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Implementation of Indonesian and Swiss Cooperation Regarding Returning Assets Proceeds of Corruption Within the Framework of Mutual Legal Assistance in Criminal Matters 2019-2022

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Abstract

The rise of corruption cases in Indonesia has led many corruptors to hide their wealth in other countries, including Switzerland. Asset recovery or repayment is called Mutual Legal Assistance (MLA). The purpose of MLA is to collect and share information, evidence, and testimony that can be used in criminal investigations and cases. In 2019, Indonesia and Switzerland agreed to sign an agreement between the Republic of Indonesia and the Swiss Confederation on mutual legal assistance in criminal matters. This research aims to determine how the governments of Indonesia and Switzerland implement the MLA agreement to implement the scope of Article 2 of Law Number 5 of 2020 concerning the Mutual Legal Assistance Agreement in Criminal Matters between the Republic of Indonesia and the Confederation of Switzerland. The author uses a qualitative approach and descriptive research type in this research. The author also uses the theory of bilateral cooperation and the theory of international treaties. It also uses the concept of legal aid to analyze this problem. The results of this study show that the Indonesia-Switzerland collaboration by the MLA agreement has yet to be fully effective. The assistance requested by Indonesia to Switzerland has yet to be fully implemented because there are still many obstacles. They started from differences in legal systems, lack of material resources, and lack of evidence obtained to the lack of political will of the Swiss government.

Keywords: Mutual Legal Assistance, Corruption, Asset Recovery

1. Introduction

The Republic of Indonesia is a sovereign state. It aims to realize and protect and protect all Indonesian people, advance the general welfare, educate the nation's life, and participate in implementing world order, which is expressly stated in Paragraph IV of the Preamble to the 1946 Constitution of the Republic of Indonesia. One way

to fulfill these objectives is by realizing cooperation with other countries or the international world. Be it with agreements or agreements or good relations between countries. The Agreement can be recognized by increasing bilateral or multilateral relations. Cooperation with other countries is due to reciprocal relationships and mutual needs between countries. The need for collaboration with other countries (international) can also be caused by the increasingly sophisticated arrangement of scientific and technological developments that can change the form of an individual's life model to be increasingly unable to understand the country's boundaries (borderless). As a result of a pattern of relations between one individual and a borderless society, it does not only have a positive effect in increasing economic growth and also advancing science, but it can also have a negative impact, namely the emergence of transnational criminal acts (Pratikno, 2007).

Prosecuting cross-border criminal offenses requires different methods in general because it is related to cross-jurisdiction, considering that each country has territory and legal sovereignty that must be upheld. Therefore, the stage of prosecuting cross-border criminal cases is known as the mechanism of international cooperation, namely through the law of mutual assistance in criminal matters (MLA in Criminal Matters), the law of extradition, the transfer of prisoners between countries (transfer of prisoners), the transfer of prisoners between countries (transfer of prisoners), and the transfer of prisoners between countries (transfer of prisoner sentence person), transfer of proceedings, including efforts to recover assets. Therefore, cooperation between countries is required for effective implementation (UNODC, 2000).

Initially, the formation of MLA began with cooperation between countries to conduct investigations or examinations of criminal cases originating from police institutions and "*letters rogatory*," which can form several types of requests for assistance to other countries to help obtain evidence, which can then become an agreement between one government and another. With the ratification of the MLA Agreement between the Republic of Indonesia and Switzerland, it is expected to simplify the stages of returning assets resulting from corruption crimes in Indonesia that are hidden in Switzerland and are expected to impact increasing state revenues. With the existence of International Cooperation / International Cooperation as stipulated in Article 43 to Article 50 of UNCAC, it is hoped that countries, where corruptors escape can cooperate in capturing and extraditing corruptors who have fled the assets of the corruption (Fajar, 2020).

The implementation of cooperation in MLA in criminal matters has so far been realized based on good relations based on the principle of reciprocity and through bilateral and multilateral agreements. Implementing cooperation based on good relations is less effective because there is no certainty in fulfilling requests. Therefore cooperation based on MLA in Criminal Matters is considered quite effective because the contents are very detailed in determining the process of a country's demand. So far, Indonesia has actively initiated MLA agreements with other countries to help strengthen domestic law. As of May 2019, Indonesia has ratified eight mutual legal assistance agreements with valid regulations. 2015 Indonesia negotiated an MLA agreement with Switzerland (Badan Pembinaan Hukum Nasional, 2019).

The negotiation was conducted as an effort by the Government of Indonesia to reduce various kinds of criminal and fiscal crimes. Switzerland is well known among other countries as a tax haven due to its highly organized, *private* banking methods and the existence of a country's guarantee of banking secrecy. Negotiating the offshore banking system with its "advantages" and the stages of establishing a business in Switzerland is very simple and fast, creating corruptors who can store and hide their money there. Switzerland has had a federal constitution, the *Anti Money Laundering Act (AMLA)*, which addresses the issue of countering *money laundering* since 1999, but the body was only effectively implemented in 2016 due to the *political will of the government* (Norhatijah, 2022).

Indonesia has regulated every stage of ratification regarding MLA discussed in Law No. 5 of 2020 concerning the Ratification of the Agreement on Mutual Legal Assistance in Criminal Matters Between the Republic of Indonesia and the Swiss Confederation. Law No. 5 of 2020, which regulates the Agreement on Mutual Legal Assistance in Criminal Matters between the Republic of Indonesia and the Swiss Confederation, contains 39 articles, of which Article 2 Paragraph 1 regulates the Scope of Assistance where parties who commit criminal acts get assistance from the requesting country to the requested country. The scope contains 11 critical points

ranging from taking testimony or other information to different aid related to the objectives of this Agreement mutually agreed upon by the Parties as long as it does not violate the laws of the Requested State (Indonesia, 2022).

Indonesia itself also has a Mutual Legal Assistance agreement in the form of multilateral cooperation, as found in (Rosaningrum, 2010), which explains the many problems that have occurred at the regional level, countries allied in the *Association of Southeast Asian Nations* (ASEAN) regulate a rule of law that can bind the parties to busy. Address the problem of threats that occur in the transnational scope. One way is to initiate the signing of the *Treaty on Mutual Legal Assistance in Criminal Matters Among ASEAN Member Countries* (MLAT). The treaty does not apply to extraditing, arresting, or stopping individual crimes. Moreover, the requested party can also refuse assistance if the request relates to political crimes.

Apart from ASEAN, Indonesia also has an MLA agreement with Vietnam; as stated by (Hosang, 2021), the implementation of Mutual Legal Assistance in Criminal Matters between Indonesia and Vietnam is needed in terms of examining requests related to the statute of limitations governing the prosecution of a person, crimes committed in the territory of the requested party and the bid can only be punished under military law or crimes that can only be punished under military rule or one of the criminal acts when related to political character.

In other words, from the examples above, Indonesia still needs an MLA agreement with a European country. The signing of the MLA agreement between Switzerland and Indonesia is a form of achievement, and this is because Indonesia is the first Asian country to enter into an MLA agreement with Switzerland, and the signing is also an extraordinary achievement in terms of cooperation in criminal matters as well as a significant history of diplomatic success. This is because Switzerland is the largest financial center in Europe, and Switzerland has long been known as a country with a rigorous banking system (Hikmawati, 2019). In further research, (Wardani & Nasoha, 2013) explains that assets resulting from criminal acts abroad are not very easy to return to the requesting country. However, as asset recovery can be implemented through mutual assistance cooperation, all operations, from tracking, freezing, confiscating, and seizing assets, are carried out by the recipient country's authorities through court decisions. In addition, all efforts made from 2009 to 2016 have not produced satisfactory results. These assets have not yet been returned to Indonesia (Ginting et al., 2017).

2. Method

This research adopts a non-reactive research design. This research design will process data from credible sources, such as primary and secondary data, which are then analyzed based on theories or concepts determined to answer the problem formulation. This method will analyze primary and secondary data from literature studies to analyze the cooperation between Indonesia and Switzerland regarding the return of assets from corruption through the *Mutual Legal Assistance in Criminal Matters Agreement 2019-2022*. In this study, both primary and secondary data were collected and analyzed. Data were collected using two different techniques: literature review and documentation. A literature review is a data collection method that uses information obtained from official sources that are undoubtedly reliable, such as official websites of institutions or organizations, summaries of case study-based high-level conferences, previous research publications in the form of journals, theses, and dissertations, and well-known news portals from around the world.

The researcher will collect documents relevant to the problem as a documentation source, including proprietary documents such as agreement letters and case reports to support data for study analysis and public documents such as newspapers, reports, and other public documents such as news articles. The researcher can obtain detailed information about the problems in this study related to the two data collection methods mentioned above. As a guideline and foundation for this research, it will be data from the literature review and documentation were selected (Miles et al., 2014). All data that has been collected will be chosen or reduced through qualitative data analysis. Data reduction is carried out to direct and classify data into information that can be used as the conclusion that can be obtained. The data that has been reduced is drawn in the form of a collection of information arranged into a more organized structure so that it is easy to understand.

2.1. Concept

According to K.J Holsti, bilateral cooperation is a part of two *interests* between countries that have the same values and goals to get and obtain results that can later be escalated or fulfilled by all parties because it is expected that the policies or strategies decided can help the country to achieve official or unofficial interests regarding future transactions carried out to carry out goals or business and negotiations between countries to complement their agreements (Holsti, 1997). Bilateral cooperation has a significant intensity for each country; this is in line with how countries depend on each other because the skills and abilities of each country are very different. Honesty is needed in each country to establish good relations and cooperation between countries. The understanding of a nation with the same direction and goals is supported by a global situation that demands mutually beneficial cooperation in the interests of each country-initiated international cooperation (Kartasasmita, 1983).

Vienna Convention on the Law of Treaties is an international treaty governing treaties between states drafted by the United Nations International Law Commission, adopted on May 23, 1969, and entered into force on January 27, 1980. In the Vienna Convention, precisely in Article 2 Paragraph 1 states the definition of a treaty which contains: *"treaty" means an international agreement concluded between States in written form and governed by international law, whether embodied in a single instrument or in two or more related instruments and whatever its particular designation.*" This means that an international agreement is made between States in written form and governed by international law, whether embodied in a single instrument or in two or more related instruments and whatever its particular designation. The article means that the treaty in question is an international agreement made between states in written form and governed by international law, whether in the form of a single instrument or two or more interrelated instruments, regardless of the name (United Nations, 2005).

Mutual Legal Assistance (MLA) is a process by which a State seeks and assists another State in serving judicial documents and gathering evidence for use in criminal cases. According to Article 18 Paragraph 2 of the UNODC, Mutual legal assistance shall be provided as far as possible under the relevant laws, treaties, agreements, and arrangements of the requested State Party in connection with investigations, prosecutions, and judicial proceedings in respect of crimes for which a legal person may be held responsible by article 10 of this Convention in the requesting State Party (UNODC, 2000). With the many explanations and definitions of Mutual Legal Assistance, researchers will use the concept of Mutual Legal Assistance to answer how the concept of Mutual Legal Assistance can assist law enforcement in Indonesia in pursuing suspect assets abroad and overcoming transnational crimes that tend to increase. Therefore, this concept will be able to find out the weaknesses and shortcomings of the law so that its existence can play a maximum role in law enforcement against transnational crimes that occur in Indonesia.

3. Result and Discussion

Switzerland passed a law on the freezing and recovery of unauthorized assets of foreign officials. The mechanism envisaged under the law freezes and then returns assets of illegal origin held in Switzerland to their country of origin as quickly and transparently as possible while respecting the rule of law when mutual legal assistance fails. The bill aligns with Switzerland's foreign policy objectives and includes several aspects of the UN Convention Against Corruption essential to its implementation. Swiss foreign policy engagement is based on a value system that promotes the rule of law, justice, transparency, and social and economic well-being. The global problem of corruption is an obstacle to achieving these goals. Switzerland fights corruption at the domestic and international levels to counter this hurdle.

3.1. Freezing Assets

Asset freezing or seizure involves "temporarily prohibiting the transfer, conversion, disposition or movement of assets or temporarily taking custody or control of assets under an order issued by a court or other competent authority." A freeze is an action that temporarily suspends rights to an asset and, for example, may apply to a leasable bank account. Confiscation is temporarily detaining an asset or putting it into government custody and

can apply to physical assets such as vehicles. In general, these measures are used to temporarily prevent the movement of assets pending the outcome of a case (UNODC, 2000).

States should ensure that they have the authority to take prompt action in response to a foreign state's request to identify, freeze, seize, and confiscate laundered property; the proceeds of money laundering, criminal acts of origin, and terrorism financing; instrumentalities used in, or intended for use in, the commission of these attacks; or property of corresponding value. These powers should include being able to respond to requests made based on non-punitive confiscation proceedings and related interim measures unless this is incompatible with the fundamental principles of their domestic law. States should also have effective mechanisms to manage property, instrumentalities, or property of appropriate value and arrangements to coordinate seizure and confiscation proceedings, including sharing seized assets (Oldfield, 2022).

The Swiss government may order the freezing of assets if four conditions are cumulatively met: (i) the government of the country of origin has lost power, (ii) the level of corruption in the country of origin is notoriously high, (iii) it appears that the assets were obtained through corrupt or other serious criminal acts, (iv) the safeguarding of Swiss interests requires freezing the assets (Casanova & Flink, n.d.) As the implementing state, Switzerland should have a framework that allows it to keep the freeze/seizure in place until the requested state has mastered the fate of the property in question (either lifting the freeze/seizure or seizing the property). This practice is intended to give the requested state sufficient time to lead the criminal proceedings to a confiscation decision on the seized property under the mutual legal assistance request. However, the ability to enforce freezing/seizure measures may depend on how expedited the requested state can be.

According to the party from the MLA Sub-Directorate as the Central Authority, they noticed that while evaluating requests for mutual legal assistance or international cooperation relating to non-liability-based confiscation, Switzerland is stringent and too choosy to look at the substance of the proceedings to assess such requests substantially. It also ensures that such bids are not rejected unreasonably due to confusion caused by using different terminology. For example, some countries may enforce orders for confiscation on a non-criminal basis, provided that the confiscation procedure can be likened to a case of criminal character, even in the absence of criminal proceedings. In such cases, the request should not be refused because the requested state uses the term "civil seizure," provided this precondition is met (S. Bahri, personal communication, 2023).

This was the case with Century Bank. Since the beginning of the investigation process, the Century Bank case has been highly debated not only because of the large number of state losses but also the sluggishness of the process in handling the tracking and recovery of assets. When the author interviewed with the Sub-Directorate of Mutual Assistance, Ministry of Law and Human Rights, they provided information that in 2013, Indonesia had requested mutual assistance from Switzerland, but at that time, because Indonesia and Switzerland did not have a treaty and cooperation was only through good relations, it was somewhat difficult to fulfill the request from Indonesia, and it was very time-consuming.

At that time, Indonesia requested assistance to confiscate and freeze the assets of Century Bank, which totaled \$156 million. In 2013, Switzerland did not succeed in investigating because there was no bilateral agreement between the two countries, and the process was not easy to do if there was no bilateral agreement between the two countries. In 2019-2021, during the confiscation and review process, the Swiss government succeeded in freezing the assets of Robert Tantular, Hesham Al Waraq, and Rafat Ali Rizvi. However, when it entered the investigation stage, it was found that there was "dual criminality" in the case, which made the freezing of the assets of the three parties revoked.

The MLA sub-directorate, whose job is to provide information, communication, and negotiation, explained that the conditions that could not be met were related to "*dual criminality*" because confiscating and seizing assets involved forced efforts. Therefore, Switzerland strictly applied the principle of *dual criminality* or what is commonly known as two criminalities. The difference can be seen, for example, in Indonesia, that the Century Bank case is a corruption offense. At the same time, according to Switzerland, it is only a violation of an

administrative contract, which causes the patient not to enter the criminal realm in Switzerland. The Swiss government instead stated that the case was related to civil matters (S. Bahri, personal communication, 2023).

Because the suspect, Robert Tantular, applied for a loan from Bank Indonesia, and in the end, he used the money for his interests. Century Bank's assets in Switzerland, which were known to be worth USD 155.9 million, were originally in the form of securities. However, because they had matured, the guards became cash which was put into a deposit. This is because the board of directors, which acts as the company's internal control system to maintain the company's wealth and performance, is considered unprofessional because of the severe liquidity problems that occurred that year and even harmed the state. So the Swiss government suggested a civil lawsuit.

According to the author, dual criminality requires that an accused meets the principle of crime only if the alleged criminal conduct is considered illegal under the laws of both the requesting and requested countries. The emphasis is on the conduct in question. The critical issue is that the offense is criminalized in both countries, not whether the violations have the same name or are categorized similarly. Each country has limitations on applying dual criminality in international cooperation in criminal matters, such as that some crimes may be unique to a country's law and fail to meet the requirements of double corruption.

It needs to be clarified from the search results whether the return of assets in the Century Bank case, whose assets were located in Switzerland, was successfully returned. However, Switzerland has taken a proactive approach to recovering and restoring stolen assets to their rightful owners. An *asset freeze* is a legal procedure that stops people from accessing or transferring their assets. It is usually done to prevent them from using their assets to commit crimes or compensate victims. Freezing orders also apply to property that can be seized to secure state compensation for proceeds of crime that can no longer be held. A freezing order may be issued given the return of assets to its rightful owner, but not to guarantee a claim for damages of an aggrieved person. As a result, the injured party may also have to obtain a freezing order through civil proceedings, i.e., an attachment obtained during debt collection proceedings or enforcement of a foreign freezing order.

3.2. Obtaining IP Address Data

IP stands for "Internet Protocol," which is a set of rules that govern the format of data sent over the internet or 7omes network. In essence, IP addresses are identifiers that allow information to be sent between devices on a network: they contain location information and make devices accessible for communication. An IP address, or Internet Protocol address, is a string of numbers that identifies any device on a network. Computers use IP addresses to communicate with each other both over the Internet and on other networks. Improved IP address technology, MLA processes some slow 7omestic7t because so few standardized processes allow digital certification, transmission, intake, and processing. For example, a request from a law enforcement agent in one country can be transmitted to that country's embassy in another country via a 7omestic7t enclave or secure communication that can be sent to a 7omes diplomat who can convert it to 7omestic7t law to compel the data. This process requires many leaps (Cybercrime Convention Committee, 2016).

Data can be obtained through requests to network providers and includes details of call times (made and received), phone numbers, call lists, call locations, message times (sent and received), and details of who is registered to the phone number. Content comprises the substance of the above information, for example, the actual content of messages sent, history of IP address recordings of any calls made, social media content, messages, and search history. A case in point is the hacking of the Election Commission's website. Switzerland was the country that requested assistance in obtaining information (including uploading log data). However, it took 112 days, exceeding the time limit set for data retention by the ISP managing the IP address involved. It is thus impossible to trace customers' information connected to these addresses. Also, Switzerland requires requests to be submitted in their national languages, German and French. Since translating MLA requests into German and French requires more *resources* and the evidence requested from Switzerland is only now necessary, MLA requests to Switzerland have not been considered a priority MLA request (S. Bahri, personal communication, 2023).

Switzerland discloses its policy to disclose non-public user information in connection with civil or criminal investigations only with the user's consent or upon receipt of a valid subpoena, civil investigative demand, court order, search warrant, or other similar lawful process. In specific emergencies, they may also share limited information but only according to the nature of the circumstances and would require a legal process for anything beyond that. Switzerland also reserves the right to refuse any request for non-public information. If Switzerland agrees to provide non-public information in response to a lawful request, it will conduct a reasonable search for the requested information (S. Bahri, personal communication, 2023).

An IP Address can qualify as personal data under Swiss law if the information contained in the IP address relates to an "identifiable person." After the author interviewed with the Mutual Assistance Sub-Directorate, they communicated with the Swiss Federal authorities. They found the endpoint that they have emphasized that identification is not an abstract concept but should be assessed on a case-by-case basis. However, the court qualified dynamic IP addresses as personal data in one case regarding collecting IP addresses to prosecute copyright infringers on peer-to-peer networks. An IP address is considered to be associated with an identifiable person because the relevant internet subscriber can be identified through the criminal justice system, such as by filing a criminal complaint and requesting a prosecutor. The claimant asked the telecommunications service provider to identify the person assigned a particular IP address at a specific time. As long as the controller complies with all Swiss data protection principles, there is no need to seek the data subject's consent. However, the Swiss Federal Information and Data Protection Commission guidelines recommend obtaining data subject consent. Therefore, according to the author, the unsuccessful request for mutual assistance to get an IP Address due to a lack of resources and also the time that will be wasted because it must be remembered that the resources needed when requesting mutual assistance are mutual assistance agreements stipulating the conditions under which one party provides personnel resources, teams, facilities, equipment and supplies to the other party.

3.3. Tracing the Proceeds of Crime

2021 Switzerland has seen a continuous increase in forensic and restructuring engagements requiring complex asset and fund tracing, freezing orders, and recovery actions to analyze complex business structures. Recent engagements requiring fund and asset tracing methodologies have included complex investigations, restructuring engagements, and money laundering. Switzerland implements a rigorous funding and asset tracking methodology to account for the legitimate and illegitimate inflows and outflows of money associated with multiple parties to identify the final application of funds. Once the use of funds is determined, civil recovery actions can be used to recover ownership of funds or assets, minimizing the damage of financial crimes (La Rosa et al., 2020).

To trace the proceeds of crime through complex financial statements, Switzerland uses a five-step methodology consisting of firstly forensic conversion of bank statements, then categorizing transactions by type of recipient and expenditure, thirdly shuffling transactions through separate bank accounts using legal principles, fourthly establishing the ultimate recipient of funds whether individuals, entities or assets and finally reporting the flow of funds to assist civil and criminal actions (Center for the Advancement of Public Integrity, 2016). Asset tracing is important for white-collar investigations but essential in corruption cases. Public corruption crimes are usually money-driven crimes. To prove such crimes, investigators must find out where the money came from; it is often also beneficial to show where the money went, primarily since the extent to which corrupt officials will hide their ill-gotten gains can be robust evidence. Sometimes the vital evidence revealed by financial investigations is not "assets." For example, public corruption crimes sometimes involve bribes in the form of no-show jobs or fraudulent consulting deals (Casanova, 2023).

Based on the investigation results, it turned out that the ECW Neloe case involved corruption and money laundering. Neloe was convicted of corruption in a case involving bad loans and sentenced to 10 years in prison. Indonesian authorities attempted to recover US\$5.2 million that Neloe had in Swiss bank accounts, but the MLA agreement was not a guarantee of asset recovery (Nurfaizal, 2009). In cases like this, the lack of evidence generally seen in business will be a valuable investigative measure. Criminal proceeds can be physical assets or fungible commodities. Even if the proceeds are in their simplest form - cash -, that money will likely be stashed

somewhere. This often results in a complex series of financial transactions (which may constitute a separate money laundering crime). Criminals use this method to prevent law enforcement from identifying and tracking the proceeds of their crimes. Common public corruption crimes such as bribery, bid rigging, general theft, illegal campaign contributions, and receipt of illicit gratuities can be challenging to trace. Proceeds are usually transferred around, often in the name of relatives or associates, and converted into various assets.

The MLA Sub-Directorate believes that Switzerland is not a "haven" for illicit funds and has long implemented a proactive policy dealing with illegal assets. This is because the ECW NELOE asset recovery was not continued due to a lack of evidence and the absence of political will from the Swiss government to continue the investigation. Asset recovery proceedings involve criminal or civil action, or both, and can achieve asset recovery through confiscation orders, compensation, damages, or other means. The legal tools to pursue asset recovery vary depending on the case. Practitioners must gather evidence, trace, and secure assets. International cooperation is essential for the triumphant return of assets diverted or hidden in foreign fields (S. Bahri, personal communication, 2023).

Cooperation between Indonesia and Switzerland to return assets from corruption by "Tracing the Results of Crimes" has not followed the provisions or agreements between the two parties. This can be seen from the ECW Neloe case that the assets stored in Switzerland were not successfully returned due to the lack of evidence that can be used as evidence of a criminal lawsuit to return purchases from ECW Neloe and also the absence of political will from the Swiss government to recover assets stored by ECW Neloe related to the lack of evidence. Because if there is no political will in asset recovery, the process of recovering stolen assets can be challenging and resource-intensive. Lack of political will is the most powerful obstacle to asset recovery efforts.

4. Conclusion

The existence of MLA as a form of international cooperation does not necessarily result in a faster and easier process of returning the proceeds of crime. The assets to be recovered are far from the original offense, which often takes different forms, making it difficult to be linked to the crime charged with the MLA request. Seeing the high number of corruption cases in Indonesia, many corruptors hide their assets in Switzerland because Switzerland is a country that is strict in maintaining the confidentiality of its bank customers. The implementation of the MLA agreement between Indonesia and Switzerland has been carried out by investigating existing corruption cases and requesting assistance from Switzerland after the agreement's ratification. Indonesia has sent three requests to Switzerland to return assets: freezing assets, obtaining IP address data, and tracing the results of criminal acts.

Switzerland has made these three efforts to assist Indonesia in returning assets from criminal offenses. However, the existence of MLA as a form of international cooperation does not necessarily result in a faster and easier process of producing the proceeds of crime. The assets to be recovered are far from the original offense, which often takes a different form, making it difficult to be linked to the crime charged with the MLA request. The low success rate of asset recovery through the MLA suggests that this mechanism could be more effective.

Therefore, the final result of the Mutual Legal Assistance agreement between Indonesia and Switzerland was unsuccessful. Mutual assistance cooperation in criminal matters between Indonesia and Switzerland is still experiencing difficulties in returning assets from corruption due to restrictions. However, it does not rule out the possibility that in the future, the legal umbrella that Indonesia and Switzerland have agreed upon on the agreement can successfully return assets from corruption. To recover the assets hidden by the corrupt in Switzerland, the court must look at the mistakes or factors that did not support the success of the asset recovery in the previous year.

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