SIGn Jurnal Hukum

E-ISSN: 2685 – 8606 || P-ISSN: 2685 – 8614
https://jurnal.penerbitsign.com/index.php/sjh/article/view/v8n1-18

Vol. 8 No. 1: April - September 2026 Published Online: June 17, 2026

Article Title

The Qualified Mens Rea Model: Layered Culpability in General Commodity Smuggling Offenses Implicating Corruption

Author(s)

R. Bayu Probo Sutopo*
Universitas Kristen Indonesia, Indonesia || bayuprobo.uki@gmail.com
**Corresponding Author*

John Pieris
Universitas Kristen Indonesia, Indonesia || john.pieris@uki.ac.id

Aarce Tehupeiory
Universitas Kristen Indonesia, Indonesia || aartje.tehupeiory@uki.ac.id

Hulman Panjaitan
Universitas Kristen Indonesia, Indonesia || hulman.panjaitan@uki.ac.id

How to cite:

Sutopo, R. B. P., Pieris, J., Tehupeiory, A., & Panjaitan, H. (2026). The Qualified Mens Rea Model: Layered Culpability in General Commodity Smuggling Offenses Implicating Corruption. *SIGn Jurnal Hukum, 8*(1), 313-333. https://doi.org/10.37276/sjh.v8i1.702

ABSTRACT

The national criminal justice system continues to face difficulties in proving criminal intent (mens rea) in general commodity smuggling offenses that are normatively connected to corruption offenses. These difficulties arise when the proof of culpability is directed solely at the individual mental state. In contrast, modern economic offenses are often committed through corporations, sequences of goods transportation activities, customs documentation management, and the exercise of official authority. This study aims to develop an instrument to evaluate the culpability of state apparatuses and corporate entities proportionately, without exceeding the principle of legality. This study employs normative legal research using a statute approach, a conceptual approach, and a limited comparative approach. Comparative legal doctrines, such as corporate recklessness, the responsible corporate officer doctrine, conscious disregard of substantial risk, and willful blindness, are used as conceptual instruments rather than as direct bases for criminal punishment. The findings show that the Qualified Mens Rea Model can be constructed as a layered evaluative framework comprising subjective, normative, corporate-functional, and corruption-functional dimensions. The model is then operationalized as a Layered Evidentiary Mechanism Matrix that situates Law Number 17 of 2006, Law Number 20 of 2001, and Law Number 1 of 2023 within an interrelated normative framework. This study concludes that the model can assist judges in more accurately distinguishing general commodity smuggling offenses, abuse of authority, office-related bribery, and lawful policy discretion.

Keywords: *Corruption Offenses; General Commodity; Layered Culpability; Mens Rea; Smuggling Offenses.*

INTRODUCTION

Indonesian criminal law rests on the principle that there is no criminal punishment without culpability. This principle is normatively affirmed by Article 1 section (1) of Law Number 1 of 2023. The provision states that no act may be subject to criminal sanction and/or measure except under a criminal provision in legislation that existed before the act was committed. In the context of modern economic offenses, this principle cannot be construed as an obstacle to law enforcement against offenses committed through corporate structures or official positions. However, the principle must not be set aside through an interpretation unsupported by criminal norms. The main issue concerns determining the boundary between the effectiveness of law enforcement and the protection of the principle of legality when law enforcement authorities must prove criminal intent (*mens rea*) in general commodity smuggling offenses that are normatively connected to corruption offenses.

The difficulty of proving culpability in such cases does not lie only in the availability of evidence. It also lies in how the law evaluates culpability within structures of authority and corporations. The classical psychological paradigm (*schuldtheorie*) conceptualizes culpability as the offender's individual mental state (Liszt, 1921). This subjective framework is important for protecting the rights of the accused. However, it has limitations when corrupt intent is concealed through administrative governance, sequences of goods transportation activities, undocumented instructions, and customs documents that formally satisfy procedural requirements (Sudarto, 1977; Hamzah, 1994). Therefore, the main need is not to abandon the principle of culpability, but to formulate an instrument for evaluating culpability in layers without disregarding the principle of legality.

The object of this study is limited to general commodity smuggling. This limitation is necessary to prevent the analysis from conflating with the regulation of prohibited goods, which is governed by separate sectoral legislation. In practice, general commodity smuggling may involve profit-seeking corporations, logistics managers, and state apparatuses that hold authority over licensing or supervisory processes (Fauzia & Djumena, 2019). When a state apparatus receives a gift, promise, or other benefit to facilitate activities contrary to its official duties, a customs case may have a normative connection to corruption offenses (Arief, 2008). However, such a connection cannot be understood as an automatic transformation of a customs offense into a corruption offense. A layered indictment may be used only when both the relevant customs elements and the corruption elements can be proven.

The primary normative instrument in this matter is Law Number 17 of 2006. Article 102 and Article 102A of this Law regulate smuggling offenses in the import and export sectors. Article 102B of this Law provides for sentence enhancement when the act disrupts the foundations of the national economy. Article 102C of this Law adds one-third to the sentence when the acts under Article 102, Article 102A, or Article 102B are committed by officials and law enforcement officers. These customs norms may be analyzed together with corruption norms, particularly Article 12 letter a, letter b, and letter e of Law Number 20 of 2001, as well as Article 603 to Article 606 of Law Number 1 of 2023, provided that the elements of each norm are fulfilled.

The need for cross-norm analysis arises because judicial practice often faces two different risks. First, general commodity smuggling offenses that already meet the elements of a criminal offense may be characterized in law enforcement practice as mere issues of administrative compliance (Naufal & Maullana, 2021; Behuku et al., 2025). Second, public policy discretion may be qualified as a criminal offense without adequate proof of corrupt intent (Muhid et al., 2025; Mustopa et al., 2025). The absence of an operational differentiating parameter creates room for perpetrators of economic offenses to invoke procedural compliance as a defense. This condition also creates a risk of criminalizing policies carried out within lawful authority and in good faith.

To address this issue, this study uses comparative legal doctrines in a limited manner. The responsible corporate officer doctrine, corporate recklessness, conscious disregard of substantial risk, and willful blindness can help explain that culpability in corporate offenses does not always appear through an individual mental admission. Culpability may also be evaluated through failures of control, omission, or benefit received from the controlled structure (Epstein, 2004; Ali et al., 2023). However, all of these doctrines are positioned in this study only as conceptual instruments. The basis for criminal punishment must still be found in Indonesian positive law, particularly in the articles of Law Number 20 of 2001, Law Number 17 of 2006, and Law Number 1 of 2023.

Academic discourse on proving culpability has been developed through studies on the separation between criminal offense and criminal liability (Huda, 2011; Atmasasmita, 2017; Njoto, 2024), the evaluation of *mens rea* in corruption cases (Kharismadohan, 2020; Iswanto, 2025; Ramadan & Mandala, 2025), and the distinction between policy and corruption by public officials (Sutopo & Panjaitan, 2025). Nevertheless, few studies have formulated an operational relationship among customs offenses, corruption offenses, and corporate criminal liability within a single evidentiary matrix. Such a matrix is necessary to distinguish the stage of proving the elements of a criminal offense from the sentencing stage. This need constitutes the basis of this study's contribution.

Based on that background, this study aims to formulate the *Qualified Mens Rea Model* as a layered evaluative framework for culpability in general commodity smuggling offenses that are normatively connected to corruption offenses. The model is designed to distinguish among customs violations, abuse of authority, office-related bribery, corporate omissions, and lawful discretion. Therefore, this study does not propose an analogical expansion of criminal norms. It offers an analytical structure that enables judges to evaluate culpability proportionately, measurably, and in accordance with the principle of legality.

METHOD

This study is normative or doctrinal legal research that examines norms, principles, concepts, and the system of criminal liability (Qamar & Rezah, 2020). Normative legal research is used because the issue concerns the accuracy of normative construction, doctrinal consistency, and the formulation of normative-prescriptive arguments in criminal law. The approaches employed are a statute approach, a conceptual approach, and a limited comparative approach.

The statute approach is used to analyze the relationship between related legislation. The interlocking mechanism, meaning an interrelated normative connection, is not understood in this study as the mixing of statutory elements. It is understood as a systematic method for positioning each statutory provision according to its function. Article 17 of Law Number 17 of 2006 serves as the basis for smuggling offenses. Articles of Law Number 20 of 2001 are positioned as the basis for receipt, bribery, extortion by office, or abuse of authority. Articles of Law Number 1 of 2023 are positioned as general bases for criminal liability, corporate liability, and sentencing.

The conceptual approach is used to examine criminal intent (*mens rea*), intent (*dolus*), culpability, criminal liability, and corporate criminal liability. Article 36 of Law Number 1 of 2023 serves as the normative basis for affirming that criminal liability requires intent or negligence. The gradations of *dolus*, such as *dolus directus* (direct intent), *dolus indirectus* (intent with certainty as to the consequence), and *dolus eventualis* (conditional intent based on awareness of a possible consequence), are positioned as doctrinal instruments, not as explicit formulations under Article 36 of the Law. This distinction is important so that the study does not assign meaning beyond the wording of the norm.

The comparative approach is used to examine functional doctrines from the common law tradition, particularly the responsible corporate officer doctrine, corporate recklessness, conscious disregard, and willful blindness. These doctrines are extracted from secondary literature and precedents from other legal systems. However, they serve only as conceptual instruments for explaining the logic of omission, control, and supervisory failure within corporate structures. Doctrines from other legal systems are not used as direct bases for criminal punishment because Article 1 section (1) of Law Number 1 of 2023 requires a criminal basis determined by legislation.

The primary legal materials in this study consist of Law Number 20 of 2001, Law Number 17 of 2006, and Law Number 1 of 2023. The use of Elucidation Article 458 section (1) of Law Number 1 of 2023 is not positioned as a general basis for proving *mens rea* in all criminal offenses. It is used only as a limited illustration that, in certain offenses, intent may be evaluated from the structure of the statutory offense formulation. Secondary legal materials consist of doctrinal literature, journal articles, relevant decisions or precedents, and recent scholarly publications (Sampara & Husen, 2016).

The analysis is conducted qualitatively and normatively through a normative-prescriptive reasoning process (Irwansyah, 2020). The first step is to describe the limitations of proving culpability when proof rests solely on the individual's mental state. The second step is to reconstruct the *Qualified Mens Rea Model* by separating the subjective, normative, corporate-functional, corruption-functional, and sentencing layers. The third step is to formulate a Layered Evidentiary Mechanism Matrix as an analytical instrument for judges to evaluate the relationships among customs offenses, corruption offenses, and corporate criminal liability without resorting to analogy to the detriment of the accused.

RESULTS AND DISCUSSION

A. Deconstructing the Culpability Paradigm in General Commodity Smuggling Offenses Having a Normative Connection with Corruption Offenses

Proving culpability in general commodity smuggling offenses that have a normative connection with corruption offenses requires a more careful analysis than merely seeking an admission from the accused. Criminal law continues to require culpability as the basis of liability. However, culpability in modern economic offenses is often manifested through sequences of acts, omissions, instructions, and the use of corporate or official structures. In this context, the classical psychological approach that centers culpability on the individual mental state remains important (Liszt, 1921; Welzel, 1969). However, this approach is insufficient to evaluate offenses committed through corporations and public office (Sudarto, 1977; Moeljatno, 2008; Njoto, 2024).

Article 36 of Law Number 1 of 2023 provides that every person may be held liable only for a criminal offense committed intentionally or negligently. This norm does not specify gradations of *dolus*. However, it allows doctrine to explain forms of intent in concrete cases. Therefore, *dolus directus*, *dolus indirectus*, and *dolus eventualis* remain doctrinal categories that assist judges in evaluating the form of culpability (Simons, 1929; Pompe, 1938), not explicit formulations under Article 36 of the Law. Given this limitation, the doctrine of intent remains subject to the constraints imposed by the principle of legality.

The limitation of the individual mental-state paradigm becomes evident when customs cases are committed through structures that divide roles among goods owners, logistics companies, corporate officers, and officials holding authority. Huda (2011) emphasizes the importance of separating the criminal offense from criminal liability. Atmasasmita (2017) also demonstrates the need to reread the principle that no criminal punishment may be imposed without culpability in cases involving structures of authority. This doctrine is relevant because smuggling may consist of a sequence of acts structured by documents, instructions, and omissions.

In the customs sector, Article 102 of Law Number 17 of 2006 addresses smuggling in imports. This Article covers several forms of conduct. These include transporting imported goods not listed in the manifest, unloading imported goods outside the customs area without authorization, unlawfully concealing imported goods, releasing imported goods whose customs obligations have not been settled, and intentionally declaring incorrect types and/or quantities of imported goods in a customs declaration. Accordingly, not every form of conduct under Article 102 of the Law can be referred to as manifest manipulation. Manifest manipulation is properly associated only with certain points, whereas a false customs declaration is treated differently under the law.

Article 102A of Law Number 17 of 2006 regulates smuggling in the export sector. This norm covers exporting goods without submitting a customs declaration, incorrectly declaring the type and/or quantity of exported goods, loading exported goods outside the customs area without authorization, unloading exported goods within the customs territory without authorization, and transporting exported goods without valid documents. Therefore, the analysis of smuggling offenses in the export sector must be distinguished from that in the import sector. This distinction is necessary to prevent the evidentiary model from reducing all smuggling offenses to a single form of administrative manipulation.

Article 102B of Law Number 17 of 2006 provides sentence enhancement for violations referred to in Article 102 and Article 102A when the conduct disrupts the foundations of the national economy. This formulation shows that Article 102 and Article 102A of the Law regulate smuggling offenses from the outset, not ordinary administrative violations. Therefore, the main issue in this study is not to transform an administrative violation into a criminal offense. The main issue is to prevent general commodity smuggling offenses that disrupt the foundations of the national economy from being characterized in law enforcement practice merely as matters of administrative compliance (Harefa et al., 2020; Ariyanto et al., 2024; Munthe et al., 2026).

The involvement of officials or law enforcement officers in customs offenses is specifically regulated under Article 102C of Law Number 17 of 2006. This Article adds one-third to the sentence when acts under Article 102, Article 102A, or Article 102B are committed by officials and law enforcement officers. The function of Article 102C of the Law is to enhance sentences within customs regulation, not to transform the case into a corruption offense automatically. However, official involvement may serve as an analytical basis for connecting to corruption norms when there is receipt of a gift, promise, extortion by office, or abuse of authority that satisfies the elements of the relevant corruption provisions (Pawe et al., 2025).

In the context of corruption, Article 12 letter a and letter b of Law Number 20 of 2001 focus on civil servants or state officials who receive gifts or promises related to acts in their office that are contrary to their duties. Article 12 letter e of the Law regulates the abuse of power to compel a person to give something, pay, accept payment with deduction, or perform an act for the official's own benefit. Therefore, Article 12 of the Law must not be used as a general provision for all forms of abuse of authority that cause state loss. When the conduct in question is the abuse of authority, opportunity, or means attached to an office that causes loss to state finances or the national economy, the more appropriate basis is Article 604 of Law Number 1 of 2023. When the regulatory focus concerns an unlawful act to enrich oneself, another person, or a corporation that causes loss to state finances or the national economy, the relevant basis is Article 603 of the Law.

This analysis is important for avoiding errors in linking customs offenses to corruption. A general commodity smuggling case does not necessarily become a corruption case merely because it involves an official or results in a loss. Corruption can be constructed only when the elements of the relevant provision are satisfied. These elements may consist of receipt of a gift or promise under Article 12 letter a and letter b of Law Number 20 of 2001, extortion by office under Article 12 letter e of the Law, abuse of authority under Article 604 of Law Number 1 of 2023, or an unlawful act of enrichment under Article 603 of the Law. Therefore, the relationship between customs offenses and corruption is better understood as a matter of concurrent norms or a layered indictment, rather than absolute absorption.

Judicial practice demonstrates the importance of such differentiating parameters. In the case of goods smuggling by the leadership of PT Garuda Indonesia, the issue did not concern only the goods themselves. It also concerned the use of corporate infrastructure and official position for personal interests (Fauzia & Djumena, 2019; Naufal & Maullana, 2021; Netlje et al., 2023). However, the use of this example in this study remains an academic illustration rather than a reassessment of the judgment. This illustration shows that the evidentiary model must be capable of evaluating the relationship among office, instructions, corporate means, and personal gain.

By contrast, the import policy case involving former Minister of Trade Tom Lembong shows a different risk (Artadi & Dewi, 2024). That risk concerns the possibility of policy discretion being qualified as a criminal offense without adequate proof of corrupt intent (Muhid et al., 2025; Mustopa et al., 2025; Nurmalasari, 2025). This issue shows that an evidentiary model must not be directed only at expanding criminal punishment. A proper model must also protect public policies carried out within lawful authority and in good faith (Arsyad et al., 2026). Siahaan (2021) and Latif and Halim (2023) warns that the assessment of abuse of authority often becomes distorted when the boundary between administrative and criminal law is not carefully delineated.

Accordingly, the deconstruction of the culpability paradigm in this study does not aim to eliminate the subjective approach. The subjective approach is positioned as the first layer of proof. After the form of intent or negligence is evaluated under Article 36 of Law Number 1 of 2023, judges must continue the assessment into the normative aspect concerning office, impact, and legal duties. They must then evaluate the functional aspects concerning corporations, receipt of benefits, omissions, and their connection to corruption norms. At this stage, the *Qualified Mens Rea Model* is needed as a framework that maintains the balance between effective law enforcement and the protection of the principle of legality.

B. Doctrinal Integration of the *Qualified Mens Rea Model* within the Architecture of Structural Criminal Liability

The *Qualified Mens Rea Model* is designed to position doctrine as a conceptual instrument within Indonesian positive law. Doctrinal integration in this study does not mean applying doctrines from other legal systems without a national normative basis. It means using doctrine to explain existing positive norms. Accordingly, the principle of legality remains the main limiting parameter.

The doctrine of corporate recklessness emphasizes that corporate culpability may be evaluated from awareness of a substantial risk that is disregarded in business activities (Wells, 2001). This idea is relevant to Article 48 letter d and letter e of Law Number 1 of 2023. These provisions impose corporate liability when the corporation fails to take preventive measures, fails to prevent greater harm, fails to ensure legal compliance, and/or allows a criminal offense to occur. Therefore, corporate recklessness does not constitute a direct basis for criminal punishment. The doctrine only helps explain why failures of prevention and omission may have juridical relevance in corporate criminal liability.

The responsible corporate officer doctrine through the precedent of *United States v. Park* also provides a conceptual lesson that corporate officers holding authority of control cannot always use formal ignorance as a defense argument. However, in the Indonesian context, this doctrine may be used only insofar as it is consistent with Article 46, Article 47, and Article 49 of Law Number 1 of 2023. Article 46 of this Law regulates corporate offenses committed by officers or persons acting for and on behalf of the corporation or in the interest of the corporation. Article 47 of the Law expands the possible perpetrators to persons giving orders, persons exercising control, or beneficial owners outside the organizational structure. Article 49 of the Law determines the persons who may be held liable for corporate offenses.

The *Ford Pinto Case* is often cited in the literature to illustrate conscious disregard of substantial risk, namely, conscious disregard of substantial risk for unlawful corporate benefit (Epstein, 2004). In this study, that abstraction is used only to evaluate indicators of risk disregard within a corporation. This use is not intended to equate product safety cases with general commodity smuggling offenses. This limitation is important so that comparison does not become a criminal analogy exceeding positive law. Robbins (1990) also warns that the doctrine of deliberate ignorance must be limited strictly so that it does not replace the obligation to prove intent.

The main foundation in Indonesian positive law is the recognition of corporations as subjects of criminal offenses under Article 45 of Law Number 1 of 2023. This Article affirms that corporations are subjects of criminal offenses and that they encompass various legal and non-legal entities. This norm constitutes the initial normative basis for evaluating liability for entities in general commodity smuggling cases committed through logistics companies, importers, exporters, or other business structures. Arief (2008) emphasizes the importance of criminal law policy capable of responding to modern offenses. Ali et al. (2023) also show that corporate culture may serve as a means of evaluating *mens rea* in corporate criminal liability.

The first layer of the *Qualified Mens Rea Model* is the subjective layer. This layer rests on Article 36 of Law Number 1 of 2023 and the element of intent in certain customs provisions. Article 102 letter h of Law Number 17 of 2006 contains the formulation "*intentionally declaring incorrect types and/or quantities of imported goods in a customs declaration*." Article 102A letter b of the Law contains the formulation "*intentionally declaring incorrect types and/or quantities of exported goods in a customs declaration*." These formulations allow judges to evaluate culpability based on the material act, documents, methods, and the relationship between the offender and the customs declaration, without relying on an admission by the accused.

The second layer is the normative layer. This layer evaluates the standard of duty attached to a particular office or position. Article 102C of Law Number 17 of 2006 serves as the basis for sentence enhancement when a customs offense is committed by an official or law enforcement officer. In the corporate context, Article 56 of Law Number 1 of 2023 requires judges to consider the level of loss, the involvement of officers, the role of persons giving orders, persons exercising control, beneficial owners, official involvement, the corporation's track record, and the corporation's cooperation. Article 22 of the Law may be used as a general norm concerning the personal circumstances of the offender that may eliminate, reduce, or aggravate the punishment. However, Article 22 of the Law is not a specific basis for imposing office-based aggravation. Aggravation based on office must be grounded in more specific norms, such as Article 102C of Law Number 17 of 2006, Article 56 letter f, or Article 604 of Law Number 1 of 2023.

The third layer is the corporate-functional layer. This layer evaluates the relationship between the criminal act and the corporate structure. Article 48 of Law Number 1 of 2023 is the primary provision in this analysis, as it sets out the parameters of corporate liability. These parameters include business scope, unlawful corporate benefit, corporate policy, failure of prevention, and omission of a criminal offense. In this part, willful blindness may be used as a doctrinal term to explain deliberate ignorance. However, the term is not a stand-alone element of a criminal offense. Simons (2021) and Mustafa (2024) show that willful blindness can assist in evaluating strategies to avoid criminal liability, but its application must remain subject to the available normative elements.

The fourth layer is the corruption-functional layer. This layer is used when general commodity smuggling offenses are connected with the receipt of gifts, promises, bribery, extortion by office, or abuse of authority. Article 12 letter a and letter b of Law Number 20 of 2001 are relevant when civil servants or state officials receive gifts or promises related to acts in their office that are contrary to their duties. Article 12 letter e of the Law is relevant when there is coercion through abuse of power. Article 603 of Law Number 1 of 2023 is relevant to unlawful acts of enriching oneself, another person, or a corporation that cause loss to state finances or the national economy. Article 604 of the Law is more specifically relevant to abuse of authority, opportunity, or means attached to office or position. Article 605 and Article 606 of the Law provide an additional framework concerning giving, promising, or receiving benefits involving civil servants or state officials.

In this context, the term “reversal of the burden of proof” must be used carefully. When the study does not use a specific statutory provision on the reversed burden of proof, the concept that may be constructed is a proportionate burden of explanation, not the transfer of the criminal burden of proof. A proportionate burden of explanation means that after the public prosecutor shows an initial connection among office, receipt, means, and conduct, the accused or the corporation may be requested to provide a relevant explanation. However, the obligation to prove the elements of the criminal offense remains with the public prosecutor. Under this construction, the model does not violate the presumption of innocence.

Article 50 of Law Number 1 of 2023 must also be positioned accurately. This Article does not eliminate all corporate defenses. Instead, it states that justifications and excuses that may be raised by officers, persons giving orders, persons exercising control, or beneficial owners may also be raised by the corporation insofar as those defenses are directly related to the criminal offense charged against the corporation. Thus, what is limited is the relevance of the defense, not the right of defense itself. This analysis is more consistent with the protection of the accused’s rights and the principle of due process.

Article 55 of Law Number 1 of 2023 may be used to evaluate circumstances in which the offender intentionally creates a condition that is later invoked as a ground for excluding criminal liability. However, this Article must not be used as a general basis for characterizing all administrative compliance as fabrication. In corporate cases, procedural compliance used as a basis to avoid criminal liability is more appropriately evaluated under Article 48 letter d letter e of the Law. These points evaluate whether the corporation has taken preventive measures, prevented greater impact, ensured legal compliance, or allowed the criminal offense to occur. Accordingly, the analysis remains within the elements available in positive law.

This model must also distinguish between the evidentiary and sentencing stages. Article 54 of Law Number 1 of 2023 contains sentencing guidelines. The provision covers the form of culpability, motive, purpose, mental attitude, manner of committing the offense, life history, impact on the victim, and the living values of law and justice in society. This Article is not an appropriate basis for proving *mens rea*. Its function is better positioned after the elements of the criminal offense have been proven, namely, to evaluate the form of culpability and determine the sentence proportionately. Roxin (1994), Fletcher (2000), and Horder (2019) emphasize the importance of proportionality in positioning culpability and punishment.

Under this construction, the *Qualified Mens Rea Model* functions as an evaluative framework rather than as a new criminal norm. The model provides a framework for judges to evaluate several principal questions. First, whether the subjective element has been proven. Second, whether office or position increases the standard of blameworthiness. Third, whether the corporation obtained a benefit or allowed the criminal offense to occur. Fourth, whether there is an element of bribery or abuse of authority. Fifth, how the sentence should be considered. This structure is expected to prevent two errors at once. The first error is downgrading the qualification of general commodity smuggling offenses involving official or corporate structures into ordinary administrative matters. The second error is criminalizing policy discretion without sufficient proof of corrupt intent.

C. Prescriptive Operationalization: A Layered Evidentiary Mechanism Matrix for Judges and the Supreme Court

The prescriptive operationalization of the *Qualified Mens Rea Model* must be structured as a matrix to enable judges, public prosecutors, and scholars to identify the function of each statutory provision in an orderly manner. This matrix is not intended to replace criminal procedure law or create a new burden of proof. Its function is to provide an analytical framework for distinguishing the layer of proving offense elements, the corporate-connection layer, the corruption layer, and the sentencing layer.

At the initial stage, judges must ensure that the charged conduct has a clear criminal basis. Article 1 section (1) of Law Number 1 of 2023 affirms that no act may be criminally punished without a legislative basis that existed before the act was committed. Therefore, comparative legal doctrines, theories of culpability, and terms such as willful blindness must not stand independently as bases for criminal punishment. These terms are validly used only when they help explain the elements in the applicable statutory provisions.

The next stage is to evaluate the elements of the customs offense. In import cases, the analysis must focus on the elements of Article 102 of Law Number 17 of 2006. These elements include transporting imported goods not listed in the manifest, concealing imported goods, releasing imported goods whose customs obligations have not been settled, or declaring incorrect types and/or quantities of imported goods. In export cases, the analysis is directed to Article 102A of the Law. When the consequences disrupt the foundations of the national economy, Article 102B of the Law may serve as the basis for sentence enhancement. When the offender is an official or law enforcement officer, Article 102C of the Law may be used as a specific sentence enhancement.

After the customs elements have been evaluated, judges must evaluate whether there is a connection with corruption offenses. This connection must not be presumed. Article 12 letter a and letter b of Law Number 20 of 2001 require the receipt of a gift or promise by a civil servant or state official in relation to conduct in office that is contrary to official duties. Article 12 letter e of the Law requires abuse of power to compel the giving of something or another act for the official's own benefit. Article 603 of Law Number 1 of 2023 requires proof of an unlawful act of enrichment that causes loss to state finances or the national economy. Article 604 of the Law requires proof of a purpose to benefit oneself, another person, or a corporation and abuse of authority, opportunity, or means attached to office or position.

In the context of giving, promising, or receiving benefits related to office, Article 605 and Article 606 of Law Number 1 of 2023 must also be positioned as relevant norms. Article 605 of the Law regulates giving or promising something to a civil servant or state official with the intent that the person act or refrain from acting in office contrary to official duties. This Article also regulates receipt by a civil servant or state official. Article 606 of the Law regulates gifts or promises given by considering the power or authority attached to an office or position. These two articles enrich the analysis of office-related receipts or gifts under Law Number 1 of 2023.

In sentencing, Article 53 and Article 54 of Law Number 1 of 2023 function as judicial guidelines. Article 53 of the Law affirms the judge's duty to uphold the law and justice, prioritizing justice when there is a conflict between legal certainty and justice. Article 54 of the Law sets out factors that must be considered in sentencing, including the form of culpability, motive, purpose, mental attitude, manner of committing the offense, and the impact of the act. Therefore, Article 54 of the Law is not positioned as the primary evidentiary provision. It serves as the basis for evaluating the form of culpability after the elements of the criminal offense have been proven.

Based on this analysis, the Layered Evidentiary Mechanism Matrix may be formulated as follows:

Table 1. Layered Evidentiary Mechanism Matrix of the Qualified Mens Rea Model

Evaluative Layer	Object of Assessment	Measurable Indicator Parameters	Normative Instruments
Subjective Layer	Intent or negligence of the offender	Form of culpability, knowledge of the goods, relationship with customs documents, intent to declare incorrect types or quantities of goods, or negligence when expressly provided	Article 36 of Law Number 1 of 2023; Article 102 letter h and Article 102A letter b of Law Number 17 of 2006
Normative Layer	Office, position, impact, and standard of propriety	Involvement of officials, law enforcement officers, impact on the national economy, personal circumstances of the offender, and functional position	Article 22 of Law Number 1 of 2023 as a general norm; Article 102B and Article 102C of Law Number 17 of 2006; Article 56 letter f of Law Number 1 of 2023
Corporate-Functional Layer	Relationship between the act and the corporation	Business scope, unlawful corporate benefit, corporate policy, failure of prevention, failure to ensure compliance, and omission of a criminal offense	Article 45 to Article 50 of Law Number 1 of 2023
Corruption-Functional Layer	Receipt, promise, bribery, extortion by office, or abuse of authority	Gifts or promises related to office, receipt due to acts contrary to duties, coercion through power, enrichment, or abuse of authority causing loss to state finances or the national economy	Article 12 letter a, letter b, and letter e of Law Number 20 of 2001; Article 603 to Article 606 of Law Number 1 of 2023
Sentencing Layer	Determination of punishment after the elements are proven	Form of culpability, motive, purpose, mental attitude, manner of committing the offense, impact, official involvement, corporate track record, and corporate cooperation	Article 22, Article 53 to Article 56 of Law Number 1 of 2023; Article 102C of Law Number 17 of 2006

Source: Processed from Primary Legal Materials, 2026.

The matrix shows that proof must not directly qualify general commodity smuggling as a corruption offense without testing the elements of corruption. Judges must first examine the elements of the customs. After that, they must determine whether additional elements link the case to corruption offenses or to corporate criminal liability. In this way, layered indictments may be constructed more systematically without stating that corruption offenses always absorb customs offenses.

This matrix also ensures that the objectification of *mens rea* does not become criminal analogy. The Elucidation of Article 458 section (1) of Law Number 1 of 2023 may be understood as an illustration that, in certain offenses, intent may be evaluated from the statutory structure of the act, motive, method, means, and consequence. However, because the elucidation is attached to the offense of murder, it must not be used as a general basis for proving *mens rea* in general commodity smuggling offenses. In the context of general commodity smuggling, the primary basis remains the formulation of Article 102 and Article 102A of Law Number 17 of 2006, Article 36 of Law Number 1 of 2023, and the relevant corruption or corporate provisions.

The concept of a proportionate burden of explanation is positioned in the corruption-functional and corporate-functional layers. When there are indications of receipt of funds, an official connection, or corporate benefit, the accused or the corporation may be requested to provide a relevant explanation. However, such an explanation does not shift the public prosecutor's obligation to prove the elements of the criminal offense. Under this construction, the model maintains the presumption of innocence and does not equate itself with a reversal of the burden of proof, which requires a separate statutory basis (Rompegading, 2022).

The application of this matrix may help prevent two forms of error. The first is under-qualification, namely downgrading general commodity smuggling offenses connected to offices, corporations, or corruption to administrative matters. The second is over-criminalization, namely, qualifying discretion or public policy as a criminal offense without proof of intent, receipt, abuse of authority, or loss that satisfies the elements of the applicable norm. Ramadan and Mandala (2025) emphasize that erroneous interpretations of *mens rea* in the Indonesian criminal system require a more refined framework. Sutopo and Panjaitan (2025) also emphasize the importance of a demarcation line between public policy and public officials' corruption.

At the institutional level, the Supreme Court may use this model as a basis for formulating technical or sentencing guidelines for customs cases that are normatively connected to corruption offenses and corporate criminal liability. These guidelines do not need to create new criminal norms. They may standardize the legal questions that judges must answer. Those questions include whether the customs elements are proven, whether there is official involvement, whether there is a receipt or a promise, whether there is abuse of authority, whether the corporation obtained a benefit or allowed the criminal offense to occur, and how the sentence should be imposed proportionately. This recommendation is consistent with the need for criminal law policy that is responsive to modern economic offenses (Arief, 2008; Ashworth & Horder, 2013).

Accordingly, the prescriptive operationalization of the *Qualified Mens Rea Model* does not lie in expanding criminal punishment, but in disciplining the method of evaluating elements. The model requires every juridical claim to be grounded in the relevant statutory provision. Article 36 of Law Number 1 of 2023 serves as the basis for liability based on intent or negligence. Article 102 to Article 102C of Law Number 17 of 2006 serve as the customs basis. Article 45 to Article 50 of Law Number 1 of 2023 serve as the basis for corporate criminal liability. Article 12 of Law Number 20 of 2001 and Article 603 to Article 606 of Law Number 1 of 2023 serve as the basis for the connection with corruption offenses. Article 53 to Article 56 of Law Number 1 of 2023 serve as the sentencing basis. This arrangement of statutory functions is a primary requirement for the layered model to be accepted academically and juridically.

CONCLUSIONS AND SUGGESTIONS

This study finds that proving culpability in general commodity smuggling offenses implicating corruption requires a layered assessment. Such a construction is necessary because proof that relies solely on the classical psychological approach is insufficient to evaluate cases involving corporations, public office, control over customs activities, receipt of benefits, or omission of criminal offenses. The psychological approach remains important for protecting the rights of the accused, but it must be supplemented by normative and functional assessments. Accordingly, culpability is not understood as an unrestricted expansion of criminal liability, but as a juridical construction that remains subject to the principle of legality, the presumption of innocence, and proof of the elements of the criminal offense.

The *Qualified Mens Rea Model* formulated in this study addresses the problem of proving culpability. This model places the proof of culpability into five layers of assessment, namely the subjective layer, the normative layer, the corporate-functional layer, the corruption-functional layer, and the sentencing layer. The subjective layer evaluates intent or negligence. The normative layer evaluates office, position, impact, and the standard of legal duty. The corporate-functional layer evaluates the relationship between the criminal act, corporate structure, receipt of benefits, and omission. The corruption-functional layer evaluates the relationship between smuggling, receipt of gifts or promises, extortion by office, and abuse of authority. The sentencing layer determines punishment after the elements of the criminal offense have been proven.

This structure affirms that the model functions as an evaluative framework rather than as a new criminal norm.

This study also affirms that the relationship between customs offenses and corruption offenses cannot be formulated as absolute absorption. The relationship is more appropriately understood as the possibility of a layered indictment or concurrence of norms, provided that the elements of each criminal offense can be proven. Under this construction, general commodity smuggling offenses are not directly qualified as corruption offenses merely because they involve officials, corporations, or loss. Instead, the connection with corruption offenses must be tested through the relevant elements of receipt, giving, promise, extortion by office, unlawful enrichment, or abuse of authority.

The Layered Evidentiary Mechanism Matrix proposed in this study functions to discipline the stages of judicial analysis. The matrix distinguishes proof of the elements of the criminal offense, corporate criminal liability, the connection with corruption offenses, and sentencing considerations. This distinction is important to ensure that sentencing guidelines are not used as the primary basis for proving *mens rea*, and that normative illustrations from other offenses are not used as a general basis for objectifying culpability in smuggling cases. Accordingly, the model keeps evidentiary reasoning within the limits of positive law and prevents the use of criminal analogy to the detriment of the accused.

As a recommendation, the Supreme Court may formulate technical guidelines or sentencing guidelines for general commodity smuggling cases implicating corruption and corporate criminal liability. Such guidelines should contain layered legal questions concerning customs elements, official involvement, the connection with receipt or promise, abuse of authority, corporate benefit, omission of criminal offenses, and sentencing considerations. At the academic level, further research should test this model against concrete judicial decisions to develop the Layered Evidentiary Mechanism Matrix into a more operational instrument without disregarding the principle of legality.

REFERENCES

Ali, H. M., Said, M. H. M., & Man, S. Z. B. C. (2023). Corporate Culture as Means of Proving Mens Rea in Corporate Criminal Liability Under Malaysian Anti-Corruption Law. *Jurnal Undang-Undang dan Masyarakat*, *33*, 119-131. https://doi.org./10.17576/juum-2023-33-10

Arief, B. N. (2008). *Bunga Rampai Kebijakan Hukum Pidana: Perkembangan Penyusunan Konsep KUHP Baru* (Edisi Kedua). Kencana Prenada Media Group. https://books.google.co.id/books?id=Clc_DwAAQBAJ

Ariyanto, Y. W. B., Haniyah, H., & Handayani, B. (2024). Pertanggungjawaban Tindak Pidana Korupsi dalam Penyelundupan Pakaian Bekas Impor. *Al-Mikraj: Jurnal Studi Islam dan Humaniora*, *5*(1), 740-754. https://doi.org/10.37680/almikraj.v5i01.6156

Arsyad, N., Husen, L. O., Hasyim, S., & Muzakkir, A. K. (2026). The Nature of Mechanism for Enforcing the Ethics and Honor of State Administrators as a Preventive Measure for Corrupt Practices. *Cogent Social Sciences*, *12*(1), 1-17. https://doi.org/10.1080/23311886.2026.2620142

Artadi, M. W. B., & Dewi, D. S. K. (2024). Analisis Politik pada Kasus Korupsi di Kementerian Pertanian Tahun 2023. *Moderat: Jurnal Ilmiah Ilmu Pemerintahan*, *10*(2), 317-333. https://doi.org/10.25157/moderat.v10i2.3697

Ashworth, A., & Horder, J. (2013). *Principles of Criminal Law* (Seventh Edition). Oxford University Press. https://books.google.co.id/books?id=EqecAQAAQBAJ

Atmasasmita, R. (2017). *Rekonstruksi Asas Tiada Pidana Tanpa Kesalahan*. PT Gramedia Pustaka Utama. https://books.google.co.id/books?id=HNq1EAAAQBAJ

Behuku, J. G., Kusuma, J. I., Chasanah, N. U., Sugianto, F., & Indradewi, A. A. (2025). A The Judge's Role in the Effectiveness of Anti-Corruption Enforcement in Indonesia: A Juridical Analysis. *SIGn Jurnal Hukum*, *7*(1), 351-367. https://doi.org/10.37276/sjh.v7i1.464

Epstein, R. A. (2004). *Cases and Materials on Torts* (Eighth Edition). Aspen Publishers. https://books.google.co.id/books?id=jZc-AQAAIAAJ

Fauzia, M., & Djumena, E. (2019, December 5). *Ini Kronologi Penyelundupan Harley Davidson dan Brompton di Pesawat Garuda*. Kompas. Retrieved January 8, 2026, from https://money.kompas.com/read/2019/12/05/170549626/ini-kronologi-penyelundupan-harley-davidson-dan-brompton-di-pesawat-garuda

Fletcher, G. P. (2000). *Rethinking Criminal Law*. Oxford University Press. https://doi.org/10.1093/oso/9780195136951.001.0001

Hamzah, A. (1994). *Asas-Asas Hukum Pidana*. Rineka Cipta. https://books.google.co.id/books?id=oLD3SAAACAAJ

Harefa, N. S. K., Manik, G. K., Marpaung, I. K. Y., & Batubara, S. A. (2020). Dasar Pertimbangan Hakim terhadap Tindak Pidana Korupsi yang Dilakukan oleh Pegawai Negeri Sipil (PNS): Studi Kasus Putusan Pengadilan Negeri Medan Nomor: 73/Pid.Sus-TPK/2018/PN.Mdn. *SIGn Jurnal Hukum*, *2*(1), 30-42. https://doi.org/10.37276/sjh.v2i1.68

Horder, J. (2019). *Ashworth's Principles of Criminal Law* (Ninth Edition). Oxford University Press. https://books.google.co.id/books?id=Wt-RDwAAQBAJ

Huda, C. (2011). *Dari 'Tiada Pidana tanpa Kesalahan Menuju' kepada 'Tiada Pertanggungjawaban Pidana tanpa Kesalahan': Tinjauan Kritis terhadap Teori Pemisahan Tindak Pidana dan Pertanggungjawaban Pidana*. Kencana Prenada Media Group. https://books.google.co.id/books?id=ofpDDwAAQBAJ

Irwansyah. (2020). *Penelitian Hukum: Pilihan Metode & Praktik Penulisan Artikel*. Mirra Buana Media.

Iswanto, A. (2025, September 5). *Implementasi KUHP Nasional dalam Pembuktian Unsur Kesengajaan pada Perkara Tindak Pidana Korupsi*. Pengadilan Tinggi Jakarta. Retrieved January 8, 2026, from https://pt-jakarta.go.id/berita/artikel/4112

Kharismadohan, A. (2020). Mens Rea and State Loses on Corruption Cases: An Analysis of Corruption Court Judgment of Semarang. *Journal of Law and Legal Reform*, *1*(1), 61-76. https://doi.org/10.15294/jllr.v1i1.35407

Latif, A., & Halim, A. (2023). Judicial Control over Government's Abuse of Authority through Administrative and Corruption Law. *Indonesian Journal of Multidisciplinary Science*, *3*(2), 125-131. https://doi.org/10.55324/ijoms.v3i2.732

Law of the Republic of Indonesia Number 10 of 1995 on Customs (State Gazette of the Republic of Indonesia of 1995 Number 75, Supplement to the State Gazette of the Republic of Indonesia Number 3612). https://dpr.go.id/dokumen/jdih/undang-undang/detail/502

Law of the Republic of Indonesia Number 31 of 1999 on the Eradication of Corruption Crimes (State Gazette of the Republic of Indonesia of 1999 Number 140, Supplement to the State Gazette of the Republic of Indonesia Number 3874). https://dpr.go.id/dokumen/jdih/undang-undang/detail/432

Law of the Republic of Indonesia Number 20 of 2001 on Amendment to Law Number 31 of 1999 on the Eradication of Corruption Crimes (State Gazette of the Republic of Indonesia of 2001 Number 134, Supplement to the State Gazette of the Republic of Indonesia Number 4150). https://dpr.go.id/dokumen/jdih/undang-undang/detail/351

Law of the Republic of Indonesia Number 17 of 2006 on Amendment to Law Number 10 of 1995 on Customs (State Gazette of the Republic of Indonesia of 2006 Number 93, Supplement to the State Gazette of the Republic of Indonesia Number 4661). https://dpr.go.id/dokumen/jdih/undang-undang/detail/73

Law of the Republic of Indonesia Number 1 of 2023 on the Penal Code (State Gazette of the Republic of Indonesia of 2023 Number 1, Supplement to the State Gazette of the Republic of Indonesia Number 6842). https://dpr.go.id/dokumen/jdih/undang-undang/detail/1818

Liszt, F. V. (1921). *Lehrbuch des Deutschen Strafrechts*. Walter de Gruyter. https://books.google.co.id/books?id=W2A8EAAAQBAJ

Moeljatno. (2008). *Asas-Asas Hukum Pidana* (Revised Edition). PT Rineka Cipta.

Muhid, H. K., Alifa, S., Ferdianto, R., Yandwiputra, A. R., Sari, A. R., Febiola, A., Yuantisya, M., Pebrianto, F., & Diana, L. (2025, July 17). *Diputus Jumat Ini, Berikut Sederet Kejanggalan Kasus Tom Lembong*. Tempo. Retrieved January 8, 2026, from https://tempo.co/hukum/2025723

Munthe, R. D. P., Siregar, A. A., & Siahaan, N. (2026). Legal Analysis of the Supreme Court Decision Regarding the Annulment of Acquittal in Corruption Crime Case: A Study of Decision Number 1227 K/Pid.Sus/2022. *SIGn Jurnal Hukum*, *7*(2), 1375-1388. https://doi.org/10.37276/sjh.v7i2.651

Mustafa, C. (2024). Addressing Willful Blindness: A Multi-Domain Framework for Enhancing Legal Accountability and Fairness. *Jurnal Hukum dan Peradilan*, *13*(3), 551-584. https://doi.org/10.25216/jhp.13.3.2024.551-584

Mustopa, H., Sander, M., & Wartoyo, F. X. (2025). Discretion of the Minister of Trade in the Sugar Import Case of 2015–2016 and the Limits of Authority and Accountability in State Administrative Law. *Journal of Social Research*, *4*(10), 2926-2938. https://doi.org/10.55324/josr.v4i10.2823

Naufal, M., & Maullana, I. (2021, June 14). *Eks Dirut Garuda Ari Askhara Divonis 1 Tahun Penjara dan Denda Rp 300 Juta, Kejari Pikir-Pikir Ajukan Banding*. Kompas. Retrieved January 8, 2026, from https://megapolitan.kompas.com/read/2021/06/14/21043681/eks-dirut-garuda-ari-askhara-divonis-1-tahun-penjara-dan-denda-rp-300

Netlje, J., Budidarsono, A. S., Yudha, I. T., Mahardhika, D., Ryanto, L., & Kencana, E. A. (2023). Penyalahgunaan Kekuasaan Dirut Garuda dalam Penyelundupan Barang Secara Ilegal Menurut UU No. 30/2014. *Journal of Comprehensive Science*, *2*(10), 1690-1693. https://doi.org/10.59188/jcs.v2i10.530

Njoto, D. L. B. (2024). Rekonstruksi Asas Actus Non Facit Reum Nisi Mens Rea dalam Tindak Pidana. *Jurnal Ilmiah Ilmu Pendidikan*, *7*(3), 3344-3355. https://doi.org/10.54371/jiip.v7i3.3735

Nurmalasari, T. (2025, August 1). *Tom Lembong Menerima Abolisi, Begini Mekanisme dan Syaratnya*. Tempo. Retrieved January 8, 2026, from https://tempo.co/hukum/2053817

Pawe, T., Husen, L. O., & Muzakkir, A. K. (2025). The Paradox of a Rule of Law State: A Critical Reflection on the Dialectic between Discourse and Reality in the Eradication of Corruption in Indonesia. *Sovereign: International Journal of Law*, *7*(1-2), 1-17. https://doi.org/10.37276/sijl.v7i1-2.56

Pompe, W. P. J. (1938). *Handboek van het Nederlandse Strafrecht* (Second Edition). W.E.J. Tjeenk Willink. https://books.google.co.id/books?id=X8CQ0QEACAAJ

Qamar, N., & Rezah, F. S. (2020). *Metode Penelitian Hukum: Doktrinal dan Non-Doktrinal*. CV. Social Politic Genius (SIGn). https://books.google.co.id/books?id=TAQHEAAAQBAJ

Ramadan, T. A., & Mandala, S. (2025). Deconstructing Intentionality: Legal Fallacies in the Indonesian Criminal Code's Approach to Mens Rea. *Asian Journal of Social and Humanities*, *3*(9), 1637-1648. https://doi.org/10.59888/ajosh.v3i9.564

Robbins, I. P. (1990). The Ostrich Instruction: Deliberate Ignorance as a Criminal Mens Rea. *Journal of Criminal Law and Criminology*, *81*(2), 191-234. Retrieved from https://scholarlycommons.law.northwestern.edu/jclc/vol81/iss2/1

Rompegading, A. M. (2022). Deterrence and Eradication of Gratification Crime. *SIGn Jurnal Hukum*, *3*(2), 151-162. https://doi.org/10.37276/sjh.v3i2.161

Roxin, C. (1994). *Strafrecht, Allgemeiner Teil, Band I: Grundlagen – Der Aufbau der Verbrechenslehre* (2. Auflage). C. H. Beck. https://books.google.co.id/books?id=EunhswEACAAJ

Sampara, S., & Husen, L. O. (2016). *Metode Penelitian Hukum*. Kretakupa Print.

Siahaan, P. N. S. (2021). Elements Testings Distortion of the Abuse of Authority Based on the Government Administration Law and Corruption Crime. *Corruptio*, *2*(1), 45-60. https://doi.org/10.25041/corruptio.v2i1.2246

Simons, D. (1929). *Leerboek van het Nederlandsche Strafrecht* (Tweede Deel). P. Noordhoff. https://books.google.co.id/books?id=s0CzD4hgaQYC

Simons, K. W. (2021). The Willful Blindness Doctrine: Justifiable in Principle, Problematic in Practice. *Arizona State Law Journal*, *53*(2), 655-679. Retrieved from https://arizonastatelawjournal.org/2022/01/20/the-willful-blindness-doctrine-justifiable-in-principle-problematic-in-practice

Sudarto. (1977). *Hukum dan Hukum Pidana*. Alumni. https://books.google.co.id/books?id=MKw1OAAACAAJ

Supreme Court of the United States. (1975). *United States, Petitioner, v. John R. Park, on Writ of Certiorari to the United States Court of Appeals for the Fourth Circuit* (Docket Number: 74-215. Decided June 9, 1975. 421 U.S. 658). https://supreme.justia.com/cases/federal/us/421/658

Sutopo, R. B. P., & Panjaitan, H. (2025). A Juridical Demarcation: Reconstructing the Proof of Mens Rea to Differentiate Policy and Corruption by Public Officials. *SIGn Jurnal Hukum*, *7*(2), 765-784. https://doi.org/10.37276/sjh.v7i2.525

Wells, C. (2001). *Corporations and Criminal Responsibility* (Second Edition). Oxford University Press. https://doi.org/10.1093/acprof:oso/9780198267935.001.0001

Welzel, H. (1969). *Das Deutsche Strafrecht: Eine Systematische Darstellung* (Eleventh Edition). Walter de Gruyter. https://books.google.co.id/books?id=iIjNR9yiHK4C