The Effectiveness of Mutual Legal Assistance Mechanisms in Tracking and Recovering Corrupt Assets Transformed into Crypto Assets by White Collar Criminals

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Abstract: The development of digital technology has created new challenges in eradicating corruption, particularly when criminal assets are transformed into cross-border, difficult-to-trace crypto assets. In this context, the Mutual Legal Assistance (MLA) mechanism has become a crucial instrument for countries, including Indonesia, to track, confiscate, and return crypto assets resulting from corruption committed by white-collar criminals. This study examines the effectiveness of MLA using a statutory and conceptual approach, specifically referring to Law Number 1 of 2006 concerning Mutual Assistance in Criminal Matters, Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption, and international provisions such as the United Nations Convention Against Corruption (UNCAC). The analysis reveals that the implementation of MLA in crypto asset cases continues to face various obstacles, including limited regulations that do not yet adequately address financial technology-based crimes, bureaucratic delays between countries, and the limited technical capacity of law enforcement officials in digital forensics and crypto asset tracing. Therefore, strengthening national regulations is necessary through revising the MLA Law to make it relevant to crypto developments, increasing the capacity of law enforcement agencies to master digital investigative technology, and expanding international cooperation through both multilateral instruments such as the UNCAC and more operational bilateral agreements. Optimizing the MLA mechanism is expected to enhance the effectiveness of tracking and recovering corrupt cryptocurrency assets while strengthening the integrity of the legal system in addressing the challenges posed by technology-based cross-border crime.

Keyword: Mutual Legal Assistance, Crypto Assets, Corruption, Asset Recovery, White Collar Crime.

INTRODUCTION

The increasingly sophisticated phenomenon of corruption, coupled with the development of financial technology, shows that white-collar criminals no longer rely solely

on traditional methods to conceal their criminal proceeds (Soewarsono, 2024). The transformation of corrupt assets into crypto assets has become a new method difficult to access by conventional law (Habsari & Maharani, 2025). The ability of crypto assets to be traded globally without going through traditional financial institutions makes them an ideal instrument for disguising the origins of illicit funds (Mariana & Sutanto, 2022). This situation poses significant challenges for the legal system, particularly law enforcement officials attempting to track, freeze, and return assets that have been converted into digital assets (Syaifudin, 2023). This phenomenon further emphasizes the importance of cross-border cooperation for effective law enforcement.

The legal challenge in tracking crypto assets lies in their decentralized and borderless nature (Amrullah, 2024). Blockchain systems recognize no jurisdictional boundaries, making it difficult for national authorities to easily order the blocking or freezing of assets (Hasan et al., 2024). The inherent anonymity of crypto transactions adds complexity to the tracking process, especially when assets are transferred through digital wallets or exchanged on online black markets (Peryanto et al., 2025). This makes it crucial to develop regulations and legal instruments capable of addressing cross-border cooperation. Without international cooperation, law enforcement in this area will always lag behind the creativity of white-collar criminals.

The role of Mutual Legal Assistance (MLA) is crucial as an instrument of international cooperation to overcome these obstacles. MLA allows one country to request legal assistance from another country in order to obtain evidence, trace assets, or confiscate and return the proceeds of crime (Hartono et al., 2023). This scheme emphasizes the importance of solidarity between countries in addressing cross-border crimes. With MLA, law enforcement is no longer fragmented within a country's territorial boundaries but rather transforms into a global collective effort. The function of MLA becomes even more significant when assets resulting from corruption are transferred to a jurisdiction different from where the crime occurred (Setiawan, 2016).

The concept of corruption in Indonesian law is affirmed through Law No. Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 provides a comprehensive definition of unlawful enrichment. This law not only limits corruption to accepting bribes or gratuities but also encompasses abuse of authority and practices detrimental to state finances (Herlambang et al., 2022). The nature of corruption, often committed by officials or businesspeople, aptly aligns with the concept of white-collar crime. This type of crime is difficult to eradicate because it involves parties with power, broad access, and a deep understanding of the weaknesses of the legal system (Sari & Ritonga, 2023). A theoretical understanding of the specific nature of this crime provides an important basis for analyzing how corrupt assets can be transformed into crypto.

Edwin Sutherland, a pioneer of white-collar crime theory, explains that white-collar crime is committed by respected individuals with high social status in their professions (Nst et al., 2024). This view is relevant to the phenomenon of corruption in Indonesia, where perpetrators often come from high-ranking officials, bureaucrats, or influential businesspeople (Hidayat et al., 2025). They have the ability to exploit legal and technological loopholes to conceal the proceeds of their crimes. The transformation of assets into crypto reflects how perpetrators use knowledge and access to technology to evade legal action. Sutherland's theory helps understand that white-collar crime is not simply a violation of the law, but also a complex social phenomenon.

Crypto assets in Indonesia have been legally regulated, although their status remains limited to commodities, not legal tender (Pawestri et al., 2025). Law No. 4 of 2023 concerning the Development and Strengthening of the Financial Sector recognizes crypto assets within the digital financial sector supervisory framework. Furthermore, Bappebti

(Commodity Futures Trading Regulatory Agency) has issued several regulations designating crypto assets as futures trading instruments. These regulations are intended to provide legal certainty while protecting consumers from the risks of crypto asset transactions. However, loopholes remain as the rapidly evolving nature of technology often outpaces the capabilities of national regulations.

Law No. 8 of 1999 concerning Consumer Protection also holds relevance, particularly in protecting crypto asset users from harmful practices. Although crypto is positioned as a commodity, transactions involving the public must uphold the principles of fairness and transparency (Pranowo, 2025). This affirmation is crucial to demonstrate that crypto assets are not a lawless area. The role of national supervisory institutions is crucial, but at the same time, jurisdictional limitations make oversight ineffective. This opens up space for corrupt actors to misuse crypto assets as a means of transnational money laundering.

Mutual Legal Assistance, as an international legal mechanism, has been legitimized by the 2003 United Nations Convention Against Corruption (UNCAC) (Al-Fatih & Abdullah, 2025). This convention encourages member states to cooperate in the prevention, investigation, and recovery of assets obtained from corruption (Rizal, 2024). Indonesia, as a party to the convention, reaffirmed its commitment through Law No. 1 of 2006 concerning Mutual Assistance in Criminal Matters. This law provides the legal basis for Indonesia to request and provide legal assistance to other countries in cross-border crime cases. This demonstrates that national and international law mutually reinforce each other in addressing the complexities of modern corruption.

The principles underlying the MLA include dual criminality, reciprocity, and confidentiality. The dual criminality principle requires that an act for which assistance is requested must be considered a crime in both the requesting and the requested country (Liwutang, 2024). The reciprocity principle emphasizes reciprocity, ensuring that cooperation is based on mutual benefit between countries (Sulistiawati et al., 2024). The confidentiality principle requires that every request for assistance be kept confidential to facilitate investigations (Sofyan, 2024). These three principles serve as important guidelines for the effective implementation of the MLA without creating jurisdictional conflicts or violating state sovereignty.

Soerjono Soekanto's theory of legal effectiveness provides a perspective for assessing the success of the MLA in dealing with crypto assets resulting from corruption. The effectiveness of law is measured not only by the clarity of its rules, but also by the extent to which the law can be implemented in practice (Orlando, 2022). The involvement of multiple countries, the availability of technological instruments, and the alignment of political interests are determining factors in effectiveness. Furthermore, the theory of international cooperation emphasizes that transnational crime can only be addressed through close coordination between countries. Restorative justice theory adds an important dimension, emphasizing that the return of assets obtained from corruption involves more than just punishing the perpetrators, but also restitution of state losses.

METHOD

The research method used in this paper is normative juridical research with a statutory and conceptual approach. The statutory approach is used to examine the applicable positive legal framework related to the Mutual Legal Assistance (MLA) mechanism for tracking and returning assets resulting from corruption, particularly those transformed into crypto assets. The analysis is conducted on the provisions of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption, Law Number 1 of 2006 concerning Mutual Assistance in Criminal Matters, and other relevant regulations, such as Law Number 8 of 2010 concerning the Prevention and Eradication of

Money Laundering. In addition, a conceptual approach is used to explore the views of academics, international legal practice, and legal theory regarding the challenges of tracking digital assets and the need to update legal instruments to adapt to developments in financial technology, particularly cryptocurrencies. By combining these two approaches, this study not only assesses the normative effectiveness of the MLA but also outlines the need for legal harmonization, institutional capacity building, and the role of international cooperation in strengthening the transnational anti-corruption regime. This dual approach is expected to provide a comprehensive analytical foundation for formulating legal recommendations that address the dynamics of modern crypto-asset-based white-collar crime.

RESULTS AND DISCUSSION

Legal Regulations and Mutual Legal Assistance Mechanisms in Tracking Crypto Assets Produced from Corruption

Law No. 1 of 2006 concerning Mutual Assistance in Criminal Matters is the primary legal basis for Indonesia in implementing international cooperation related to investigations, prosecutions, and judicial hearings. Article 1, paragraph 1 of this law stipulates that Mutual Assistance in Criminal Matters is assistance provided or received between countries for the purpose of collecting and exchanging information, evidence, and other legal actions related to criminal acts. This legal instrument provides Indonesia with a gateway to seek assistance from other countries when corruptors transfer the proceeds of their crimes abroad, including in the form of crypto assets. This law regulates the formal mechanisms for requesting assistance, legal procedures, and conditions that must be met for the MLA to be implemented effectively.

The Corruption Eradication Law, namely Law No. 31 of 1999, in conjunction with Law No. 20 of 2001, provides the substantive basis for corruption crimes that can be the subject of MLA requests. Article 2, paragraph (1) of the Corruption Eradication Law states that anyone who unlawfully enriches themselves or another person or a corporation to the detriment of state finances can be punished with life imprisonment or a minimum of four years' imprisonment. Article 3 of the Corruption Eradication Law also broadens its scope to include abuse of authority that harms state finances. Under this norm, proceeds of corruption diverted into crypto assets remain categorized as objects of corruption crimes that can be traced, and their restitution requested through the MLA. This emphasizes the close relationship between national law and international cooperation instruments.

Law No. 4 of 2023 concerning the Development and Strengthening of the Financial Sector (P2SK) provides a new dimension to regulations related to digital assets. Article 6, paragraph (1) of this law emphasizes that the digital financial sector, including crypto asset trading, is part of the national financial system under the supervision of financial authorities. Article 213 of the P2SK Law also stipulates the obligation of digital financial asset providers to comply with the principles of prudence, transparency, and anti-money laundering supervision. With this legal basis, crypto assets are no longer viewed as a gray area, but are now included in the official financial ecosystem, subject to criminal law instruments, including the MLA mechanism for corruption-related offenses.

The process for requesting mutual legal assistance, as regulated by Law No. Law No. 1 of 2006 involves two countries: the requesting state and the requested state. Article 5 of the MLA Law states that requests for assistance must be submitted in writing through the central authority, namely the Minister of Law and Human Rights. This request must include the identity of the perpetrator, a description of the crime, the legal basis, and the type of assistance requested. This mechanism is crucial to ensure that the request has a clear legal basis and is acceptable to other countries. In the context of crypto assets, this mechanism

allows Indonesia to request transaction data, wallet owner information, or freeze digital assets in foreign jurisdictions.

Cross-border financial data exchange is a crucial aspect of the effectiveness of the MLA. Know Your Customer (KYC) and Anti-Money Laundering (AML) provisions provide the technical foundation for financial institutions and crypto asset service providers to identify users and report suspicious transactions. Law No. 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes, Article 17 paragraph (1), emphasizes the obligation of financial service providers to report suspicious financial transactions to the Financial Transaction Reports and Analysis Center (PPATK). Article 18 of the Money Laundering Law also authorizes the Financial Transaction Reports and Analysis Center (PPATK) to request information and data from various parties, including digital asset service providers. This principle can then serve as the basis for data exchange through the MLA when involving foreign jurisdictions.

The use of blockchain forensic tools is increasingly becoming an integral part of the MLA mechanism related to crypto assets. This technology allows law enforcement officials to trace transactions even when using anonymous addresses. The results of this analysis can be used as additional evidence to support requests for mutual legal assistance. The data resulting from this analysis is then sent together with official MLA documents, as required in Article 9 of the MLA Law, which stipulates that requests must be accompanied by adequate supporting evidence. The combination of national regulations and modern technology is key to making MLA effective in the digital financial era.

The Money Laundering Law (MLA) also emphasizes the close relationship with the MLA. Article 44 of Law No. 8 of 2010 states that international cooperation is necessary to trace, block, seize, and confiscate assets suspected of originating from criminal acts. This article provides legal legitimacy for Indonesia to use the MLA as a means of tracking and returning crypto assets resulting from money laundering through corruption. The integration of the MLA and the MLA strengthen Indonesia's standing with other countries when requesting assistance. This mechanism confirms that crypto asset tracking is part of a broader effort to eradicate money laundering and corruption.

International practice demonstrates that the MLA can be successful in returning crypto assets obtained from crime. The Silk Road case, for example, demonstrates how United States authorities successfully seized thousands of Bitcoins from online drug trafficking through cooperation with multiple jurisdictions. The confiscation process required cross-border legal coordination, the exchange of financial information, and the strict application of AML principles. This case serves as evidence that, despite the anonymous and cross-border nature of crypto, international legal cooperation can overcome these obstacles. The MLA has proven effective as a legal bridge between countries to recover digital assets obtained through crime.

The cases of Mt. Gox and FTX also provide important lessons regarding the return of crypto assets through the MLA. Mt. Gox, one of the largest crypto exchanges in Japan that went bankrupt due to a hack, involved a lengthy process of returning assets to investors. This process required cross-border legal coordination because some assets were hidden or transferred to foreign jurisdictions. In the FTX case, the investigation involved authorities in the United States and the Bahamas, where billions of dollars' worth of crypto assets were seized. These two cases demonstrate that MLA can function effectively if supported by strong regulations and close cooperation between countries.

Comparative studies with other countries show that some jurisdictions have more progressive regulations in integrating the MLA with crypto assets. Singapore, for example, through the Payment Services Act 2019, requires crypto service providers to comply with AML provisions and report cross-border transactions. This regulation makes it easier to fulfill

MLA requests from other countries because Singaporean authorities have a comprehensive database. Meanwhile, the European Union, through its 5th Anti-Money Laundering Directive, has also strengthened cross-border data exchange mechanisms. The comparison shows that the success of MLA is not only determined by international legal instruments, but also by the domestic regulatory readiness of each country.

An Analysis of the Effectiveness of Mutual Legal Assistance in Recovering Crypto Assets Produced from Corruption

The 2003 UNCAC, Law No. 1 of 2006 concerning the MLA, the Corruption Eradication Law, and Law No. 4 of 2023 concerning the P2SK (Investigation and Control of Corruption) form a mutually reinforcing synergy in efforts to recover assets obtained from corruption that have been converted into cryptocurrency. The UNCAC emphasizes the importance of international cooperation for asset recovery, while the MLA Act provides a clear procedural framework for Indonesia. The Corruption Eradication Law provides a substantive basis that criminal proceeds can still be prosecuted even after being converted into digital form. The P2SK Law adds legal certainty that crypto assets are included in a legitimate and supervised financial ecosystem. The combination demonstrates that Indonesia has a comprehensive legal framework to address the challenges of crypto-based corruption.

The MLA's advantage lies in its ability to expedite access to financial information across jurisdictions. This mechanism allows Indonesia to submit official requests to obtain transaction data, the identity of asset owners, or freezing orders from other countries. A formal process through a central authority ensures that the request has legal legitimacy and is internationally binding. For law enforcement, this access is vital because crypto assets are often rapidly moved abroad. Without an MLA, tracing stops at national jurisdictional boundaries, making asset recovery impossible.

Technical barriers are the most obvious challenge because blockchain technology is decentralized, anonymous, and cross-border. Crypto transactions are independent of traditional financial institutions, making them difficult to subject to traditional oversight mechanisms. The use of non-custodial digital wallets allows perpetrators to store assets without the involvement of third parties who could request data. User anonymity makes it difficult for law enforcement to prove who the true owner of a blockchain address is. Cross-border transfers within seconds allow assets to disappear from radar before legal proceedings can begin.

Legal barriers arise from the principle of dual criminality, a requirement of the MLA. Some countries have not yet recognized crypto assets as objects of criminal offenses, so requests for assistance from Indonesia may be rejected. Differences in regulations between countries regarding the legal status of crypto add to the complexity; for example, some recognize it as a commodity, others as a currency, and still others prohibit it altogether. This diversity creates uncertainty when assets obtained from corruption move between jurisdictions with different regulations. The process of harmonizing international law is urgently needed for the MLA to be more effective.

Political barriers are also often a factor that undermines the effectiveness of the MLA. Some countries are reluctant to provide financial information due to sovereignty or bank secrecy concerns. A lack of political will from certain countries slows or even thwarts requests for assistance. Tax havens are often used as destinations for asset escapes due to their high level of secrecy and lax regulations. The condition establishes that the success of the MLA is determined not only by the strength of the law but also by the political commitment between countries. Without strong political support, the MLA mechanism remains merely a legal document with no enforceable power.

The effectiveness of MLA in Indonesia can be seen in the role of law enforcement agencies such as the Financial Transaction Reports and Analysis Center (PPATK), the Attorney General's Office, and the Corruption Eradication Commission (KPK). PPATK plays a role in providing financial intelligence that forms the basis for MLA requests. The PPATK plays a role in providing financial intelligence that forms the basis for MLA requests. The AGO, as the authorized authority, can submit formal requests to other countries under Law No. 1 of 2006. The KPK, as an anti-corruption agency, often relies on cross-border cooperation to trace assets. This inter-agency collaboration demonstrates that the MLA mechanism requires national synergy before being expanded to international cooperation.

The MLA Law No. 1 of 2006 has been in effect for more than fifteen years, so its effectiveness needs to be re-evaluated. The changing digital crime landscape demands regulatory adaptation. This law does not explicitly regulate crypto assets, even though they have become a primary instrument for modern money laundering. This ambiguity could reduce Indonesia's bargaining power when submitting requests to other countries. Revision of the MLA Law is a crucial agenda to ensure that national law can anticipate the development of global digital assets.

Strengthening bilateral and multilateral agreements is one realistic solution to overcome MLA obstacles. Bilateral agreements provide stronger legal certainty because they are made based on direct agreements between two countries. Multilateral agreements, such as cooperation through ASEAN or UNCAC, expand the network of cooperation while raising common standards. The more agreements Indonesia has, the easier the asset return process will be. This strategy closes the gap when corrupted assets are diverted to jurisdictions with different regulations.

Integrating blockchain forensic technology into the MLA instrument can strengthen its effectiveness. This technology allows law enforcement to trace transaction flows all the way to the endpoint, even if they pass through multiple anonymous addresses. Digital forensic results can be used as legal evidence to strengthen MLA requests to other countries. With the support of technological evidence, Indonesia's requests have stronger legitimacy under international law. Improving the capacity of authorities to utilize this technology is key to successfully recovering crypto assets.

Reforming the MLA Law to adapt to global digital asset developments is the most strategic final step. Explicit provisions regarding crypto assets, digital cooperation mechanisms, and the use of forensic technology need to be included in the revised law. This reformulation will enhance Indonesia's credibility with other countries and expedite the acceptance of requests for assistance. New provisions must also accommodate the increasingly complex development of digital payment systems. With a more modern legal foundation, the effectiveness of the MLA could be significantly increased to address the challenges of crypto-based corruption.

CONCLUSION

The effectiveness of the Mutual Legal Assistance (MLA) mechanism in tracking and recovering crypto assets resulting from corruption still faces significant obstacles. These obstacles include limited national regulations, particularly Law No. 1 of 2006 concerning Mutual Assistance in Criminal Matters, which does not explicitly regulate the tracking and confiscation mechanisms for blockchain-based digital assets. Furthermore, the anonymous, decentralized, and cross-jurisdictional nature of crypto technology makes the asset tracking and recovery process more complex, requiring the use of advanced digital forensics technology and cross-border cooperation. Furthermore, although Indonesia ratified the 2003 UNCAC through Law No. 7 of 2006, the implementation of international cooperation principles in the context of crypto assets remains limited to a traditional framework that is

less adaptable to the dynamics of modern crime. As a result, the MLA process in practice is often hampered by differences in legal systems, inter-country bureaucracy, and limited understanding of digital financial instruments among law enforcement officials.

To address these challenges, it is necessary to strengthen national regulations that are responsive to the development of crypto-based white-collar crime modus operandi. A revision to Law No. Law No. 1 of 2006 needs to be revised to include more explicit provisions regarding the seizure, confiscation, and return of digital assets, while simultaneously expanding the scope of international legal cooperation. Furthermore, increasing the capacity of law enforcement officers in digital forensics and asset tracing is crucial, given that these technical capabilities are key to identifying, securing, and recovering crypto assets resulting from crime. At the global level, strengthening international cooperation based on the UNCAC and bilateral agreements between countries needs to be expanded, including the establishment of a specific protocol regarding crypto as an asset subject to confiscation through the MLA mechanism. Thus, the combination of regulatory reform, technology utilization, and more comprehensive international cooperation is expected to increase the effectiveness of the MLA in addressing the challenges of recovering crypto assets resulting from corruption in Indonesia.

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