

The Legal Status of Corporations in Corruption Offenses: An Analysis of Article 45 of the National Criminal Code and the Law on Corruption Offenses

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ABSTRACT

The enactment of the National Criminal Code (KUHP) marks a significant turning point in the Indonesian criminal justice system. The Code recognizes legal entities, including companies and organizations, as legal subjects that may be held liable for criminal offenses. This recognition is stipulated in Article 45 of the National Criminal Code. This development is particularly significant because legal entities had previously been recognized as perpetrators of corruption offenses under Article 20 of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Corruption Crimes. This study aims to comprehensively analyze the legal framework governing legal entities involved in corruption offenses. The analysis specifically examines the relationship between Article 45 of the National Criminal Code and Article 20 of the Law on the Eradication of Corruption Crimes. Employing a normative legal research methodology, this study examines the applicable laws and regulations. The research utilizes primary, secondary, and tertiary legal materials to provide a comprehensive analysis. The findings indicate that, theoretically, the two legal frameworks complement each other coherently based on the principle of *lex specialis derogat legi generali*. However, proper harmonization is necessary concerning the determination of criminal intent (*mens rea*) and the procedures for imposing sanctions on legal entities. Such an approach is intended to ensure consistent, predictable, and fair application of the law.

Keywords: Corporation, Corruption Offenses, Article 45 of the National Criminal Code, Article 20 of the Corruption Eradication Law, Corporate Criminal Liability

INTRODUCTION

Corruption, defined as the abuse of power for personal gain, constitutes a criminal offense that has significant impacts on public finances, the national economy, and the ability of society to fully enjoy their social and economic rights. The development of corrupt practices demonstrates that such offenses do not arise solely from individual actions; corporations are increasingly recognized as entities that may facilitate unlawful enrichment. The involvement of corporations in criminal activities indicates that criminal liability cannot be limited solely to individuals who commit unlawful acts. It is essential to consider the specific role of the corporation, including whether it derives direct benefits from the criminal activity or actively

participates in its commission. This issue, which has emerged within the Indonesian legal system, has brought significant changes to criminal law by recognizing corporations as legal subjects that may be subject to criminal prosecution. Consequently, corporations may now be held criminally liable for various criminal offenses.¹

The recognition of legal entities as subjects of criminal offenses first emerged through specific provisions concerning the eradication of corruption, marking a significant legal development by acknowledging the possibility of imposing criminal liability on legal entities. Article 1 of Law Number 31 of 1999, as amended by Law Number 20 of 2001 concerning the Eradication of Corruption Crimes, together with Article 20 of the same law, establishes that a legal entity may be held criminally liable for corruption offenses. These provisions stipulate that acts committed by an individual acting on behalf of and for the benefit of a legal entity may give rise to criminal liability for that entity. It is important to emphasize that Indonesian criminal law has advanced in its efforts to eradicate corruption by moving away from the traditional doctrine of *societas delinquere non potest* (a legal entity cannot commit a criminal offense), which previously prevented legal entities from being held criminally liable. This development has expanded the scope of criminal liability to include legal entities and strengthened the state's efforts to combat corruption. Consequently, legal entities have been incorporated into the scope of criminal liability, marking a significant shift in the legal approach to addressing corruption in Indonesia.²

Although a well-established legal framework governing corporate criminal liability is already in place, the application of these provisions in corruption cases remains complex and frequently raises legal issues. Establishing corporate criminal liability requires proof not only that a criminal offense has occurred, but also that the corporation, as a collective entity and a legal subject separate from its executives or employees, can be attributed with fault. Various issues concerning individuals acting on behalf of a company, including the determination of their roles, the nature of their employment relationships, and the mechanisms for imposing sanctions for non-compliance, demonstrate the need for further clarification to ensure the proper application of these provisions. Research on corporate criminal liability in corruption

¹ Fauzan Azima Faturachman, Tomi J.E Hutasoit, and Asmak Ul Hosnah, "Pertanggungjawaban Dan Penegakan Hukum Pidana Korporasi Dalam Tindak Pidana Korupsi Di Indonesia," *AKADEMIK: Jurnal Mahasiswa Humanis* 4, no. 2 (2024): 197–212, <https://doi.org/10.37481/jmh.v4i2.731>.

² Ilham Ilham, "KEDUDUKAN PERATURAN MAHKAMAH AGUNG DALAM MENGISI KEKOSONGAN HUKUM TERHADAP KORPORASI SEBAGAI PELAKU TINDAK PIDANA KORUPSI= THE POSITION OF THE SUPREME COURT RULES IN FILLING THE LEGAL VACUUM AGAINST CORPORATIONS AS ACTORS OF CORRUPTION CRIMES" (Universitas Hasanuddin, 2023).

cases highlights the various challenges involved, both in identifying the basis of corporate fault and in formulating a coherent legal concept of corporate criminal liability.³

This situation highlights a fundamental distinction between, on the one hand, the mere formal recognition of legal entities as entities that may be held criminally liable for offenses and, on the other hand, the establishment of an essential liability framework to ensure legal certainty in its implementation.

The development in question has entered a significant new dimension following the enactment of Law Number 1 of 2023 concerning the Criminal Code (KUHP). This new regulation has had a substantial impact on the development of the issue, fundamentally changing the way it is addressed and handled. Relevant stakeholders are required to adapt to these new provisions, resulting in significant adjustments to their practices and strategies. Consequently, the regulation plays an important role in reshaping the legal landscape by influencing the decisions and actions of the parties involved.

Under Article 45 of the Criminal Code, non-natural-person legal subjects, including corporations, associations, and organizations, are recognized as entities capable of committing criminal offenses and being held criminally liable, alongside natural persons. Furthermore, Articles 46 to 50 of the Criminal Code establish the legal framework governing criminal offenses committed by such entities. These provisions determine the parties who may be held liable for criminal offenses and set out the various sanctions and measures that may be imposed upon them.

Unlike the specific provisions contained in the legislation on the eradication of corruption, which has its own regulatory structure, the current Criminal Code goes further by incorporating corporate criminal liability into the broader framework of criminal law. The simultaneous existence of two separate legal frameworks, namely the Criminal Code and the special legislation on the eradication of corruption, raises questions regarding how the general provisions of the Criminal Code interact with the specific provisions of corruption legislation. This issue becomes particularly complex when determining which legal provisions should apply when a legal entity is involved in a corruption offense.⁴

³ Nani Widya Sari et al., "Criminal Responsibility of Corporations in Criminal Acts of Corruption," *IJOLARES: Indonesian Journal of Law Research* 3, no. 1 (2025): 25–33, <https://doi.org/10.60153/ijolares.v3i1.122>.

⁴ S H Rudi Margono, *Teknis Penuntutan Tipikor Korporasi: Strategi Menjerat Subjek Hukum Non-Orang* (PROFESOR RUDI MARGONO, 2026).

Several previous studies conducted by Indonesian criminal law scholars have examined in detail the issue of corporate criminal liability within this particular legal context. Research focusing on the criminal liability of legal entities for corruption offenses requires an in-depth examination of the legal approach to legislation aimed at combating corruption. One such study was conducted by Istiqomah, Rokhim, and Isnaeni in 2023,⁵ Corporate Law Enforcement by Faturachman, Hutasoit, and Hosnah (2024),⁶ Regarding the reconstruction of corporate criminal liability under the National Criminal Code, it is important to mention the proposal put forward by Saputera and colleagues in their study published in 2025.⁷ It is important to emphasize that no previous study has specifically examined the relationship between Article 45 of the National Criminal Code (KUHP) and Article 20 of the Law on the Eradication of Corruption Crimes since the enactment of the National Criminal Code. This study seeks to address this research gap by providing an in-depth analysis of the harmonization between the two aforementioned legal regimes based on the established legal principle of *lex specialis derogat legi generali*. More specifically, the analysis focuses on several key aspects, including the legal status of corporations, the basis of corporate criminal liability, the requirements for proving fault, and the procedures for imposing criminal sanctions.

The uniqueness of this study lies in its effort to formulate a legal framework defining the relationship between general and specific provisions. This approach is intended to establish a coherent and equitable system of corporate criminal liability while ensuring legal certainty. The significance of this research lies in its effort to provide a more precise legal framework governing the determination of corporate fault and the mechanisms of criminal liability applicable to legal entities. By clarifying these aspects, this study seeks to promote consistent application of corporate criminal liability, ensure legal certainty, and adequately address the demands of justice.

Accordingly, after the research questions have been clearly identified and formulated, they constitute the central issues addressed throughout this study. Based on the foregoing discussion, the research questions are formulated as follows:

⁵ Sofiatul Istiqomah, Abdul Rokhim, and Diyan Isnaeni, "Kebijakan Hukum Pidana Dalam Pertanggung Jawaban Korporasi Yang Melakukan Tindak Pidana Korupsi," *Al Daulah : Jurnal Hukum Pidana Dan Ketatanegaraan* 12, no. 2 (2023): 278-97, <https://doi.org/10.24252/ad.vi.43642>.

⁶ Faturachman, Hutasoit, and Hosnah, "Pertanggungjawaban Dan Penegakan Hukum Pidana Korporasi Dalam Tindak Pidana Korupsi Di Indonesia."

⁷ Ivans Januardy and Rizki Setyobowo Sangalang, "Pertanggungjawaban Pidana Korporasi Dalam Tindak Pidana Korupsi Di Indonesia: Analisis Yuridis Dan Kriminologis Berdasarkan KUHP," *Al-Zayn: Jurnal Ilmu Sosial & Hukum* 4, no. 1 (2026): 3938-55.

1. How are legal entities classified in relation to corruption offenses under Indonesian law?
2. What is the legal relationship between Article 45 of the National Criminal Code (KUHP) and Article 20 of the Law on the Eradication of Corruption Crimes concerning the status of legal entities in corruption offenses?

METHODS

This study employs a normative legal research methodology based on an in-depth analysis of statutory provisions. The study aims to examine the legal status and criminal liability of corporate entities, with particular focus on Articles 45 to 50 of the National Criminal Code (KUHP) and Article 20 of the Law on the Eradication of Corruption Crimes. The legal materials examined comprise various sources that provide greater depth and complexity to the analysis. Primary legal materials include Law Number 1 of 2023, Law Number 31 of 1999 as amended by Law Number 20 of 2001, Supreme Court Regulation Number 13 of 2016, and Constitutional Court Decision Number 123/PUU-XXIII/2025. These primary legal materials are complemented by secondary legal materials, particularly specialized legal literature, law journals, and previous studies, as well as tertiary legal materials, including legal dictionaries and encyclopedias. Data were collected through an extensive documentary study to obtain relevant legal information. The collected materials were subsequently analyzed qualitatively using a rigorous deductive approach to formulate well-founded conclusions. The research findings are presented through a combined descriptive and analytical approach with a prescriptive dimension. Ultimately, this study seeks to recommend the standardization of rules governing the criminal liability of legal entities in corruption cases.⁸

RESULTS AND DISCUSSIONS

The Legal Position of Corporations in Corruption Crimes under Indonesian Laws and Regulations

a. The Shift in Criminal Law's Perspective on Corporations as Legal Subjects

In the early development of criminal law, classical criminal law was based on the premise that only individuals could be held criminally liable for their acts, thereby excluding the notion

⁸ S H Suyanto, *Metode Penelitian Hukum Pengantar Penelitian Normatif, Empiris Dan Gabungan* (Unigres Press, 2023).

of collective or joint criminal responsibility. This concept was closely associated with the doctrine of *societas delinquere non potest*, which holds that a legal entity, as a legal subject, cannot possess criminal intent (*mens rea*). Under this doctrine, only natural persons are capable of possessing such criminal intent, whereas a legal entity can act only through its legal representatives.⁹ Consequently, criminal offenses committed within an organization were primarily attributed to the individuals who committed or directed them, rather than to the legal entity itself.⁹ A corporation was therefore regarded merely as an administrative vehicle without an independent will or interests of its own.¹⁰

The development of economic activities subsequently transformed this perspective. Corporations evolved into entities possessing their own policies, organizational structures, corporate cultures, and economic interests, which, under certain circumstances, may serve as means or drivers of criminal acts, including corruption. In the early development of criminal law, classical criminal law was based on the principle that individuals were the sole subjects who could be held criminally liable for their conduct, thereby excluding the concept of collective or joint criminal responsibility. This principle was closely associated with the doctrine of *societas delinquere non potest*, which holds that a legal entity, as a legal subject, cannot possess criminal intent (*mens rea*). Under this doctrine, only natural persons are capable of possessing such criminal intent, whereas a legal entity can act only through its legal representatives.¹¹

Such recognition has developed gradually through various sectoral laws, including those governing environmental protection, money laundering, taxation, and the eradication of corruption. This gradual development has been further strengthened through its formal integration into the existing national criminal law framework. Therefore, it is important to emphasize that the recognition of legal entities as potential perpetrators of corruption offenses is the result of a gradual legal evolution. This evolution has been characterized by the introduction of specific provisions in various laws and regulations, which ultimately

⁹ Hermawan Hermawan and Agus Jati Waluyo, "Rekonstruksi Pertanggungjawaban Pidana Korporasi Dalam Undang-Undang Nomor 1 Tahun 2023 Tentang KUHP," *Al-Qanun: Jurnal Pemikiran Dan Pembaharuan Hukum Islam* 28, no. 2 (2025): 244–54.

¹⁰ Faturachman, Hutasoit, and Hosnah, "Pertanggungjawaban Dan Penegakan Hukum Pidana Korporasi Dalam Tindak Pidana Korupsi Di Indonesia."

¹¹ Faturachman, Hutasoit, and Hosnah.

culminated in the general recognition of this principle within the national criminal law system.

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b. Pengaturan Korporasi sebagai Subjek Tindak Pidana Korupsi dalam UU Tipikor

Before formal provisions were incorporated into the general criminal law framework, Indonesia had already recognized that legal entities could be held criminally liable for corruption-related offenses. This recognition is established under Article 1 paragraph (1) and Article 20 of the Law on the Eradication of Corruption Crimes. These provisions provide the legal basis for imposing criminal liability on a legal entity when a criminal offense is committed by an individual acting on behalf of or for the benefit of the legal entity. Such liability applies regardless of whether the unlawful act occurs within an employment relationship or in another organizational context, and whether the perpetrator acts individually or jointly with other parties. This legislative development represents a significant advancement, as it enables legal entities to be held criminally accountable, thereby extending liability beyond individual executives or other persons involved and broadening the range of entities that may be subject to criminal prosecution.¹³

However, despite efforts to implement these measures, a gap remains between the legal framework as formulated in theory and its practical application. The prosecution and imposition of criminal sanctions against corporations in corruption cases remain limited, partly due to difficulties in determining the basis of corporate criminal liability, formulating indictments, and the tendency of law enforcement to focus primarily on corporate management rather than the corporation itself.¹⁴ This issue is also related to the lack of clarity regarding the scope of the terms “employment relationship” and “other relationships” in determining which actions may be attributed to a corporation.

In addition to these issues, the Anti-Corruption Law has not yet provided adequate regulations concerning the aggravation of criminal penalties for corporations and the mechanism for substitute punishment when fines are not paid. Proving corporate fault as a collective entity, which has characteristics distinct from individual fault, also poses a challenge to its

¹² Briski Viktor H Sinaga et al., “PERTANGGUNGJAWABAN PIDANA KORPORASI DALAM SISTEM HUKUM PIDANA INDONESIA PASCA BERLAKUNYA UNDANG-UNDANG NOMOR 1 TAHUN 2023 TENTANG KITAB UNDANG-UNDANG HUKUM PIDANA,” *Berajah Journal* 6, no. 4 (2026): 1452–65.

¹³ Sofiatul Istiqomah, Abdul Rokhim, and Diyan Isnaeni, “Kebijakan Hukum Pidana Dalam Pertanggung Jawaban Korporasi Yang Melakukan Tindak Pidana Korupsi.”

¹⁴ Faturachman, Hutasoit, and Hosnah, “Pertanggungjawaban Dan Penegakan Hukum Pidana Korporasi Dalam Tindak Pidana Korupsi Di Indonesia.”

implementation.¹⁵ These issues demonstrate the need for a clearer and more systematic framework for corporate criminal liability, which is subsequently regulated more comprehensively through the codification of Indonesia's national criminal law.

c. Strengthening the Legal Status of Corporations under Articles 45 to 50 of the National Criminal Code

Articles 45 to 50 of the Indonesian Criminal Code (KUHP) reflect a significant transformation in the country's criminal law. These provisions mark an important shift by recognizing that legal entities, particularly corporations, may be regarded as subjects capable of committing criminal offenses under the general provisions of criminal law. Previously, the Criminal Code primarily focused on individuals as perpetrators of criminal offenses, while the criminal liability of legal entities developed through the enactment of various special laws, such as anti-corruption legislation. This evolution demonstrates a gradual transition from an individual-centered approach toward a broader perspective that encompasses not only individuals but also organizational structures and their corresponding responsibilities.¹⁶

Article 45 of the draft encompasses various forms of legal structures, including both legal entities and business entities that do not possess separate legal personality. These forms include limited liability companies, foundations, cooperatives, public companies at both the national and regional levels, associations, sole proprietorships, and limited partnerships. Furthermore, Articles 46 and 47 extend the scope of liability by covering acts committed not only by the management, but also by persons bound by employment agreements or similar relationships, persons who give orders, persons who exercise control, and persons who exercise effective control over the company.¹⁷ Therefore, it is important to emphasize that corporate liability is not limited solely to its formal legal status. It also encompasses the authority exercised by its executives, control over the activities carried out, and the benefits derived from such activities. The main criteria for determining corporate criminal liability are regulated under Article 48. This provision goes beyond merely attributing a criminal offense to a particular individual; rather, it examines whether the unlawful act was committed within the scope of the company's activities, whether the act resulted in an unlawful benefit, whether it was consistent with the

¹⁵ Faturachman, Hutasoit, and Hosnah.

¹⁶ Hasnu Hasnu and Sandi Yudha Prayoga, "Examining Corporate Criminal Liability After Law Number 1 of 2023 on the Criminal Code in Indonesia," *Journal Transnational Universal Studies* 4, no. 2 (2026): 53–63, <https://doi.org/10.58631/jtus.v4i2.223>.

¹⁷ Doni Hendra Lubis, Ida Hanifah, and Adi Mansar, "Reconstruction of Criminal Sanctions for Perpetrators of Business Crimes," *Pena Justisia: Media Komunikasi Dan Kajian Hukum* 22, no. 3 (2024), <https://doi.org/10.31941/pj.v22i3.5037>.

company's policies, or whether the offense arose from the company's failure to prevent it or from the company's tacit approval of the criminal conduct. This legal construction indicates a tendency toward an organizational liability model, in which corporate liability may be explained through various theories, including identification theory, aggregation theory, corporate culture theory, strict liability, vicarious liability, and management failure theory.¹⁸ This comprehensive approach enables an analysis of corporate violations by considering not only individual actions, but also internal policies, corporate culture, existing oversight mechanisms, and potential organizational weaknesses that may facilitate the commission of criminal offenses..¹⁹

The National Criminal Code (KUHP Nasional) does not strictly separate corporate liability from the liability of corporate management. Liability may arise in various forms, depending on the role and degree of involvement of the parties concerned. Such liability may be imposed on the corporation itself, its executives, or both simultaneously. The determination of liability is based on the functions performed by each individual and the extent of their involvement in the criminal offense.²⁰ The provisions concerning the failure to prevent and the toleration of criminal acts have also been considered to bear similarities to the doctrine of the responsible corporate officer, although the National Criminal Code has not fully adopted this doctrine.²¹ With regard to the determination of sanctions, it should be emphasized that sanctions imposed on corporations are not limited to fines. Such sanctions may also include other measures and penalties that may affect the corporation's financial condition, operational activities, and reputation. These provisions are intended not only to impose punishment, but also to prevent recidivism, remedy losses, and encourage improvements in corporate governance.²² Article 50 also allows for the application of justifications and excuses in determining corporate criminal liability, insofar as they are relevant to the criminal offense charged.

¹⁸ Joice Soraya and Wahyu Prawesthi, "The Construction of Corporate Fault Related To Corporate Criminal Acts in the New Criminal Code: Implications and Formulations," *Pena Justisia: Media Komunikasi Dan Kajian Hukum* 22, no. 2 (2024), <https://doi.org/10.31941/pj.v22i2.4438>.

¹⁹ Septa Candra, Chairul Huda, and Heni Wijayanti, "Pertanggungjawaban Pidana Korporasi Berbasis Corporate Culture Theory Dalam Tindak Pidana Lingkungan Hidup: Corporate Criminal Liability Based on Corporate Culture Theory in Environmental Crimes," *Jurnal Hukum Pidana Indonesia* 2, no. 2 (2025): 136–57.

²⁰ Randikha Prabu Raharja Sasmita, Sigid Suseno, and Patris Yusrian Jaya, "The Concept of Reasons for Eliminating Corporate Crime in Criminal Law in Indonesia," *Heliyon* 9, no. 11 (2023): e21602, <https://doi.org/10.1016/j.heliyon.2023.e21602>.

²¹ Ulil Amri et al., "Konsep Pertanggungjawaban Pidana Korporasi BUMN Dalam KUHP Nasional Dan Undang-Undang BUMN," *Judge: Jurnal Hukum* 6, no. 04 (2025): 930–47.

²² Mukhlis R and Chindy Maria Rohani Sipatuhar, "Eksistensi Korporasi Sebagai Subjek Hukum Dalam Pertanggungjawaban Pidana Dalam Kitab Undang-Undang Hukum Pidana (Kuhp) Baru," *Jurnal Hukum Das Sollen* 10, no. 1 (2024): 133–41, <https://doi.org/10.32520/das-sollen.v10i1.3325>.

Although the normative framework has continued to develop, its implementation still faces several challenges, particularly in establishing the corporation's mens rea, linking individual actions to the interests of the corporation, and addressing complex organizational structures. Differences in the regulatory provisions of sector-specific laws and the absence of uniform technical guidelines may also create uncertainty in law enforcement. Therefore, the application of corporate criminal liability under the National Criminal Code requires the development of clear evidentiary and law enforcement guidelines, as well as harmonization with specific legal provisions, including the Anti-Corruption Law.

d. The Role of Supreme Court Regulation Number 13 of 2016 as a Procedural Bridge

Before the enactment of the National Criminal Code (KUHP), it was recognized that establishing specific procedures for handling criminal cases involving legal entities was essential. Therefore, Supreme Court Regulation Number 13 of 2016 was enacted to regulate the procedures applicable to such cases.²³ Before the enactment of the National Criminal Code (KUHP), it was recognized that establishing specific procedures for handling criminal cases involving legal entities was essential. Therefore, Supreme Court Regulation Number 13 of 2016 was enacted to regulate the procedures applicable to such cases.²⁴ As part of efforts to combat corruption, the Supreme Court has issued a regulation to strengthen the procedures for examining cases. The regulation stipulates that a corporation may be held criminally liable when a criminal offense is committed in the name of the corporation or for the purpose of obtaining financial benefits through its management.

It is important to emphasize that Supreme Court Regulation (Peraturan Mahkamah Agung/Perma) No. 13 of 2016, although designed as an operational legal instrument, has limitations in addressing the underlying substantive issues in depth. Its scope primarily focuses on the criteria for determining the liability of legal entities, as well as on determining the type and severity of criminal sanctions that may be imposed on such entities. Although this limitation may initially appear restrictive, it is grounded in a well-established and robust legal framework.

In this regard, Articles 45 to 50 of the National Criminal Code (Kitab Undang-Undang Hukum Pidana/KUHP) contain precise and comprehensive provisions specifically governing corporate criminal liability. These provisions therefore provide a detailed and comprehensive legal

²³ Mahkamah Agung, *Penjelasan Umum Peraturan Mahkamah Agung Nomor 13 Tahun 2016 Tentang Tata Cara Penanganan Perkara Tindak Pidana Oleh Korporasi*, 2016.

²⁴ Ainun, "Analisis Hukum Peraturan Mahkamah Agung Nomor 13 Tahun 2016 Tentang Tata Cara Penanganan Perkara Tindak Pidana Oleh Korporasi," *Legal Dialogica* 1.1 (2025).

framework for addressing the complex issue of corporate liability within the criminal justice system.

The regulatory framework applicable to legal entities in corruption cases can be understood as consisting of three distinct levels. First, the substantive provisions governing corporate criminal liability are established in Articles 45 to 50 of the National Criminal Code. Second, the provisions governing corruption offences provide the substantive basis for determining the unlawful conduct underlying corporate criminal liability. Third, Supreme Court Regulation No. 13 of 2016 plays an essential role as a procedural guideline by establishing the stages and procedures that must be followed throughout judicial proceedings involving corporations.

Accordingly, the three legal instruments complement one another. The National Criminal Code provides the general legal foundation for corporate criminal liability, the legislation governing corruption offences establishes the substantive basis for the criminal conduct concerned, and Supreme Court Regulation No. 13 of 2016 provides procedural guidance for adjudicating cases involving corporate defendants. The proper application of these three elements is therefore essential to achieving harmonization and an integrated approach to the handling of criminal offences committed by legal entities, while ensuring adequate consideration of both substantive and procedural aspects.

The Legal Relationship between Article 45 of the National Criminal Code and Article 20 of the Anti-Corruption Law concerning the Position of Corporations in Corruption Offenses

1. Differences in the Normative Construction between Article 20 of the Anti-Corruption Law and Article 45 of the National Criminal Code

Article 20 of the Law on the Eradication of Corruption and Article 45 of the Indonesian Criminal Code (KUHP) establish provisions concerning the criminal liability of legal entities, including corporations, associations, or other entities, for criminal offenses. Although these two provisions are regulated under different legal frameworks, they share a common principle, namely that legal entities may be held criminally liable for unlawful acts committed in their interests or on their behalf. Under Article 20 of the Law on the Eradication of Corruption, a criminal act may be attributed to a corporation when the offense is committed for the benefit of the relevant legal entity or on its behalf. However, in practice, the formulation of this provision may create difficulties because there are often no clear indicators for determining the connection between the unlawful conduct and the relevant legal entity, particularly in corruption cases involving

organizations with complex hierarchical structures and multiple parties. This condition has contributed to the application of the vicarious liability model, whereby the acts of corporate officers committed within the scope of their authority may be attributed to the corporation. This differs from the strict liability model, which, in principle, does not require separate proof of fault.²⁵

Furthermore, Article 45 of the National Criminal Code establishes a more structured and systematic framework. This framework is based on specific criteria concerning acts committed by a legal entity, whether in the name of or for the benefit of the legal entity, and whether within the context of an employment relationship or another form of relationship. The provision also allows for the simultaneous imposition of liability on both the corporation and its management, meaning that criminal liability is not solely directed at individuals. Nevertheless, a clear and actual connection between the criminal offense and the corporation must still be established. This approach is consistent with the development of corporate criminal law, which emphasizes the importance of determining the responsible legal subjects with certainty as part of effective law enforcement.²⁶

2. This difference in legal construction is also reflected in the process of establishing corporate mens rea. While individual fault can be traced through the offender's state of mind and intention, corporate fault is collective in nature and is manifested through the organizational structure, internal policies, supervision mechanisms, and corporate culture. Accordingly, the establishment of corporate fault may focus on internal policies that permit or encourage violations, weaknesses in supervision and compliance systems, as well as decision-making patterns that disregard legal risks in pursuit of business interests. In this particular context, it is important to emphasize that Articles 45 to 48 of the Indonesian Criminal Code (KUHP) establish more detailed criteria than those provided under Article 20 of the Law on the Eradication of Corruption. This greater degree of specificity may strengthen the legal basis for imposing criminal liability on legal entities, including companies and organizations.

3. The Principle of Lex Specialis Derogat Legi Generali as a Connecting Framework

A thorough analysis is necessary to examine the correlation between Article 45 of the Criminal Code (KUHP) and Article 20 of the Law on the Eradication of Corruption,

²⁵ Hamzah Hatrik, *Asas Pertanggungjawaban Korporasi Dalam Hukum Pidana Indonesia: Strict Liability Dan Vicarious Liability* (RajaGrafindo Persada, 1996), hlm. 33.

²⁶ Sutan Remy Sjahdeini, *Pertanggungjawaban Pidana Korporasi* (Grafiti Pers, 2006).hlm.145

taking into account the well-established legal principle of *lex specialis derogat legi generali*. This principle provides that where a specific provision and a general provision regulate the same subject matter, the specific provision shall prevail and supersede the general provision. Based on the application of this principle, special criminal law is accorded precedence insofar as such precedence is supported by legitimate and clearly defined grounds, while ensuring continued respect for the principle of legality and the protection of human rights.²⁷

Article 1 paragraph (2) of the Indonesian Criminal Code (Kitab Undang-Undang Hukum Pidana/KUHP) stipulates that the general provisions remain applicable to criminal offenses regulated under laws outside the Criminal Code, unless the relevant law provides otherwise. Accordingly, Article 45 as a general provision and Article 20 as a special provision may be understood as complementary rather than contradictory in their application. Articles 45 to 50 of the Law on the Eradication of Corruption Crimes contain general provisions that complement aspects not explicitly regulated in the text of the law. These provisions are intended to provide the clarification and additional details necessary to ensure the proper application and interpretation of the prevailing legal provisions concerning the eradication of corruption. In particular, these provisions address the criteria for determining organizational liability, various additional sanctions that may be imposed, as well as mitigating circumstances or grounds for justification applicable to legal entities.

It is important to emphasize that the application of this principle must also take into account the evolving nature of constitutional practice, namely the rules and conventions governing the functioning of political institutions, as well as jurisprudence, which encompasses judicial decisions concerning the interpretation and application of the law. In its Decision Number 123/PUU-XXIII/2025, the Constitutional Court emphasized the importance of establishing precise boundaries when harmonizing special criminal law provisions with sectoral regulations, particularly in relation to Article 14 of the Law on the Eradication of Corruption. This provision establishes the applicable measures and sanctions in cases of corruption committed within the public sector. The law is intended to strengthen the transparency and integrity of government institutions by imposing stringent penalties for corrupt practices and implementing effective preventive

²⁷ Nelly Esterina Situmorang, "Pengaturan Tindak Pidana Korupsi Dalam Undang-Undang Nomor 1 Tahun 2023 Tentang Kitab Undang-Undang Hukum Pidana Serta Pengaruhnya Terhadap Kepastian Hukum" (UNIVERSITAS SULTAN AGENG TIRTAYASA, 2025).

mechanisms. The Court's decision concerning the applicable constitutional provisions clarified that a criminal offense regulated under a special law may only be prosecuted under the Law on the Eradication of Corruption if the special law expressly classifies the offense as a corruption offense.²⁸

Although the decision did not directly address the relationship between Article 20 and Article 45, its considerations concerning normative clarity and foreseeability remain relevant in determining the relationship between general and specific legal provisions. Therefore, the application of the *lex specialis* principle should be based on clear and unambiguous legal formulations to ensure legal certainty and prevent uncertainty in its implementation.

Based on this legal construction, Article 20 of the Law on the Eradication of Corruption Crimes remains the primary legal basis insofar as it specifically regulates the criteria and mechanisms for corporate liability in corruption offenses. Meanwhile, Articles 45 to 50 of the National Criminal Code serve as a general framework to complement matters that have not been regulated in detail under the specific provisions, such as additional sanctions or parameters for establishing organizational fault. This framework demonstrates that the relationship between these two legal regimes is more appropriately understood as one between specific and general provisions that complement each other, with their application remaining subject to the principles of legal certainty and consistency.

4. Potential Overlap and the Need to Harmonize the Two Norms

Although Article 45 of the National Criminal Code (KUHP) and Article 20 of the Law on the Eradication of Corruption Crimes are theoretically intended to complement each other, challenges concerning the harmonization of these provisions in their implementation remain. Improvements and strengthening are necessary with regard to the provisions governing the criminal liability of legal entities, including corporations, as regulated under the Law on the Eradication of Corruption Crimes. These provisions must be implemented more effectively in practice to ensure that they do not remain merely theoretical rules without concrete and effective application. In judicial practice, for example, differences can still be found in the imposition of both principal and

²⁸ "Mahkamah Konstitusi, Putusan Nomor 123/PUU-XXIII/2025.," n.d.

additional criminal sanctions against corporations, particularly with regard to the amount of fines, the revocation of business licenses, and the confiscation of assets.²⁹

These difficulties may be further exacerbated when the provisions of Articles 45 to 50 of the Indonesian Criminal Code (KUHP) are applied concurrently with the laws governing the eradication of corruption offenses, without clear guidelines on how the two legal frameworks should be harmonized. Such a situation may lead to inconsistent judicial decisions, thereby creating legal uncertainty for corporations seeking to implement compliance measures to prevent violations of criminal law. It is therefore essential to ensure the coherence of the scope of corporate criminal liability, so as to guarantee that the specific provisions established under anti-corruption legislation remain consistent with the development of corporate criminal law as regulated under the national Criminal Code (KUHP).³⁰

Such adjustments can be facilitated through the formulation of implementing regulations or technical guidelines that establish clear boundaries concerning the relationship between and the uniform application of the two legal norms. The existence of clear guidelines would reduce the extent to which investigators, public prosecutors, and judges rely solely on their respective interpretations when handling corporate criminal cases. Harmonizing these standards is essential to reducing existing disparities, preventing legal uncertainty, and ensuring the consistent application of criminal liability to legal entities in corruption cases.³¹

5. Implications for Law Enforcement and Comparison with Other Jurisdictions

The coordination between the National Criminal Code (KUHP), which regulates various criminal offenses, and the Law on the Eradication of Corruption Crimes, which specifically focuses on corruption offenses, is essential in establishing a legal framework governing the criminal liability of legal entities involved in corruption cases. Articles 45 to 48 of the National Criminal Code expressly provide that legal entities, such as companies, associations, or institutions, may be held criminally liable for offenses committed within the scope of their activities. This provision aims to ensure that legal entities cannot evade liability for unlawful acts, thereby promoting legal compliance within such organizational structures. Such liability may extend to directors

²⁹ Jurais M. Saleh, "Dari Klausul 'Menguntungkan Korporasi' Ke Pertanggungjawaban Pidana: Analisis Yuridis Pertanggungjawaban Korporasi Dalam Tindak Pidana Korupsi," *ALADALAH: Jurnal Politik, Sosial, Hukum Dan Humaniora* 3, no. 4 (2025): 127–39, <https://doi.org/10.59246/aladalah.v3i4.1651>.

³⁰ Mewujudkan Tuntutan Keadilan, "MENGATASI KORUPSI DENGAN ASAS PEMBUKTIAN TERBALIK," n.d.

³¹ Keadilan.

who are responsible for the management and decision-making processes of the company; persons who give orders, including those who assign missions or tasks to other parties; persons exercising control by supervising and verifying activities; as well as beneficial owners, namely individuals who obtain benefits or profits from the company's activities. Furthermore, Article 20 of the Law on the Eradication of Corruption Crimes provides that criminal proceedings may be instituted not only against the legal entity itself but also against its management in cases involving corruption offenses.³² Such liability concerns the relationship between the conduct and the corporation's activities, interests, benefits, policies, and supervision. Therefore, the assessment of liability should not focus solely on the physical perpetrator, but also on the connection between the criminal act and the corporation.³³

By comparison, the Netherlands, through Article 51 of the Dutch Penal Code (*Wetboek van Strafrecht*), recognizes legal entities as subjects of criminal offenses and allows criminal proceedings to be brought against the legal entity, the person who ordered or directed the offense, or both.³⁴ These general provisions may also be applied to corruption offenses. The difference is that Indonesia specifically regulates corporate criminal liability under the Anti-Corruption Law and further strengthens it through the National Criminal Code, whereas the Netherlands relies on general provisions applicable to various criminal offenses. Both legal systems recognize the possibility of imposing criminal liability on both corporations and individuals.³⁵

In law enforcement, the main challenge lies in establishing the connection between a corruption offense and the corporation, including the benefits obtained, the authority exercised by the perpetrator, as well as failures in prevention and supervision. Supreme Court Regulation (PERMA) Number 1 of 2023 provides indicators such as the absence of compliance policies, failure to prevent criminal acts, a corporate culture that tolerates criminal conduct, and deliberate inaction. Therefore, the application of Article 45 of the National Criminal Code (KUHP) and Article 20 of the Anti-Corruption Law requires

³² Salsabila Oktaria Miraj, Aan Asphianto, and Ridwan Ridwan, "Perluasan Tindak Pidana Korupsi Yang Dilakukan Oleh Korporasi Dalam KUHP Baru," *PAMPAS: Journal of Criminal Law* 6, no. 3 (2025): 422–34.

³³ Zainal Abidin Hasan, Sylvia Mufarrochah, and Ufi Rumeft, "KONSTRUKSI DAN PROBLEMATIKA YURIDIS PEMBUKTIAN KESALAHAN KORPORASI DALAM SISTEM HUKUM PIDANA INDONESIA PASCA BERLAKUNYA KUHP NASIONAL," *ANDREW Law Journal* 5, no. 1 (2026): 441–54.

³⁴ Iqmal Eaby Mugy Mahawidya and Garuda Cakti Vira Tama, "PERTANGGUNGJAWABAN PARTAI POLITIK SEBAGAI SUBYEK BADAN HUKUM DALAM PIDANA KORUPSI INDONESIA DENGAN JERMAN, BELANDA, AMERIKA," *Jurnal Multidisiplin Ilmu Akademik* 3, no. 1 (2026): 108–21.

³⁵ Mahawidya and Tama.

operational evidentiary guidelines to ensure that corporate and individual criminal liability can be clearly determined.³⁶

CONCLUSION

A careful examination of the analytical data leads to two main conclusions. First, it should be noted that the legal status of a legal entity in the context of criminal acts of corruption is complex and multidimensional. In criminal law, a legal entity, namely an entity separate from its members, may be viewed from two perspectives. On the one hand, it may be regarded as a full subject of criminal law and may therefore be held criminally liable. On the other hand, it may also be viewed as a means or organization established for the purpose of committing a criminal act of corruption or obtaining benefits from such an act. Its status as a legal subject is fully recognized and protected by various legal instruments. In fact, Article 1 paragraph (1) and Article 20 of the Law on the Eradication of Corruption Crimes, as well as Articles 45 to 50 of the Indonesian Criminal Code (KUHP), specifically address this status by establishing particular legal protections. These legal provisions are intended to consolidate and strengthen the protection of the rights of entities acting as legal subjects. Furthermore, it should be emphasized that Supreme Court Regulation (Perma) Number 13 of 2016 was issued to establish precise and comprehensive rules governing the procedures for handling cases involving legal entities. Importantly, the liability of a legal entity is not limited solely to the acts of individuals who are part of the entity; rather, such liability may also arise from the interests pursued, benefits obtained, policies implemented, supervision exercised, and internal control mechanisms established within the entity.

Second, it should be emphasized that the relationship between Article 45 of the Indonesian Criminal Code (KUHP) and Article 20 of the Law on the Eradication of Corruption Crimes is complementary. Accordingly, this relationship is subject to the established legal principle that a special legal rule prevails over a general legal rule, known as the principle of *lex specialis derogat legi generali*. Article 20 of the Law on the Eradication of Corruption Crimes plays a crucial role by specifically and comprehensively establishing the fundamental principles governing the criminal liability of legal entities for corruption offenses. In addition, Articles

³⁶ DEWI AMBARA, "ANALISIS HUKUM TINDAK PIDANA KORUPSI TERHADAP PEGAWAI KORPORASI (Studi Kasus Putusan Pengadilan Negeri Makassar NO. 120/Pid. Sus-TPK/2023/PN Mks)= Legal Analysis of Corruption Offenses Committed by Corporate Employees (Case Study of Makassar District Court Decision No. 120/Pid. Sus-TPK/2023/PN Mks)" (Universitas Hasanuddin, 2026).

45 to 50 of the Criminal Code establish general provisions concerning criminal liability, which may be applied in circumstances not expressly regulated by the specific and special legislation. Nevertheless, further harmonization and technical guidelines are still required concerning the establishment of corporate fault and the mechanisms for imposing criminal sanctions, so that the application of the two legal norms does not result in overlapping provisions and can ensure legal certainty and consistency in law enforcement.

LIMITATION

This study has several limitations. First, it employs a normative legal approach focusing on the analysis of legislation, legal doctrines, judicial decisions, and legal literature concerning corporate criminal liability. Therefore, it does not empirically examine the implementation of Articles 45 to 50 of the National Criminal Code and Article 20 of the Law on the Eradication of Corruption Crimes in the processes of investigation, prosecution, and judicial examination. Second, the study specifically limits its analysis to the relationship between the general provisions of the National Criminal Code and the special provisions of the Anti-Corruption Law; therefore, it does not comprehensively examine all sectoral regulations governing corporate criminal liability. Third, the study does not provide an in-depth comparative analysis of corporate criminal liability across different jurisdictions, although Dutch law is used as a limited comparative reference. Fourth, this study does not provide empirical evidence regarding the consistency of standards for establishing corporate fault and imposing criminal sanctions, particularly because more operational technical guidelines are still required to harmonize the two legal regimes. These limitations provide opportunities for future research to examine law enforcement practices empirically and to conduct broader comparative legal studies in order to develop a more consistent framework for corporate criminal liability.

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