan Supriyadi**

INTISARI

Penelitian ini bertujuan untuk mengetahui dan menganalisis mekanisme dan problematika pemulihan kerugian keuangan negara dalam perkara tindak pidana korupsi melalui penerapan prinsip *beneficial ownership* saat ini serta mengetahui dan menganalisis kebijakan hukum pidana terkait optimalisasi pemulihan kerugian keuangan negara dalam perkara tindak pidana korupsi melalui penerapan prinsip *beneficial ownership* di masa mendatang.

Penelitian ini merupakan penelitian hukum normatif. Cara memperoleh data sekunder dilakukan melalui penelitian kepustakaan dan alat memperoleh data berupa studi dokumen. Metode pendekatan masalah yang digunakan yaitu pendekatan perundang-undangan, pendekatan kasus, dan pendekatan konseptual. Analisis data menggunakan metode kualitatif, disajikan secara deskriptif analitis, dan metode penarikan kesimpulan dilakukan secara induksi.

Penelitian ini memiliki dua kesimpulan. Pertama, mekanisme pemulihan kerugian keuangan negara dalam perkara tindak pidana korupsi melalui penerapan prinsip *beneficial ownership* saat ini diatur dalam Peraturan Presiden Nomor 13 Tahun 2018 tentang Penerapan Prinsip Mengenali Pemilik Manfaat dari Korporasi Dalam Rangka Pencegahan dan Pemberantasan Tindak Pidana Pencucian Uang dan Tindak Pidana Pendanaan Terorisme, peraturan ini dipergunakan dalam rangka mengenali pemilik manfaat dalam suatu korporasi untuk penelusuran aset terkait dengan pemulihan negara, namun problematikanya peraturan tersebut dirasa kurang efektif dan efisien dalam penelusuran aset. Kedua, kebijakan hukum pidana terkait optimalisasi pemulihan kerugian keuangan negara dalam perkara tindak pidana korupsi melalui penerapan prinsip *beneficial ownership* di masa mendatang dilakukan dengan cara naiknya pengaturan mengenai *Beneficial Ownership* menjadi Peraturan Perundang-Undangan atau dimasukkan ke dalam klausula Rancangan Kitab Undang-Undang Hukum Acara Pidana terkait dengan pembuktian dengan maksud memudahkan penyidik dalam mengungkap *beneficial ownership* terkait dengan penelusuran aset sebagai sarana pemulihan kerugian keuangan negara.

Kata Kunci: Kebijakan Hukum Pidana, Pemulihan Keuangan Negara, Tindak Pidana Korupsi, *Beneficial Ownership*.

* Mahasiswa Magister Ilmu Hukum Litigasi Kampus Jakarta, Program Pascasarjana, Fakultas Hukum Universitas Gadjah Mada, Yogyakarta. Email :

** Dosen Hukum Pidana, Fakultas Hukum, Universitas Gadjah Mada, Yogyakarta.

CRIMINAL LAW POLICY RELATED TO THE OPTIMIZATION OF THE STATE FINANCIAL LOSS RECOVERY IN CRIMINAL CORRUPTION CASE THROUGH APPLICATION PRINCIPLE OF BENEFICIAL OWNERSHIP

ABSTRACT

Heru Prasetyo* and Supriyadi**

This study aims to identify and analyze the mechanisms and problems of recovering state financial losses in corruption cases through the application of the current beneficial ownership principle and to identify and analyze criminal law policies related to optimizing the recovery of state financial losses in corruption cases through the application of beneficial ownership principles in future.

This research is a normative legal research. How to get data secondary is done through library research and data collection tools alat in the form of document studies. The problem approach method used is the statutory approach, the case approach, and the conceptual approach. Data analysis used qualitative methods, presented descriptively analytically, and the method of drawing conclusions was done by induction.

This research has two conclusions. First, the mechanism for recovering state financial losses in cases of criminal acts of corruption through the application of the beneficial ownership principle is currently regulated in Presidential Regulation Number 13 of 2018 concerning the Application of the Principle of Recognizing the Beneficial Owner of Corporations in the Context of Prevention and Eradication of the Crime of Money Laundering and Funding. Terrorism, this regulation is used to identify beneficial owners in a corporation for tracking assets related to state recovery, but the problem is that these regulations are deemed less effective and efficient in tracking assets. Second, the criminal law policy related to optimizing the recovery of state financial losses in cases of corruption through the application of the beneficial ownership principle in the future is carried out by increasing the regulation on Beneficial Ownership to become a statutory regulation or included in the clause of the Draft Criminal Procedure Code. related to evidence with the aim of facilitating investigators in revealing beneficial ownership related to tracking sets as a means of recovering state financial losses.

Keywords : Criminal Law Policy, State Financial Recovery, Corruption Crimes, Beneficial Ownership

* Magister Science Of Litigation Law Student, Graduate Program, Faculty Of Law, Universitas Gadjah Mada, Yogyakarta. Email : heruprast7@gmail.com

** Lecturer Of Criminal Law, Faculty Of Law, Universitas Gadjah Mada, Yogyakarta.