



## **MONEY LAUNDERING CRIME IN THE PERSPECTIVE OF ISLAMIC LAW IN THE SYSTEM OF PROOF**

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DOI: 10.21154/justicia.v19i2.3920

*Received: Jan 1, 2022*

*Revised: Sept 9, 2022*

*Approved: Dec 30, 2022*

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**Abstract:** This paper initiates the study of Islamic law related to the reverse proof system contained in Articles 77 and 78 in law number 8 of 2010 concerning Regarding the Prevention and Eradication of The Criminal Action of Money Laundering. In this study, the authors used qualitative methods to respond to the concept of fiqh life in Indonesia. The purpose of this study is related to the burden of proof reversed using the opinions of Islamic law, usul fiqh, and legislation. From the study results, the evidence to the contrary does not apply to all criminal cases but only to exceptional cases such as money laundering. Money laundering in Indonesia can be in the form of enrichment by illegal means. Islamic law in the development of law in Indonesia also minimizes the crime of criminal origin that develops and continues in money crimes from the influence of controlling illicit money that feels like halal money and also includes sanctions against perpetrators of crimes punished by Islam into national law.

Tulisan ini menginisiasi kajian hukum Islam terkait sistem pembuktian terbalik yang termuat dalam Pasal 77 dan 78 dalam UU No 8 tahun 2010 tentang Tentang Pencegahan dan Pemberantasan Tindak Pidana Pencucian Uang. Dalam penelitian ini penulis menggunakan metode kualitatif untuk merespon konsep fiqh hidup di

Indonesia. Tujuan dari penelitian ini berkaitan dengan beban pembuktian terbalik menggunakan pendapat hukum Islam, ushul fiqh dan undang-undang. Dari hasil penelitian ditemukan bahwa pembuktian terbalik tidak berlaku untuk semua kasus pidana, tetapi hanya untuk kasus-kasus khusus seperti pencucian uang. Pencucian uang di Indonesia bisa dalam bentuk pengayaan dengan cara ilegal. Hukum Islam dalam perkembangan hukum di Indonesia turut meminimalisir kejahatan kriminal asal yang berkembang dan berlanjut dalam kejahatan uang dari pengaruh pengontrolan uang haram yang terasa seperti uang halal dan turut memasukkan sanksi terhadap pelaku kejahatan dalam perspektif hukum Islam ke dalam hukum nasional.

**Keywords:** Money Laundering; Extraordinary Crime; Islamic Law.

## INTRODUCTION

Today, economic crimes and organized crime usually have multiple and mounting luxuries. The development of this type of crime is not only committed in a country but has gone far across it. This economic crime, in addition to making large amounts of money, also involves a lot of funds to gain access to support its implementation. So law enforcement is difficult to handle because the criminal is increasingly cohesive.<sup>1</sup>

If a person or a corporation commits a criminal act producing great luxury, then what is thought then is how to hide the luxury obtained from illicit activities and disguise the origin of it. This is so that it cannot be traced by law enforcement so that criminal offenders can freely reuse the property or money to carry out legitimate and unauthorized activities. To avoid tracking law enforcement officers, criminals, usually in terms of property, are not directly spent or placed in the banking. Still, in the first change in a particular form, it can be ascertained that someone including committing the crime of money laundering.<sup>2</sup>

According to Munir Fuady said, the activities of money Laundering (money Laundering) universally today have been classified as a crime that is classified as white Collar Crime. In the case of this money laundering crime, to be able to do money bleaching is done clearly by illegal means. According to Sarah N. Welling,

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<sup>1</sup> Ariman Sitompul and Mhd Nasir Sitompul, "The Combination Of Money Laundering Crime With The Origin Of Narkotics Crime To Islamic Law," *Proceeding International Seminar of Islamic Studies* 1, no. 1 (February 10, 2020): 671-81. See also Pusat Pelaporan dan Analisa Transaksi Keuangan (PPATK), "Naskah Akademik Rancangan Undang-Undang Perampasan Aset Tindak Pidana," edisi 10 April, 2020, 297.

<sup>2</sup> Corina-Narcisa (Bodescu) Cotoc et al., "Efficiency of Money Laundering Countermeasures: Case Studies from European Union Member States," *Risks* 9, no. 6 (June 2021): 120, <https://doi.org/10.3390/risks9060120>.

money laundering started from dirty money or haram taken through tax evasion and obtained wealth by breaking the law.<sup>3</sup>

According to Yenti Gunarsih, the objective of the TPPU (Money Laundering Crime) is to be the first step for the perpetrators to enjoy the proceeds of the crime. Then it is hoped that the principal offender can be arrested.<sup>4</sup> Another aim is to prevent financial institutions from being used as a means of money laundering in a national and international scope. Thus, the principle of law enforcement is to follow the suspect and the money.<sup>5</sup>

The crime of money laundering is an attempt to hide the origin of assets that are the result of crime by various means and incorporate them into the financial system so that the assets resulting from the crime become legal. Therefore, for the proceeds of crime to generate profits in the legal and financial system and maintain the reputation or social status of a person or a group, the perpetrators commit money laundering.<sup>6</sup>

Islam protects the rights of Muslims, and property is no exception. Because property is one of the needs in life, the property is also expected to uphold the religion that we profess, namely Islam. Islam also protects the rights of human individuals so that the right of property is safe property. In other words, Islam does not allow someone to take the property of others to be owned as against the law for any reason as an act of falsehood. Islam has prohibited stealing, pickpocketing, corruption, usury, and so on because Islam wants to build healthy people to foster peace in society. Food belonging to others means eating haram goods, as Allah said in surah al-Baqarah article 188.

Money laundering in Islamic law is not explained textually in the Qur'an or Sunnah. Still, the Qur'an reveals general principles to anticipate the development of

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<sup>3</sup> Diadra Preludio Ramada, "Prevention of Money Laundering: Various Models, Problems and Challenges," *Journal of Law and Legal Reform* 3, no. 1 (January 31, 2022): 67–84, <https://doi.org/10.15294/jllr.v3i1.54837>.

<sup>4</sup> Filep Wamafma, Enni Martha Sasea, and Andi Marlina, "Upaya Bank Indonesia Menanggulangi Money Laundering Dalam Perbankan Online," *Jurnal Usm Law Review* 5, no. 1 (May 25, 2022): 357–76, <https://doi.org/10.26623/julr.v5i1.4741>; Yenti Garnasih, "Cara Lebih Ampuh Berburu Rekening Gendut," *Gatra*, XVIII, 17. Maret (2012):15

<sup>5</sup> Budi Bahreisy, "Implementasi Undang-Undang Tindak Pidana Pencucian Uang Terhadap Kerugian Negara dari Tindak Pidana Korupsi," *Jurnal Legislasi Indonesia* 15, no. 2 (August 31, 2018): 103–17, <https://doi.org/10.54629/jli.v15i2.63>; Bello Umar, "Effects of Trade Misinvoicing on Money Laundering in Developing Economies," *Journal of Money Laundering Control* 26, no. 1 (January 1, 2021): 60–68, <https://doi.org/10.1108/JMLC-11-2021-0124>.

<sup>6</sup> Ali Geno, "Tindak Pidana Kejahatan Pencucian Uang (Money Laundering) Dalam Pandangan KUHP Dan Hukum Pidana Islam," *Tawazun: Journal of Sharia Economic Law* 2, no. 1 (June 23, 2019): 1–18, <https://doi.org/10.21043/tawazun.v2i1.5223>.

the times, where in new cases, it can be given legal status, a grouping of fingers, and sanctions to be given. In this case, Islam is very concerned about the clarity in acquiring one's property. Islamic law, in detail, does not mention the Prohibition of money laundering because this term did not exist in the time of the Prophet. However, in general, the teachings of Islam have prohibited seeking fortune in false ways and mastery that is not his right, such as robbery, theft, or murder. Some victims cause harm to others or the victim himself. However, starting from the disturbing, dangerous, and destructive reality, Islamic criminal law must discuss that this crime can be classified as *jarimah ta'zir*, where the form of punishment is left to *ulil amri* (government).

There has been a paradigm shift in law enforcement in the latest developments related to preventing and eradicating money laundering in Indonesia. The paradigm that initially only focused on pursuing and punishing the perpetrators of criminal acts with criminal bodies has developed by also pursuing wealth which is the result of the crime, namely by confiscating and dispossessing property obtained by unauthorized means (unlawful) related to money laundering. Such a paradigm is contained in the law on the Prevention and Eradication of money laundering No. 8 of 2010. This law is a refinement of Law Number 15 of 2002 and Law Number 23 of 2003.

The crime of money laundering has born another proof system, namely the "reverse proof system," specifically applied to money laundering. According to this system, the defendant must prove that his property is not the result of a crime. Thus it can be said in the examination of the case of money laundering applies the principle of presumption of guilt. It means that the wealth he controls is derived from the *kajahatan* unless he can prove otherwise. Therefore, this system is an exception to the principle of presumption of innocence or Presumption of Ofinnocation as stipulated in the explanation of the code of Criminal Procedure number 3 letter c and Article 8 of Law Number 4 of 2004 on the points of judicial power.<sup>7</sup>

Extraordinary proof in TPPU is the identity of the concept of the burden of proof for defendants in Indonesia. It is known that in Articles 77 and 78 of law no. 8 the year 2010, there was a theory about the burden of proof of special reverse TPPU. In addition, enforcement related to the reverse evidence is regulated in the TPPU. In

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<sup>7</sup> Fauziah Lubis, Bismar Nasution, and Prof Ediwarman, "The Analysis of Criminal Law Policy on Advocate Reporting in Preventing and Assisting Money Laundering Crime In Indonesia," *The Lawyer Quarterly* 10, no. 4 (December 15, 2020), <https://tlq.ilaw.cas.cz/index.php/tlq/article/view/423>.

other offenses, the burden of proof of procedural law applies, and the responsibility of proof is given to the accuser and the defendant. In combating TPPU criminal acts, evidence is carried on the suspect shoulders. In this case, the suspect must convey information about all his and his family's property from any person or company that is analyzed to connect with the case being prosecuted.<sup>8</sup>

According to Andi Hamzah, the Anti-Corruption Act adheres to the principle of '*lex specialis derogate legi generalis*'; special rules override general rules.<sup>9</sup> There are also specificities in formal law, such as the burden of proof and evidence. The reverse proof load is applied for the burden of proof, as explained above. While the evidence is mentioned in KUHAP (The Criminal Procedure Code) supplemented by other evidence, namely information that is said, sent, received, or stored electronically with optical devices or similar; documents, i.e., any recorded data or information that can be seen, read, and or heard that could be issued with or without the aid of a means, whether stated on paper, any physical object other than paper, or electronically recorded, in the form of text, sounds, pictures, maps, designs, photographs, letters, signs, numbers, or perforations that have meaning.

The burden of proof set out in (the Code of Criminal Procedure Law) follows the theory of the burden of proof of procedural law, namely the burden of proof balanced between the parties. The public prosecutor must prepare evidence and evidence accurately to convince the judge to decide the accused's mistake, and the defendant has the right to provide evidence to refute the charges against him.<sup>10</sup> While the evidence set out in KUHAP consists of witness testimony, expert statement, letter evidence, evidence, and the defendant's statement.<sup>11</sup>

In the study of Islamic law, the burden of proof study needs to get a broad place because it is believed that Islamic law has a broad scope (includes all matters). Thus even though the number of the Qur'an and hadith of the Holy Prophet is limited, however, does not mean conceptually has limitations too. Scholars have given ideas and methods that can be used for the development of Islamic law.

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<sup>8</sup> Colin Tapper, "The Law of Evidence and the Rule of Law," *The Cambridge Law Journal* 68, no. 1 (March 2009): 67-89.; Syaiful Bakhri, *Beban Pembuktian dalam Beberapa Praktik Peradilan*, (Jakarta: Gramata Publishing, 2012), 15.

<sup>9</sup> Denny Haspada and Efa Laela Fakhriah, "The Development of Evidence Law in Civil Cases Towards the Unification of Civil Procedural Law," *Yuridika* 35, no. 1 (2020): 31-40, <https://doi.org/10.20473/ydk.v35i1.15619>.

<sup>10</sup> Syaiful Bakhri, *Beban Pembuktian Dalam Beberapa Praktik Peradilan* (Jakarta: Gramata Publishing, 2012). 15

<sup>11</sup> Andi Hamzah, *Pemberantasan Korupsi Melalui Hukum Pidana Nasional Dan Internasional* (Jakarta: PT Raja Grafindo Persada, 2007). 2.

It needs to be illustrated here that according to the ulama, Islamic law adheres to the concept of the burden of proof on the shoulders of the accuser *mudda'i*.<sup>12</sup> This provision is based on the hadith: "From Ibn' Abbās r.a. that the Prophet said: Bayyinah on the accuser and oath on those who deny it."<sup>13</sup>

Based on the above hadith, the ulama compiled one other *kulliyah* rule to strengthen the burden of proof on the accuser: "Evidence is to determine; what is different from the state of *zahir* and the oath to establish the state of origin."<sup>14</sup>

According to the scholars of the term *bayyinah* school of thought, they are interpreted as witnesses in the hadith above. Witnesses, according to scholars, are said to be the most powerful evidence. So, if someone is indicting something, he must bring witnesses as the most powerful evidence. If the accused has witness evidence, he is won without the need to request evidence from the accused. Defendants to deny the indictment can make an oath. In this case, witness testimony takes precedence over oath. Oaths in evidence are only used when there are no witnesses or witnesses but not enough.

Today Indonesia has implemented a reverse proof burden system, which is the burden of proof on the defendant. This is called the burden reversal theory. In theory and practice, the burden of proof can be classified as a burden of pure and limited proof. In essence, the burden of proof is a deviation from the evidentiary law and is an extraordinary act against money laundering.<sup>15</sup>

Based on the description above, it can be seen that upholding justice requires special rules for specific cases such as money laundering, in this case, the burden of proof. In Indonesia, a special rule in the field of handling money laundering is the application of the burden of proof in reverse. In comparison, the general provision is that the burden of criminal evidence lies with the public prosecutor. In Islam, there are exceptions, but in civil cases, the possibility of the burden of proof is balanced or processual. Thus a specific study is needed to explain the view of Islamic law on the burden of this reverse proof.

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<sup>12</sup> Anshoruddin, *Hukum Pembuktian Menurut Hukum Acara Islam Dan Hukum Positif* (Yogyakarta: Pustaka Pelajar, 2004), 27; Hendri Jayadi Pandiangan, "Perbedaan Hukum Pembuktian Dalam Perspektif Hukum Acara Pidana Dan Perdata," *To-Ra* 3, no. 2 (September 11, 2017): 565-82, <https://doi.org/10.33541/tora.v3i2.1154>.

<sup>13</sup> Al-Turmudzī, *Sunan al-Turmuzī*, (Beirūt:Dār Ihyā' al-Turās al-'Arabī, (t.t.). 626.

<sup>14</sup> Asymuni Abdurrahman, *Qa'idah-Qa'idah Fiqh*, (Jakarta: Bulan Bintang, (1967). 57.

<sup>15</sup> Umar, "Effects of Trade Misinvoicing on Money Laundering in Developing Economies"; Hanafi Amrani and Mahrus Ali, "A New Criminal Jurisdiction to Combat Cross-Border Money Laundering," *Journal of Money Laundering Control* 25, no. 3 (January 1, 2021): 540-50, <https://doi.org/10.1108/JMLC-06-2021-0059>.

Looking at the discourse of the development of the burden of proof theory in general criminal law, it is necessary to discuss the provisions of the burden of proof reversed in the view of Islamic law. Moreover, most Indonesian people embrace Islam so that this provision can align with the spirit of Islam and Indonesian-ness. On the other hand, it is also concerned with the development discourse of the burden of proof theory in Islamic law and various other provisions accompanying it. The other provision is that the discussion of the burden of proof theory does not stand alone but is also related to various other rules, such as the provision of recording the amount of state apparatus assets.

The type of legal research method used in this study is a normative research method. In normative research, secondary data as a source of information can be primary legal materials, secondary legal materials, and tertiary legal materials. This research specifies to analyze the implementation of legal principles, namely research on written positive law or legal methods that live in society. The method will be applied to legislation (statute approach) and case approach. Case research in normative legal research aims to study legal norms or rules carried out in legal practice.

## **SYSTEM OF EVIDENCE ACCORDING TO ISLAMIC LAW IN TPPU**

### **1. Burden of Proof of The Accuser**

Provisions on the burden of proof in Islam so far have been developing. The first development states that the burden of proof is the accused's duty. Further developments taught that the burden of proof rests on both sides equally.

According to the school of thought scholars, the burden of proof is based on the accuser. In criminal cases charged to the public prosecutor is the accuser, and in civil cases, he charges the plaintiff.<sup>16</sup> The assumption that is built is that Adam's child is free from mistakes or that something that someone controls is his. If someone accuses someone else of making a mistake or demands something that someone else has as his own, the prosecutor or accuser must be able to prove his charges. Thus if the accuser cannot prove his indictment, he must be defeated.<sup>17</sup>

The above provisions, in theory, adhere to the theory of evidence, which strengthens mere (blood affirmative).<sup>18</sup> According to this theory, whoever puts forward something must

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<sup>16</sup> Wahbah al-Zuhaili, *al-Fiqh al-Islami wa Adillatuh*, (Damsyiq: Dār al-Fikr, 1985), 367.

<sup>17</sup> Muhtar Hadi Wibowo, "Corporate Responsibility in Money Laundering Crime (Perspective Criminal Law Policy in Crime of Corruption in Indonesia)," *JILS (Journal of Indonesian Legal Studies)* 3, no. 2 (December 9, 2018): 213-36, <https://doi.org/10.15294/jils.v3i02.22740>.; Al-Mawardi, *al-Hawi al-Kabir*, Juz. XVI (Beirut: Dār al-'Ilmiyah, 1994), 204.

<sup>18</sup> Sudikno Mertokusumo, *Hukum Acara Perdata Indonesia*, (Yogyakarta: Liberty, 1998), 143.

prove it and not who denies or denies it. This theory teaches that the burden of proof is the obligation of only one party, the accuser. The risk is that when the accuser cannot prove his indictment, he will be defeated, even though the defendant cannot prove his rebuttal. Today this theory has been abandoned because it is considered unable to provide justice equally to the parties. Ulama postulated this provision in the hadith of the Prophet. This reads: From Ibn 'Abbās, the Messenger of Allah said: The evidence is for the accuser, and the oath is for the accused.<sup>19</sup>

The following hadith of the Prophet: From Ibn 'Abbas ra. that the Prophet. Said: If humans were given (something) based solely on their indictments (demands), indeed humans would indict (demand) the blood of others and their property, but the oath was upon the defendant/defendant - and on history - and but bayyinah that is over the accuser/plaintiff and oath of the mungkir.<sup>20</sup>

This hadith is the legal basis for the burden of proof on the accuser. This means that the accuser must be able to prove that the contents of the indictment are accurate and vice versa. The defendant is subject to the burden of an oath if he refuses the charges against him. However, the defendant's oath is no longer needed if the accused can provide convincing evidence.

Anshoruddin, in his book *Islamic Procedural Law and Positive Law*, supported the opinion of the school of thought scholars who applied the burden of proof to be basically on the accuser. In addition to the two traditions above, Anshoruddin also bases his argument on a kulliyah rule which reads: Evidence is to establish that is different from the state of zahir and the oath to establish the state of origin.

Based on the above rules, it is known that the evidence is used to prove a situation different from the zahir state. The state of zahir referred to here is the assumption that someone is innocent or that something that someone has is his property until proven otherwise.

## **2. Burden of Proof of Both Parties**

Provisions on the burden of proof in Islam are developing from the burden of proof that lies on the shoulders of the accuser into a burden of proof of balance between the two parties. In other words, in its development, the burden of proof in Islam also adheres to the theory of procedural law, as applied in procedural law in Indonesia, both criminal and civil. The theory of procedural law adheres to the principle of '*audi et alteram partem*' or the principle of the same processual position for the parties before the judge or the principle of sharing the burden of proof.

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<sup>19</sup> Sumadi Sumadi, "Kasus Pencucian Uang Dalam Tinjauan Sistem Ekonomi Syari'ah," *Jurnal Ilmiah Ekonomi Islam* 3, no. 03 (November 30, 2017): 186-92, <https://doi.org/10.29040/jiei.v3i03.131>.

<sup>20</sup> Sahih Bukhārī and Muslim.



According to procedural law theory, the judge must divide the burden of proof based on the parties position. The principle of equal processual standing of the parties shows that the possibility of winning for the parties must be the same. Therefore the judge must burden the parties with proof in a balanced or appropriate manner. If the plaintiff sues the defendant regarding the sale and purchase agreement, it is fitting for the plaintiff to prove the existence of the sale, and not the defendant must prove the absence of the agreement between the plaintiff and the defendant.<sup>21</sup>

According to the Shafi'i school, this provision is an exempt rule from the previous provision. The burden of proof lies with the accuser or the plaintiff. The Shafi'i School believes that if the defendant submits a claim that the goods under his control are his property, the defendant has the right to submit evidence of what he claims. As an example, it states: "If the mudda'i (accuser) enforces his bayyinah (witness evidence), and hibāhibul yad (who controls the goods) also enforces the bayyinah, hears bayyinah sahib al yad and the judge establishes a law based on bayyinah sahib al yad above bayyinah mudda'i, to prioritize those who master the goods."<sup>22</sup>

The evidence for reinforcing this opinion is the history of Jābir which explains that two men were in dispute before the Prophet. About livestock, camels. Each of them conveyed the bayyinah (witness evidence) that the animal belonged to it by taking care of it. The Apostle decided for the person whose animal was in his hands.<sup>23</sup>

What is used as evidence in the example above is the possession of a camel as proof of ownership. In the above case, the plaintiff could not provide more convincing evidence, so the Prophet defeated the plaintiff. This case is made by the Shafi'i school of exemption from the hadith: "proof of mudda'i and oaths on mudda'ā' alaih." The application of this provision is also limited to ownership dispute cases and does not apply to accounts receivable and other debt.

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<sup>21</sup> Fadel Ilato, Abdul Majid, and Setiawan Noerdajasakti, "Criminal Action Without Proven in Money Laundering in Indonesia," *Jambura Law Review* 3, no. 0 (April 15, 2021): 180-97, <https://doi.org/10.33756/jlr.v3i0.7162>; Abdul Kadir et al., "The Development of The Crime of Money Laundering and Its Impact on The Economic and Business Sector," *Indonesian Journal of Law and Policy Studies* 2, no. 2 (December 28, 2021): 101-10, <https://doi.org/10.31000/ijlp.v2i2.5145>; Sudikno Mertokusumo, *Hukum Acara Perdata Indonesia*, (Yogyakarta-ta: Liberty, 1998).143.

<sup>22</sup> Al-Mawardi, *al-Ḥāwī al-Kabīr*, Juz. XVI (Beirut: Dār al-'Ilmiyah, 1994). 204.

<sup>23</sup> Muhammad Ridha Haykal Amal, "Contribution of Islamic Law in Tackling Money Laundering Crimes in Indonesia," *International Journal Reglement & Society (IJRS)* 2, no. 1 (January 29, 2021): 24-34, <https://doi.org/10.55357/ijrs.v2i1.84>.

The Shafi'i school believes that the burden of proof is given to the weaker party. The weak party, in this case, is the accuser. This weak party must provide substantial evidence. The strong evidence referred to here is the witness or the recognition of the opposing party. In contrast, weak evidence is an oath. So the person who filed the indictment/lawsuit was considered a weak person because he wanted something that belonged to someone else, except the evidence charged to the person who filed the claim. Every person claiming ownership of something is considered a weak party and thus must provide substantial evidence.

An opinion changes the school of thought above, which considers the burden of proof as an exception, among them Anwarullah and Jalaluddin at-Tarusani. Anwarullah argued that the burden of proof rests on anyone who submits a claim, the plaintiff, the defendant, and other parties. Anwarullah and Jalaluddin at-Tarusani believe that the burden of proof lies with the accuser/plaintiff to prove their claim. However, the defendant/defendant can dispute the suit by submitting specific evidence. Here applies the principle that anyone who submits allegations relating to the dispute problem must prove it to the plaintiff, the defendant, and other parties.<sup>24</sup>

### **3. The burden of Proof is Reversed**

Applying the burden of proof is new in developing the burden of proof theory. Its application has so far only been limited to eradicating money laundering crimes. This means that the burden of proof is reversed by a particular rule and is not applied to general criminal acts.

The term burden of proof is reversed in the four schools of jurisprudence is not known. Discussion of the burden of proof in Islamic law as long as it revolves around the burden lies with the prosecutor, and the burden of proof is balanced. In the Qur'an, the hadith of the Holy Prophet. No concept of inverse burden of proof is found directly. Does this mean, then, that Islam does not justify the application of the theory of inverse burden of proof?

Scholars have compiled a science known as Jurisprudence to explore Islamic law. Among the methods that can be used to determine the legal burden of reversing proof in Islam is *istihsan*. *Istihsan* is moving from *qiyas jali* to *qiyas khafi* or moving from *kulli* to *juz'i* because an argument logically justifies it. *Istihsan*, in terms of

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<sup>24</sup> Daniela Accatino, "Legal Evidence Theory: Are We All 'Rationalists' Now?," *Revus. Journal for Constitutional Theory and Philosophy of Law / Revija Za Ustavno Teorijo in Filozofijo Prava*, no. 40 (June 10, 2020): 85-101, <https://doi.org/10.4000/revus.5692>.; Anwarullah, *Islamic Law of Evidence* (Islami Da'wah Centre, Ministry of Religious Affairs, Brunei Darussalam, 2004). 4-11.

reasoning, falls into the category of *istiṣlāḥī* reasoning, namely reasoning that is based on propositions that have values or general principles of Islamic law, such as justice, benefit, equality, and so forth. Thus, in this case, *istihsan* is used to see the arguments that exclude or move from general concepts to specific arguments that can be justified to see the law of the burden of proof is reversed.

For this reason, history of Bukhari and Muslim, from Ibn 'Abbās ra. that the Prophet. Said: If humans were given (something) based solely on their indictments (demands), indeed humans would indict (demand) the blood of others and their property, but the oath was upon the defendant/defendant - and on history - and but *bayyinah* that is over the accuser/plaintiff and oath of the *mungkir*.

A scholar uses this hadith to explain the general provisions of the burden of proof that lies with the accuser. According to this hadith, if every indictment does not need proof, many people indiscriminately accuse the blood and property of others. Thus every indictment is required to prove, and the one who proves it is the accuser.

The above provisions are excluded from the second provision, which is that the proof can be charged to both parties equally. This thinking arises because, in society, many people who master something can prove the origin of its ownership.

Regarding the stage of this proof, Jalaluddin at-Tarusani stated: "Haram on the judge teaches those who accuse or those who are indicted because these bring to God more (*tuhmah*) than others.<sup>25</sup> But they usually finish examining the questions rather than the charges and the answer because sometimes the charges are rejected by examining them. Then there is no longer a law in it, or there is an accusation that is *naqīṣ*, less than the adequate ad in the shariah. Then there should be no more responsibility than the accused. Or there is the charge that is *majhul* or *mujmal* or *kāzibah* or *fāsidah* or *zāidah*. Then all the charges were rejected, so there was no longer any intention of demanding an answer from those accused.<sup>26</sup>

After the plaintiff's examination has been completed, proceed with the examination of the defendant. Jalaluddin at-Tarusani explained that the examination of the defendant was carried out after he refused or refuted the lawsuit. If the refutation is in the form of *nafi* (denial of a lawsuit), then the answer is

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<sup>25</sup> *Tuhmah* is someone conveying something because there is an interest for him, either to prevent evil or to obtain benefits.

<sup>26</sup> Bakhouya Driss, "Anti-Money Laundering Crimes In Islamic Law Compared to The Algerian and Indonesian Law," *Jurisdictie: Jurnal Hukum Dan Syariah* 7, no. 2 (2016): 190-202, <https://doi.org/10.18860/j.v7i2.3716>.; Jalaluddin al-Tarusani, *Safīnat al-Ḥukkām*, tt. 47.

considered explicit, and then the proof is requested from the plaintiff, as explained above. If the defendant's refusal is in the form of *isbat* (determination), such as saying "something is mine," then the judge must examine the defendant as if checking the plaintiff. In a refusal position, the defendant has the same position as the plaintiff, which has claimed something disputed as his own, so that the evidence is also charged to the defendant, namely by presenting witnesses, the same as the witness process by the plaintiff.

This regulation is because each party has evidence, both the defendant/plaintiff and the defendant/defendant. The defendant/plaintiff has evidence that substantiates his claim/indictment and vice versa. The defendant/defendant also has evidence of what he has mastered. Therefore, if the judge only gives evidence to the accuser and the accuser has the evidence, the judge must win it. Even though the defendant also had more substantial or more sophisticated evidence. As a result of the error of the burden of proof, truth and justice will not be achieved even though truth and justice are legal ideals. The court and its evidentiary process are only a means to achieve that truth and justice.

It recognizes the situation. Namely, the judicial process must create justice and uphold the truth. For some instances also need to get an exception, as is the exception of the general provisions of the burden of proof from the accuser alone to the burden of proof in a balanced way to both parties.

In the case of TPPU, the burden of proof can be applied to the reverse burden of proof. There are at least two arguments that can be put forward, namely first, the Kulliyah rule, which states: Evidence is to establish what is different from the state of *zahir* and the oath to determine the state of origin.<sup>27</sup>

The second is *istihsan*. *Istihsan* is leaving the real *qiyas (jali)* to practice the *qiyas* that is not confirmed/vague (*khafi*) or leaving the *kulli* law and practicing the *juz'i* law because there is an argument that logically justifies it. An example often raised for the case of leaving real *qiyas* to practice vague *qiyas* is the position of the water left over from consuming meat-like wild birds, such as eagles, whether classified as unclean water or holy water. Scholars, especially the Hanafi school of thought, argue that the rest of the birds drink holy water and purify.

Hanafi school of thought scholars holds that, in this case, *istihsan* was used. Birds are classified as wild animals whose meat is forbidden to eat. But it cannot be

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<sup>27</sup> Geno, "Tindak Pidana Kejahatan Pencucian Uang (Money Laundering) Dalam Pandangan KUHP Dan Hukum Pidana Islam."; Asymuni Abdurrahman, *Qa'idah-Qa'idah Fiqh*, (Jakarta: Bulan Bintang, 1967).

compared to the rest of the drink with other wild animals such as tigers. Because tigers drink using their tongues which are part of their flesh. Whereas birds drink using their beaks. Beak made of bone. So birds drink not using part of their flesh but part of their bones. The law of the bones is sacred, while the flesh is unclean. So in the case of birds, an exception from wild animals in terms of the rest of their drinks.

Examples of leaving the *kulli* law to introduce the *juz'i* law are the permissibility of the sale and purchase of greetings, buying and selling orders, or not buying in cash because it has become a tradition (*urf*) in society. Buying and selling legally *kulli* can not be justified because it does not complete terms and conditions, namely the existence of sellers and buyers, there are goods, there are prices and consent. In the sale and purchase of greetings, there are no goods when the contract is underway, but the goods must be waited for by the buyer following the agreement of the parties. Buying and selling greetings today is permitted because it has become part of the community's traditions in bermuamalah among Muslim communities. They are so buying and selling as allowed. The ability to buy and sell is based on *istihsan*.

The transfer from the categorization of the remaining water of the bird to the holy water is logically justified based on further research that birds touch water, not with anything unclean. Similarly, the case of buying and selling greetings is justified because it has become a community tradition and does not contain things that can forbid buying and selling. The elements of fraud and tyranny in buying and selling greetings can be removed. Thus the sale of greetings is an exception to the *kulli* law, or in other words, to become *istisna'i* law.

In the case of TPPU, *istihsan* can be used. TPPU is different from theft. Each state apparatus has a known source of income. Thus, every state organizer who has suspicious wealth should be questioned about the source of the income. To explain other sources of income apart from their income as a state apparatus, the person concerned must prove the source of the wealth. Because if you rely solely on the burden of proof on the accuser, TPPU crimes will be challenging to uncover. At the same time, the court must uphold truth and justice.

There is a difference between trade and income as a state apparatus. For business people, their income is difficult to guess and does not have standard standards, in contrast to the state apparatus that already has income standards. So it cannot be compared between the income of traders and the income of the state apparatus. Thus the state apparatus must be able to prove the source of their wealth that the wealth is not obtained from the results of abuse of authority granted by the

state to him. Especially today, the state administration apparatus must provide a list of their wealth before occupying a particular position. This provision is intended to control their behavior from various irregularities.<sup>28</sup>

Based on the Kulliyah rules: Evidence is to establish what is different from the state of *zahir* and the oath to establish the state of origin. It can also be used to strengthen the burden of proof in the case of TPPU, namely the State apparatus when in the office knew the amount of his wealth, but after serving in a particular position, found an unusual amount of wealth based on the income received. Thereby they must be charged with proof of their wealth which violently violates the fairness based on the income received.

Related to the state apparatus carrying out TPPU in their duties, there is a hadith of the Prophet. Which can be used as an argument, namely: Abū Humaid al-Sā'idī ra: "The Prophet employed a man from the al-Azdi tribe named Ibn al-Utbīyah to collect zakat. When coming from his assignment, he said: "This is for you as zakat, and this is given to me." He said: "Try he sit in the house of his father or mother, and wait whether someone will give him a gift? And for the sake of the One whose soul is in His hands, no one takes anything from this Zakat, except that he will come on the Day of Judgment with his neck on his neck in the form of a shouting camel or a calf which crows or a muted goat ". Then he raised his hand, so that we could see his white armpits and (said,): "O Allah, have I not said, have I not said," three times.

This Hadith shows the prohibition on receiving gifts when carrying out their duties, and the gifts given are related to their tasks. Gifts received by someone related to carrying out the tasks they carry out indeed contain specific interests. The prize resulted in the executor of the task being unable to carry out their duties properly and correctly.

The disclosure of the gift-giving case in the above hadith is based on the recognition of the perpetrator himself. In the context of proof, the perpetrator explained to the Prophet that he receives Zakat and gifts from the public. Although here, the perpetrators initially did not suspect that the Prophet prohibited his actions. But in the context of proof, recognition is one means of evidence. This is the Prophet. nor does it conduct an audit of all zakat collection officers. It is suspected

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<sup>28</sup> Abdullah Abdullah and Muhammad Hatta, "The Application of the Burden of Proof Concept in Indonesia: A Comparative Study," *SASI* 28, no. 3 (October 13, 2022): 458–69, <https://doi.org/10.47268/sasi.v28i3.1045>; Ariman Sitompul et.al., "The Morality Of Law Enforcement Agencies (Police, Prosecutor's Office, KPK) In Money Laundering With The Origin Of The Corruption," *European Science Review* 9 , no.10, (2021): 35.

that the friends who received the trust to collect zakat had never committed an offense, so the Prophet did not audit the wealth they possessed.

Today, the State apparatus, in carrying out their duties a day, is proven to have committed many money laundering crimes originating from acts of crime that harm the State, which is harmful to society and can damage future generations. So money laundering is called an extraordinary crime. For this reason, the evidence also requires extraordinary actions, namely with the reverse burden of proof which is an exception from the burden of proof in criminal acts generally applied in Indonesia.<sup>29</sup>

In the al-Qur'an, there are exceptions in proving criminal acts, namely, adultery. The word of God in verse al-Nur verse 4, reads: And those who accuse women of being good (fornication) cannot bring in four witnesses, bind them 80 times, and don't accept their testimony forever. These are the wicked.

The above paragraph instructs to present four witnesses for those who accuse others of adultery. The emphasis here is that there are four witnesses in the case of adultery. The number of witnesses is specifically for adultery only and the like, such as homosexuals, lesbians, and sex with animals. In other crimes, such as theft and murder, the number of witnesses is adequate, with only two people. Provisions on the number of witnesses in adultery cases are an exception to the general provisions on the number of witnesses in criminal cases.<sup>30</sup>

The book of Tafsir Ayat Ahkam explained the requirements of four witnesses in the case of adultery because the act was despicable and hidden and was punished with a terrible sentence, too, namely by being bound one hundred times before a crowd.<sup>31</sup> In addition, adultery fornication significantly affects the continuity of a child's nasab and the rights attached to it, such as guardianship rights must be from the mother's path, inheritance rights only received from the mother's path, and so forth. Therefore, to prove adultery, an extreme level of proof is needed. That is, beyond a reasonable doubt, Four male witnesses require the most convincing evidence here.<sup>32</sup>

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<sup>29</sup> Muh. Afdal Yanuar, "Diskursus Antara Kedudukan Delik Pencucian Uang Sebagai Independent Crime Dengan Sebagai Follow Up Crime Pasca Putusan MK Nomor 90/PUU-XIII/2015," *Jurnal Konstitusi* 16, no. 4 (January 28, 2020): 721, <https://doi.org/10.31078/jk1643>.

<sup>30</sup> Budiyo Nugroho Hibnu, "Penyidikan Tindak Pidana Pencucian Uang Dalam Upaya Penarikan Asset (Criminal Act of Money Laundering in order to Withdraw Asset)," *Jurnal Penelitian Hukum De Jure* 16, no. 1 (March 31, 2016): 1-14, <https://doi.org/10.30641/dejure.2016.V16.1-14>.

<sup>31</sup> Tafsir Āyat al-Aḥkām, Juz. I, 311.

<sup>32</sup> Kartini Laras Makmur, "Women and Dirty Money: How Women Are Affected by, Involved, and Counter Money Laundering," *Jurnal Hukum Prasada* 9, no. 1 (March 14, 2022): 35-44, <https://doi.org/10.22225/jhp.9.1.2022.35-44>; Riswan Munthe, Yusuf Hanafi Pasaribu, and Sri Hidayani, "Analisis Hukum Kejahatan Money Laundering Sebagai Tindak Pidana di Bidang Ekonomi," *Journal of*

Proof that is very strict in the case of allegations of adultery is also rigorous because it involves the dignity and reputation of the accused and the various consequences it causes. Maintenance of justice, goodness in the form of self-esteem, and a good name are one of the objectives of Islamic sharia. For this maintenance, the Koran regulates rigorous evidence.

Based on the explanation above, there is an opportunity to apply specific rules as a form of exemption from general provisions, including reverse proof for TPPU cases. Here it is known that the practice of TPPU acts of extraordinary crime can harm the life of the nation and state. Thus it is necessary to take extraordinary action as well.<sup>33</sup>

Special enforcement in the case of money laundering is because the perpetrators obtain profits illegally but as if lawful from the power they have or from a criminal offense. It can also be mentioned that the perpetrators took or obtained something from their power. So it is not the same as an act of theft. That is, someone takes something that is not within their control. The TPPU also applied reverse proof that the perpetrators did not misuse something within their authority. So by using the theory of *istihsan*, the burden of proof reversed should also be adopted as a form of the burden of proof in Islam. In this case, the crime occurs as an abuse of authority to enrich themselves, which other people outside are complicated to discover.

## CONCLUSIONS

Money laundering and the relationship of Islam to Indonesian culture result in several categories. The first is *Tahmil* (appreciative). Islam maintains a culture that does not conflict with Islamic principles, including seeking halal sustenance, and Islam has anticipated contemporary criminal acts such as TPPU. The second is *tahrim* (damaging) Islam to maintain Halal sustenance by not damaging something as crucial as damaging the country's economy. The third is that (reconstructive) Islam perfected and improved the law according to the development of the world.

Under Islamic law, evidence with reverse proof is acceptable, but not in general, but only in some instances, such as money laundering. The cause is that jeopardizing the country's finances is a risk due to money laundering in Indonesia,

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*Education, Humaniora and Social Sciences (JEHSS)* 5, no. 3 (February 16, 2023): 1925-31, <https://doi.org/10.34007/jehss.v5i3.1529>; Anshoruddin, *Hukum Pembuktian Menurut Hukum Acara Islam Dan Hukum Positif*.

<sup>33</sup> Ramada, "Prevention of Money Laundering"; Ayumiati Ayumiati, "Tindak Pidana Pencucian Uang (Money Laundering) Dan Strategi Pemberantasan," *Legitimasi: Jurnal Hukum Pidana Dan Politik Hukum* 1, no. 2 (May 11, 2017), <https://doi.org/10.22373/legitimasi.v1i2.1428>.



which is obtained from an unauthorized form ostensibly legitimate with the aim of enriching oneself or a company by unauthorized or illegal means, and such actions also violate the rules of Sharia in acquiring property

Money laundering can be excluded from ordinary theft because of different procedures and methods. Money laundering is usually done with the original crime, so in the case of money laundering, money laundering should be responsible for the authorities, opportunities, and facilities provided to them in connection with the initial crime.

In the proof of the property, the public prosecutor is also obliged to prove it does not just attack the defendant but proves the acquisition of his property so that the public prosecutor is a mouthpiece of the law only but as professional law enforcement.

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