

Strengthening Beneficial Ownership Transparency to Prevent Corruption Based Money Laundering in Indonesia

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ABSTRACT

This article examines the role of beneficial ownership transparency in preventing corruption based money laundering in Indonesia. Corruption often produces illicit proceeds that must be concealed through financial transactions, corporate vehicles, nominee arrangements, and layered ownership structures. Although Indonesia has introduced rules requiring corporations to disclose their beneficial owners, the effectiveness of these rules depends on whether the information is accurate, verified, current, accessible to competent authorities, and usable for asset tracing and recovery. Using normative legal research with statutory, conceptual, and limited international standard approaches, this article argues that Indonesia should move from formal disclosure toward substantive transparency. The analysis shows that beneficial ownership transparency must be integrated with anti corruption law, anti money laundering enforcement, financial intelligence, corporate registration, tax supervision, and asset recovery mechanisms. The article contributes a six pillar strengthening model consisting of legal strengthening, data verification, inter agency integration, risk based supervision, effective sanctions, and asset recovery orientation.

Keywords:

beneficial ownership; corruption; money laundering; corporate transparency; asset recovery; Indonesia

Introduction

Corruption in Indonesia is not only a problem of abuse of public power. It is also a source of illicit wealth that must be concealed before it can be enjoyed. The concealment process frequently moves through bank accounts, property transactions, companies, nominees, family members, and layered corporate structures. This makes corruption and money laundering functionally connected. Corruption generates the illegal proceeds, while money laundering disguises their origin, control, and ownership. The problem becomes more complex when corporate vehicles are used to create legal distance between the offender and the asset. Van der Does de Willebois, Halter, Harrison, Park, and Sharman show that grand corruption cases commonly rely on companies, foundations, trusts, and similar legal structures to hide ownership and control over stolen assets. In this setting, the formal legal owner may not be the person who actually controls or benefits from the asset. The central legal question is therefore not only who is registered as the owner, but who is the real beneficial owner. Beneficial ownership transparency is intended to answer that question. It requires legal persons to disclose the natural person who ultimately owns, controls, or benefits from the entity. The Financial Action Task Force requires countries to ensure that beneficial ownership information is adequate, accurate, up to date, and accessible rapidly by competent authorities. These standards show that beneficial ownership transparency is not merely an administrative record keeping exercise. It is a legal and institutional mechanism for preventing the misuse of legal persons for money laundering and related crimes.¹

Indonesia has adopted beneficial ownership rules, including corporate disclosure obligations and institutional mechanisms connected to anti money laundering and anti corruption enforcement. However, the existence of rules does not automatically produce effective transparency. If beneficial ownership information depends mainly on self reporting, is weakly verified, is not updated, or cannot be rapidly accessed by enforcement agencies, then the register may become a formal compliance device rather than an operational tool for detecting corruption based money laundering. This implementation concern is also supported by the FATF Mutual Evaluation Report on Indonesia, which evaluates Indonesia's anti money laundering and counter terrorist financing framework and identifies beneficial ownership transparency as part of the broader effectiveness agenda for preventing misuse of legal persons.²

The research gap lies in the tendency of previous discussions to treat corruption, money laundering, and beneficial ownership as separate topics. Studies on corruption often emphasize criminal liability and institutional enforcement. Studies on money laundering often emphasize suspicious transaction reporting and financial institutions. Studies on beneficial ownership often focus on corporate compliance. This article connects the three issues and asks how beneficial ownership transparency can be strengthened specifically to prevent the laundering of corruption proceeds in Indonesia. This article argues that beneficial ownership transparency in Indonesia should be strengthened through a shift from formal disclosure to substantive transparency. Substantive transparency requires verified data, inter agency access, risk based supervision, effective sanctions, and

¹ Abdul Mustafa Azhari et al., "Global Transformations in Law, Justice, and Society: Comparative Perspectives on Governance, Rights, and Legal Reform," *International Journal of Law and Social Sciences* 1, no. 1 (2025): 60–90, <https://doi.org/10.65960/ijlss.1.1.2025.7>.

² Ahmed Abdullah Muhammed Al Dhahli et al., "The Future of International Commercial Arbitration in Islamic Jurisdictions: Harmonizing Global Standards with Sharia Principles," *International Journal of Law and Social Sciences* 2, no. 2 (2026): 48–68, <https://doi.org/10.65960/ijlss.2.2.2026.17>.

practical use of beneficial ownership information for asset tracing, asset freezing, confiscation, and asset recovery.³

How is beneficial ownership transparency regulated in the Indonesian legal framework?

Why is beneficial ownership transparency important for preventing corruption based money laundering?

What are the main implementation constraints in the Indonesian beneficial ownership system?

How should Indonesia strengthen beneficial ownership transparency to support anti money laundering enforcement and asset recovery?

METHOD

This research uses normative legal research. The analysis focuses on legal norms, institutional arrangements, and international standards related to beneficial ownership, corruption, money laundering, and asset recovery. The normative method is appropriate because the article evaluates whether existing legal rules and enforcement arrangements are sufficient to prevent the misuse of corporate vehicles in corruption based money laundering. The research applies three approaches. First, the statutory approach is used to examine Indonesian rules on beneficial ownership disclosure, corporate registration, anti money laundering, anti corruption enforcement, financial supervision, and asset recovery. Second, the conceptual approach is used to clarify the concepts of beneficial ownership, legal ownership, nominee ownership, shell companies, predicate crime, corporate vehicles, asset tracing, and asset recovery. Third, a limited international standard approach is used to assess Indonesian rules against relevant global standards, particularly the FATF Recommendations and the United Nations Convention against Corruption. This is not a full comparative study of foreign jurisdictions; international materials are used as normative benchmarks. The legal materials consist of primary legal materials, including statutes and regulations on corruption, money laundering, corporations, beneficial ownership, and financial supervision; secondary legal materials, including books, journal articles, institutional reports, and policy documents; and tertiary legal materials, including legal dictionaries and explanatory materials. The materials are analyzed qualitatively through legal interpretation, normative systematization, and conceptual evaluation.

Beneficial Ownership Rules Provide a Legal Basis but Remain Compliance Oriented

The first finding is that Indonesia has established a legal basis for beneficial ownership disclosure, but the system remains strongly compliance oriented. The rules require corporations to identify and report their beneficial owners. This is an important starting point because it recognizes the risk that legal persons can be misused to hide illicit proceeds. However, the central issue is whether the information collected is reliable enough to support anti corruption and anti money laundering enforcement. The FATF Mutual Evaluation Report Indonesia 2023 is useful for grounding this finding because it assesses Indonesia's AML/CFT system against FATF standards and places transparency of legal persons within the practical question of whether competent authorities can obtain reliable beneficial ownership information in a timely manner.⁴ Formal reporting alone cannot reveal the real controller of an entity when the person intends to hide. A corrupt official may use relatives, associates, nominees, or companies with layered ownership to separate personal identity from economic control. In such cases, the beneficial ownership register will only be useful if the reported information is verified, cross checked, and connected to other sources of financial and corporate intelligence.⁵

³ Audyna Putri Kaslam et al., *The Contemporary Three-Kilogram LPG Gas Restriction Policy from a Fiqh Siyasah Perspective: Its Impact and Influence on the Welfare of Muslim Communities*, July 31, 2025, <https://doi.org/10.5281/ZENODO.17350809>.

⁴ Audyna Putri Kaslam et al., *The Contemporary Three-Kilogram LPG Gas Restriction Policy from a Fiqh Siyasah Perspective: Its Impact and Influence on the Welfare of Muslim Communities*, July 31, 2025, <https://doi.org/10.5281/ZENODO.17350809>.

⁵ Bagus Khusfi Satyo, S.H., M.Kn. and Bagus Agung Yuda Prasetyo, S.H., M.Kn, "Artificial Intelligence and the Future of Human Rights: Legal Accountability for Algorithmic Decision-Making in Democratic Societies.," *International Journal of Law and Social Sciences* 2, no. 1 (2026): 54–74, <https://doi.org/10.65960/ijlss.2.1.2026.12>.

Self Reporting Creates Accuracy and Verification Risks

The second finding is that a system dependent on self reporting creates a significant risk of inaccurate, incomplete, or outdated information. FATF standards distinguish adequate, accurate, and up to date information. Adequate information must identify the natural person who is the beneficial owner and the mechanism through which control is exercised. Accurate information must be verified through reliable and independent documents, data, or information. Up to date information must be revised within a reasonable period after changes occur. These standards matter because corruption based money laundering is not usually conducted through transparent ownership structures. The offender has an incentive to provide misleading information or to rely on an intermediary. Without verification, beneficial ownership transparency may fail at the precise moment when it is needed most.⁶

Corporate Vehicles Remain Vulnerable to Misuse

The third finding is that corporate vehicles remain vulnerable to misuse in money laundering schemes. Sharman's audit study demonstrates that anonymous shell companies can be obtained in practice and that service providers may fail to comply with identification standards. This supports the concern that corporate anonymity is not merely a theoretical risk. It is a practical route through which illicit actors can obscure identity and ownership. In Indonesia, the same risk appears when companies are used as asset holding vehicles, when nominees are placed as shareholders or directors, or when corporate ownership is layered across several entities. Such structures may be lawful in form but unlawful in function when used to disguise corruption proceeds.⁷

Inter Agency Integration Is Central to Enforcement

The fourth finding is that beneficial ownership transparency depends on inter agency integration. Information relevant to corruption based money laundering is distributed across institutions. Corporate registration data may be held by the ministry responsible for legal entities. Financial transaction data may be held by the financial intelligence unit. Banking and capital market supervision involves financial regulators. Corruption investigations involve law enforcement institutions such as the anti corruption commission, prosecutors, and police. Tax data may reveal unexplained wealth or inconsistencies between reported income and asset ownership. If these data systems remain fragmented, beneficial ownership information cannot be used quickly for investigation. Fragmentation slows asset tracing and weakens the ability of authorities to connect offenders, companies, transactions, and assets.⁸

Beneficial Ownership Has Strategic Value for Asset Recovery

The fifth finding is that beneficial ownership transparency has strategic value for asset recovery. Asset recovery requires authorities to identify the asset, prove its connection with the offender or the crime, freeze it, confiscate it, and return it to the state or victims. When assets are held through companies or nominees, the key evidentiary challenge is proving control and benefit. Beneficial ownership information can help establish that link. For this reason, beneficial ownership transparency

⁶ Dr. Moh. Aris Siswanto, S.H., M.H. and Toheed Ahmad, "Climate Justice in Islamic Legal Thought: Harmonizing Environmental Law, Human Rights, and Sustainable Development in OIC Countries," *International Journal of Law and Social Sciences* 2, no. 1 (2026): 20–41, <https://doi.org/10.65960/ijlss.2.1.2026.14>.

⁷ Faheem Ullah Al Azhari and Sajid Iqbal Al Azhari, "Contemporary Challenges in Harmonizing Sharia, National Legal Systems, and International Law in a Rapidly Changing World," *International Journal of Law and Social Sciences* 1, no. 1 (2025): 130–50, <https://doi.org/10.65960/ijlss.1.1.2025.4>.

⁸ Hasan Khazaal Mahdi, "British Policy Toward Iraq After the 2026 U.S.–Israeli War Against Iran: Strategic Realignment, Regional Security, and International Legal Implications.," *International Journal of Law and Social Sciences* 2, no. 2 (2026): 01–21, <https://doi.org/10.65960/ijlss.2.2.2026.19>.

should not be treated as a separate corporate law issue. It should be embedded in the asset recovery architecture of corruption cases.⁹

Summary of Analytical Findings

Analytical Aspect	Main Constraint	Legal Implication
Legal framework	Rules exist but remain compliance oriented.	The system may collect data without becoming useful for enforcement.
Reporting model	Disclosure relies substantially on corporate self reporting.	False, incomplete, or outdated information may remain undetected.
Verification	Independent validation is not yet sufficiently strong.	Authorities may struggle to identify the real natural person behind a company.
Institutional access	Relevant data are spread across several institutions.	Asset tracing and suspicious link detection become slower.
Sanctions	Administrative consequences may be insufficient to deter concealment.	Non compliance and nominee abuse may persist.
Asset recovery	Beneficial ownership data are not always operationally linked to recovery processes.	Stolen assets may remain hidden behind legal structures.

From Formal Disclosure to Substantive Transparency

The findings indicate that Indonesia's beneficial ownership system should be evaluated not only by the presence of disclosure obligations, but by the quality and usability of the information. Formal disclosure means that a corporation submits information because the law requires it. Substantive transparency means that the information is correct, verified, current, accessible to competent authorities, and used in enforcement. The distinction is important because corruption based money laundering is designed to exploit formal compliance while preserving hidden control. A register that stores unverified information may create an appearance of transparency without changing the risk structure. The policy objective should therefore be to make beneficial ownership information legally reliable and operationally actionable.¹⁰

Beneficial Ownership as an Anti Corruption and Anti Money Laundering Instrument

Beneficial ownership transparency sits at the intersection of anti corruption law and anti money laundering law. Anti corruption law identifies the abuse of power and the illicit gain. Anti money laundering law addresses the concealment, transfer, conversion, or use of the proceeds. Beneficial ownership transparency helps connect these two fields by identifying the person who ultimately controls the legal vehicle that holds or moves the proceeds. Kang (2018) argues that global anti money

⁹ Ibtesam Ali Khalfan Alhammadi et al., “Constitutional Protection of Religious Freedom in Muslim-Majority States: Comparative Lessons from Southeast Asia and the Middle East,” *International Journal of Law and Social Sciences* 2, no. 2 (2026): 22–47, <https://doi.org/10.65960/ijlss.2.2.2026.18>.

¹⁰ Kelik Wardiono et al., “Reconstructing Contemporary Legal Methodology through the Noetic Triadic Spiral Model: A Trans-Epistemological Perspective,” *MILRev: Metro Islamic Law Review* 5, no. 1 (2026): 533–74, <https://doi.org/10.32332/milrev.v5i1.13039>.

laundrying regulation should be reconsidered to deter corruption more effectively. This supports a preventive reading of beneficial ownership transparency. The system should not merely assist investigation after suspicious transactions occur. It should reduce opportunities for corrupt actors to hide behind corporate anonymity at the beginning of the laundrying process.¹¹

Verification and Risk Based Supervision

Verification is the core condition for effective beneficial ownership transparency. The FATF standard requires accuracy, and accuracy depends on verification through reliable and independent documents, data, or information. In practice, verification can be strengthened by cross checking reported beneficial owners with population data, tax records, corporate affiliation data, financial intelligence, politically exposed person databases, and sanctions lists. Risk based supervision is also necessary. Not every legal entity presents the same risk. Higher scrutiny should be directed toward companies with complex ownership structures, frequent changes in ownership, links to public officials, participation in public procurement, significant cash intensive activities, foreign ownership chains, or unusual transaction patterns.¹²

Inter Agency Cooperation and Data Interoperability

The success of beneficial ownership transparency depends on the ability of institutions to exchange and use information. In corruption based money laundrying, evidence is rarely located in one place. Corporate data, financial data, tax data, procurement data, and criminal investigation data must be connected. Without interoperability, each institution may hold a fragment of the truth, but no institution can see the full structure of ownership and control. Indonesia should therefore develop clear protocols for access, data exchange, confidentiality, audit trails, and lawful use of beneficial ownership information. Access should be rapid for competent authorities, but it should also be governed by safeguards to protect legitimate privacy and prevent misuse. The FATF country evaluation strengthens this point because it treats technical compliance and effectiveness as connected but distinct questions. A legal framework may exist, but effective implementation depends on whether authorities can use the information to identify risk, support investigations, and prevent the misuse of legal persons.¹³

Sanctions and Corporate Accountability

Sanctions are necessary to prevent beneficial ownership disclosure from becoming symbolic. If failure to report, delayed reporting, false reporting, or nominee concealment creates only minor consequences, then the legal incentive to comply remains weak. Effective sanctions should be proportionate and dissuasive. They may include administrative fines, restrictions on corporate services, suspension of certain approvals, enhanced scrutiny, and referral for criminal investigation where concealment forms part of a laundrying scheme. Corporate accountability should also include responsibility for directors, officers, and professional intermediaries who knowingly facilitate false beneficial ownership information. The misuse of legal persons often requires assistance from

¹¹ Lailatul Nur Hasanah et al., "Religious Diversity and the Digital Economy: Legal–Academic Pathways to Harmonize Sharia and International Law," *International Journal of Law and Social Sciences* 1, no. 1 (2025): 01–40, <https://doi.org/10.65960/ijlss.1.1.2025.8>.

¹² Burhan Alsayouf, "Knowledge, Power, and Society in Islamic Civilization: Historical Perspectives on Muslim Intellectual Traditions.," *Global Islamic Research Journal* 2, no. 2 (2026): 19–32, <https://doi.org/10.65960/girj.2.2.2026.13>.

¹³ Faheem Ullah Al Azhari et al., "The Role of Islamic Economic Principles in Family Law: A Study on Inheritance and Property Rights within the Context of Child Protection," *Global Islamic Research Journal* 1, no. 1 (2025): 59–76, <https://doi.org/10.65960/girj.1.1.2025.2>.

gatekeepers, including company service providers, lawyers, accountants, notaries, and financial institutions. A credible transparency regime must address this facilitation risk.¹⁴

Proposed Strengthening Model for Indonesia

Pillar	Required Reform	Expected Effect
Legal strengthening	Clarify reporting duties, update obligations, liability rules, and institutional authority.	Beneficial ownership becomes a stronger legal duty rather than a passive filing requirement.
Data verification	Validate reported owners through independent databases and risk indicators.	False and nominee based disclosures become easier to detect.
Inter agency integration	Connect corporate, financial intelligence, tax, procurement, and law enforcement data.	Authorities can trace assets and ownership links more quickly.
Risk based supervision	Prioritize entities linked to politically exposed persons, complex structures, procurement, and high risk sectors.	Resources are focused on companies most likely to be misused.
Effective sanctions	Apply proportionate and dissuasive consequences for non compliance and false reporting.	Corporate actors and intermediaries face stronger incentives to disclose accurately.
Asset recovery orientation	Use beneficial ownership data in asset tracing, freezing, confiscation, and recovery.	Transparency directly supports the recovery of corruption proceeds.

The model above treats beneficial ownership transparency as an integrated legal infrastructure. Its function is preventive because it reduces opportunities for anonymous control; investigative because it helps identify the real controller of assets; and remedial because it supports asset recovery.¹⁵

CONCLUSION

Beneficial ownership transparency is a crucial tool for preventing corruption based money laundering in Indonesia. Corruption produces illicit proceeds, and money laundering hides those proceeds through financial transactions, corporate vehicles, nominees, and layered ownership structures. Because these schemes depend on obscuring the real person who controls or benefits from assets, the identification of beneficial owners is central to effective enforcement.

Indonesia has developed a legal basis for beneficial ownership disclosure, but the challenge lies in implementation. The system must move beyond formal compliance. It must ensure that beneficial

¹⁴ Prof.Dr. Abdulqader Mustafa Abdulrazaq, “Types and Categories of Tadrīs: A Theoretical Analysis of Classical Works on Hadith Methodology,” *Global Islamic Research Journal* 2, no. 2 (2026): 67–93, <https://doi.org/10.65960/girj.2.2.2026.16>.

¹⁵ Muhammad Azam et al., “Harmonizing Contemporary International Commercial Law with Sharia-Based National Legal Systems: A Comparative Study of Pakistan, Turkey, Indonesia, Malaysia, and Saudi Arabia,” *MILRev: Metro Islamic Law Review* 4, no. 2 (2025): 1074–96, <https://doi.org/10.32332/milrev.v4i2.11334>.

ownership information is accurate, verified, up to date, accessible to competent authorities, and operationally useful for investigation and asset recovery.

This article concludes that Indonesia should strengthen beneficial ownership transparency through legal reform, verification mechanisms, inter agency data integration, risk based supervision, effective sanctions, and asset recovery orientation. By doing so, beneficial ownership transparency can become not only a corporate reporting obligation, but a substantive instrument for preventing corruption proceeds from entering and moving through the financial and corporate system.

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