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## The Strategic Role of Indonesian Customs on Monitoring The Carrying of Cash in Relation to Money Laundering

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### **Keywords**

*Transnational Crime,  
Money Laundering, Cash  
Carrying, Custom*

### **Abstract**

One form of threat to a country in the era of globalization is a non-military threat in the form of transnational organized crime, a threat that clearly harms many parties and threatens the national security of a country. One form of organized transnational crime is money laundering. Money laundering that involves an organization that requires crossing countries to inject funds from the proceeds of its crime. In this condition, the state must pay special attention to monitoring the carrying of cash currency in border areas. As Indonesia customs agency, the Directorate General of Customs and Excise must be able to contribute to the supervision of the carrying of cash and other payment instruments in order to protect the Indonesian state from the threat of transnational crime that is both citizens and the global economy.



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### **1. Introduction**

After the Second World War until the current globalization flow, the form of a country's threat is no longer always related to threats in the form of the military but rather to threats in the form of non-military, that is, threats that are more transnational related to problems. Alan Dupont, in the book "Transnational Security Issues and Preventive Diplomatic in Pacific Asia", The Cambodian Institute for Cooperation and Peace Issue No. 18, 1999, p.5, divides transnational issues in 3 parts: (1) Environmental degradation; (2) unregulated population movements; and (3) transnational crime. The development of globalization, which has eliminated national borders, has made transnational crime more organized so that the term Transnational Organized Crime (TNOC) was born. Furthermore, Cryer et al., (2019) in the book "An Introduction to International Criminal Law and Procedure" p. 281, provides for several forms of transnational criminal acts, including narcotics trafficking, ship piracy, slavery, terrorism, torture, illegal arms trafficking, and human trafficking. This includes corruption, illegal fishing, and money laundering.

Subsequently, the Law of the Republic of Indonesia Number 5 of 2009 on the ratification of the United Nations Convention against Transnational Organized Crime was enacted, in the chapter it is stated that transnational organized crime is an international crime that threatens social, economic, political, security, and world peace life.

Furthermore, international cooperation needs to be established and enhanced in order to prevent and eradicate transnational organized crime. In the end, transnational organized crime clearly harms many parties and threatens the national security of a country. And it also has a bad impact on the global economy (Mawarni, 2015).

One form of transnational organized crime is money laundering. One form is by carrying cash and/or other payment instruments (IPL) into or out of the territory of a country. Also known as Cross Border Cash Carrying (CBCC). The laundering and circulation of money can be indicative of a transnational crime, especially in very large quantities and carried in cash or by other payment instruments (IPL). This money laundering crime is generally closely related to other criminal acts, such as narcotics trafficking, ship piracy, slavery, terrorism, torture, illegal arms trafficking, and human trafficking. This includes corruption and fish theft (Amrullah, 2020).

Based on this, the supervision of cash transport and/or other payment instruments (IPL) into and out of the territory of the Indonesian Empire is a necessary obligation to safeguard the country from all threats that could diminish the country's resilience.

Law of the Republic of Indonesia Number 8 of 2010 governs all forms of prevention and eradication of TPPU, including the transportation of cash and other payment instruments into or out of the territory of Indonesia's customs. Articles 34 and 35 of Law Number 8 of 2010 specifically describe the process of transporting cash that is worth 100 million rupiahs or more, either rupiahs or foreign currency, or other payment instruments such as checks, traveler's checks, letters of payment, or bilyet giro must report to customs.

Seeing the above phenomenon in relation to the supervision of money circulation traffic, the role of customs institutions at each border is very important. The World Customs Organization (WCO) as the world customs organization in 2008 has summarized the challenges and roles of a country's customs institutions in the era of globalization in the 21st century. The difficulties associated with globalization include an increasing volume and complexity of international trade; a new business model; increased security threats and criminality; a border security approach; the demand for prohibited and restricted goods; new trade patterns and an increase in tax evasion through avoidance and a reduction in tax payments (WCO; 2008, 3-4).

The question of research in this paper is how much of the role of Indonesian customs contributes to the supervision of cash and other payment instruments entering and leaving the territory of the Indonesian Republic?

## 2. Materials and Methods

The paradigm employed by the author is a constructivist paradigm because it more accurately represents the author's perspective regarding the social framework that is formed in the mindset of individuals and groups based on a common sense regarding how the subject perceives an event in his life (Poerwandari, 2007). The theory of constructivism is a theoretically advanced approach to communication developed in the 1970s by Jesse Deli and his colleagues. The theory of constructivism states that the individual carries out interpretations and acts according to the different conceptual categories that are in his mind. According to constructivism, language is no longer considered merely as a means of understanding objective reality, but is separated from the subject as a messenger.

Constructivism is the view that the social world is created by the interaction between the actors involved in it. That is, there is no social reality given; all socially constructed. Adherents of constructivism believe that interactions between international actors are influenced not only by material elements but also invisible things such as identity, norms, culture, ideology, and even language.

In accordance with the constructivists' assumption that reality is socially constructed, we can put forward the proposition that the difference in the world's reaction to the event of carrying cash in relation to money laundering, is influenced by the difference in the world's public interpretation of the event. Money laundering involves many parties and many interests.

Constructivism is particularly relevant as an analytical tool to understand the issue of carrying cash in relation to money laundering. In accordance with the constructivists' assumption that reality is socially constructed, we can put forward the proposition that the difference in the world's reaction to the event of carrying cash in relation to money

laundering, is influenced by the difference in the world's public interpretation of the event. Money laundering involves many parties and many interests. Each camp defines their respective roles.

The research design that the author uses in this study is text analysis in hermeneutic studies which is one of the derivatives of phenomenology. The design also uses a descriptive-qualitative approach because the researcher considers, with research problems that are holistic, complex, also full of their own meanings, it is not possible for researchers to use a quantitative approach. According to Moleong, (2021), qualitative descriptive research is research that attempts to understand the phenomenon of what the subject experiences, for example behavior, perception, motivation, action, etc., in its entirety through a description that is primarily verbal and linguistic, taking place in a specific natural environment and utilizing various natural methods.

The hermeneutic studies used by the author are studies of texts in documents, jurisprudence, and other books. The studies based on this text include language and socio-cultural that exist in the realm of society. Because every word never exists that is meaningless, although we also know that the meaning of the words is conventional (taken by mutual agreement), or that its formulation has no logical basis. But in reality the words were never formed axidentally or perfunctorily. Hermeneutics is a method of interpreting texts that encompasses all of the following: religious rituals, literary works, artistic expressions, history, psychology and so on. As a result, hermeneutics is a method of analyzing everything that has meaning.

The author sees that the hermeneutics that still dominates is theoretical and philosophical hermeneutics, but critical hermeneutics is also necessary to uncover the "interests" of the author of the text. The meaning of "text" is defined not only as something written, but cultural, political, social conditions can also be interpreted as a "text". Here, critical hermeunitics aims to open veils and distortions in understanding and communication that take place in everyday interactions. As stated by the figure of critical hermenunitics, namely by Jurgen Habermas[1] In relation to entering the zone of jurgen Habermas's hermeneutic region. There are two important things, first, Habermas himself in an intellectual capacity is better known as a thinker of the social sciences. secondly, Habermas was a philosopher who sought to "marry" the dimensions of theory and praxis through a hermeneutic perspective. Therefore, it is natural that the result of this marriage appears in Habermas's term with the concept of critical-communicative hermeneutics.

In this case, it is necessary to understand the combination of existing theories and legal bases with practical in the existing field. Regarding the oversight of the transportation of cash and/or other payment instruments (IPL) into and out of the territory of the Indonesian, a transdisciplinary approach is also needed to support and be in line with Habermas's theory of Hermeneutics, because in determining problem solving, it requires the involvement and cooperation of various parts of society and scientific theory to meet the challenges of a complex society. A transdisciplinary approach is needed in order to obtain various real images so that solutions are obtained from the results of collaboration from various perspectives and stakeholders.

According to Sidharta & Jura, (2021) hermeneutics and Critical Constructivism are two models of reasoning that are very closely related. Constructivism could not exist without hermeneutical buildings in it. Therefore both are talked about simultaneously as one scientific frame of mind. Compared to other models of reasoning, Hermeneutics and Critical Constructivism have the privilege of being the state of the art in the epistemological theories of the postmodern era and from the beginning were deliberately designed to be more "familiar" with the sciences based on social or humanitarian.

### **Theoretical Framework**

In this study, considering that a descriptive-qualitative and hermeneutic approach is used, the author uses several theories before heading to the discussion, namely Crime Theory and Crime Eradication, Money Laundering Theory and Smuggling Motivation Theory.

#### **a. Crime Theory and The Eradication of Crime**

To begin explaining Money Laundering, it's important to first define crime and understand society's perspective on it. The understanding of evil in the past often loses its meaning because it detaches itself from the concept of society as a totality that is from the scene and understanding of the crime, while evil as a social symptom is always a crime in society that is the whole of the social, cultural, political, economic, and structural processes that exist in it, and all of which are the result of the history of human relations. Thus, to be able to understand the problem of crime in our country, in addition it's vital to pay attention to the entire sequence of events that occurs in society. This is because the notion of crime is relative and far from the absolute sense.

Crimes in the Big Dictionary of online Indonesian, are defined as: (1) evil deeds: corruption, robbing, and stealing are ~ unlawful; (2) an evil nature; (3) sin; (4) conduct that is contrary to applicable values and norms that have been authorized by written law.

As Paul Moedikdo Moeliono put it, that: "A crime is an act of violation of legal norms that is interpreted or should be interpreted by society as an act that is detrimental, irritating so that it should not be allowed. [4]

The sociological aspects of the term crime can be appreciated from the perspective of Soesilo, (1995): "crime is behavior as well as deeds that are economically or psychologically detrimental to the moral feelings of others, but not legally sanctioned, are committed by citizens of society, perceived or interpreted as such, or as a behavior that physically or morally harms others." [5]

Furthermore the crimes according to A.S Nature are:

1. From a legal point of view

A crime is behavior that violates the criminal law. How ugly an act is, as long as the deed is not prohibited in the criminal law legislation, the deed is still considered an act that is not a crime. An example of the deeds of a woman who prostitutes herself. Judging from the definition of crime according to the law, a woman's act is not a crime, because the act of prostituting herself is not prohibited in the criminal law (KUHP), although the act is very ugly when viewed from the point of view of religion, customs and others.

2. From the point of view of society

A crime is any act that violates the norms that are still alive in society. According to Abadinsky, (2012) writes that evil is often viewed as *mala in se* or *mala prohibita*. This *mala* points to the rules, which are, in essence, crimes, for example, murder. Meanwhile, *mala prohibita* indicates to deeds that the state designates as prohibited acts (unlawful). Bonger, 2015 writes that the notion or meaning of crime can overlap with the juridical notion of crime or it can be similar to the criminological meaning of evil. But what is clear, according to Bonger, is that the meaning and scope of crime is juridically not the same and is not similar to crime criminally.

This analogy applies also when it comes to money laundering. According to the perpetrators, it was natural and nothing deviated because everything was done in a procedural manner established by the banks. In addition, the act is only a civil matter between the customer and the bank. But in the view of the observer, the act of keeping money in the bank is no longer seen or taken refuge behind the civil relations of the banking world. This is done by the depositor as an attempt to obscure the origin of the saved money. Therefore, the act is a crime that needs to be acted upon and eradicated. [7]

From a juridical point of view, to be said to be a criminal offense, the act of money laundering by depositing in a bank can be seen according to the law. There must be a legal basis as a foothold in prosecuting a case into the realm of criminal law. In relation from a criminological point of view, whether money laundering is considered a criminal offense, of course, must be looked at subjectivity and who is threatened with its interests (Muliadi, 2012).

Today's crimes have emerged in new forms, no longer just traditional forms of evil. And its nature has also risen to crimes of a national scale and even transnational and international, including the crime of money laundering. Crime as a social problem seems to be not only a problem for a particular (national) society, but also a problem faced by all societies in the world, it has become an international phenomenon or in Sciichiro Ono's terms is a universal phenomenon.

In international forums, especially in the development of the UN Congress unraveling "The Prevention of Crime and The Treatment of Offenders", the problem of crime prevention/countermeasures is more viewed from the context of global development/social policies. In the international context, it is recorded that from 1825 to 1970 there have been more than 80 conferences in an effort to discuss measures to overcome the problem of crime. What has been discussed in those congresses, is essentially a response to the development of crime, both on a national and international scale, including the crime of money laundering. As a crime that is global in nature, the crime of money laundering has been placed in the same category as the activities of transnational criminal organizations. [9]Transnational criminal organizations that involve the drug trade, illegal immigrant smuggling, arms trafficking, nuclear trafficking, transnational organizations, terrorism, the trafficking of women and children, body parts, theft, and the smuggling of vehicles, money, and other activities. [10]

#### **b. Money Laundering Theory**

The crime of money laundering is considered one of the world's most serious crimes, and is classified as part of a transnational organized crime. These crimes have increased in recent decades, both in terms of their quantity or intensity, and in terms of the methods used. This crime of money laundering continues to evolve along with the development of other crimes.

According to NILSSON, (2022) Money laundering has been an intriguing topic of concern for the international community for almost two decades, specifically the Council of Europe which has instilled a sense of danger to democracy and the rule of law through the crime of money laundering. The crime of money laundering became known to the public during the overabundance of narcotics in the 1980s. The international community is beginning to recognize that money-laundering is a threat to a country's financial system, which in turn has a chronic effect on a country's security.

Money laundering is a concept that originated in the U.S. The word's long history begins in the 1930s. At the time, the perpetrators concealed and disguised the proceeds of the crime by investing in a laundry company. The proceeds of an offence are transferred or mixed with the undertakings of other fields ostensibly obtained from a legitimate source of effort. Later, the word money laundering was legally employed for the first time in 1982 when the United States monetized proceeds from money laundering related to the trafficking of Colombian cocaine.

The Financial Action Task Force on Money Laundering (FATF) defines money laundering as the process of concealing or masking the source of criminal income. The process is in the interest of eliminating traces so as to allow the perpetrator to enjoy those benefits without revealing the source of the acquisition.

Neil Jensen (Austrac) and Rick MC Donald in Setiadi & Yulia, (2010) describe money laundering as the process of converting criminal profits into legitimate financial assets. Wiyono, (2022) describes money laundering as a series of actions that are undertaken by a person or organization in opposition to illicit money, specifically money derived from crime, the intent is to conceal or spread the origin of the money from the government or authorized authorities that have the authority to take action against criminal activity, the money is initially placed into the financial system, this money can then be excluded from the system as legal money.

Meanwhile, article 1 number 1 of Law Number 25 of 2003 concerning Amendments to Law Number 15 of 2002 concerning the Crime of Money Laundering defines it as the act of placing, transferring, paying, spending, donating, entrusting, taking abroad, exchanging, or other property that is known or should be suspected to be the result of a criminal act with the intent of concealing, or disguising the origin of wealth in order to make it appear legitimate.

Additionally, Law Number 8 of 2010 on the Prevention and Eradication of Money Laundering Crimes, article 1 number 1 states that money laundering crimes are all criminal acts that are defined by this Law. In this regard, the definition of money laundering crimes can be definitively seen in several criminal acts and threats listed in articles 3, 4, 5, 6, and 7 of Law Number 8 of 2010 on the Prevention and Eradication of Money Laundering Crimes.

Initially, Money Laundering Law Number 15 of 2002 defined 15 criminal activities as money-laundering-related crimes. Subsequently, Law Number 25 of 2003 was added to 25 criminal offenses, and in Law Number 8 of 2010, new provisions were added that were categorized as crimes, including excise and fishing.

### **c. Smuggling Theory**

According to Adam Smith "A smuggler is a person who, though no doubt highly blamable for violating the laws of his country, is frequently incapable of violating those of natural justice, and would have been, in every respect, an excellent citizen had not the law of his country made that a crime which nature never meant to be so"[11]

The definition of smuggling can be found in Presidential Decree No. 73 of 1997 dated May 27, 1967 as follows: "The criminal act of smuggling is a criminal act related to the expenditure of goods or money from Indonesia out of the country (export) or the entry of goods or money from abroad into Indonesia (import)".

The aforementioned formulation according to Abdulkadhim et al., (2021) is too broad and does not reflect the meaning in the juridical sense. Therefore, according to him, all criminal acts related to exports and imports, such as fraud, theft, forgery, bribery of customs officials related to exports and imports include smuggling. But those regulators aren't. But it parallels the notion of Smuggling or The New Grolier Webster International Dictionary of The English Language (vol. II p.916) which reads: "To import or export secretly and contrary to law, without payment of legally required duties".

In the Explanation of the General Provisions of the Act of Amendment to the Customs Act it is stated as follows:

"Since the enactment of Law Number 10 of 1995 concerning Customs, the public considers that the formulation of the criminal act of smuggling regulated in Article 102 of Law Number 10 of 1995 concerning Customs which states that "Whoever imports or exports or tries to import or export goods without heeding the provisions of this Law is convicted of smuggling", is less firm because in the explanation it is stated that the meaning "without heeding" is to simply not meet the conditions or procedures. This means that if it fulfills one of the obligations such as handing over customs notices without seeing right or wrong, it cannot be categorized as smuggling so that it does not meet the sense of justice of the community, it is therefore deemed necessary to reformulate measures that can be categorized as criminal acts of smuggling."

From some of the definitions stated above, it is concluded that smuggling is an act of a human being who inserts or removes goods from within the country or abroad by not complying with the provisions of the established legislation or in other words not officially as desired by the provisions of the applicable legislation.

In relation to the criminal act of money laundering, smuggling is an important discussion. Money laundering in general is also carried out across countries. This money laundering is carried out by being transferred between countries to avoid or eliminate the source of the original crime in the country. Since money laundering is done to evade officers and is a form of crime, smuggling is the best way to move money either into and/or out of the country.

### **d. Strategic Intelligence Theory**

Strategic intelligence is part of an intelligence approach that is comprised of a systematic and ongoing process that explores trends and the environment using a powerful analytical system (Gitelman et al., 2021). Through strategic insight, organizations or their users ensure the collection and dissemination of data and digital devices in order to make informed long-term decisions and prepare the organization for an unpredictable future. With regard to leadership, strategic insight serves as a means of detecting, recognizing and addressing issues that are greater than past experience, and issues that the organization will have to deal with in the future (Gitelman et al., 2021; McDowell, 2008).

Intelligence issues or threats that organizations or countries face necessitate the correct approach to intelligence activities. This is where McDowell, (2008) emphasizes the importance of strategic intelligence, he mentions this instead of individual targets, he instead focuses on broad trends that can be understood by examining multiple target activities. It is further explained, tactical intelligence is concerned with targeting specific offenders. Strategic Intelligence explores the problem by investigating the topic's structure, goals, and nature in order to develop a comprehensive approach to dealing with it, rather than simply reacting by targeting individuals as they are

considered guilty. For this reason, data collection is aimed at collecting all kinds of data from every existing source, both inside and outside the government environment. (McDowell, 2008).

### 3. Results and Discussions

#### Indonesia's Customs Strategic Role in Monitoring Cash Carriers

The Directorate General of Customs and Excise (DJBC) is part of the first echelon of the Ministry of Finance, which has a responsibility as a border supervisor of the territory of Indonesia's borders with other countries, particularly in regards to the entry and exit of goods into and from the territory of Indonesia. In carrying out supervisory duties, djbc carries out one of the roles as a community protector, namely protecting the community from goods that can damage the environment, interfere with health, threaten the domestic economy and industry, interfere with national security and others. The role of the community protector is reflected in one of the supervisory duties of goods designated by technical ministries/agencies as prohibited or restricted import exports.

In Law of the Republic of Indonesia Number 17 of 2006 concerning Amendments to Law Number 10 of 1995 concerning Customs, article 53 reads as follows: Technical agencies that promulgate regulations prohibiting or restricting imports or exports must notify the Minister of Finance (Law of the Republic of Indonesia Number 17 of 2006). Furthermore, it is described in the explanatory article of the paragraph, in accordance with international customs practice, supervision of the movement of goods entering or leaving the customs area is carried out by the customs agency. Thus, in order for the implementation of the supervision of prohibition and restriction regulations to be effective and coordinated, the technical agency concerned must submit the said regulation to the Minister to be determined and implemented by the Directorate General of Customs and Excise.

From the text's description, it's apparent that in comparison to observing the movement of goods that enter or leave the territory's customs area, the Directorate General of Customs and Excise has a significant role in preventing the entry of prohibited or restricted goods. This also involves the insertion or transportation of cash or other payment devices. Additionally, it is associated with the transnational organized crime that is transnational in nature. Further in section 64A, it is written that: goods that, on the basis of preliminary evidence, are believed to be associated with terrorism or transnational crimes may be subject to enforcement by customs and excise officials.

In accordance with Law Number 8 of 2010 on the Prevention and Eradication of Money Laundering Crimes (TPPU), Chapter V of the Carrying of Cash and Other Payment Instruments Into or Out of the Indonesian Customs Area is outlined regarding the expansion of the authority of the Directorate General of Customs and Excise in regards to the carrying of cash and other payment instruments into or out of the customs area. In Chapter 5 of the Carrying of Cash and Other Instruments of Payments Into or Out of the Indonesian Customs Area, it is stated:

#### Article 34

(1) Anyone who brings cash in rupiah or foreign currency, or other payment instruments in the form of checks, traveler's checks, letters of credit, or billed giro of at least 100,000,000 rupiahs (or equivalent) must notify the Directorate General of Customs and Excise.

(2) The Directorate General of Customs and Excise shall submit a report on carrying cash and/or other payment instruments as described in paragraph (1) to PPATK by no later than 5 business days after receiving the notification.

(3) PPATK may request additional information from the Directorate General of Customs and Excise regarding the transportation of cash and/or other payment instruments as described in paragraph (1)..

#### Article 35

(1) Anyone who fails to notify the transportation of cash and/or other payment instruments as specified in Article 34 paragraph (1) will be subject to administrative sanctions that include a monetary fine of 10% (ten

hundredths) of the total amount of cash and/or other payment instruments transported, a maximum amount of Rp300,000,000.00 (three hundred million rupiah) can be attained.

(2) Anyone who informs of the transportation of cash and/or other payment instruments as described in Article 34 paragraph (1), but the amount transported is greater than the reported amount, will be subject to administrative punishment that includes a 10% fine on the excess amount of cash and/or other payment instruments transported, with a maximum penalty of Rp300,000,000,00 (\$300,000).

(3) Administrative punishments as described in paragraphs (1) and (2) regarding the possession of cash are taken directly from cash in the form of cash that is brought and deposited into the state treasury by the Customs and Excise Directorate.

(4) The Directorate General of Customs and Excise shall submit a report on the imposition of administrative sanctions as described in paragraphs (1) and (2) and submit it to PPATK no later than 5 days after the sanctions are determined.

Additionally, to follow through on the provisions of the articles above, a regulation from the Indonesian government was issued in 2016 called Regulation of the Republic of Indonesia Number 99 concerning the Carrying of Cash and/or Other Instruments into or Out of the Indonesian Customs Area.

A regulation from the Minister of Finance, Number 157 / PMK.04 / 2017, has been issued regarding the procedures for notification and supervision, suspicious indicators, carrying cash or other payment instruments, and the imposition of administrative sanctions and deposits into the state treasury. This regulation was later refined by the Minister of Finance's regulation, Number 100 / PMK.04 / 2018.

Some things that can be explained in these regulations include:

1. Customs and excise officials regulate the transportation of cash and/or other payment instruments into or out of the customs zone;
2. Supervision of the transportation of cash and/or other payment instruments is performed in the customs territory near the departure terminal, arrival terminal and cargo terminal at international airports, international ports and international ferry ports, departure terminals or cross-border post arrival terminals, and post offices, as well as traffic duties associated with postal services.
3. Carrying cash and/or other payment instruments with a value of at least Rp100,000,000.00 (one hundred million Rupiah) or with a foreign currency equivalent to it into or outside the Customs Area must be reported to the Customs and Excise Officer;
4. If the carrier referred to in number (3) is not informed of the bearer's presence, the latter will be subject to administrative penalties based on Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes which will be deposited into the state's treasury.
5. Natural persons are prohibited from carrying cash in the form of Foreign Banknotes (UKA) with a value of at least Rp 1.2 trillion. The transfer of Foreign Currency Notes (UKA) is only permitted by individuals or corporations that are authorized to do so, they must first request permission and approval from Bank Indonesia to carry out the transfer of Foreign Currency Notes (UKA).
6. The supervision of the transportation of cash and/or other instruments related to terrorism-related crime.
7. To prevent people from reporting the carrying of cash or other payment instruments, regulations regarding the assessment of risk and the detection of suspicious activity regarding the carrying of cash or other payment instruments are also present.

Customs and Excise in addition to being in charge of supervising also on the other hand must carry out services to the traffic of people / goods. Both roles require balance in their implementation so that both can run and achieve their goals. Moreover, Customs and Excise realizes that the large number of passengers from abroad and the variety of characters and origins of the passenger country require the need for special techniques in carrying out supervision. This is why Customs and Excise conducts supervisory duties using a risk management system and maximizes the



number of intelligence units dedicated to collecting information, analyzing information and targeting surveillance of cash or other forms of payment.

Regarding the inspection of cash or other payment instrument transport, Customs and Excise officers have the authority to inspect any transport of cash or other payment instruments that is alleged to be undeclared. These examinations may be performed by a. interviews, b. body examinations, and/or c. goods inspections..

For the effectiveness of the inspection, customs and excise officers can also conduct inspections with risk assessments carried out based on the profiling system by paying attention to the following:

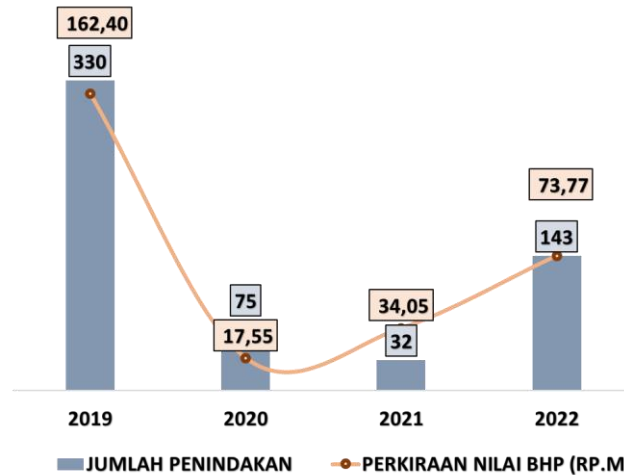
1. General risks, which can be:
  - 1) geographic areas known as narcotic, psychotropic, and narcotic precursor countries;
  - 2) a state that is the base of terrorism activities; and/or
  - 3) investment destination countries that have weaknesses in implementing anti-money laundering/terrorism financing procedures
2. Special risks, which can be:
  - 1) the presence of information from intelligence agencies originating from within and/or outside the country; and/or
  - 2) information from other relevant law enforcement agencies;
3. Dynamic risks in the field, which can be:
  - 1) the nature and inclinations of the person from the results of the initial examination;
  - 2) the reasonableness or consistency of the carrier profile and travel profile; and/or
  - 3) other indicators attached to oneself and people's luggage from the results of the initial inspection

In carrying out a series of checks and risk assessment analysis, Customs and Excise Officers can set targets (targeting) for people who have the potential to carry cash and/ or other payment instruments using a passenger information analysis system.

Customs and Excise Intelligence also uses several analyzing tools used to target risk assessments and suspicious indicators of people and goods suspected of violations. Analyzing tools, one of which uses the Passenger Risk Management (PRM) tool, which is an application to view passenger lists and can enter certain analytical parameters to produce a target passenger who is suspected of being a courier / perpetrator who is suspected of committing actions that violate the provisions of regulations and / or criminal acts. PRM, which is a development of the previous application, namely the Passenger Analyzing Unit (PAU), has become a tool for intelligence analysts to carry out an analysis process to generate attention/targets in the form of names of upcoming passengers and will be carried out in-depth examinations. PRM has been around since 2008 and until now is still actively used by Customs intelligence analysts to carry out supervisory duties.

The Directorate General of Customs and Excise, in carrying out its role as a supervision of Cash Carriers, has carried out many crackdowns on cases of carrying cash that are not reported or are not in accordance with the provisions.

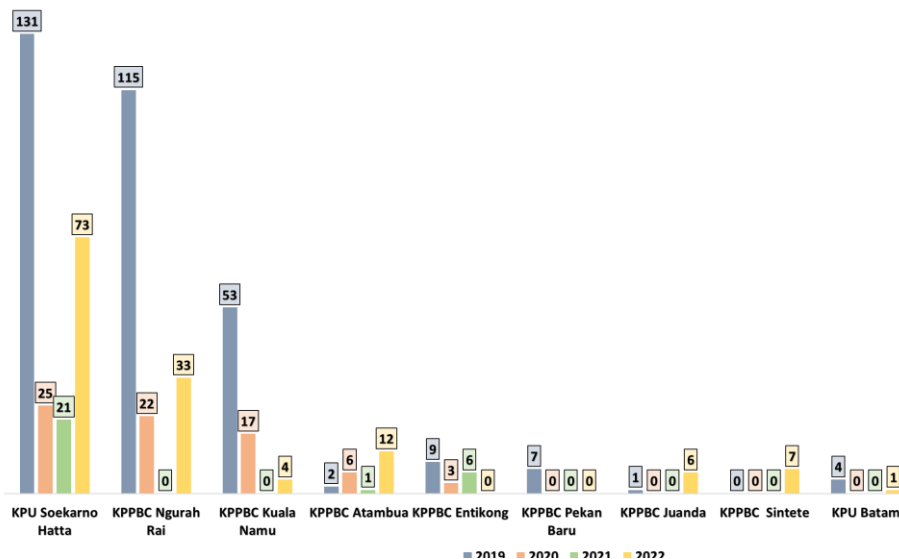
Table 1. Number of Enforcement and estimated Value of Enforcement Products (BHP) (in Billions of Rupiah)



Source: processed from the penindakan.net application of the Directorate General of Customs and Excise

Enforcement data shows that there are quite large cases every year. There was a decline in 2020 and 2021 due to the Covid-19 pandemic which resulted in the closure of almost all entrances to passenger crossings from abroad, both through air ports, as well as land and sea port crossings.

Table 2. Table The Office of Customs Service and Supervision which has the most enforcement of cash carrying supervision.



Source: processed from the penindakan.net application of the Directorate General of Customs and Excise

From the data above, it can be seen that cash carrying violations are still dominated at major international airports in Indonesia, namely at the customs office in charge of Soekarno-Hatta, Ngurah Rai, and Kuala Namu and Juanda International Airports. However, it can also be seen that the importation of cash carrying is also carried out

by land ports such as at the Atambua Customs office, which oversees the Indonesia-East Timor border. The same is true at the Indonesia-Malaysia land border, namely at the Entikong Customs office, Sintete Customs. Passenger crossings by sea also occur in areas bordering Malaysia, especially at Pekanbaru Customs and Batam Customs.

#### 4. Conclusion

One form of transnational organized crime is money laundering. This money laundering often carries out cross-border money transfers to eliminate the source of the proceeds of previous crimes. One of its occupations is to transport cash and/or other payment instruments into or out of a country's territory. The laundering and circulation of cash can be indicative of a cross-border crime, particularly in large quantities and in cash or other payment methods.

The Directorate General of Customs and Excise is a leading figure in border surveillance, and also has a significant role in monitoring the transportation of cash or other payment instruments. Customs and Excise must have the capacity to fulfill the mandate of laws and regulations in order to avert the threat of danger posed by the crime of concealing cash.

During implementation, customs and excise agents can inspect and oversee the transportation of cash or other payment instruments. To ensure success, customs and excise agents have conducted inspections in various ways and also conducted a series of risk assessments. One method is to utilize a passenger information analysis system.

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