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Forms of Corporate Criminal Liability for State Financial Losses: An Analysis of the PT Duta Palma Case

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Abstract

This study aims to analyze the corporate criminal liability of PT Duta Palma Group for corruption that causes losses to state finances. It employs a normative legal research method using the statute approach and the case approach. The objects of analysis include the Central Jakarta District Court Decision Number 62/Pid.Sus-TPK/2022/PN Jkt.Pst, the Jakarta High Court Decision Number 18/Pid.Sus-TPK/2023/PT.DKI, and the Supreme Court Decision Number 4950 K/Pid.Sus/2023. The findings indicate that criminal liability in the Surya Darmadi case primarily reflects the application of the identification theory, which positions Surya Darmadi as the corporation's principal controller. At the first-instance level, he was sentenced to 15 years of imprisonment, which was subsequently increased to 16 years at the cassation level, while the obligation to pay compensation for state economic losses amounting to IDR 39,751,177,520,000.00 was overturned. Meanwhile, the criminal liability of seven corporations within the PT Duta Palma Group was pursued through separate judicial proceedings pursuant to Supreme Court Regulation Number 13 of 2016. Accordingly, the imposition of restitution payments and the execution of assets associated with the corporation do not necessarily indicate that the corporation itself has been independently convicted. This study emphasizes the importance of distinguishing between the criminal liability of a corporate controller and that of the corporation as a separate legal subject, as well as clarifying the parameters for determining state economic losses to ensure legal certainty and effective law enforcement.

Keywords: Corporations, Criminal Liability, PT Duta Palma, State Finances

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1. Introduction

Criminal law serves to regulate prohibited conduct, determine the liability of offenders, and establish appropriate sanctions for violations of legal provisions (Asmarawati, 2015). The development of criminal law has expanded the subjects that may be held criminally liable beyond individuals to include corporations, as recognized under Indonesian legislation. This development reflects the need for law enforcement to address increasingly complex criminal activities, particularly those committed through business operations and corporate organizational structures.

Corporations may be held criminally liable when their activities, policies, or organizational structures are used to facilitate unlawful conduct. Determining such liability requires an examination of the relationship between the acts of corporate management, the corporation's interests, and the benefits obtained from the criminal conduct (Sjawie, 2018). This issue is particularly significant in corruption cases, where business activities and corporate authority may be exploited to obtain unlawful benefits and cause losses to state finances. Accordingly, law enforcement must consider not only the criminal responsibility of the individuals involved but also whether the corporation itself meets the legal requirements for criminal liability.

The application of corporate criminal liability in corruption cases remains challenging because the division of authority, corporate structures, and business relationships may complicate the identification of responsibility. Although corporate criminal liability is recognized under Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption, as amended by Law Number 20 of 2001, its application requires proof of the connection between the criminal conduct, the individuals acting on behalf of the corporation, and the corporation's interests or benefits. This issue is illustrated by the corruption case involving Surya Darmadi and PT Duta Palma Group, which raises questions concerning the distinction between individual criminal liability and corporate criminal liability (Rodliyah et al., 2020; Alfianda et al., 2024).

The central legal issue in this case concerns whether criminal acts committed by a controlling individual through corporate business activities can also be attributed to the corporations involved. Surya Darmadi was prosecuted and convicted in connection with corruption and money laundering involving plantation business activities conducted through companies affiliated with the Duta Palma Group. However, the criminal liability of an individual who controls

a corporation cannot automatically be equated with the criminal liability of the corporation as a separate legal subject. It is therefore necessary to examine whether the conduct was connected to corporate activities, carried out within the scope of corporate authority, or intended to provide benefits to the corporation. In addition, the assessment must distinguish between state financial losses, compensation payments (uang pengganti), and losses to the national economy, as these concepts have different legal implications.

This study examines three judicial decisions: Central Jakarta District Court Decision Number 62/Pid.Sus-TPK/2022/PN Jkt.Pst, DKI Jakarta High Court Decision Number 18/Pid.Sus-TPK/2023/PT DKI, and Supreme Court Decision Number 4950 K/Pid.Sus/2023.[2] The decisions provide a basis for comparing the judges' reasoning at each level of the judiciary, particularly in determining individual criminal liability, assessing the legal consequences of the proven conduct, and distinguishing the defendant's responsibility from that of the corporations involved. Special attention is also given to the Supreme Court's consideration of the compensation for losses to the national economy imposed by the court of first instance and subsequently removed at the cassation level.

The analysis of corporate criminal liability is further supported by three theoretical approaches: identification theory, vicarious liability, and strict liability. Identification theory attributes the acts and intentions of individuals who constitute the corporation's directing mind and will to the corporation. Vicarious liability examines whether criminal acts committed by management or employees within the scope of their corporate functions may give rise to corporate responsibility. Meanwhile, strict liability concerns the imposition of criminal responsibility without requiring proof of fault in the conventional sense, but only where such liability is expressly established by legislation. These theories provide an analytical framework for assessing the relationship between individual conduct, corporate activities, and the legal requirements for establishing corporate criminal liability. Nevertheless, the application of each theory must remain consistent with the relevant statutory provisions and the facts established in court.

Previous studies have examined the distinction between individual and corporate criminal liability and the relationship between corporate activities and criminal conduct (Muflihah & Rifdah, 2024; An & Basuni, 2023). However, further examination is required regarding the

application of these principles in cases where a controlling individual allegedly uses affiliated companies to conduct corrupt business activities. In particular, the existence of corporate control, the use of corporate facilities, and the acquisition of economic benefits must be assessed carefully to determine whether they satisfy the legal requirements for corporate criminal liability. The consistency of judicial reasoning in distinguishing individual responsibility from corporate responsibility across different levels of the judiciary also requires further analysis.

This research therefore offers a comparative legal analysis of the three aforementioned decisions by examining the relationship between the controlling individual's conduct, corporate business activities, and the interests or benefits obtained by the corporations. It aims to analyze the application of corporate criminal liability in the PT Duta Palma case, evaluate the consistency of judicial reasoning, and identify the legal boundaries for distinguishing individual and corporate responsibility in corruption cases. The findings are expected to contribute to the development of Indonesian criminal law, particularly in strengthening legal certainty and accountability in the enforcement of corruption laws involving corporations.

2. Reseacrh Method

This study employs normative legal research, which examines law as a set of written norms (law in books) through statutory regulations, legal doctrines, and judicial decisions (Jonaedi Efendi and Prasetijo Rijadi, 2022). To complement the normative analysis, this study also utilizes descriptive quantitative analysis as a supporting approach to examine numerical data relevant to the research, particularly data concerning state financial losses arising from the Duta Palma corruption case. The quantitative component does not constitute a separate empirical research method but serves as supporting evidence in strengthening the legal analysis and assessing the financial implications of the alleged criminal acts.

The legal materials consist of primary and secondary legal materials. Primary legal materials include the 1945 Constitution of the Republic of Indonesia, Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption, as amended by Law Number 20 of 2001, and judicial decisions relating to the Duta Palma case involving Surya Darmadi, namely Decision Number 62/Pid.Sus-TPK/2022/PN Jkt.Pst, Decision Number 18/Pid.Sus-TPK/2023/PT.DKI, and Supreme Court Decision Number 4950 K/Pid.Sus/2023. Secondary legal

materials consist of books, scholarly articles, academic journals, print and electronic media, and other relevant academic literature.

The collection of legal materials and supporting numerical data is conducted through library research and document analysis. The process involves examining statutory regulations, judicial decisions, books, scholarly journals, and other relevant documents concerning corruption and corporate criminal liability in the Duta Palma case. The collected numerical data, particularly information regarding state financial losses as presented in relevant judicial decisions and supporting documents, are identified, classified, and presented descriptively. The analysis focuses on the amounts and legal relevance of the financial losses rather than statistical inference or hypothesis testing.

All materials are analyzed qualitatively through statutory interpretation and examination of legal theories and doctrines concerning corruption and corporate criminal liability. Meanwhile, descriptive quantitative analysis is used to organize and describe the numerical data on state financial losses. The results of both analyses are then integrated to examine the relationship between the financial consequences of the corruption case and the applicable legal framework for corporate criminal liability. Thus, quantitative analysis functions as a supporting instrument for the normative legal analysis rather than as an independent method of establishing legal liability.

3. Results and Discussion

A. Forms of Corporate Criminal Liability for State Financial Losses Based on Decision Number 4950 K/Pid.Sus/2023

1) The Development of the PT Duta Palma Case at the District Court, High Court, and Supreme Court Levels

The criminal proceedings involving Surya Darmadi, as the controlling individual of the PT Duta Palma Group, proceeded through three levels of judicial examination. At the first-instance level, the Corruption Court at the Central Jakarta District Court delivered Decision Number 62/Pid.Sus-TPK/2022/PN Jkt.Pst on 23 February 2023. Both the Public Prosecutor and the defendant subsequently filed appeals. The Jakarta High Court, through Decision Number 18/Pid.Sus-TPK/2023/PT DKI, upheld the first-instance judgment. At the cassation level, the Supreme Court issued Decision Number 4950 K/Pid.Sus/2023 on 14 September 2023, modifying

the sentence and eliminating the obligation to pay compensation for losses to the national economy. The subsequent judicial review under Decision Number 1277 PK/Pid.Sus/2024 was rejected on 19 September 2024, rendering the conviction final and legally binding.[1]

Corporate criminal liability can generally be examined through three theories: identification theory, vicarious liability, and strict liability. Identification theory attributes the acts and fault of individuals who constitute the corporation's directing mind to the corporation. Vicarious liability establishes responsibility based on the relationship between an employer and its subordinate, while strict liability does not require proof of subjective fault in the same manner as conventional criminal liability. The application of these theories must nevertheless be adjusted to the relevant statutory provisions and the circumstances of each case (Andi Nurul & Hanafi, 2016).

In Indonesia, Supreme Court Regulation Number 13 of 2016 provides a procedural framework for examining corporate criminal offenses. Article 4 paragraph (2) identifies indicators of corporate fault, including whether the corporation obtained benefits from the criminal offense, allowed the offense to occur, or failed to take necessary measures to prevent criminal conduct and ensure compliance with applicable laws. These indicators demonstrate that corporate liability requires an examination of the corporation's activities, management, policies, and organizational conduct, rather than merely its relationship with an individual perpetrator.

At the District Court level, the judges found Surya Darmadi guilty of corruption and money laundering based on the proven elements of the offenses. The first-instance judgment emphasized the unlawful establishment and operation of oil palm plantations in forest areas without the required legal authorizations and environmental documentation. The court also considered the use of criminal proceeds to acquire and conceal assets as evidence supporting the money laundering charge. Surya Darmadi was sentenced to 15 years' imprisonment, a fine of IDR 1,000,000,000.00, and payment of compensation (*uang pengganti*) amounting to IDR 2,238,274,248,234.00. In addition, he was ordered to pay IDR 39,751,177,520,000.00 in losses to the national economy.[2]

At the appellate level, the Jakarta High Court upheld the District Court's judgment without changing the principal sentence or the additional sanctions. The appellate decision therefore maintained the first-instance court's assessment of the defendant's criminal responsibility and the financial obligations imposed upon him. However, the fact that the appellate court upheld the

judgment does not independently establish that the corporations within the group were also found criminally liable.

A significant change occurred at the cassation level. The Supreme Court modified the sentence to 16 years' imprisonment and maintained the fine of IDR 1,000,000,000.00 and payment of compensation (*uang pengganti*) of IDR 2,238,274,248,234.00. However, the obligation to pay IDR 39,751,177,520,000.00 in losses to the national economy was not maintained.[3] This demonstrates that the Supreme Court distinguished the criminal responsibility of the defendant from the legal basis for imposing particular financial obligations.

The cancellation of the obligation to compensate for losses to the national economy is particularly important. In its legal reasoning, the Supreme Court majority distinguished actual state financial losses from estimated economic consequences associated with environmental restoration. The calculation of the latter was considered to include projected restoration costs that had not been established as actual state financial losses. This approach was connected to the Constitutional Court's interpretation in Decision Number 25/PUU-XIV/2016, which emphasizes the requirement of actual losses rather than potential losses in establishing state financial losses in corruption cases. Consequently, the estimated costs of environmental recovery could not automatically be imposed as an additional criminal payment obligation against the defendant.[4]

The cancellation did not mean that the defendant was acquitted or that all financial recovery obligations were eliminated. His conviction remained in force, as did the obligation to pay *uang pengganti* corresponding to the assets obtained from corruption. Under Article 18 paragraph (1) letter b of Law Number 31 of 1999, as amended by Law Number 20 of 2001, the amount of *uang pengganti* is limited to the value of property obtained from the corruption offense. Thus, the Supreme Court's decision illustrates the distinction between criminal punishment, recovery of unlawful gains, and compensation based on broader economic consequences.

From the perspective of corporate criminal liability, the three judicial decisions primarily established Surya Darmadi's individual criminal responsibility. Identification theory provides an analytical framework for examining the relationship between his actions as the controlling individual and the interests of the corporations. Nevertheless, individual liability cannot automatically be equated with corporate liability. The use or execution of assets associated with

corporate entities to satisfy a financial obligation does not, by itself, establish that those corporations have been independently convicted. Accordingly, the PT Duta Palma case demonstrates the importance of distinguishing the criminal responsibility of corporate controllers from that of corporations as separate legal subjects.

2) Application of the Corporate Criminal Liability Model to PT Duta Palma

The PT Duta Palma case originated from alleged corruption and money laundering involving oil palm plantation activities in forest areas in Indragiri Hulu Regency, Riau Province. The activities were allegedly conducted without the required forest-release permits, environmental documents, and valid plantation authorizations. The companies initially associated with these activities included PT Palma Satu, PT Seberida Subur, PT Banyu Bening Utama, PT Panca Agro Lestari, and PT Kencana Amal Tani (Raden Ariyo Wicaksono, 2023). Law enforcement initially focused on Surya Darmadi as the controlling individual of the business group, whose criminal liability was subsequently established through the court proceedings (Fitria, 2023).

The development of the case extended beyond the prosecution of Surya Darmadi as an individual. The Attorney General's Office subsequently pursued criminal proceedings against seven corporations within the PT Duta Palma Group: PT Palma Satu, PT Panca Agro Lestari, PT Seberida Subur, PT Banyu Bening Utama, PT Kencana Amal Tani, PT Darmex Plantations, and PT Asset Pacific. These proceedings were conducted separately from the criminal case against Surya Darmadi and concerned alleged corruption and money laundering committed through the corporations' business activities.

The attribution of criminal liability to these seven corporations must be examined individually under Article 4 paragraph (2) of Supreme Court Regulation Number 13 of 2016. The relevant indicators include whether each corporation obtained benefits from the alleged offenses, whether its activities or management allowed the offenses to occur, and whether it failed to implement appropriate preventive measures or ensure compliance with applicable laws. Therefore, corporate affiliation with Surya Darmadi alone cannot establish criminal liability.

The alleged involvement of the five plantation companies must be assessed through their respective plantation operations, licensing arrangements, use of forest areas, and economic benefits allegedly obtained from those activities. Meanwhile, PT Darmex Plantations and PT Asset Pacific

must be examined according to their alleged roles in managing, receiving, transferring, or concealing assets connected with the underlying offenses. Such examination requires evidence linking each corporation's organizational activities and management decisions to the criminal conduct alleged by the Public Prosecutor.

The separate proceedings were registered under Case Number 64/Pid.Sus-TPK/2025/PN Jkt.Pst at the Corruption Court of the Central Jakarta District Court. The court rejected the exceptions submitted by the corporate defendants and ordered the proceedings to continue based on the Public Prosecutor's indictment (Mulia, 2025). By 4 November 2026, the proceedings had reached the prosecution-demand stage according to the reported hearing agenda.[5] Nevertheless, the allegations against the seven corporations must be distinguished from facts established through a final judgment. Until the court delivers a final and legally binding decision, their criminal liability remains subject to judicial examination and proof.

The existence of separate proceedings demonstrates two distinct forms of criminal liability in the PT Duta Palma case. The first concerns Surya Darmadi's individual criminal responsibility, which has been established through a final judgment. The second concerns the criminal responsibility of the seven corporations as independent legal subjects, which requires separate proof of corporate fault. This distinction is essential to ensuring that corporate criminal liability is imposed on the basis of evidence concerning each entity rather than merely its relationship with the controlling individual.

3) Forms of Sanctions and Liability in the PT Duta Palma Case

The sanctions imposed on Surya Darmadi consisted of imprisonment, a fine, and payment of compensation (*uang pengganti*). The District Court initially imposed 15 years' imprisonment, a fine of IDR 1,000,000,000.00, and *uang pengganti* of IDR 2,238,274,248,234.00. The court also ordered payment of IDR 39,751,177,520,000.00 in losses to the national economy. At the cassation level, the prison sentence was increased to 16 years, while the fine and *uang pengganti* were maintained. The separate obligation relating to losses to the national economy was not maintained by the Supreme Court.

These amounts must be understood through the distinction between state financial losses, losses to the national economy, *uang pengganti*, and asset execution. State financial losses concern

the actual reduction of state financial resources or assets resulting from unlawful conduct. Losses to the national economy relate to broader economic consequences, which require an appropriate legal basis and reliable calculation. Although both concepts are recognized in Article 2 paragraph (1) of the Corruption Eradication Law, they are not interchangeable.

Furthermore, *uang pengganti* constitutes an additional criminal sanction under Article 18 paragraph (1) letter b of Law Number 31 of 1999, as amended by Law Number 20 of 2001. Its amount is limited to the value of assets obtained from the corruption offense. Meanwhile, asset seizure and execution are enforcement mechanisms used to satisfy financial obligations imposed by a court. Consequently, the execution of assets associated with a corporation does not automatically mean that the corporation has been independently sentenced.

In the PT Duta Palma case, certain assets associated with PT Asset Pacific and PT Darmex Plantations were reportedly connected with the handling of wealth derived from the alleged money laundering activities (Lampu Hijau, 2024). However, the use of such assets for recovery purposes must be distinguished from the imposition of criminal sanctions against the corporations themselves. In the separate proceedings against the seven corporations, the Public Prosecutor alleged state financial losses of IDR 4,798,706,951,640.00 and USD 7,885,857.36 (Tempo, 2025). These figures remain allegations in the corporate proceedings and must not be presented as losses conclusively established by a final judgment.

Under Supreme Court Regulation Number 13 of 2016, corporate sanctions may include fines and additional penalties in accordance with the applicable criminal provisions. Depending on the statutory basis and the facts established during trial, such sanctions may involve confiscation of assets or profits derived from criminal offenses, restrictions or suspension of business activities, revocation of licenses, and other legally authorized measures. Their imposition must be based on proof of each corporation's criminal liability and cannot be determined solely by the amount of alleged state losses or environmental damage.

4. 4. Conclusion

The PT Duta Palma case demonstrates that the criminal proceedings against Surya Darmadi primarily established individual criminal liability rather than the separate criminal liability of the corporations within the business group. The District Court and High Court maintained his

conviction, while the Supreme Court increased his imprisonment to 16 years and maintained the fine and *uang pengganti*. However, the obligation to compensate for losses to the national economy amounting to IDR 39,751,177,520,000.00 was not maintained because the Supreme Court distinguished actual state financial losses from projected economic consequences.

Identification theory provides a relevant framework for understanding the relationship between the actions of a corporate controller and corporate interests. Nevertheless, the liability of an individual cannot automatically be attributed to a corporation. The separate prosecution of seven corporations demonstrates that each entity must be examined independently under Supreme Court Regulation Number 13 of 2016, particularly regarding the benefits obtained, the involvement of management, and the corporation's preventive and compliance measures.

Accordingly, the principal implication of this case is the need to strengthen the enforcement of corporate criminal liability through clear proof of corporate fault, accurate identification of each entity's involvement, and the application of sanctions based on appropriate legal provisions. This approach is necessary to ensure legal certainty and accountability in corruption cases involving complex corporate structures.

4. Conclusion

The analysis of Supreme Court Decision Number 4950 K/Pid.Sus/2023 demonstrates that the application of corporate criminal liability in the PT Duta Palma Group case initially focused on the individual criminal responsibility of Surya Darmadi as the controlling party of the business entities. The decisions of the District Court and the High Court established his criminal liability based on the proven elements of corruption and money laundering. At the cassation level, the Supreme Court maintained the principal finding of guilt and the obligation to pay compensation (uang pengganti), while annulling the additional obligation to compensate for losses to the national economy. This distinction confirms that the legal basis for criminal punishment and the mechanism for recovering assets or economic losses must be assessed separately.

Furthermore, the application of identification theory provides a relevant framework for examining the relationship between the actions of a corporation's controlling individual and the interests of the corporation. However, individual criminal liability cannot automatically be equated with corporate criminal liability. The separate prosecution of seven business entities within the PT

Duta Palma Group demonstrates that corporations may be examined as independent legal subjects under Supreme Court Regulation Number 13 of 2016. Their criminal liability must be established individually by examining the benefits obtained, the involvement of management, the corporation's role in the alleged offenses, and its failure to implement appropriate preventive and compliance measures.

These findings have important implications for the future enforcement of corporate criminal liability in corruption cases. Law enforcement authorities and judicial institutions must distinguish between the criminal responsibility of corporate controllers and that of corporations as separate legal entities. They must also ensure that corporate fault is established through objective evidence, that financial recovery measures are based on appropriate legal provisions, and that sanctions are proportionate to each corporation's proven involvement. Consequently, the PT Duta Palma Group case illustrates the need for a more consistent and comprehensive approach to corporate criminal liability, particularly in addressing corruption offenses involving complex corporate structures and substantial state financial losses.

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