aml/cft journal
journal of anti-money laundering / countering the financing of terrorism

Original paper

Asset Recovery Challenges in AML/CFT: The Paulus Tannos Extradition Case

M. Zaki Rizaldi[1*], Masdar Bakhtiar[2], Awaluddin Kadriah[3], Ari Wuisang[4], Sobar Sukmana[5]
[1]Faculty of Law, Pakuan University, Indonesia
[2]Faculty of Law, Politeknik Pengayoman Indonesia, Ministry of Law of the Republic of Indonesia, Indonesia
[3]Directorate General of General Legal Administration, Indonesia
[4]Faculty of Law, Pakuan University, Indonesia
[5]Faculty of Law, Pakuan University, Indonesia

Corresponding author: mzakirizaldi73@gmail.com

Keywords:
Anti-Money Laundering (AML), Asset Recovery, Extradition, Legal Sovereignty, Transnational Financial Crime

Submitted: 14 April 2026
Accepted: 4 September 2026
Published: 4 November 2026

Copyright (c) Author

Abstract

This study analyzes the challenges of implementing the Indonesia–Singapore Extradition Treaty (Law No. 5 of 2023) within the framework of Anti-Money Laundering (AML) and asset recovery. Using a normative-empirical legal research method (socio-legal research) with a descriptive-analytical approach, data were collected through library research, in-depth qualitative interviews with the Ministry of Law of the Republic of Indonesia, and a case study of the fugitive Paulus Tannos. The findings show that although the law provides a progressive breakthrough through its 18-year retroactive clause, its implementation faces complex juridical and technical obstacles. The main obstacles include layered judicial proceedings in the requested state that have not yet reached a final and binding decision, differences in the prima facie evidentiary standard between civil law and common law systems, identity laundering tactics through a Guinea-Bissau passport, the exploitation of health grounds, and the use of legal delaying tactics in foreign jurisdictions and in domestic pre-trial proceedings (*praperadilan*). In addition, the absence of a Non-Conviction Based Asset Forfeiture regime makes the return of fugitives (Follow the Suspect) an absolute precondition for obtaining a final and binding judgment (*res judicata*) for the execution of asset recovery (Follow the Money). The study concludes that the effectiveness of the extradition instrument depends heavily on the accuracy of affidavit documents, the provision of diplomatic assurances, and cross-border law enforcement intelligence synergy in order to break the chain of impunity for transnational financial crime.

***To cite this article*:** Rizaldi, M. Zaki, Masdar Bakhtiar, Awaluddin Kadriah, Ari Wuisang, and Sobar Sukmana. "Asset Recovery Challenges in AML/CFT: The Paulus Tannos Extradition Case." *AML/CFT Journal: The Journal of Anti Money Laundering and Countering the Financing of Terrorism* 5, no. 1 (2026): 18–41. https://doi.org/10.59593/amlcft.2026.v5i1.290

Introduction

Technological development and human mobility have driven the spread of transnational financial crimes such as money laundering. The problem has moved beyond domestic

jurisdiction and into the realm of public international law which, according to Mochtar Kusumaatmadja, is the whole body of rules and principles governing relations or matters that cross state borders, between states and between states and other non-state subjects of law.[1] In the modern era, the challenge to Indonesia's legal sovereignty lies in devising strategies to sever the chain of corruption offenses that is followed by efforts to hide assets across borders (cross-border money laundering).

Modern white-collar crime typologies show that corruption always goes hand in hand with money laundering, which serves as the means of enjoying the proceeds of crime. Unlike domestic cases, where assets can be traced and seized with relative ease through the national banking system, transnational asset recovery must confront jurisdictional barriers and the legal sovereignty of other states.[2] This complexity arises because criminal proceeds are deliberately moved out of the national jurisdiction through placement, layering, and integration schemes, in order to break the financial audit trail for investigators in the country of origin.

Indonesia recognizes that international recognition and inter-state cooperation are important for the legitimacy of sovereignty and for maintaining world peace. Yet, to protect the integrity of the financial system, such cooperation must take the form of concrete legal instruments. One crucial instrument in the Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT) regime is the extradition treaty, which supports the "Follow the Money" and "Follow the Suspect" strategies.[3] Strengthening extradition is urgent because Mutual Legal Assistance (MLA) has its limits: as codified, MLA focuses on objects (assets) and gives no firm authority to compel the return of a convicted offender who has fled. As long as the principal offender, as beneficial owner, remains free abroad, they retain full authority to move secret accounts and obscure asset ownership through networks of shell companies.

In terms of positive law, Indonesia has long relied on Law No. 1 of 1979 on Extradition.[4] However, a major challenge arises when dealing with international financial centers such as Singapore, which is often regarded as a safe haven for Indonesian fugitives. Singapore's open financial system, with its strict protection of bank secrecy, is often exploited by criminals to integrate illicit capital into the global financial system (asset laundering). In response, Indonesia and Singapore agreed to ratify an Extradition Treaty through Law No. 5 of 2023. The treaty strategically includes an 18-year retroactive clause, which gives investigators a progressive opening to revisit the structures of illicit wealth that have long been lodged in Singaporean financial institutions since 2004.

The first use of this extradition treaty came in the case of Paulus Tannos, an Indonesian fugitive who fled after the Corruption Eradication Commission (KPK) named him a suspect in August 2019.[5] As President Director of PT Sandipala Arthaputra (a member of the PNRI Consortium), he is alleged to have marked up the procurement of the Electronic Identity Card (e-KTP) project, causing state losses of IDR 2.3 trillion. These massive losses are alleged to have been accompanied by efforts to hide assets across borders, although the transaction trail

[1] Mochtar Kusumaatmadja and Etty R. Agoes, *Pengantar Hukum Internasional* [Introduction to International Law] (Bandung: PT Alumni, 2019), pp. 3–4.

[2] Hanaa Septiani, Tuti Susilawati, and Sobar Sukmana, *Perjanjian Ekstradisi Indonesia-Singapura Ditinjau dari Pasal 10 Undang-Undang Nomor 24 Tahun 2000 tentang Perjanjian Internasional* [The Indonesia–Singapore Extradition Treaty Reviewed under Article 10 of Law No. 24 of 2000 on International Treaties], undergraduate thesis (*skripsi*), Universitas Pakuan, 2024, p. 1.

[3] FATF (2023), *Anti-Money Laundering and Counter-Terrorist Financing Measures – Indonesia*, Fourth Round Mutual Evaluation Report, FATF, Paris.

[4] Indonesia, Law No. 1 of 1979 on Extradition (*Undang-Undang Nomor 1 Tahun 1979 tentang Ekstradisi*), State Gazette of the Republic of Indonesia of 1979 No. 2, Supplement to the State Gazette No. 3130.

[5] Tempo.co, "Kronologi Kasus Buron Paulus Tannos dan Korupsi e-KTP" [Chronology of the Case of Fugitive Paulus Tannos and the e-KTP Corruption], accessed January 25, 2025, https://tempo.co.

has not been publicly confirmed, as explained in the section on the typology of fund flows. After he was found to be living in Singapore, and following the completion of the treaty's ratification, Indonesia, through the Ministry of Law (formerly the Ministry of Law and Human Rights) as Central Authority together with the KPK, promptly sent the extradition request file, which led to Tannos's arrest by the Singaporean authorities on January 17, 2025.[6]

This provisional arrest was a bright spot, but implementation on the ground still faces a winding road because of a range of complex juridical obstacles. These include differences in evidentiary standards in criminal procedure, strict evaluation by the Singaporean domestic courts, and the fugitive's tactics of manipulating his legal identity. The strictness of this evaluation was reflected in Tannos's application for judicial review of the extradition notice issued by Singapore's Minister for Law, which the General Division of the High Court of Singapore dismissed on May 29, 2026, reasoning that Tannos's legal objections lacked sufficient basis to derail the extradition process.[7] Even so, the dismissal has not ended the whole legal process, because the committal ruling that finally determines whether extradition is permissible is expected to be decided around August 2026.[8]

Within the AML/CFT regime, this series of legal formalities is used as a tactic to buy time (legal delaying tactics). Delay in the physical surrender of the offender gives their networks room to carry out further layering of funds, transfer ownership of assets, or cash them out into other safe-haven jurisdictions before a final and binding forfeiture judgment (*res judicata*) can be executed. Consequently, as this manuscript was prepared, the legal process was still under way in the Singaporean courts, so the physical extradition of Paulus Tannos to Indonesia has not yet been fully achieved. This reality shows that a treaty on paper is only an entry point, while resolving transnational corruption cases demands diplomatic resilience and well-crafted legal synchronization in order to break the chain of impunity for white-collar crime.

As the first extradition request under this treaty, the Paulus Tannos case is a relevant test point for the asset recovery regime within the AML/CFT framework. On this basis, this study formulates three main research questions. First, how do the extradition and mutual legal assistance frameworks support the asset recovery regime within the anti-money laundering and countering the financing of terrorism (AML/CFT) framework? Second, what juridical and technical obstacles arise in practice? Third, how can a more tactical legal strategy be formulated for Indonesia to optimize the integration of fugitive repatriation (Follow the Suspect) and asset recovery (Follow the Money) for the proceeds of cross-border corruption?

Research Methods

This study uses normative-empirical legal research (socio-legal research) in which the doctrinal approach predominates, and it is descriptive-analytical in nature. The analysis focuses on primary legal sources: Law No. 5 of 2023 on the Ratification of the Extradition Treaty between Indonesia and Singapore; Law No. 1 of 1979 on Extradition; Law No. 8 of 2010 on the Prevention and Eradication of the Crime of Money Laundering; Law No. 1 of 2006 on Mutual Legal Assistance in Criminal Matters, as the legal basis of the Mutual Legal Assistance instrument; and Law No. 7 of 2006 on the Ratification of the 2003 United Nations Convention Against Corruption (UNCAC), as the main international legal framework for the asset recovery regime. In addition, the study draws on the 1969 Vienna Convention on the Law of Treaties

[6] Reuters, "Singapore Processing Extradition of Fugitive Businessman Wanted in Indonesia," March 10, 2025, accessed September 28, 2025, https://www.yahoo.com/news/singapore-processing-extradition-fugitive-businessman-103655876.html.

[7] *Paulus Tannos v Attorney-General*, [2026] SGHC 118, General Division of the High Court of the Republic of Singapore, decided May 29, 2026.

[8] Antara News, "Indonesia Nears Breakthrough in Long Pursuit of Fugitive Paulus Tannos," accessed June 19, 2026, https://en.antaranews.com.

and relevant international human rights instruments. Secondary sources support the analysis: scholarly literature on international law, international criminal law, money laundering typologies, the asset recovery regime, and the role of financial intelligence units in cross-border law enforcement cooperation.

The empirical component is integrated through a case study of Paulus Tannos, the first and, as of the preparation of this study, the only case under Law No. 5 of 2023. As the only available case, it is the most representative object of analysis for identifying the challenges and obstacles in integrating the return of fugitives (Follow the Suspect) through extradition with asset recovery (Follow the Money) through Mutual Legal Assistance and the asset recovery regime within the AML/CFT framework. As a single, descriptive-doctrinal case study, this research does not seek to generalize about effectiveness; it aims to map the juridical and technical problems that arose in the treaty's first application.

Data were collected through library research to gather written legal materials, and through qualitative field research. Primary field data were obtained through purposive in-depth interviews with an expert source, Mr. Teuku Muktasim, S.H., of the Directorate General of General Legal Administration (*Direktorat Jenderal Administrasi Hukum Umum*), Ministry of Law of the Republic of Indonesia. As a limitation, the study relies on a single expert source; the interview is therefore treated as a complement to the analysis of primary legal materials and official documents, not as a basis for generalization, and involving the perspectives of other authorities such as the KPK and PPATK could enrich further research. All collected data were then processed in three systematic stages. The first stage is data selection, to ensure that the materials are relevant to the substance of AML law enforcement and the obstacles to implementation. The second stage is clarification, by grouping data according to type of source and focus of discussion. The final stage is systematization, in which the data are arranged according to the analytical framework in order to compare the law as it stands (*lex lata*) with actual practice on the ground (law in action), so as to produce an analysis for optimizing extradition and asset recovery instruments in an integrated manner. As a further limitation, data on the flow and location of assets come in part from media investigations and were used descriptively without independent verification; the findings in that section should be read as indications, not proof.

Juridical Framework for Asset Recovery

The effectiveness of extradition as a Follow the Suspect instrument cannot stand alone; it must be supported by a strong asset recovery legal framework as the embodiment of the Follow the Money strategy. Doctrinally, the international asset recovery regime recognizes two main mechanisms that complement each other: forfeiture based on a criminal judgment (Conviction-Based Forfeiture) and forfeiture without a criminal judgment (Non-Conviction Based Forfeiture, hereinafter NCB Forfeiture).

Conviction-Based Forfeiture requires a criminal judgment that is final and binding (*res judicata*) as the basis for permanent confiscation of the proceeds of crime. This mechanism makes proof of the offender's guilt (*in personam*) an absolute precondition before assets can be forfeited. NCB Forfeiture, by contrast, is an action against the asset itself (*in rem*), so the state need not prove the offender's criminal guilt; it is enough to prove that the asset originates from, or is connected with, a criminal offense. This characteristic makes NCB Forfeiture a crucial instrument when the offender has died, has fled, or cannot be reached by conventional criminal proceedings.

The international legal framework for both mechanisms is set out comprehensively in the United Nations Convention Against Corruption (UNCAC) 2003, which Indonesia ratified through Law No. 7 of 2006. Four key articles in Chapter V of UNCAC are specifically relevant to this study:

1. Article 54 obliges each State Party to consider measures that allow the forfeiture of proceeds of corruption without a prior criminal conviction, particularly where the offender cannot be prosecuted because of death, flight, absence, or other relevant circumstances, which is a direct normative basis for NCB Forfeiture.[9]
2. Article 55 governs international cooperation for the purposes of confiscation, including the enforcement, in the territory of the requested state, of confiscation orders issued by a court of the requesting state.
3. Article 56 provides for special cooperation, namely the spontaneous exchange of information between authorities without waiting for a formal request.
4. Article 57 governs the return and disposal of assets, covering mandatory return, conditional return, and the disposition of residual assets.

In Indonesian positive law, the Conviction-Based Forfeiture mechanism has been institutionalized through Article 38 of Law No. 31 of 1999 on the Eradication of Criminal Acts of Corruption, as amended by Law No. 20 of 2001, which requires a final and binding criminal judgment as the basis for forfeiture. By contrast, the application of NCB Forfeiture in Indonesia remains partial: it is accommodated only to a limited extent through civil claims under Articles 32 to 38C of the same law, while the Asset Forfeiture Bill (*Rancangan Undang-Undang Perampasan Aset*), which comprehensively adopts the *in rem* principle as mandated by Article 54(1)(c) of UNCAC, had still not been enacted as of the preparation of this manuscript.[10] This regulatory gap is one structural factor that limits Indonesia's reach in recovering the proceeds of corruption that have been moved abroad, especially in cases where the offender manages to evade both extradition and criminal trial.

This structural limitation is also confirmed by the independent evaluation of the Financial Action Task Force (FATF). In its 2023 Mutual Evaluation Report, the FATF assessed that although Indonesia has a strong legal framework for dealing with money laundering and terrorism financing, and has made good use of financial intelligence and international cooperation, it needs to focus its efforts more on improving asset recovery, risk-based supervision, and proportionate and dissuasive sanctions.[11] It should be noted that the FATF Follow-Up Report published on May 28, 2025, re-assessed only Recommendation 7, while Recommendation 4 (Confiscation and Provisional Measures), Recommendation 38 (Mutual Legal Assistance: Freezing and Confiscation), Recommendation 39 (Extradition), and Recommendation 40 (Other Forms of International Cooperation) remained rated Largely Compliant without being re-assessed. Because these ratings measure the technical compliance of the legal framework, weaknesses in confiscation and asset recovery are better read in terms of effectiveness, as reflected in the priority given to improving asset recovery in the 2023 Mutual Evaluation Report.[12]

The consistency of findings from these two FATF evaluation cycles, two years apart, reinforces the main argument of this study: the fundamental obstacle in Indonesia's fight against transnational corruption lies not in the absence or weakness of the substance of international agreements, given that Indonesia has ratified UNCAC, has an Extradition Treaty with Singapore, and has an MLA legal framework in Law No. 1 of 2006, but in the effectiveness of implementing asset recovery itself (law in action). This framework will serve as the reference

[9] United Nations Convention Against Corruption, 2003, Article 54(1)(c); see also Indonesia, Law No. 7 of 2006 on the Ratification of the *United Nations Convention Against Corruption*, 2003.

[10] On the Asset Forfeiture Bill, see Muhammad Fuad Azwar R., "*The Concept of Non-Conviction Based Asset Forfeiture as a Legal Policy in Assets Criminal Action of Corruption*," accessed via *legal.isha.or.id*; as of this writing, the Bill is still under deliberation and has not been enacted.

[11] FATF (2023), *Anti-Money Laundering and Counter-Terrorist Financing Measures – Indonesia*, Fourth Round Mutual Evaluation Report, FATF, Paris.

[12] FATF, *Indonesia: 2nd Enhanced Follow-Up Report and Technical Compliance Re-Rating*, FATF, Paris, May 28, 2025.

for the analysis in the following sections, especially in assessing how far the integration of extradition and asset recovery mechanisms is truly tested in the Paulus Tannos case study.

Juridical Framework for the Synergy of the 2022 Indonesia–Singapore Extradition Treaty within the Anti-Money Laundering (AML) Regime

The ratification of the Indonesia–Singapore Extradition Treaty through Law No. 5 of 2023 opens a new framework for cross-border law enforcement cooperation aimed at recovering state financial losses. By design, the treaty is positioned as an instrument within the Anti-Money Laundering (AML) and Countering the Financing of Terrorism (CFT) regime to facilitate transnational asset recovery, in line with Recommendations 36 to 40 of the Financial Action Task Force (FATF); its effectiveness in practice will be tested through the case study in a later section. The treaty's distinctive feature is its harmonization of the principle of dual criminality to bridge the differences between Indonesia's civil law system and Singapore's common law system. Under Article 2(2), differences in legal nomenclature are disregarded so long as the whole of the conduct (act or omission) presented has a criminal essence recognized by both countries. This principle is an absolute requirement, because Singapore's financial authorities will not execute an order to freeze funds if dual criminality cannot be established.

The practical implication of this principle is reinforced by Article 2(1), which lists 31 categories of extraditable offenses, including corruption and money laundering. However, the list of predicate offenses merely opens a legal bridge for an extradition request; it does not automatically resolve the far more complex substantive challenge, namely proving the evidentiary nexus between the predicate offense committed in Indonesia and the money laundering activity allegedly carried out in Singapore.[13] In Singapore's common law tradition, this link cannot be assumed merely because both crimes appear in Article 2(1); Indonesian authorities still bear the burden of presenting a body of evidence that convincingly connects the flow of corruption proceeds in Indonesia with accounts or assets located in Singapore, a problem of proof discussed further below under the prima facie standard. Once this nexus is established, extradition changes from mere physical punishment (Follow the Suspect) into an instrument that opens the way to tracing, freezing, and seizing the flow of funds (Follow the Money); the suspect's physical presence in an Indonesian trial would break down the barricade of secrecy built by shell companies and expose the concealed beneficial ownership structure. Conversely, without a successfully established evidentiary nexus, these 31 categories of offenses amount to no more than a normative list with no practical reach. Finally, given the 18-year retroactive clause in the extradition treaty, the following applies as a matter of norm:

1. Indonesia, as the Requesting Party, may submit an extradition request only for cases that are not yet time-barred under Indonesian law: the request must state the applicable limitation provisions (Article 6(2)(c)), and Singapore, as the Requested Party, may refuse if prosecution is time-barred under the law of the Requesting Party (Article 5(1)(h)).
2. The treaty is intended to close the loophole for fugitives of past "mega scandals" who have long concealed their wealth in Singapore. Its retroactive character is designed so that flight across jurisdictions cannot be used as a way to "launder one's sins" or to wait out the limitation period in a country that previously had no extradition treaty with Indonesia.

The retroactive clause in Law No. 5 of 2023 is a procedural retroactivity mechanism recognized internationally. Indonesia and Singapore agreed to the rule in order to enforce genuine justice, on the basis of the principle of sovereignty and *pacta sunt servanda*, as explained below. Although it applies retroactively, the provision can be regarded as not directly colliding with the prohibition on retroactive criminal law, because what is applied retroactively is the procedural mechanism for surrendering fugitives, not the definition of the offense or its

[13] United Nations Convention Against Corruption, 2003, Article 54(1)(c); see also Indonesia, Law No. 7 of 2006 on the Ratification of the *United Nations Convention Against Corruption*, 2003.

penalty. Even so, its compatibility with Article 28I(1) of the 1945 Constitution remains open to debate and lies outside the scope of this study.

The retroactive clause was chosen out of Singapore's commitment to shed its poor image as a safe haven for fugitives and illicit capital from Indonesia. In practical terms, the provision creates psychological pressure and limits the room to maneuver for fugitives such as Paulus Tannos. In the KPK's investigation, Paulus Tannos, as President Director of PT Sandipala Arthaputra, which acted as part of the consortium implementing the e-KTP project under the PNRI Consortium, was charged under Article 2(1) or Article 3 of the Anti-Corruption Law in conjunction with Article 55(1)(1) of the Criminal Code (KUHP). Under these charges he normatively faces life imprisonment or a maximum of 20 years' imprisonment, with a minimum of 4 years under Article 2(1) or 1 year under Article 3, and a fine of up to IDR 1 billion.[14]

This pressure is critical given that the e-KTP corruption mega scandal caused state financial losses of up to IDR 2.3 trillion.[15] Although the extradition process is currently held up by legal resistance and a detention-suspension (bail) application by the suspect in the Singaporean courts, the retroactive clause in Law No. 5 of 2023 keeps the state's right to prosecute alive, while recovery of the trillions of rupiah in economic losses still depends on the Mutual Legal Assistance channel.[16] The Paulus Tannos case is a clear example that even though his crime occurred years before ratification, he remains subject to extradition because his conduct still falls within the 18-year retroactive window, which reaches back to 2004.

International law recognizes the principle of *pacta sunt servanda*, set out in Article 26 of the 1969 Vienna Convention, which provides that every treaty in force is binding on the parties and must be performed by them in good faith.[17] In this context, Indonesia and Singapore exercised their full sovereignty to agree on the 18-year retroactive exception as an integral part of the treaty, in the interest of effective global AML. The use of *pacta sunt servanda* gives strong legal legitimacy: even though the clause departs from the general principle of non-retroactivity, the agreement must be honored and carried out by both countries, giving priority to justice and to the return of the economic rights of the victim state over mere procedural formality.

Nevertheless, the duty to perform a treaty in good faith does not remove the evidentiary requirement that Indonesia must satisfy, namely Article 3(1) of the Treaty (Annex to Law No. 5 of 2023), which states:[18]

> "Where an extradition request is made in respect of a fugitive accused of an extraditable offense, the fugitive shall only be extradited if, according to the law of the Requested Party, there is a prima facie case or sufficient evidence of the offense if the act or omission constituting the offense had taken place in or within the jurisdiction of the Requested Party."

As a consequence, Indonesia must present compelling prima facie evidence before Singaporean courts. Unlike civil law extradition procedures, which tend to be administrative, Singapore's common law tradition requires Indonesian authorities to present a summary of

[14] Baiq Rhamadaning Diaz Puji Jagad, Zunnuraeni, and Lalu Guna Nugraha, "Perjanjian Ekstradisi Indonesia-Singapura dalam Penanganan Tindak Pidana Korupsi" [The Indonesia–Singapore Extradition Treaty in Handling Corruption Crimes], *Mataram Journal of International Law*, Vol. 3, No. 2, December 2025, p. 120.

[15] *Ibid.*

[16] *Ibid.*, p. 121.

[17] *Vienna Convention on the Law of Treaties* 1969, Article 26.

[18] Indonesia, Law No. 5 of 2023 on the Ratification of the Treaty between the Government of the Republic of Indonesia and the Government of the Republic of Singapore for the Extradition of Fugitives (*Undang-Undang tentang Pengesahan Perjanjian antara Pemerintah Republik Indonesia dan Pemerintah Republik Singapura tentang Ekstradisi Buronan*), State Gazette of 2023 No. 5, Supplement to the State Gazette No. 6846, Article 3(1).

evidence showing a strong case to answer. In other words, to freeze assets and secure the fugitive's return, investigators cannot simply attach a suspect designation order or an arrest warrant; they must be able to lay out the money laundering fund-flow structure convincingly before a Singaporean judge. This technical challenge is made tighter by the mandatory exceptions in Article 4 and the discretionary exceptions in Article 5 of the treaty, which give Singapore, as the Requested Party, grounds to refuse an extradition request. Within this scope, several key points deserve analysis regarding the implementation of the treaty in relation to the AML regime and asset recovery:

1. Political Offense Exception

Under international law, extradition cannot be granted if the offense concerned is classified as political. In practice, the boundary of a "political offense" is often ambiguous and is frequently used by fugitives in financial cases to raise legal objections in Singaporean courts in order to save their assets from seizure. However, the Indonesia–Singapore extradition treaty progressively provides that certain offenses, such as terrorism and the murder of a head of state, cannot be classified as political offenses (the non-political clause).[19] Corruption and money laundering are not explicitly listed in the non-political clause of Article 4(3), so whether an offense is political remains for Singapore, as the Requested Party, to determine (Article 4(4)). Even so, a political characterization of corruption cases is hard to sustain, given that the UNCAC, which both countries have ratified, provides that offenses covered by the Convention are not regarded as political offenses where the Convention is used as the basis for extradition (Article 44(4)).

2. The Principle of *Ne Bis in Idem* and Human Rights

The treaty continues to uphold individual human rights by prohibiting extradition if the fugitive has already been tried and adjudicated for the same offense (*ne bis in idem*, or double jeopardy) or if there are substantial grounds to believe that the request was made for a discriminatory purpose based on race, religion, nationality, or political opinion.[20] The practical implication for asset recovery is that Indonesia must be able to show the Singaporean court that the proceedings pursued are purely the enforcement of economic-crime law, free of any element of political repression or discrimination, so that an asset seizure order cannot be annulled on human rights grounds.

3. Direct Implications for Asset Recovery

In practical terms, the 2022 Indonesia–Singapore Extradition Treaty is closely and functionally linked to asset recovery efforts. Successfully extraditing a person is not merely the physical transfer of a fugitive; it is a fundamental step in facilitating the forfeiture of assets held in Singaporean financial institutions. This is because the suspect's physical presence in the domestic court makes it easier to prove the predicate crime, which is an absolute requirement for the Singaporean authorities to execute permanent asset seizure.[21]

The application of Article 14 on the surrender of evidence gives a tactical advantage in the AML regime. As explained in the juridical framework for asset recovery at the start of this study, successful extradition is an important precondition for Indonesia to obtain a final and binding criminal judgment (*res judicata*) as the basis for Conviction-Based Forfeiture, a

[19] *Ibid.*, Article 4(1)(a).

[20] Oktaviona Angelita et al., "Implikasi Pemberlakuan Efektif Perjanjian Tentang Ekstradisi Buronan Antara Republik Indonesia dan Republik Singapura" [The Implications of the Effective Entry into Force of the Treaty on the Extradition of Fugitives between the Republic of Indonesia and the Republic of Singapore], *Jurnal de Jure*, Vol. 17, No. 1, April 2025, p. 83.

[21] Ministry of Law and Human Rights of the Republic of Indonesia, *Naskah Akademik Rancangan Undang-Undang tentang Pengesahan Perjanjian antara Pemerintah Republik Indonesia dan Pemerintah Republik Singapura tentang Ekstradisi Buronan* [Academic Paper on the Bill on the Ratification of the Treaty between the Government of the Republic of Indonesia and the Government of the Republic of Singapore on the Extradition of Fugitives], p. 32.

mechanism more reliable than NCB Forfeiture, which has still not been comprehensively codified in Indonesian positive law.[22] That final judgment is the essential basis for the Singaporean authorities to execute the return of assets in accordance with Articles 55 and 57 of the 2003 UNCAC.[23] This synergy is in line with the mandate of the United Nations Convention Against Corruption (UNCAC), which both countries have ratified and which places international cooperation as the key to breaking the chain of transnational money laundering.[24] Because the treaty regulates only the surrender of evidence, the forfeiture and repatriation of the proceeds of crime still require the Mutual Legal Assistance (MLA) mechanism; the integration of pursuing the offender (Follow the Suspect) and pursuing the assets (Follow the Money) therefore depends on coordinating the two channels.[25]

4. The Prima Facie Standard in the Common Law Tradition as an Evidentiary Gateway in AML

One of the most significant technical obstacles in implementing Article 3 is the requirement to present prima facie evidence. Singapore demands a far higher standard of proof than the ordinary administrative procedure in civil law countries. This is reinforced by the author's interview with Mr. Teuku Muktasim, S.H., Extradition Case Officer in the Sub-Directorate of Central Authority and International Law (*Otoritas Pusat dan Hukum Internasional*, OPHI), Directorate General of General Legal Administration, Ministry of Law of the Republic of Indonesia, who stated:[26]

> In short, the evidence against a suspect must be strong: if it stands alone and is not rebutted, it is enough to prove guilt (prima facie). We are not discussing defense arguments yet; what matters is that the evidence meets the minimum requirement, because extradition does not touch the substance of the case, only the merits of extradition. In common law countries, this is likened to a domestic criminal case. Before proceeding to a full trial, the judge looks at whether the charge is fit to go forward to trial.

The evidence must be prepared in great detail because the Indonesian side investigated the case and understands it, including the money laundering trails, in full, while the Singaporean side only reads the case file. Intensive coordination is therefore needed to ensure that their understanding matches ours. The obligation to present prima facie evidence under Article 3(1) should be seen as an effort to harmonize compliance standards with FATF Recommendations 37 to 39 on mutual legal assistance and extradition. Singapore, as a FATF member, has an interest in showing that its bank secrecy protections and common law system are not used as a shield for the proceeds of transnational crime. Indonesian authorities (the KPK and the Police) must therefore prepare an affidavit or summary of evidence sufficient to bring the offender to trial had the conduct occurred in Singapore (a case to answer).

[22] Muhammad Fuad Azwar R., M. Said Karim, and Haeranah, "The Concept of Non-Conviction Based Asset Forfeiture as a Legal Policy in Assets Criminal Action of Corruption," *Legal Brief*, Vol. 11, No. 5, 2022, pp. 2613–2622.

[23] United Nations Convention Against Corruption, 2003, Article 55 (*International Cooperation for Purposes of Confiscation*) and Article 57 (*Return and Disposal of Assets*).

[24] See also Article 51 of the UNCAC, which affirms that the return of assets is a "fundamental principle" of the Convention and requires States Parties to afford one another the widest measure of cooperation.

[25] Jan S. Maringka, *Ekstradisi dalam Sistem Peradilan Pidana* [Extradition in the Criminal Justice System] (Jakarta: Sinar Grafika, 2018), p. 112.

[26] Interview with Teuku Muktasim, S.H., Extradition *Case Officer*, Sub-Directorate of Central Authority and International Law (*Otoritas Pusat dan Hukum Internasional*, OPHI), Directorate General of General Legal Administration, Ministry of Law, March 30, 2026, at the office of the Directorate General of General Legal Administration.

5. Effectiveness of the 18-Year Retroactive Clause against Fugitives' Identity-Stripping Tactics

Although Article 2(4) of the Indonesia–Singapore Extradition Treaty sets a very progressive retroactive period (18 years) that reaches crimes committed since 2004, its practical effectiveness collides with modern escape tactics such as identity stripping and the shifting of assets into digital financial instruments. Yet, juridically, applying the principle aims to remove the loophole of limitation periods and control over illicit assets, which fugitives often exploit to avoid criminal liability.[27] This retroactive character must therefore be combined with strong digital forensic evidence so that the movement of past assets can be traced in full.

6. Procedural Mechanisms and Supporting Documents for Asset Seizure

In practice, the 2022 extradition treaty depends heavily on administrative accuracy in filing the request. Article 6 provides that an extradition request must be submitted in writing through diplomatic channels.[28] This provision confirms that extradition and asset recovery must still pass through a strict legal corridor, through the following mechanisms:

a. The extradition procedure, under the Annex to Law No. 5 of 2023, follows these formal stages:

1) Diplomatic channels and central authorities (Article 6): the extradition request is submitted in writing through diplomatic channels. Indonesia's competent central authority is the Ministry of Law (Directorate of Central Authority and International Law, Directorate General of General Legal Administration), while for Singapore the request is submitted by the Minister for Law (Article 6(1)); the Attorney-General's Chambers conducts the proceedings on Indonesia's request (Article 16(1)).

2) Provisional arrest (Article 7): in urgent circumstances, the Requesting Party (Indonesia) may apply for the provisional arrest of the fugitive before the complete formal documents are submitted, through INTERPOL or diplomatic channels.

3) Additional information (Article 8): if the Requested Party (Singapore) considers the documents submitted inadequate, it may request additional information within a specified period to complete the case.

4) Decision and surrender (Article 12): the decision on whether to grant extradition is communicated through diplomatic channels. If granted, both parties agree on the time and place of surrender at the designated point of departure.

b. The supporting document requirements are set out in Article 6(2) to (4), with authentication requirements in Article 9 and language requirements in Article 10, which detail the mandatory documents that must be attached and authenticated (certified by a competent official with an official seal). These documents include:

1) Identity documents of the fugitive: name, recent photograph, fingerprints, physical description, nationality, and approximate location.

2) Material legal documents, such as a copy of the arrest warrant or court judgment, a statement of the facts of the case (acts and omissions), a copy of the Criminal Code and the text of the criminal provisions violated, including the limitation period.

3) A statement from the Attorney General of the Republic of Indonesia that the evidence submitted is sufficient to prosecute under Indonesian law.

4) Special evidentiary standards depending on the fugitive's status: for a suspect, evidence meeting the prima facie standard (evidence sufficient to bring the case to trial in Singapore) must be attached; for a convicted person, a copy of the final and binding judgment (*res judicata*) and the remaining sentence must be attached.

[27] Oktaviona Angelita *et al.*, "Implikasi Pemberlakuan Efektif Perjanjian Tentang Ekstradisi Buronan Antara Republik Indonesia dan Republik Singapura," *op. cit.*, p. 82.

[28] Indonesia, *op. cit.*, Article 6.

5) All supporting documents must be accompanied by an official English translation to meet the examination requirements of the Singaporean court. Completeness of the documents is especially crucial under Singapore's common law: administrative inconsistencies or ambiguity in the description of the facts of the crime can be used by the fugitive's counsel as a legal loophole to defeat the extradition proceedings in the Singaporean court.

c. Mechanism for surrendering evidence (Article 14). The extradition treaty contains no provision on surrendering the proceeds of crime; it regulates only the surrender of evidence, subject to the following conditions:

1) The Requested Party (Singapore) may surrender to the Requesting Party (Indonesia) evidence found on the fugitive and seized at the time of arrest, insofar as it is relevant as evidence of the offense for which extradition is granted (paragraph (1)); this surrender is optional and subject to the conditions set by Singapore (paragraph (2)).

2) Singapore may temporarily retain the evidence if it is needed for proceedings under way in its own jurisdiction (paragraph (3)).

3) The surrender of evidence must not prejudice the rights of Singapore or of third parties in the items concerned (paragraph (4)).

d. Because the extradition treaty does not regulate the seizure of the proceeds of crime, asset seizure in the requested state must be pursued through the MLA mechanism, with the following supporting documents:

1) A Seizure/Freezing Order from an Indonesian court, or a seizure order from the investigators (the KPK or the Attorney General's Office), that has been legalized.

2) Fund-flow analysis (Tracing Asset Report): a document proving the causal link (nexus) that the assets held in Singaporean banks originate purely from the alleged corruption offense (and not from a legitimate business).

3) Specific asset identification documents: bank account numbers, the name of the account holder (whether a shell company or an alias/nominee is used), the nominal amount, or other manifests of asset ownership.

7. Inter-Agency Coordination in the AML Regime

Another distinctive feature of the treaty is the designation of specific agencies in Article 17(2).[29] For Singapore, the competent agency is the Attorney-General's Chambers. For Indonesia, it is the Ministry of Law and Human Rights (renamed the Ministry of Law in October 2024).[30] This designation shows that the main focus of the extradition is the technical legal aspects of prosecution and the fulfillment of juridical requirements. Critically, however, a high degree of coordination is needed within Indonesia. As the Central Authority, the Ministry of Law must be able to integrate data from investigators (the KPK and the Police) and the Financial Transaction Reports and Analysis Centre (PPATK) quickly.[31] Without an efficient coordination protocol, bureaucracy risks slowing the filing of requests, giving the fugitive time to move assets out of Singapore's jurisdiction.

8. Strategic Implications for National Legal Authority and Economic Deterrence

Ratification through Law No. 5 of 2023 is a statement of Indonesia's legal-political position on the global stage in combating transnational crime. The success in agreeing a package deal that includes the Defense Cooperation Agreement (DCA) and the Flight Information Region

[29] *Ibid.*, Article 17(2).
[30] *Ibid.*, Article 17(2).
[31] Ministry of Law and Human Rights of the Republic of Indonesia, *Naskah Akademik Rancangan Undang-Undang tentang Pengesahan Perjanjian Ekstradisi RI-Singapura* [Academic Paper on the Bill on the Ratification of the Indonesia–Singapore Extradition Treaty], 2022, p. 45.

(FIR) shows that extradition is often part of a broader diplomacy of sovereignty.[32] The real test of the law is the effectiveness of its execution. If Indonesia can return fugitives and, at the same time, significantly forfeit their wealth after ratification, then the principle of *pacta sunt servanda* is truly realized in practice. This creates not only a deterrent effect but also strengthens Indonesia's position in asset recovery efforts, which have long been held hostage by differences in legal systems.[33]

Strategically, this synergy raises the risk and cost of crime for money launderers. The 18-year retroactive period sends a strong message to financial markets that "time" and "moving across jurisdictions" no longer guarantee the safety of criminal proceeds. This is a vital psychological deterrent in the global AML regime for protecting the integrity of the financial system from infiltration by illicit funds. It can be said that Law No. 5 of 2023 is not merely a ratification formality but a juridical transformation that bridges the gap between the civil law and common law systems in support of recovering state wealth. Through the harmonization of dual criminality, the progressive reach of retroactivity, and the standardization of prima facie procedures, Indonesia now has, normatively, a stronger legal umbrella for its Follow the Money strategy. However, the strength of a legal norm must be tested not only through the text of the treaty but also through the implementation of real cases.

The Role of PPATK and Financial Intelligence Units in the AML/CFT Mechanism

As noted in the discussion of inter-agency coordination under Article 17(2) of the Extradition Treaty, the Follow the Money strategy depends fundamentally on the institutional capacity of the Financial Transaction Reports and Analysis Centre (PPATK) as the national Financial Intelligence Unit (FIU). Under Article 37 of Law No. 8 of 2010 on the Prevention and Eradication of the Crime of Money Laundering, PPATK is positioned as the focal point of the anti-money laundering regime, directly accountable to the President and not subordinate to any ministry or state institution.[34] This institutional independence is an important precondition for the objectivity of the financial intelligence it produces, a position similar to the focal point model that PPATK applies in its representation in the Egmont Group, an international organization that brings together 182 Financial Intelligence Units to facilitate the cross-border exchange of financial intelligence without going through the more formal and time-consuming Mutual Legal Assistance mechanism.[35]

Operationally, PPATK works through three interrelated functional stages. The first is receiving, namely receiving Suspicious Transaction Reports (*Laporan Transaksi Keuangan Mencurigakan*, LTKM) from Reporting Parties under Law No. 8 of 2010, which covers financial service providers, providers of certain goods and/or services, and professions vulnerable to being used as money laundering gatekeepers, such as notaries, who since the reporting obligation based on the customer due diligence principle took effect have become the front line in the early detection of suspicious transactions.[36] The second stage, analyzing, is the analytical processing of these reports through proactive and reactive approaches to construct

[32] Ratih Sulistiawati *et al.*, "Konsep Resiprositas dalam Perjanjian Internasional: Kasus Perjanjian Ekstradisi Indonesia dan Singapura" [The Concept of Reciprocity in International Treaties: The Case of the Indonesia–Singapore Extradition Treaty], *JLAST*, Vol. 2, No. 1, 2024, p. 63.

[33] Maringka, *Ekstradisi dalam Sistem Peradilan Pidana*, *op. cit.*, p. 115.

[34] Indonesia, Law No. 8 of 2010 on the Prevention and Eradication of the Crime of Money Laundering, Article 37.

[35] Pusat Pelaporan dan Analisis Transaksi Keuangan [Financial Transaction Reports and Analysis Centre], "Indonesia Menjadi Tuan Rumah Pertemuan Egmont Group" [Indonesia Hosts the Egmont Group Meeting], accessed August 9, 2026, https://ppatk.go.id.

[36] B. D. Pratami, "Penerapan Prinsip Mengenali Pengguna Jasa oleh Notaris dalam Pencegahan Tindak Pidana Pencucian Uang" [The Application of the Customer Due Diligence Principle by Notaries in Preventing Money Laundering], *AML/CFT Journal: The Journal of Anti Money Laundering and Countering the Financing of Terrorism*, Vol. 4, No. 1, 2025, pp. 13–29.

indications of a link between the reported transactions and money laundering or its predicate offense. The third stage, disseminating, is the delivery of analytical products in the form of Analysis Reports (*Hasil Analisis*, HA) and Examination Reports (*Hasil Pemeriksaan*, HP) to investigators as supporting material for investigations.

Nevertheless, the juridical status of these financial intelligence products has an important limitation that must be understood critically. PPATK's Analysis Reports are normatively regarded as intelligence reports and therefore cannot automatically be qualified as evidence in handling money laundering cases; to function as evidence within the meaning of Article 184(1) of Law No. 8 of 1981 on the Criminal Procedure Code (KUHAP), a PPATK Analysis Report must first be converted into a form that meets the formal requirements of evidence, for example through the testimony of a financial transaction analysis expert in court under Article 186 of the KUHAP.[37] The implication of this limitation is twofold: on the one hand, PPATK products cannot replace conventional criminal proof; on the other, precisely because of their status as supporting material, PPATK's Analysis and Examination Reports have strategic evidentiary flexibility for building the evidentiary nexus and constructing the fund trail as an initial foundation before investigators prepare an affidavit that meets the prima facie standard before the Singaporean judicial authorities, as explained above.

The effectiveness of Indonesia's financial intelligence function has also received independent affirmation from the FATF 2023 Mutual Evaluation Report, which assessed that Indonesia's Financial Intelligence Unit provides high-quality, timely, and well-targeted financial intelligence for law enforcement to use in investigating money laundering, terrorism financing, and other crimes.[38] More specifically, the FATF assessment based on Immediate Outcomes rated Immediate Outcome 6 (use of financial intelligence) and Immediate Outcome 2 (international cooperation) as Substantial Effectiveness, both at the second-highest level of effectiveness on the FATF scale.[39] This finding is consistent with recent academic studies concluding that stronger international cooperation among Financial Intelligence Units is a main determinant of the effectiveness of preventing cross-border money laundering, although its implementation still faces varying compliance gaps between jurisdictions.[40] The contrast between the IO6 and IO2 ratings and Immediate Outcome 8 (confiscation), which received only Moderate Effectiveness, confirms a crucial structural pattern: Indonesia's weakness in the AML/CFT regime lies not in its capacity to produce financial intelligence but in its ability to follow that intelligence through to effective confiscation and recovery of assets.

Accordingly, without precise coordination among the Ministry of Law as Central Authority, the KPK as investigator, and PPATK as the FIU, Indonesia's comparative advantage in producing financial intelligence, which international evaluators have independently recognized, risks being reduced to potential that is not optimally used in cross-jurisdictional cases such as the effort to return Paulus Tannos and recover his assets.

[37] Fuad Hasan, "Kemungkinan Atas Digunakannya Hasil Analisis PPATK sebagai Alat Bukti pada Penanganan Perkara Pencucian Uang" [The Possibility of Using PPATK Analysis Reports as Evidence in Handling Money Laundering Cases], *AML/CFT Journal: The Journal of Anti Money Laundering and Countering the Financing of Terrorism*, Vol. 1, No. 1, 2022, pp. 53–66.

[38] Financial Action Task Force, *Anti-Money Laundering and Counter-Terrorist Financing Measures – Indonesia: Fourth Round Mutual Evaluation Report*, Paris, 2023.

[39] *Ibid.*, Ratings on Immediate Outcomes 2, 6, and 8.

[40] I Ketut Suwitra, Alwan Hadiyanto, and Ciptono Ciptono, "Pencegahan Tindak Pidana Pencucian Uang Melalui Lintas Internasional Dalam Perspektif Undang-Undang Tindak Pidana Pencucian Uang" [Prevention of Money Laundering through International Channels from the Perspective of the Anti-Money Laundering Law], *Jurnal USM Law Review*, Vol. 7, No. 2, 2024, pp. 960–973.

Typology of Illicit Fund Flows from the e-KTP Corruption Proceeds: Placement, Layering, and Integration

To understand why asset recovery in the Paulus Tannos case faces complexities that go well beyond the physical return of the fugitive, it is important first to outline the typology of the flow of e-KTP corruption proceeds according to the three classic stages of money laundering: placement, layering, and integration.

1. At the placement stage, the funds from the mark-up of the Electronic Identity Card (e-KTP) procurement project, worth IDR 5.9 trillion, flowed to several member companies of the PNRI Consortium, including Tannos's PT Sandipala Arthaputra, which is recorded as receiving IDR 145.8 billion from the project, part of the total state losses estimated at IDR 2.3 trillion.[41] This stage took place within domestic jurisdiction and is relatively easy to trace because it involved documented government procurement mechanisms.
2. Complexity rose sharply at the layering stage. A journalistic investigation by Kompas, comparing official documents from Singapore's Accounting and Corporate Regulatory Authority (ACRA) and the Singapore Land Authority (SLA), revealed that Tannos, using the identity Tjhin Thian Po, operated two active business entities in Singapore, Noble Prime Investment Pte Ltd and SEC Management Holdings Pte Ltd, both established on October 13, 2021, only six days before the KPK formally placed him on the Wanted Persons List (*Daftar Pencarian Orang*, DPO) on October 19, 2021.[42] A nominee arrangement was also identified: in both companies Tannos's former wife, Hioe Wie, is recorded as a director, while Tannos himself served as secretary until his name was removed from one of the entities in March 2024; although the two divorced in 2012, residency documents show they continued to live at the same address in Singapore.[43] A similar pattern was also identified domestically: Tannos is still recorded as holding shares worth IDR 10 billion in PT Summa Dinamika according to data from the Directorate General of General Legal Administration, showing that the disguise of beneficial ownership took place not only across borders but also domestically.[44] A crucial element at this layering stage is the role of the Guinea-Bissau identity as a concealment layer. Tannos holds a regular passport issued in September 2019 and an official passport issued in October 2024, both in the name of Tjhin Thian Po.[45] The KPK formally confirmed that Guinea-Bissau was chosen specifically because it allows dual citizenship, a jurisdictional characteristic strategically used to seek the renunciation of his Indonesian citizenship, although the Indonesian government ultimately rejected the attempt because Tannos remained in legal proceedings.[46] This dual identity allows a juridical separation between the persona of the "fugitive Paulus Tannos" in Indonesia and that of the "businessman Tjhin Thian Po" operating legally in Singapore, an administrative concealment layer far harder to penetrate than simply hiding assets in hidden accounts.

[41] IDN Times, "Profil Paulus Tannos, Buronan Korupsi E-KTP yang Ditangkap di Singapura" [Profile of Paulus Tannos, the E-KTP Corruption Fugitive Arrested in Singapore], accessed January 25, 2025, https://idntimes.com.

[42] Kompas.id, "Selama Buron, Paulus Tannos Leluasa Berbisnis di Singapura" [While a Fugitive, Paulus Tannos Freely Did Business in Singapore], accessed August 22, 2025, https://kompas.id.

[43] Kompas.id, "Pelarian Paulus Tannos yang Nyaris Sempurna" [Paulus Tannos's Nearly Perfect Flight], accessed August 29, 2025, https://kompas.id.

[44] Kompas.id, "Bagaimana Cara Buronan Korupsi KTP-el Paulus Tannos Menghindari Jerat Hukum?" [How Does the KTP-el Corruption Fugitive Paulus Tannos Evade the Law?], accessed August 22, 2025, https://kompas.id.

[45] Kompas.id, "Buron Korupsi KTP-el Paulus Tannos Hidup Mewah di Singapura" [KTP-el Corruption Fugitive Paulus Tannos Lives Lavishly in Singapore], accessed August 21, 2025, https://kompas.id.

[46] Tempo.co, "KPK Ungkap Paulus Tannos Punya Paspor Guinea-Bissau untuk Lepas Status WNI" [KPK Reveals Paulus Tannos Holds a Guinea-Bissau Passport to Shed Indonesian Citizenship], accessed August 7, 2025, https://tempo.co.

3. At the integration stage, these layered funds and assets manifest in a luxurious lifestyle in Singapore: the Kompas investigation recorded at least four residential units, each valued at around SGD 10 million (equivalent to IDR 125 billion), although some have since been sold.[47] An important methodological note: the typology reconstructed above is based on ownership documents of business entities, property, and immigration records that journalists and authorities have verified through open sources. This study found no confirmable information on specific banking transaction trails, including account numbers, bank names, or fund transfer dates, that directly link the accounts of PT Sandipala Arthaputra in Indonesia with Tannos's personal or corporate accounts in Singapore. The absence of information at this level does not mean the funds did not flow; it reflects limited public access to confidential financial transaction data, which can be obtained only through formal Mutual Legal Assistance by competent authorities.

Extradition of the Fugitive Paulus Tannos from Singapore to Indonesia: Obstacles and Resolution Strategies

Paulus Tannos, a suspect in the e-KTP mega scandal, was chosen because he represents, in a crucial way, how legal theory collides with realities on the ground. The case is not only a question of where a fugitive hides; it also involves the use of a "gray area" in international law through foreign citizenship status.

Tannos served as President Director of PT Sandipala Arthaputra, a member of the PNRI Consortium in the e-KTP project worth IDR 5.9 trillion.[48] He is alleged to have been involved in tender rigging and a mark-up that caused state losses of IDR 2.3 trillion.[49] From 2017, as the e-KTP case began to go to trial, Tannos and his family settled in Singapore and did not answer investigators' summonses.[50] The KPK named him a suspect in August 2019[51] and placed him on the Wanted Persons List (DPO) from October 19, 2021.[52] In the same period, he changed his identity to Tjhin Thian Po and obtained a Guinea-Bissau passport, from a country that allows dual citizenship, in an effort to shed his Indonesian citizenship, although this effort did not remove his legal obligations in Indonesia.[53] As explained in the section on the typology of fund flows, this identity transformation served a double function: it was not merely a disguise but an administrative concealment layer separating the persona of the "fugitive Paulus Tannos" from that of the "businessman Tjhin Thian Po" operating legally in Singapore.

This strategy collapsed after Indonesia and Singapore ratified Law No. 5 of 2023, which, through Article 6(2)(a), allows Indonesia to include a physical description and authentic identity data regardless of the foreign name or passport the fugitive uses. Armed with accurate biometric data, cross-border intelligence coordination between the KPK and Singapore's CPIB succeeded

[47] Kompas.id, "Buron Korupsi KTP-el Paulus Tannos Hidup Mewah di Singapura," accessed August 21, 2025, https://kompas.id.

[48] Tempo.co, "Kabur Sejak 2019, Begini Perjalanan Paulus Tannos hingga Ditangkap KPK di Singapura" [On the Run Since 2019: Paulus Tannos's Journey until His Arrest by the KPK in Singapore], accessed February 3, 2025, https://tempo.co.

[49] *Ibid.*

[50] *Ibid.*

[51] *Ibid.*

[52] Komisi Pemberantasan Korupsi [Corruption Eradication Commission], "Daftar Pencarian Orang: Paulus Tannos alias Tjhin Thian Po" [Wanted Persons List: Paulus Tannos alias Tjhin Thian Po], accessed February 3, 2025, https://kpk.go.id.

[53] DetikNews, "KPK: Paulus Tannos Coba Lepas Status WNI Pakai Paspor Guinea-Bissau" [KPK: Paulus Tannos Tried to Shed Indonesian Citizenship Using a Guinea-Bissau Passport], accessed August 7, 2025, https://news.detik.com.

in identifying Tannos behind his new identity, and he was arrested on provisional arrest status on January 17, 2025.[54]

Under Article 7(5) of the treaty, Indonesia had 45 days from the arrest to submit the formal extradition documents, such as proof of original citizenship, the KPK's arrest warrant, and a formal statement of intent to seek extradition, which were submitted on time before the March 2025 deadline.[55] The first stage of the committal hearing in the State Courts took place on June 23–25 and August 7, 2025. Tannos then filed an application for judicial review (HC/OA 961/2025) in the Singapore High Court on August 27, 2025, to challenge the validity of the extradition notice issued by Singapore's Minister for Law.[56]

On October 2, 2025, Chief Justice Sundaresh Menon denied the application for release on bail on health grounds (chest pain, narrowing of a heart valve, diabetes) filed by the defense team ([2025] SGHC 229); Ministry of Law officials stressed that this decision concerned only the bail application, separate from the substance of the judicial review application.[57] The judicial review application was decided only later: the General Division of the Singapore High Court ([2026] SGHC 118) dismissed the application for leave to apply for judicial review, together with the application to review the detention, on May 29, 2026, without assessing whether the prima facie standard was met, because that assessment falls to the judge at the committal stage.[58]

In parallel, Tannos pursued pre-trial proceedings (*praperadilan*) before the South Jakarta District Court, a domestic Indonesian procedure in which a court reviews the lawfulness of investigative measures such as arrest, detention, and the designation of a suspect, which differs fundamentally from pre-trial proceedings in the common law tradition. The first *praperadilan* (October 31–December 2, 2025, No. 143/Pid.Pra/2025) was dismissed as premature. The second (January 28–March 3, 2026, No. 11/Pid.Pra/2026) was declared inadmissible, with the judge citing Supreme Court Circular Letter (SEMA) No. 1 of 2018, which provides that placement on the Wanted Persons List removes a suspect's legal standing to challenge the investigation.[59] According to KPK spokesperson Budi Prasetyo (February 4, 2026), the extradition process had entered the seventh of eight procedural stages and, after the May 29, 2026, ruling, the final committal hearing is scheduled for August 2026.[60] A summary of this chronology is presented in Table 1.

[54] Indonesia, Law No. 5 of 2023 on the Ratification of the Treaty between the Government of the Republic of Indonesia and the Government of the Republic of Singapore for the Extradition of Fugitives, State Gazette of 2023 No. 5, Supplement to the State Gazette No. 6846, Article 6(2)(a).

[55] *Ibid.*, Article 7(5).

[56] Tribunnews, "Breaking News: Paulus Tannos Menolak Diekstradisi, Pengadilan Singapura Lanjut Sidang 7 Juli 2025" [Breaking News: Paulus Tannos Refuses Extradition, Singapore Court Continues the Hearing on July 7, 2025], accessed March 26, 2026, https://tribunnews.com.

[57] Tempo.co, "MA Singapura Tolak Penangguhan Penahanan Paulus Tannos" [Singapore's Supreme Court Rejects Paulus Tannos's Bail Application], accessed October 3, 2025, https://tempo.co.

[58] *Paulus Tannos v Attorney-General*, *op. cit.*

[59] Tempo.co, "Praperadilan Paulus Tannos Tidak Dapat Diterima" [Paulus Tannos's Pre-Trial Motion (*Praperadilan*) Declared Inadmissible], accessed April 1, 2026, https://tempo.co.

[60] Antara News, "KPK Sebut Persidangan Ekstradisi Paulus Tannos Sudah Masuk Babak Akhir" [KPK Says Paulus Tannos's Extradition Hearing Has Entered Its Final Stage], accessed February 4, 2026, https://antaranews.com.

Table 1. Chronology of the Paulus Tannos Extradition Process

Date	Event	Source
December 19, 2024	Singapore receives Indonesia's request for provisional arrest	Singapore Ministry of Law
January 17, 2025	Tannos is arrested by the CPIB under a warrant issued under s 12(1) of the Extradition Act	[2026] SGHC 118, [3]
February 24, 2025	Singapore receives Indonesia's formal extradition request	[2026] SGHC 118, [4]
March 18, 2025	Minister for Law issues a notice under s 11(1)(b) of the Extradition Act	[2026] SGHC 118, [4]
April 25, 2025	Indonesia submits a supplementary affidavit from a KPK investigator	[2026] SGHC 118, [5]
June 23–25 and August 7, 2025	First stage of the committal hearing in the State Courts	[2026] SGHC 118, [6]
August 27, 2025	Tannos files an application for judicial review (HC/OA 961/2025)	[2026] SGHC 118, [7]
October 2, 2025	Bail application denied	[2025] SGHC 229
October 31–December 2, 2025	First pre-trial motion (praperadilan) at the South Jakarta District Court (No. 143/Pid.Pra/2025), dismissed as premature	Ruling of the South Jakarta District Court
January 28–March 3, 2026	Second pre-trial motion (No. 11/Pid.Pra/2026), declared inadmissible	Ruling of the South Jakarta District Court
May 29, 2026	High Court dismisses the application for leave for judicial review and the review of detention	[2026] SGHC 118
August 2026	Final stage of the committal hearing scheduled; outcome not yet known at the time of writing	Kompas (June 5, 2026)

Source: compiled by the authors from [2026] SGHC 118, [2025] SGHC 229, the South Jakarta District Court's pre-trial rulings, and media reports.

The long duration of the proceedings is confirmed to be not a mere formality but a consequence of the due process obligation. As explained by Mr. Teuku Muktasim, S.H., of the Directorate General of General Legal Administration, Ministry of Law of the Republic of Indonesia, in the interview:

> Referring to the extradition treaty, there are grounds for refusing extradition. These are the grounds that fugitives usually explore in order to contest extradition, where they are relevant to their case. The requested state will consider (entertain) whether the argument deserves to be accepted through examination in court. The process is similar to an ordinary court proceeding, especially since summoning witnesses and examining documents take time to ensure a proper right to defend.[61]

[61] Interview with Teuku Muktasim, S.H., Extradition *Case Officer*, Sub-Directorate of Central Authority and International Law (OPHI), Directorate General of General Legal Administration, Ministry of Law of the Republic of Indonesia.

Based on the course of the case above, it can be concluded that although both countries are seriously committed to combating cross-border crime, Paulus Tannos, the first person for whom extradition was sought after ratification, had not been returned as of this writing. The following analysis maps five categories of juridical and technical obstacles identified from this case.

1. Judicial proceedings that are not yet final and binding

Singapore's authorities respect every judicial review process available to a person facing extradition, in line with the mechanism of Singapore's Extradition Act 1968: the Magistrate first decides on committal (s 16(8)), and only then may the Minister for Law issue a warrant for surrender (s 19(2)). In Tannos's case, the layers of legal remedies, from the committal hearing in the State Courts and the judicial review in the High Court, dismissed on May 29, 2026, to the still-open remedies against the committal ruling, mean that while these proceedings continue, Singapore's Minister for Law cannot yet issue a warrant for surrender. This tiered structure of appeals is the most effective instrument of legal delaying tactics available to a fugitive.

This procedural slowness in the requested state should be distinguished from the FATF finding discussed in the section on the role of PPATK, namely the Moderate Effectiveness rating for Immediate Outcome 8 (confiscation).[62] IO8 measures the effectiveness of domestic confiscation, not the speed of extradition procedures in a foreign jurisdiction, so the rating cannot explain the length of the proceedings in the Singaporean courts. Its relevance to the Tannos case lies in the stage after extradition: without a final and binding criminal judgment (*res judicata*), the proceeds of crime cannot be forfeited through the Conviction-Based Forfeiture mechanism.

2. The prima facie standard and the validity of documents

Under Article 8 of the Treaty (Annex to Law No. 5 of 2023) on "additional information," Singapore's Attorney-General's Chambers may request additional evidence if the prima facie threshold is considered not yet met. Tannos's legal team exploited this gap through an insufficient-evidence argument, contending that Indonesia's case file does not correlate directly with the state losses in the e-KTP project.

This is where the role of PPATK, described in the previous section, becomes relevant: a PPATK Analysis Report (HA) can in concept serve as the foundation of the fund trail for the affidavit prepared by the KPK. However, no public data shows that a PPATK Analysis Report was actually used in Tannos's extradition file. Whether the prima facie standard is met will be assessed only at the committal stage, so it cannot yet be concluded whether the national financial intelligence capacity, independently affirmed by the FATF 2023 Mutual Evaluation Report,[63] has been successfully translated into evidence that meets the common law standard in this case.

3. Exploitation of humanitarian grounds and health conditions

Under Article 5(1)(g) of the Treaty (Annex to Law No. 5 of 2023), extradition may be refused if surrender is considered unjust, oppressive, or too severe a punishment; health grounds are not mentioned explicitly but can be argued under this provision. Tannos used this clause through medical records of coronary heart disease and diabetes mellitus, which triggered layered factual verification by the Singaporean court before the application was finally denied on October 2, 2025, on the reasoning that the medical facilities of a detention center need not be equivalent to those of a private hospital. This maneuver succeeded in creating legal delaying tactics even though its substance is not directly related to criminal proof.

[62] Financial Action Task Force, *Anti-Money Laundering and Counter-Terrorist Financing Measures – Indonesia: Fourth Round Mutual Evaluation Report*, Paris, 2023, Ratings on Immediate Outcomes 2, 6, and 8.

[63] *Ibid.*

4. Identity laundering and exploitation of the gray area of citizenship

Tannos's acquisition of a Guinea-Bissau identity and passport is a form of international identity laundering which, as explained fully in the section on the typology of fund flows, functions as an administrative concealment layer and not merely as physical concealment. It collides directly with Article 6(2) of the Treaty (Annex to Law No. 5 of 2023), which requires Indonesia to present accurate identity data, and forced the authorities of both countries to carry out layered biometric verification before they could prove that Tjhin Thian Po is legally Paulus Tannos.

5. Successive litigation (legal delaying tactics) in the requesting state

Two *praperadilan* motions in the South Jakarta District Court, although both failed (the second on the basis of SEMA No. 1 of 2018), still created procedural obstacles, because such proceedings can potentially be used to give the impression of legal uncertainty in the requesting state. This pattern confirms the central argument of this study: the main obstacle lies not in the substance of the extradition treaty but in the effectiveness of its implementation on the ground, in line with the consistency of the findings of the FATF 2023 MER and the 2025 Follow-Up Report discussed earlier.[64]

Taken together, these five obstacles show that Tannos's extradition process is not merely an administrative matter but a complex jurisdictional contest that requires technical support and intelligence synergy among the Ministry of Law, the KPK, and PPATK so that the legal norms of Law No. 5 of 2023 are not paralyzed by legal delaying tactics. Based on this mapping, the authors formulate two strategic steps. First, strengthening the documents that counter political and discriminatory grounds for refusal (Article 4(1)(a), (e), and (f)) through prima facie proof with no missing links in the chain of evidence. As Mr. Teuku Muktasim, S.H., of the Directorate General of General Legal Administration, Ministry of Law of the Republic of Indonesia, emphasized:

> The evidence presented against a suspect must be strong: if it stands alone and is not rebutted, it is enough to prove guilt (prima facie). The authors hold that the chain of proof "from A to Z" in the e-KTP corruption case file must contain no missing links.[65]

Second, proactively addressing the requested state's discretion (Article 5) through convincing diplomatic assurances and continuous communication between the Ministry of Law's Central Authority and Singapore's Attorney-General's Chambers, in order to build judicial confidence that this extradition serves purely the interests of transnational law enforcement.

This series of analyses confirms that the strength of Law No. 5 of 2023 lies not only in norms on paper but in the ability of Indonesian authorities to construct evidence in line with international standards, an ability that, according to the FATF's independent affirmation, Indonesia in fact already has at the level of financial intelligence, but which still needs strengthening at the level of execution and asset recovery.

Integration of Extradition (Follow the Suspect) and Asset Recovery (Follow the Money)

Once these obstacles have been mapped, the discussion turns to the integration of the two main strategies of the AML regime. This is where the main strategic value of the Indonesia–Singapore Extradition Treaty (Law No. 5 of 2023)[66] lies within the Anti-Money Laundering

[64] Financial Action Task Force, *Indonesia: 2nd Enhanced Follow-Up Report and Technical Compliance Re-Rating*, Paris, May 28, 2025.

[65] Interview with Teuku Muktasim, S.H., Extradition *Case Officer*, Sub-Directorate of Central Authority and International Law (OPHI), Directorate General of General Legal Administration, Ministry of Law of the Republic of Indonesia.

[66] Republic of Indonesia, Law No. 5 of 2023 on the Ratification of the Treaty between the Government of the Republic of Indonesia and the Government of the Republic of Singapore for the Extradition of Fugitives (*Treaty on Extradition between the Government of the Republic of Indonesia and the Government of the*

(AML) regime.[67] As long as Paulus Tannos, as the principal beneficial owner, remains a fugitive free to live abroad, he keeps full juridical and operational control over his business entities and network of shell companies.[68] This gives him the freedom to move, transfer, or cash out funds in secret accounts to other safe-haven jurisdictions before a final and binding forfeiture order (*res judicata*) can be executed.

This link confirms that, in the landscape of transnational financial crime, the Follow the Money strategy through Mutual Legal Assistance (MLA) often faces a structural deadlock if it is not integrated simultaneously with physical arrest (Follow the Suspect) through extradition.[69] The flow that integrates the two strategies is shown in Figure 1.

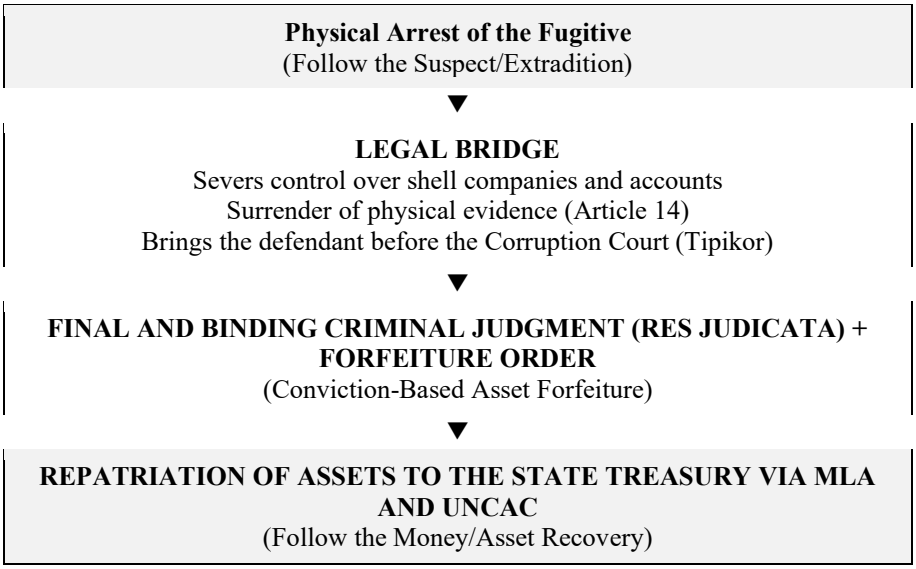


Figure 1. Integration Flow of Extradition (Follow the Suspect) and Asset Recovery (Follow the Money)

Source: compiled by the authors based on the Indonesia–Singapore Extradition Treaty (Annex to Law No. 5 of 2023) and the 2003 UNCAC.

The successful provisional arrest of Paulus Tannos in Singapore on January 17, 2025, became a crucial legal bridge.[70] Under Article 14(1) of the Treaty (Annex to Law No. 5 of 2023), Indonesia gains a tactical advantage: evidence found on the fugitive and seized at the time of arrest, insofar as it is relevant as evidence of the offense for which extradition is granted, may be handed over to the investigators of the Corruption Eradication Commission (KPK) as evidence.[71] Juridically, however, Article 14 does not operate automatically (*ipso facto*). Under

Republic of Singapore), State Gazette of the Republic of Indonesia of 2023 No. 5, Supplement to the State Gazette No. 6846.

[67] Financial Action Task Force (FATF), *International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation: The FATF Recommendations* (Paris: FATF, 2012/2023), pp. 14–22.

[68] Organisation for Economic Co-operation and Development (OECD), *Behind the Corporate Veil: Using Corporate Entities for Illicit Purposes* (Paris: OECD Publishing, 2001), pp. 25–31; see also FATF, *Guidance on Beneficial Ownership for Legal Persons* (Paris: FATF, 2023), pp. 8–12.

[69] Jean-Pierre Brun *et al.*, *Asset Recovery Handbook: A Guide for Practitioners*, 2nd ed. (Washington, D.C.: World Bank & StAR Initiative (Stolen Asset Recovery Initiative), 2021), pp. 43–48.

[70] Article 7 of the Treaty on Extradition between the Government of the Republic of Indonesia and the Government of the Republic of Singapore (as annexed to Law No. 5 of 2023); see also United Nations Office on Drugs and Crime (UNODC), *Manual on Mutual Legal Assistance and Extradition* (Vienna: United Nations, 2012), pp. 35–38.

[71] Article 14(1) and (2) of Law No. 5 of 2023 on the Ratification of the Indonesia–Singapore Extradition Treaty.

Article 14(4) of the Treaty (Annex to Law No. 5 of 2023) and the principle of due process of law in common law jurisdictions, the surrender of evidence is subject to the conditions set by Singapore (paragraph (2)) and must not prejudice the rights of Singapore, as the Requested Party, or of third parties in the items concerned.[72] The seizure of bank assets or property in Singapore therefore still requires a formal Freezing/Seizure Order from a Singaporean domestic court, through law enforcement cooperation mechanisms.[73]

Furthermore, the urgency of physical extradition escalates because Indonesia's positive law has not yet enacted the Asset Forfeiture Bill, which would comprehensively adopt the Non-Conviction Based (NCB) Asset Forfeiture mechanism as mandated by Article 54(1)(c) of the 2003 UNCAC.[74] The absence of an asset forfeiture regime without a criminal judgment (*in rem*) in national law makes Indonesia heavily dependent on Conviction-Based Asset Forfeiture (*in personam*).[75] In this context, bringing Paulus Tannos physically before the Corruption Court (Tipikor) in Indonesia is an indispensable condition (*sine qua non*) for obtaining a final and binding criminal judgment (*res judicata*) containing a forfeiture order for proceeds of crime held abroad.

Once the person has been extradited and a final and binding criminal judgment has been obtained from the Jakarta Corruption Court, the judgment is followed up by the Ministry of Law as Indonesia's Central Authority.[76] The judgment is submitted to Singapore's Attorney-General's Chambers (AGC) through the MLA scheme to request permanent forfeiture and repatriation of the assets (asset return) to the Indonesian State Treasury, in line with the international compliance principles set out in Articles 55 and 57 of the 2003 UNCAC.[77]

Accordingly, the integration of Law No. 5 of 2023 (extradition) and Law No. 1 of 2006 (MLA) shows that the return of fugitives and asset recovery are two sides of the same coin.[78] Extradition breaks down the offender's subjective shield of protection, while MLA executes against the objective financial loss suffered by the state; together, they simultaneously close the impunity gap for perpetrators of transnational financial crime.

Conclusion

The ratification of Law No. 5 of 2023 on the Indonesia–Singapore Extradition Treaty provides a progressive instrument to support the AML/CFT regime, above all through the 18-year retroactive clause and the harmonization of the principle of dual criminality between the civil law and common law systems. This framework is supported by the 2003 UNCAC (especially Articles 54–57), which regulates the Conviction-Based and Non-Conviction Based

[72] Article 14(4) of Law No. 5 of 2023; see also M. Cherif Bassiouni, *International Extradition: United States Law and Practice*, 6th ed. (Oxford: Oxford University Press, 2014), pp. 612–615.

[73] Republic of Singapore, *Mutual Assistance in Criminal Matters Act 2000* (2020 Revised Edition), Cap. 190A, Part III (Freezing and Confiscation of Assets); see also Tan Yock Lin, *Criminal Procedure in Singapore and Malaysia* (Singapore: LexisNexis, 2020), chapter 12.

[74] United Nations Convention Against Corruption (UNCAC), 2003, Article 54(1)(c) (Mechanisms for recovery of property through international cooperation in confiscation); ratified through Law No. 7 of 2006 (State Gazette of 2006 No. 32).

[75] Nathalina Naibaho, "Non-Conviction Based Asset Forfeiture dalam Diskursus Hukum Pidana Indonesia" [Non-Conviction Based Asset Forfeiture in Indonesian Criminal Law Discourse], *Jurnal Hukum & Pembangunan*, Vol. 51, No. 3, 2021, pp. 610–625; see also Indriyanto Seno Adji, *Korupsi dan Hukum Pidana* [Corruption and Criminal Law] (Jakarta: Diadit Media, 2009), pp. 145–149.

[76] Article 1(10) jo. Article 3 of Law No. 1 of 2006 on Mutual Legal Assistance in Criminal Matters, State Gazette of the Republic of Indonesia of 2006 No. 18.

[77] UNCAC 2003, Article 55 (International cooperation for confiscation) & Article 57 (Return and disposition of assets); see also Romli Atmasasmita, *Hukum Kejahatan Transnasional* [Transnational Crime Law] (Jakarta: Kencana, 2010), pp. 112–118.

[78] Eddy O. S. Hiariej, *Hukum Pidana Internasional* [International Criminal Law] (Bandung: Erlangga, 2015), pp. 201–205.

Forfeiture mechanisms, even though Indonesia's Asset Forfeiture Bill, which would adopt the *in rem* mechanism, has not been enacted; this structural weakness is also reflected in the FATF's Moderate Effectiveness rating for Immediate Outcome 8 (confiscation). The Paulus Tannos case study (the e-KTP fugitive) shows that the strength of norms on paper is not automatically effective on the ground. Five main obstacles were identified: layered judicial proceedings that are not yet final and binding; a high prima facie evidentiary standard; exploitation of health grounds; identity laundering through a Guinea-Bissau passport which, although it failed to prevent the arrest, forced layered identity verification; and repeated *praperadilan* motions as legal delaying tactics. The Singapore High Court's ruling (May 29, 2026) dismissing Tannos's judicial review application opens the way for the final committal hearing but has not yet assessed the prima facie standard; the contribution of financial intelligence (PPATK) to proof in this case therefore cannot yet be concluded and is left to further research.

Recommendations. First, the Ministry of Law, as the Central Authority, needs to draw up a coordination protocol with the KPK and PPATK so that extradition requests and their supporting documents meet Articles 6 and 9 of the Treaty from the outset, to strengthen communication with Singapore's Attorney-General's Chambers, and to prepare diplomatic assurances to deal with the requested state's discretion under Article 5. Second, the KPK needs to ensure that the chain of prima facie proof in the case file has no missing links. Third, PPATK together with the KPK needs to ensure that PPATK Analysis Reports are converted into admissible forms of evidence, for example through expert testimony, and to document their use in the extradition file so that their contribution can be assessed. Fourth, legislators need to consider enacting the Asset Forfeiture Bill so that the dependence of asset recovery on a final and binding criminal judgment can be reduced.

Limitations of the study. This study is a single, descriptive-doctrinal case study and is therefore not intended to generalize about the treaty's effectiveness. The Paulus Tannos case is not yet final and binding (*res judicata*), and the outcome of the final committal hearing scheduled for August 2026 was not known at the time of writing. The field data rely on a single expert source, the data on the flow and location of assets come partly from media investigations that were not independently verified, and no public data are available on the use of PPATK Analysis Reports in the extradition file. Further research could involve the perspectives of the KPK and PPATK and assess the committal ruling and subsequent remedies.

References

Angelita, Oktaviona, et al. "Implikasi Pemberlakuan Efektif Perjanjian Tentang Ekstradisi Buronan Antara Republik Indonesia dan Republik Singapura" [The Implications of the Effective Entry into Force of the Treaty on the Extradition of Fugitives between the Republic of Indonesia and the Republic of Singapore]. *Jurnal de Jure* 17, no. 1 (2025): 82–83.

Antara News. "Indonesia Nears Breakthrough in Long Pursuit of Fugitive Paulus Tannos." Accessed June 19, 2026. https://en.antaranews.com.

Antara News. "KPK Sebut Persidangan Ekstradisi Paulus Tannos Sudah Masuk Babak Akhir" [KPK Says Paulus Tannos's Extradition Hearing Has Entered Its Final Stage]. Accessed February 4, 2026. https://antaranews.com.

Atmasasmita, Romli. *Hukum Kejahatan Transnasional* [Transnational Crime Law]. Jakarta: Kencana, 2010.

Azwar R., Muhammad Fuad, M. Said Karim, and Haeranah. "The Concept of Non-Conviction Based Asset Forfeiture as a Legal Policy in Assets Criminal Action of Corruption." *Legal Brief* 11, no. 5 (2022): 2613–2622.

Bassiouni, M. Cherif. *International Extradition: United States Law and Practice*. 6th ed.

Oxford: Oxford University Press, 2014.

Brun, Jean-Pierre, Anastasia Sotiropoulou, Larissa Gray, Clive Scott, and Kevin M. Stephenson. *Asset Recovery Handbook: A Guide for Practitioners*. 2nd ed. Washington, D.C.: World Bank & StAR Initiative (Stolen Asset Recovery Initiative), 2021.

DetikNews. "KPK: Paulus Tannos Coba Lepas Status WNI Pakai Paspor Guinea-Bissau" [KPK: Paulus Tannos Tried to Shed Indonesian Citizenship Using a Guinea-Bissau Passport]. Accessed August 7, 2025. https://news.detik.com.

Financial Action Task Force (FATF). *Anti-Money Laundering and Counter-Terrorist Financing Measures – Indonesia: Fourth Round Mutual Evaluation Report*. Paris: FATF, 2023.

Financial Action Task Force (FATF). *Guidance on Beneficial Ownership for Legal Persons*. Paris: FATF, 2023.

Financial Action Task Force (FATF). *Indonesia: 2nd Enhanced Follow-Up Report and Technical Compliance Re-Rating*. Paris: FATF, 2025.

Financial Action Task Force (FATF). *International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation: The FATF Recommendations*. Paris: FATF, 2012/2023.

Hasan, Fuad. "Kemungkinan Atas Digunakannya Hasil Analisis PPATK sebagai Alat Bukti pada Penanganan Perkara Pencucian Uang" [The Possibility of Using PPATK Analysis Reports as Evidence in Handling Money Laundering Cases]. *AML/CFT Journal: The Journal of Anti Money Laundering and Countering the Financing of Terrorism* 1, no. 1 (2022): 53–66.

Hiariej, Eddy O. S. *Hukum Pidana Internasional* [International Criminal Law]. Bandung: Erlangga, 2015.

IDN Times. "Profil Paulus Tannos, Buronan Korupsi E-KTP yang Ditangkap di Singapura" [Profile of Paulus Tannos, the E-KTP Corruption Fugitive Arrested in Singapore]. Accessed January 25, 2025. https://idntimes.com.

Indonesia. *Undang-Undang Nomor 1 Tahun 1979 tentang Ekstradisi* [Law No. 1 of 1979 on Extradition]. State Gazette of the Republic of Indonesia of 1979 No. 2, Supplement to the State Gazette No. 3130.

Indonesia. *Undang-Undang Nomor 1 Tahun 2006 tentang Bantuan Timbal Balik dalam Masalah Pidana* [Law No. 1 of 2006 on Mutual Legal Assistance in Criminal Matters]. State Gazette of the Republic of Indonesia of 2006 No. 18.

Indonesia. *Undang-Undang Nomor 5 Tahun 2023 tentang Pengesahan Perjanjian antara Pemerintah Republik Indonesia dan Pemerintah Republik Singapura tentang Ekstradisi Buronan* [Law No. 5 of 2023 on the Ratification of the Treaty between the Government of the Republic of Indonesia and the Government of the Republic of Singapore for the Extradition of Fugitives]. State Gazette of the Republic of Indonesia of 2023 No. 5, Supplement to the State Gazette No. 6846.

Indonesia. *Undang-Undang Nomor 7 Tahun 2006 tentang Pengesahan United Nations Convention Against Corruption, 2003* [Law No. 7 of 2006 on the Ratification of the United Nations Convention Against Corruption, 2003]. State Gazette of the Republic of Indonesia of 2006 No. 32.

Indonesia. *Undang-Undang Nomor 8 Tahun 2010 tentang Pencegahan dan Pemberantasan Tindak Pidana Pencucian Uang* [Law No. 8 of 2010 on the Prevention and Eradication of the Crime of Money Laundering].

Jagad, Baiq Rhamadaning Diaz Puji, Zunnuraeni, and Lalu Guna Nugraha. "Perjanjian Ekstradisi Indonesia-Singapura dalam Penanganan Tindak Pidana Korupsi" [The Indonesia–Singapore Extradition Treaty in Handling Corruption Crimes]. *Mataram Journal of International Law* 3, no. 2 (2025): 116–122.

Kementerian Hukum dan Hak Asasi Manusia RI [Ministry of Law and Human Rights of the Republic of Indonesia]. *Naskah Akademik Rancangan Undang-Undang tentang Pengesahan Perjanjian antara Pemerintah Republik Indonesia dan Pemerintah Republik Singapura tentang Ekstradisi Buronan* [Academic Paper on the Bill on the Ratification of the Treaty between the Government of the Republic of Indonesia and the Government of the Republic of Singapore for the Extradition of Fugitives]. 2022.

Komisi Pemberantasan Korupsi [Corruption Eradication Commission]. "Daftar Pencarian Orang: Paulus Tannos alias Tjhin Thian Po" [Wanted Persons List: Paulus Tannos alias Tjhin Thian Po]. Accessed February 3, 2025. https://kpk.go.id.

Kompas.id. "Bagaimana Cara Buronan Korupsi KTP-el Paulus Tannos Menghindari Jerat Hukum?" [How Does the KTP-el Corruption Fugitive Paulus Tannos Evade the Law?]. Accessed August 22, 2025. https://kompas.id.

Kompas.id. "Buron Korupsi KTP-el Paulus Tannos Hidup Mewah di Singapura" [KTP-el Corruption Fugitive Paulus Tannos Lives Lavishly in Singapore]. Accessed August 21, 2025. https://kompas.id.

Kompas.id. "Pelarian Paulus Tannos yang Nyaris Sempurna" [Paulus Tannos's Nearly Perfect Flight]. Accessed August 29, 2025. https://kompas.id.

Kompas.id. "Selama Buron, Paulus Tannos Leluasa Berbisnis di Singapura" [While a Fugitive, Paulus Tannos Freely Did Business in Singapore]. Accessed August 22, 2025. https://kompas.id.

Kusumaatmadja, Mochtar, and Etty R. Agoes. *Pengantar Hukum Internasional* [Introduction to International Law]. Bandung: PT Alumni, 2019.

Maringka, Jan S. *Ekstradisi dalam Sistem Peradilan Pidana* [Extradition in the Criminal Justice System]. Jakarta: Sinar Grafika, 2018.

Naibaho, Nathalina. "Non-Conviction Based Asset Forfeiture dalam Diskursus Hukum Pidana Indonesia" [Non-Conviction Based Asset Forfeiture in Indonesian Criminal Law Discourse]. *Jurnal Hukum & Pembangunan* 51, no. 3 (2021): 610–625.

Organisation for Economic Co-operation and Development (OECD). *Behind the Corporate Veil: Using Corporate Entities for Illicit Purposes*. Paris: OECD Publishing, 2001.

Paulus Tannos v Attorney-General. [2026] SGHC 118. General Division of the High Court of the Republic of Singapore.

Paulus Tannos v The State. [2025] SGHC 229. General Division of the High Court of the Republic of Singapore.

Pratami, B. D. "Penerapan Prinsip Mengenali Pengguna Jasa oleh Notaris dalam Pencegahan Tindak Pidana Pencucian Uang" [The Application of the Customer Due Diligence Principle by Notaries in Preventing Money Laundering]. *AML/CFT Journal: The Journal of Anti Money Laundering and Countering the Financing of Terrorism* 4, no. 1 (2025): 13–29.

Pusat Pelaporan dan Analisis Transaksi Keuangan (PPATK) [Financial Transaction Reports and Analysis Centre]. "Indonesia Menjadi Tuan Rumah Pertemuan Egmont Group" [Indonesia Hosts the Egmont Group Meeting]. Accessed August 9, 2026. https://ppatk.go.id.

Reuters. "Singapore Processing Extradition of Fugitive Businessman Wanted in Indonesia." March 10, 2025. Accessed September 28, 2025. https://www.yahoo.com/news/singapore-processing-extradition-fugitive-businessman-103655876.html.

Republic of Singapore. *Mutual Assistance in Criminal Matters Act 2000* (2020 Revised Edition). Cap. 190A.

Seno Adji, Indriyanto. *Korupsi dan Hukum Pidana* [Corruption and Criminal Law]. Jakarta: Diadit Media, 2009.

Septiani, Hanaa, Tuti Susilawati, and Sobar Sukmana. "Perjanjian Ekstradisi Indonesia-

Singapura Ditinjau dari Pasal 10 Undang-Undang Nomor 24 Tahun 2000 tentang Perjanjian Internasional" [The Indonesia–Singapore Extradition Treaty Reviewed under Article 10 of Law No. 24 of 2000 on International Treaties]. Undergraduate thesis (*skripsi*), Universitas Pakuan, 2024.

Sulistiawati, Ratih, et al. "Konsep Resiprositas dalam Perjanjian Internasional: Kasus Perjanjian Ekstradisi Indonesia dan Singapura" [The Concept of Reciprocity in International Treaties: The Case of the Indonesia–Singapore Extradition Treaty]. *JLAST* 2, no. 1 (2024): 50–67.

Suwitra, I Ketut, Alwan Hadiyanto, and Ciptono Ciptono. "Pencegahan Tindak Pidana Pencucian Uang Melalui Lintas Internasional Dalam Perspektif Undang-Undang Tindak Pidana Pencucian Uang" [Prevention of Money Laundering through International Channels from the Perspective of the Anti-Money Laundering Law]. *Jurnal USM Law Review* 7, no. 2 (2024): 960–973.

Tan, Yock Lin. *Criminal Procedure in Singapore and Malaysia*. Singapore: LexisNexis, 2020.

Tempo.co. "Kabur Sejak 2019, Begini Perjalanan Paulus Tannos hingga Ditangkap KPK di Singapura" [On the Run Since 2019: Paulus Tannos's Journey until His Arrest by the KPK in Singapore]. Accessed February 3, 2025. https://tempo.co.

Tempo.co. "KPK Ungkap Paulus Tannos Punya Paspor Guinea-Bissau untuk Lepas Status WNI" [KPK Reveals Paulus Tannos Holds a Guinea-Bissau Passport to Shed Indonesian Citizenship]. Accessed August 7, 2025. https://tempo.co.

Tempo.co. "MA Singapura Tolak Penangguhan Penahanan Paulus Tannos" [Singapore's Supreme Court Rejects Paulus Tannos's Bail Application]. Accessed October 3, 2025. https://tempo.co.

Tempo.co. "Praperadilan Paulus Tannos Tidak Dapat Diterima" [Paulus Tannos's Pre-Trial Motion (*Praperadilan*) Declared Inadmissible]. Accessed April 1, 2026. https://tempo.co.

Tribunnews. "Breaking News: Paulus Tannos Menolak Diekstradisi, Pengadilan Singapura Lanjut Sidang 7 Juli 2025" [Breaking News: Paulus Tannos Refuses Extradition, Singapore Court Continues the Hearing on July 7, 2025]. Accessed March 26, 2026. https://tribunnews.com.

United Nations. *United Nations Convention Against Corruption*. New York: United Nations, 2003.

United Nations Office on Drugs and Crime (UNODC). *Manual on Mutual Legal Assistance and Extradition*. Vienna: United Nations, 2012.

Vienna Convention on the Law of Treaties. Vienna: United Nations, 1969.