LAW ENFORCEMENT STRATEGY IN INDONESIA’S ECONOMIC RECOVERY DUE TO THE COVID-19 PANDEMIC

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ABSTRACT

Objective: This research aims to analyze in detail the impact caused by the Covid-19 Pandemic on the national economy and strategic steps for law enforcement as an effort to restore the national economy.

Theoretical Framework: This research uses law enforcement theory and justice theory to find law enforcement strategies in economic recovery in Indonesia due to the Covid-19 pandemic.

Method: The research method used is empirical using data that has been collected and analyzed descriptively. The research began by first reviewing and analyzing the detailed impact caused by the Covid-19 Pandemic on the national economy.

Results and Discussion: The research results show that, as a strategy for economic recovery due to the Covid-19 pandemic, the Indonesian government needs to take a number of law enforcement steps to return assets from criminal acts that are detrimental to state finances as a form of commitment to eradicate criminal acts of corruption, and carry out relaxation in law enforcement and regulatory reform by imposition of fines is the dominant sanction for violations.

Research Implications: It is hoped that this strategy will provide a deterrent effect for perpetrators of crimes who harm state finances and strengthen the legal basis for preventing and handling economic crimes.

Originality/Value: Based on research conducted by previous researchers, there are very fundamental differences with the research conducted by the author, therefore there is novelty in this research.

Keywords: Strategy, Law Enforcement, COVID-19, Recovery, Economy.

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Law Enforcement Strategy in Indonesia's Economic Recovery Due to the COVID-19 Pandemic

**ESTRATÉGIA DE APLICAÇÃO DA LEI NA RECUPERAÇÃO ECONÔMICA DA INDONÉSIA DEVIDO À PANDEMIA DE COVID-19**

**RESUMO**

**Objetivo:** Esta investigação tem como objetivo analisar detalhadamente o impacto causado pela Pandemia Covid-19 na economia nacional e os passos estratégicos para a aplicação da lei como um esforço para restaurar a economia nacional.


**Método:** O método de pesquisa utilizado é empírico, utilizando dados coletados e analisados descritivamente. A investigação começou por rever e analisar detalhadamente o impacto causado pela Pandemia Covid-19 na economia nacional.

**Resultados e Discussão:** Os resultados da investigação mostram que, como estratégia para a recuperação econômica devido à pandemia de Covid-19, o governo indonésio precisa de tomar uma série de medidas de aplicação da lei para devolver ativos provenientes de atos criminosos que são prejudiciais às finanças do Estado, como forma de compromisso de erradicar atos criminosos de corrupção e levar a cabo a flexibilização na aplicação da lei e na reforma regulamentar através da imposição de multas é a sanção dominante para as violações.

**Implicações da Pesquisa:** Espera-se que esta estratégia proporcione um efeito dissuasório aos autores de crimes que prejudicam as finanças do Estado e reforce a base jurídica para a prevenção e tratamento de crimes econômicos.

**Originalidade/Valor:** Com base em pesquisas realizadas por pesquisadores anteriores, existem diferenças fundamentais com a pesquisa realizada pelo autor, portanto há novidade nesta pesquisa.

**Palavras-chave:** Estratégia, Aplicação da Lei, COVID-19, Recuperação, Economia.

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**ESTRATEGIA DE APLICACIÓN DE LA LEY EN LA RECUPERACIÓN ECONÓMICA DE INDONESIA DEBIDO A LA PANDEMIA DE COVID-19**

**RESUMEN**

**Objetivo:** Esta investigación tiene como objetivo analizar en detalle el impacto causado por la Pandemia Covid-19 en la economía nacional y los pasos estratégicos para la aplicación de la ley como un esfuerzo por restaurar la economía nacional.

**Marco Teórico:** Esta investigación utiliza la teoría de la aplicación de la ley y la teoría de la justicia para encontrar estrategias de aplicación de la ley en la recuperación económica en Indonesia debido a la pandemia de Covid-19.

**Método:** El método de investigación utilizado es empírico utilizando datos que han sido recopilados y analizados de forma descriptiva. La investigación comenzó revisando y analizando primero el impacto detallado causado por la Pandemia Covid-19 en la economía nacional.

**Resultados y Discusión:** Los resultados de la investigación muestran que, como estrategia para la recuperación económica de debido a la pandemia de Covid-19, el gobierno de Indonesia necesita tomar una serie de medidas de aplicación de la ley para devolver los activos de actos criminales que son perjudiciales para las finanzas estatales como una forma de compromiso con erradicar los actos criminales de corrupción y relajar la aplicación de la ley y la reforma regulatoria mediante la imposición de multas es la sanción dominante por violaciones.

**Implicaciones de la investigación:** Se espera que esta estrategia proporcione un efecto disuasorio para los autores de delitos que dañan las finanzas estatales y fortalezca la base jurídica para prevenir y abordar los delitos económicos.

**Originalidad/Valor:** Con base en investigaciones realizadas por investigadores anteriores, existen diferencias muy fundamentales con la investigación realizada por el autor, por lo tanto hay novedad en esta investigación.
1 INTRODUCTION

Corona Virus Disease 19 or called Covid-19 is the name set by the World Health Organization (WHO), while this virus has similarities with viruses that were once epidemic, namely SARS-CoV-2, this virus has the ability to attack the ability to infect human cells (Ciotti et al., 2020). The spread of this virus is done through inhalation, liquid droplets that come out of the patient. Then the liquid droplets get into the eyes, nose or mouth of another person. This virus can also be transmitted from a radius of 1 meter through inhalation from coughing or breathing from an infected person. The risk of this disease is more serious if the person affected by this disease is over 40 years old, people with weak immunity, diabetes, heart disease, and lungs (Phapant & Dutta, 2021).

Its spread started from Wuhan City, Hubei Province, in China which then spread throughout the world, even the WHO declared an international health condition in a state of emergency. This disease has a fatal impact on human health in the form of inability to work within a certain period of time and even leads to death (McKibbin, 2020). Not only that, it turns out that this disease has also begun to have an impact on the macroeconomic sphere that is felt by every country, such as the impact on the production sector, then spread to disruption of the supply chain and market which ultimately results in financial losses for companies and markets (Maital, Shlomo; Barzani, 2020), including Indonesia, were also affected both in terms of health and the economy. Since the beginning of 2020, Indonesia’s economic growth has decreased due to the Covid-19 pandemic (Indayani & Hartono, 2020). Even the number of Indonesians themselves, based on the latest calculations as of 11 August 2021, reached 3,749,466 people positive for Covid-19, 3,211,078 people were declared cured, and as many as 112,198 people died from Covid-19 (Mandak et al., 2023).

There are many ways taken by the Government of Indonesia to prevent the spread of this disease on a large scale, including social distancing to physical distancing. This policy then began to have an impact on the prohibition of the operation of most industrial and office activities which would cause economic losses and supply chains would be affected, including disruption to the production of goods and services (Yamali & Putri, 2020).
Based on the graphic image above, a drastic decline in Indonesia's GDP has occurred from Quarter IV of 2019 to Quarter II of 2020, but thanks to the government's efforts, the level of GDP slowly begins to increase until Quarter I of 2021, although it cannot be denied that work is still needed hard to increase Indonesia's GDP to be positive.

Policy after policy issued by the government must of course pay attention and consider ways of handling the Covid-19 pandemic, including the socio-economic impact of the spread of this very serious disease outbreak (E. N. Suparman & Sakti, 2019). Based on what the author has explained, this research leads to an interest in analyzing the problems caused by the Covid-19 Pandemic to economic conditions in Indonesia, so as to be able to analyze strategies that can be implemented to encourage synergies between laws. law enforcement is in line with the recovery of the national economy affected by the Covid-19 pandemic.

2 THEORETICAL FRAMEWORK

The Covid-19 pandemic has had a chain effect that has even culminated in the global economy. The initial impact started with the presence of workers who began to contract Covid-19 and then began to slow down production capacity (Suryahadi et al., 2020). As a result, social distancing began to be enforced to prevent the rapid spread of the virus, namely limiting part or all of the country's boundaries both in and out, and limiting population movement. As a result, these restrictions force workers to work less productively, in addition, businesses that
depend on the gathering of large crowds and physical presence are deserted and even forced to stop (such as hotels, restaurants, tourism), and in the end, workers who focus on the sector Labor-intensive industries drastically decreased in producing goods (Olivia et al., 2020). In addition, it turns out that the accommodation sector, transportation, retail industry, manufacturing industry, tourism sector, and export management sector (Susilawati et al., 2020).

The relationship between law and the economy itself is a way to achieve economic goals, namely the law has benefits in securing economic activity and the goals to be achieved, the law is a tool for controlling economic behavior deviations from the interests of other parties, the law is also expected to be able to maintain a balance of interests in society (Taufiq, 2019).

Economic thinking turns out to be an important aspect of law, known as legal economic analysis, which was introduced by Jeremy Bentham's Theory of Utilitarianism (Irawan, 2017). His analysis provides space from the economic aspect to analyze legal regulations, this economic analysis seeks to find out the benefits of changes from one legal rule to another which will increase or decrease the efficiency and welfare of society (Garner, 2004). In this case law enforcement must also consider economic analysis in forming a decision or regulation (Singh & Leo, 2021). In addition, it turns out that the law can also help increase economic growth, the law is able to create a regulation that can bind trust and not hinder the parties in doing business (Law et al., 2016).

With the correlation between law and the economy, this discussion requires aspects of law enforcement that lead to saving the national economy or even returning state finances that have experienced a decline during the Covid-19 pandemic. The role of law can be seen in its value, usability and efficiency. Law and economics have a very strong relationship so that in certain cases, law enforcers are required to choose between which legal or economic aspects will be prioritized (Cahyadi et al., 2019). This aspect of law enforcement must also refer to the perspective of the welfare state, becoming a necessity for countries involved in economic development in order to realize the ideals of the nation as stated in the fourth paragraph of the preamble to the 1945 Constitution of the Republic of Indonesia. Indonesia, namely to improve people's welfare (Sukmana, 2016). It should be realized that law enforcement does not only pay attention to the economic aspect as a whole. In this case the state needs to pay attention to family aspects and pay attention to the balance between individual rights and social justice (Gunawan, 2019). The point is that law enforcement can still be tolerated by prioritizing economic aspects, then economic aspects are prioritized, if it cannot be tolerated at all then legal aspects are prioritized.
The point is that law enforcement can still be tolerated by prioritizing economic aspects, then economic aspects are prioritized, if it cannot be tolerated at all then legal aspects are prioritized. As stated above, the role of the state in creating law enforcement so as not to disrupt economic growth is to pay attention to existing regulations or even to form new regulations that focus on economic growth without forgetting the legal aspect. In this case, Stephen Haggard argues that there are components of a rule of law that can support economic growth, namely: first, individual security; secondly, recognition and respect for property rights and freedom of contract; third, political and legal institutions that have supervisory and balancing functions (government, parliament and courts); Fourth, consistency in the implementation of prevention and eradication of corruption (Hadjar, 2015).

3 METHODOLOGY

The research method used by the author is empirical using primary data and secondary data. The author collects data both from research results and from institutions that have links with existing problems and then conducts descriptive analysis to describe the problems and provide justification for the existing problems.

4 RESULTS AND DISCUSSIONS

4.1 IMPACT OF THE COVID-19 PANDEMIC ON ECONOMIC CONDITIONS IN INDONESIA

The Covid-19 pandemic has had a broad impact on various sectors of production, distribution and other operational activities, which in turn has disrupted the performance of the national economy (Kompas, 2021). Unknowingly the Covid-19 pandemic has caused a chain effect on the economy which has not only caused major shocks to the economy as a whole, including disruptions to market mechanisms that have hampered the process of demand and supply from various sectors (Iskandar et al., 2020). There are various negative impacts, including the following:
4.1.1 Employment

Termination of Employment (PHK) was recorded around May 2020, as many as 3.06 million employees were laid off and laid off due to the Covid-19 Pandemic, with the following details: First, 1,085,284 formal workers were laid off; Second, formal workers who were laid off due to Covid-19 were 380,221 people; Third, informal workers affected by Covid-19 reached 318,959; Fourth, 1,757,464 affected formal and informal workers; Fifth, there are 34,179 prospective Indonesian migrant workers; Sixth, 465 apprentices returned home; Seventh, Prospective Indonesian Migrant Workers (CPMI) as many as 34,644 people; Eighth, 1,274,459 incomplete data (CNN, 2020).

The reasons for companies or industries to layoffs are force majeure and company efficiency. Not only layoffs, but there were several workers who were laid off, then terminated the work contract before it ended, up to cutting wages, then applying the principle of no work no pay (Muslim, 2020). Many companies were declared bankrupt, both small, medium and large companies, so that it greatly impacted the welfare of workers who experienced a decline (Ahsany, 2020). Based on data obtained by the Smeru Research Institute, six business sectors were seriously affected, including: accommodation, food and beverage providers; buy and sell; transportation and warehousing; construction; processing industry; and other services (Rahman & Kusuma, 2020).

4.1.2 Tourist

The tourism sector deserves to be called the main carriage industry which collaborates with several other business sectors so that logically if there is a decrease in the number of foreign and local tourists visiting places that are usually tourist destinations it will have an impact on other business sectors and the national economy. First, there is the air services sector which has also experienced a decline in revenue, due to a decrease in the number of tourists. Second, of course, the small number of tourists who come will affect the decline in tourism foreign exchange. The three hotel industries, including hotel occupancy, experienced a decline. Fourth, culinary-based business places such as restaurants, restaurants and others will also be disrupted. Fifth, retail companies were also affected by the fall in the tourism sector during the pandemic. Sixth, there is a decline in foreign investment in industries related to tourism. Seventh, the existence of Micro, Small and Medium Enterprises (MSMEs) located around tourist areas will also be affected, usually this sector utilizes the business sector selling
souvenirs or souvenirs, souvenirs, and other things that are still unique around tourist attractions (Fahrika & Roy, 2020).

### Figure 2

*Monthly Visits of International Tourists (Kemenparekraf, 2020)*

![Monthly Visits of International Tourists](image)

#### 4.1.3 Capital investment

The Covid-19 pandemic has sparked a huge increase in uncertainty (Viera Valencia & Garcia Giraldo, 2019). So this uncertainty is a must for investors to maintain, follow, and analyze the development of Covid-19, so that it is hoped that investment losses or risks can be minimized as small as possible (BPKM, 2021). At first, Indonesia began to be hit by the Covid-19 Pandemic and a health crisis occurred which made investors choose to withdraw their funds from the capital market. Apart from being caused by the large number of investors withdrawing their funds from the capital market, this was also accompanied by unfavorable financial aspects of the company, which caused the stock price to fall (Fakhrunnas, 2020).
This is evidenced in the first quarter of 2020 towards the second quarter of 2020 there is a process of investment realization, although this sector is expected to continue to increase and be stable without any obstacles that are difficult to control.

4.1.4 Trade of Micro, Small and Medium Enterprises (MSMEs)

Micro, Small and Medium Enterprises (UMKM) is a business sector that seeks to drive the wheels of the economy by empowering the lower middle class to try to revive their economy. The activities of the MSME sector are welcomed by the government with regulatory support that seeks to make it easier for the community to run a business. It is also hoped that the empowerment of MSMEs can reduce poverty in Indonesia (Alauddin, 2019). During the pandemic the number of MSMEs continued to decrease. In 2018 the number of MSMEs reached 62.6 million units, even in 2019 it had reached 64.7 million units, but in 2020 it decreased to 34 million units (Victoria, 2021).
4.1.5 Tax income

Business actors who experience losses during the Covid-19 Pandemic can have an impact on their ability as taxpayers. As a result, revenue from the tax sector has decreased, both in the trade tax and export tax sectors (Fahrika & Roy, 2020). Business actors, ranging from large scale to MSMEs, are feeling the direct impact of this crisis which has resulted in a significant reduction in their business and income. As a result, the ability of business actors to fulfill their tax obligations is hampered. For example, the trade sector, which is one of the driving forces of the Indonesian economy, experienced a contraction which caused revenue from trade taxes to decline. Likewise with the export sector, where restrictions and lockdowns in various export destination countries have made it difficult for the flow of Indonesian exports, resulting in a decrease in export tax revenues. The decline in tax revenue is certainly a challenge for the government. On the one hand, the budget for handling the pandemic and economic stimulus is getting bigger, while on the other hand the source of funding through taxes is decreasing. The tax revenue data as of April 30 2020 has reached 30% of the total APBN target, which is only IDR 376.67 trillion (Cheisviyanny, 2020). Since Semester I of 2021, tax revenue has reached Rp. 557.77 trillion, and even then it is still 45.36% of the tax target that must be met, namely Rp. 1,229.59 trillion (Santoso & Winarto, 2021).

4.1.6 Prices and Food Prices

The rise in gold prices together with some food prices has increased quite drastically (Fahrika & Roy, 2020). The price of gold has proven to have jumped to a record high in the last 7 years, until March 2020 the gold price reached Rp. 800,000, - even though three months earlier it was only Rp 600.000,- (Krisis et al., 2020). Then this trend also has an impact on other aspects, namely the rising prices of materials that are the obligation of the community to meet their daily food needs, namely sugar, garlic, shallots, eggs, meat, and several other basic ingredients including basic needs. This increase is not only felt by traditional markets (Anggita, 2020).
4.1.7 Accommodation and Transportation

As part of the business actors affected by the decline in the tourism sector, these two sectors are important sectors which have also experienced a decline during the Covid-19 pandemic (Susanti et al., 2021). According to BPS, cross-country flights in particular have decreased by 96.97% since January 2021, even though in January 2020 there were 1.68 million foreign flights, down to 0.05 million in early January 2021. Business field performance in 2020, decreased 10 from 17 business sectors which included the transportation and warehousing sector decreased by -15.04%, then the accommodation and food and beverage sector decreased by -10.22% (Julita, 2021). Since the enactment of various movement restrictions and PSBB policies, the number of trips both domestically and internationally has decreased dramatically. This has caused the occupancy rates of hotels, inns and other forms of accommodation to experience an unprecedented decline. In fact, many hotels have been forced to temporarily stop their operations, lay off employees, or even permanently close. Meanwhile, the transportation sector, especially air, sea and land transportation, experienced a very sharp decline in the number of passengers. Many airlines have had to postpone or even cancel their flights. Ports and train stations that are usually busy are now quiet with activity. Ground transportation companies, such as taxis and buses, have also been hit, with significantly reduced passenger numbers and lower revenues. The impact of this pandemic is not only being felt by large companies, but also micro entrepreneurs in this sector, such as taxi drivers, hotel employees, and many others. This condition requires adaptation and innovation from industry players, as well as support from the government to restore the accommodation and transportation sector amid and post-pandemic.

4.1.8 Various Industries

During the Covid-19 pandemic, the entire industry was also affected. The manufacturing industry in Jobodetabek has experienced a decline since 2020 which has decreased by 87% (N. Suparman et al., 2021). Retail industry, manufacturing industry, Surv. The food and beverage industry has also been affected since the implementation of large-scale social restrictions, due to a decrease in food and beverage sales, of course the Food and Beverage Industry which utilizes the concept of comfortable gathering places such as malls, cafes and restaurants is not allowed considering the massive spread of the virus (Prakoso, 2020). The hotel industry itself was also forced to close 1642 hotels throughout Indonesia (Diayudha, 2020). Similar to the
hotel industry, the retail industry was also affected by the sluggish tourism sector which caused a decline in the industry's income. The most affected areas across Indonesia include Manado, Bali, Kep. Riau, Banka Belitung, Medan and Jakarta (Hanoatubun, 2020). Not to mention the various obstacles in the domestic pharmaceutical industry which has difficulty obtaining pharmaceutical raw materials to produce vaccines, which is then faced with the position of importing vaccines from foreign products (Herdady & Muchtaridi, 2020). The oil and gas industry in Indonesia was even affected by the PSBB which limited the space for people to move, so that the community's need for fuel fell by 35% and avtur experienced the highest decrease of 45%. The public's need for vehicle fuel has decreased causing Indonesia to experience a decrease in fuel demand, reached its lowest point in Indonesia in 2020 (Widyastuti, 2020). The labor-intensive industrial sector has also experienced a drastic decline in production of goods (Fahrika & Roy, 2020).

4.1.9 Export Trade

The decline in Indonesia's exports in 2020 from January to December was US$ 163.31 billion, this of course decreased compared to 2019 of 2.61%, namely US$ 167.68 billion (Pink & Mahadi, 2021).

However, it turns out that there were several business sectors that generated profits during the Covid-19 Pandemic, although it is not clear yet, these sectors were considered useful in dealing with Covid-19 which prioritized keeping distance and avoiding crowds. These businesses include e-commerce businesses, the internet service business sector (wi-fi providers), logistics delivery services related to e-commerce companies, food delivery, and streaming services for watching movies and music (Kumparan, 2020), and of course there are many more businesses that consumers use to carry out their activities during the pandemic, such as applications for holding online meetings and tutoring business institutions with an online tutoring system. Then, the industry produces medical devices and medicines, food, and education (Yunianto, 2020).
4.2 STRATEGIC LAW ENFORCEMENT EFFORTS IN ECONOMIC RECOVERY IN INDONESIA DUE TO THE COVID-19 PANDEMIC

According to Black’s Law what is meant by law enforcement is considered as the ability to find and punish if there is a violation of the law, while the term law enforcement is not only limited to crimes, but other legal aspects (Garner, 2004). Referring to this understanding, law enforcement is only limited to finding regulations contained in statutory regulations or in writing. Of course, given the Covid-19 pandemic, all aspects need to be put together to restore the national economy. Considering that Covid-19 is a disease outbreak that has such a large negative impact on various sectors, the development of law enforcement also needs to be based on an important aspect, namely economic recovery in Indonesia.


Indirectly, this regulation also seems to have an impact on the law enforcement sector, including (Andriyanto, 2021):

4.2.1 Law Enforcement Focused on Asset Recovery

In law enforcement such as corruption, narcotics money laundering, terrorism funding, and other criminal acts, it is certain that sometimes the target is the ability of the defendants to carry out criminal responsibility for their actions, because criminal sanctions are not limited to imprisonment, but there are also fines imposed, even for cases such as corruption which have a focus on returning all state assets taken by the convict. Therefore, focusing on the return of these assets can help the country avoid major losses. Specifically for corruption cases, it is hoped that not only imprisoning the perpetrators, but also cutting off the flow of proceeds from crime, must even be balanced with cutting the flow of proceeds from crime. By confiscating all objects resulting from corruption can eliminate the motivation of the perpetrators to commit...
their actions. It is hoped that the role of the prosecutor's office in the civil field can be maximized in filing lawsuits against the assets belonging to corruptors to be confiscated for the state (Djufri et al., 2020).

Bank Indonesia is also trying to establish regulation, licensing and supervision in the field of payment systems to encourage digital transactions and implement the Anti-Money Laundering and Prevention of Terrorism Financing programs. The strategy adopted in regulation, licensing and supervision consists of several things, namely a risk-based payment system scheme and strengthening communication and coordination with PPATK and related stakeholders.

The role of every relevant state institution and stakeholder is indispensable in carrying out recovery of state financial losses that have been confiscated by perpetrators of criminal acts, and efforts need to be made to follow assets and money originating from the state funds. Proof must be facilitated and supported by every state institution, agency, private sector, and others, and it is hoped that the regulation regarding the confiscation of assets originating from criminal acts can overcome this.

**4.2.2 Relaxation of Law Enforcement**

Law enforcement does not have to come only from courts, but also from other institutions. OJK played a good role by issuing POJK No.11/POJK.03/2020 Concerning National Economic Stimulus as a Countercyclical Policy on the Impact of the Spread of Corona Virus Disease 2019. In this regulation, one of the government's efforts to ease the burden on people affected by Covid-19 is in the form of good credit relief reducing interest rates, adding credit facilities, and changing credit conversions to equity participation, extending the credit period, reducing the principal of the loan, adding credit facilities, and reducing interest arrears on loans (Sastradinata & Muljono, 2020).

Relaxation was also given to the taxation sector through the issuance of the Director General of Taxes Circular Letter No.SE-19/PJ/2020 as an implementation of the Regulation of the Minister of Finance of the Republic of Indonesia Number 2323/PMK.03/2020 Regarding Tax Incentives for Taxpayers Affected by the Corona Virus Outbreak, regulations It provides convenience in the form of income tax incentives. Then Circular Letter Number SE-13/PJ/2020 concerning Guidelines for Implementing Tasks within the Period for Prevention of the Spread of Corona Virus Disease 2019 at the Directorate General of Taxes, so that this regulation provides relaxation of tax administration (Waid, 2020).
4.2.3 Improvements to Regulation

Regulatory improvement has an important role in creating a law enforcement situation that is in line with national economic growth. What's more, during this pandemic, of course there are still individuals who commit acts of corruption, including using the budget used to make purchases as not mandated by Law no. 2 of 2020. Therefore, it is necessary for law enforcers to cooperate with the BPK and PPATK to conduct an audit of state finances.

The regulations that are very important to be enacted have already been mentioned, such as the Bill on the Confiscation of Criminal Acts of Assets and the Bill on Restrictions on Currency Transactions are two examples of regulations that can improve the government's ability to deal with financial crimes. Through the Asset Confiscation Bill, the state can ensure that assets resulting from corruption and money laundering are returned to the state. Meanwhile, with restrictions on currency transactions, it will be difficult for criminals to move the proceeds of crime easily. However, on the other hand, keep in mind that law enforcement must always be carried out with the principle of justice. Regulation regarding the relaxation of law enforcement in various fields is one way to ensure that innocent people are not trapped in a complicated and bureaucratic legal network. In addition, by focusing on the Ultimum Remedium approach, which leads to the imposition of fines for violators, we can ensure that the punishment received is proportionate to the offense committed.

4.2.4 Capacity and Competency Building for Law Enforcement Officials

The quality of law enforcement in a country is very dependent on the capacity and competence of individuals who play a role in the system. Capacity includes a deep understanding of the applicable laws and regulations, while competence relates to skills and abilities in carrying out law enforcement functions. In the era of globalization and dynamic economic growth, the improvement of these two aspects is very important. First, legal socialization is an important aspect in increasing public understanding of the applicable laws and regulations. In addition, education and training for law enforcers needs to be improved. This training should include an in-depth understanding of law, investigative techniques, and negotiation and mediation skills.
5 CONCLUSION

The Covid-19 pandemic has had a significant impact on the Indonesian economy, with a decline in employment, tourism, MSMEs and other sectors. However, there are also sectors that have experienced gains such as e-commerce, internet services, and streaming. In the context of economic recovery, the Indonesian government is targeting a number of law enforcement measures. The main focus is on returning assets resulting from criminal acts that are detrimental to state finances, demonstrating the government's commitment to eradicating corruption. In addition, relaxation in law enforcement and regulatory reforms are under way, with the imposition of fines being the dominant sanction for violations. This strategy is expected to provide a deterrent effect while still considering the economic impact. In line with these efforts, accelerating the ratification of the Asset Confiscation Bill and the Bill on Restrictions on Foreign Exchange Transactions is a priority. These two bills are expected to strengthen the legal basis in the prevention and handling of economic crimes. In addition to legal aspects, increasing the capacity and competence of law enforcement is also a focus. With more professional and competent law enforcement, it is hoped that the law enforcement process can run more efficiently and effectively, supporting national economic growth during and after the pandemic.

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