

**“ANALYSIS OF THE EFFECTIVENESS OF TEMPO
MEDIA INVESTIGATION ON PANAMA PAPERS
SCANDAL AGAINST INDONESIA'S DOMESTIC”**



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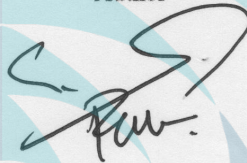
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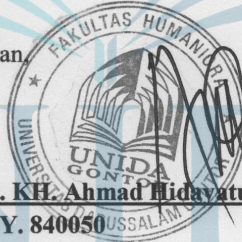
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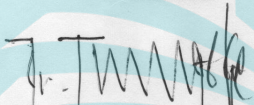
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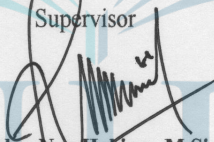
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Abstrak

Tulisan ini berusaha menganalisa peran Tempo dan media asing dari berbagai negara yang berada di bawah naungan konsorsium International Consortium Investigative Journalism (ICIJ) dalam melakukan investigasi terhadap kasus Panama Papers yang melibatkan pejabat tinggi negara di Indonesia. Dalam dokumen Panama Papers menjelaskan pergerakan penyimpanan harta para pengusaha dan pejabat dari berbagai negara di wilayah bebas pajak dengan menggunakan perusahaan offshore. Perbuatan tersebut menimbulkan indikasi tindak pidana pencucian uang, hingga kasus penggelapan pajak. Penelitian ini menggunakan pendekatan konsep Transnational Advocacy Network (TAN), yang dicetuskan oleh Margaret E. Keck dan Kathryn Sikkink dalam bukunya *Activists Beyond Borders* yang berarti jaringan aktifitas advokasi yang melibatkan aktivis dari dua atau lebih negara yang bekerja bersama untuk mencapai sebuah tujuan dengan membentuk jaringan bersama. Sehingga jaringan aktivis yang berkoalisi dan beroperasi membentuk peran sebagai kelompok penekan kebijakan. Dalam konsep TAN terdapat beberapa aktor dan salah satunya adalah media dan Tempo hadir sebagai aktor yang bekerjasama dengan berbagai media asing dari berbagai negara. Dalam melakukan penelitian akan menggunakan metode kualitatif berbasis studi kepustakaan sebagai metode riset. Data kualitatif berbentuk sumber primer (undang-undang dan wawancara) dan sumber sekunder (jurnal, media, buku teks dan makalah ilmiah). Melalui pendekatan konsep TAN, penelitian ini memberikan penjelasan mengenai dampaknya investigasi Panama Papers yang dilakukan oleh Tempo bersama sejumlah media asing dari berbagai negara dan pengaruhnya terhadap pembentukan kebijakan dalam negeri Pemerintah Indonesia terutama dalam regulasi pajak dan penyimpanan harta di Indonesia. Melalui tulisan ini penulis menyimpulkan tiga indikasi kegagalan dalam aspek konstitusi, hukum dan ekonomi yang dibuktikan dengan tidak adanya tindak lanjut dari pemerintah terhadap tiga aspek tersebut, sehingga tidak ada hukuman bagi para pelaku pelanggaran pajak yang tercantum dalam Panama Papers dan tidak upaya perubahan undang-undang sebagai bentuk pembenahan jangka panjang undang-undang pajak.

Kata Kunci: Panama Papers, Transnational Advocacy Networks, Tempo, ICIJ.

Abstract

This study aims at analyzing the effectiveness of Tempo and foreign media from various countries under the auspices of the Consortium of International Consortium Investigative Journalism (ICIJ) in conducting an investigation into the case of Panama Papers which involves high-ranking state officials in Indonesia. Panama Papers document explained the movement of the property storage done by businessmen and officers from various countries in the tax-free region using offshore companies. The act resulted an indication of money laundering until the tax evasion case. This study used the Transnational Advocacy Network (TAN). Based on TAN concept, there are several actors and one of them is media (Tempo). Tempo has an actor cooperating with various foreign media from various countries. This Research used the qualitative method based on library research as a research method. Qualitative data were in the form of primary sources (laws and interviews) and secondary sources (journals, media, textbooks and scientific papers). This study provided an explanation of the impact of Panama Papers investigation conducted by Tempo together with foreign media and the influence on domestic policies to Indonesian Government especially in the regulation of tax and storage of property in Indonesia. The finding of this Study indicated That Tempo investigation had failed to influence Indonesiaon Goverment Policy based on three aspects: constitution, law, and economy since the government did not follow up three aspects above. there was no punishment for perpetrators of tax breakers listed in Panama Papers; moreover, the goverment did not attempt to amend the law as a form of revamping long-term tax. From the process of investigation, the government should make long-term reforms, so similar sandal is not gong to occur later.

Keywords: Panama Papers, Transnational Advocacy Networks, Tempo, ICIJ,

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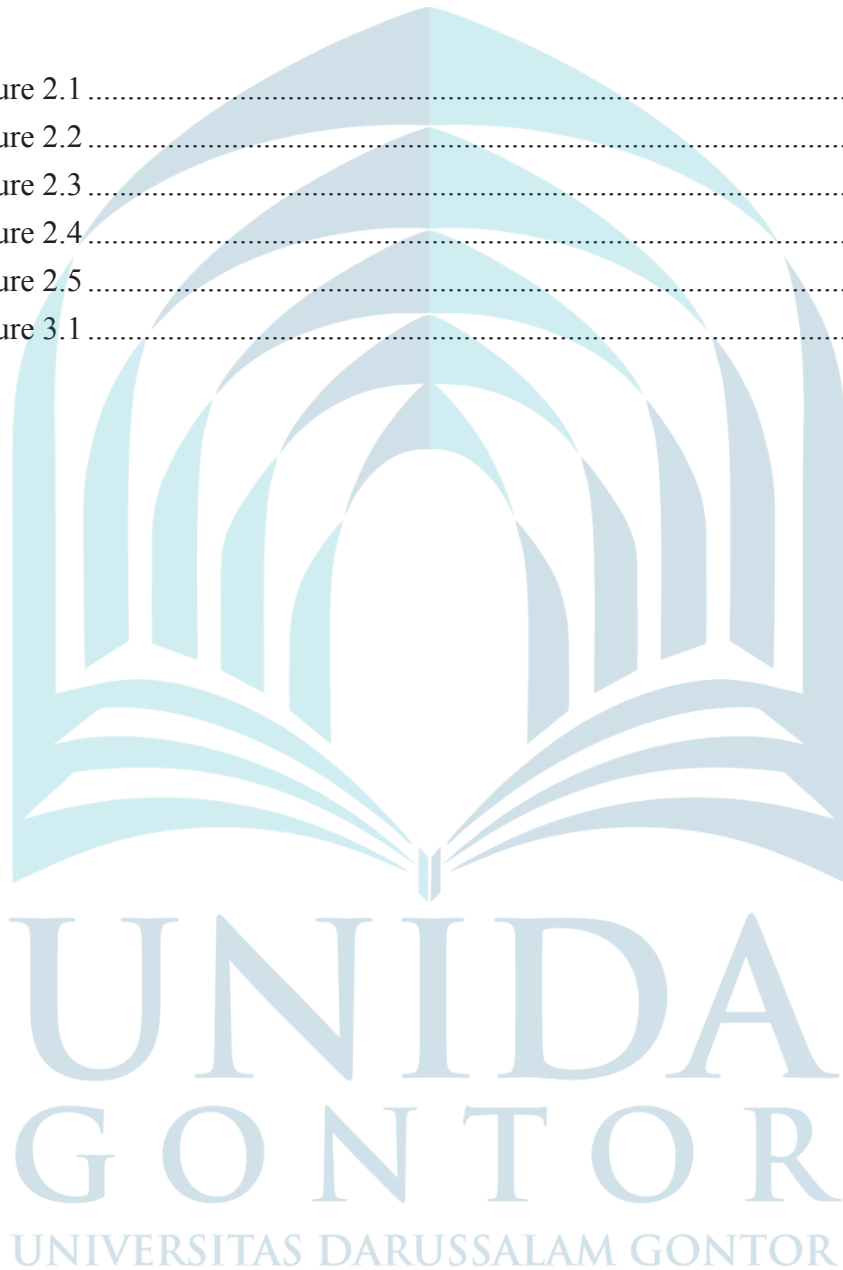
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CHAPTER I

INTRODUCTION

1.1 BACKGROUND

Globalization, according to Thomas Friedman in his book *The World Is Flat*, is called a borderless world¹, proven by Friedman in his findings of a company residing in the United States, but done by its Indian employees. Besides in the field of work globalization also has an impact on telecommunications, which leads to easy interaction between humans through the development of technology without being blocked by space and time.

As a result of globalization, Arjun Appadurai divided into 5 aspects, including²:

1. Ethnoscapes: the movement of people including tourists, immigrants, refugees and businessmen across national borders.
2. Financescapes: the flow of money across the bulkheads of the country, caused by the exchange of stocks and bonds that occur between countries every day.
3. Ideoscapes: the spread of ideas and political ideology worldwide.
4. Mediascapes: the dissemination of information containing images and news via the internet, newspapers, television, and radio.
5. Technoscapes: the spread of technology to all corners of the world.

Among the impacts are mediascapes or media globalization, which is the spread of media refers to the distribution of electronic capabilities to create and disseminate information through newspapers, magazines, stations, and film production.

Information dissemination between countries becomes easy due

¹ Thomas Friedman, *The World Is Flat: A Brief History of the Twenty-First Century* (Jakarta: Dian Rakyat, 2005).

² Arjun Appadurai, *"Disjuncture and Difference in the Global Cultural Economy."* *Media and Cultural Studies* (Blackwell Publishing, 2006).

to globalization utilized by the media Tempo in cooperation with an international consortium of journalists (ICIJ) which consists of hundreds of journalists from various countries from various media to investigate a secret document called Panama Papers.

According to Tempo Magazine, April 25-May 1, 2017 edition states that Panama Papers is a collection of documents on the data of offshore companies located in tax-free areas in Panama, which began in 1977 until 2015³. It is also explained that the companies incorporated in the Panama region are under the auspices of a consulting firm tax company Mossack Fonseca⁴.

Data on Panama Papers was first discovered by a German daily newspaper *Suddeutsche Zeitung*. The *Suddeutsche Zeitung*⁵ newspaper managed to uncover the data after thoroughly investigating an ex-employee at a tax consultancy firm Mossack Fonseca whose name was disguised as John Doe⁶. The investigation found a number of documents that reach 11.5 million records of offshore companies that store their wealth in a number of tax-free areas under the auspices of Mossack Fonseca.

According to Bambang Brodjonegoro⁷ in an interview with a Tempo magazine reporter, the company's actions to store its property abroad or in a tax-exempt area are legally valid, if the owner of the company reports the Annual Tax Return (SPT) containing the counting or payment report tax, tax object or non taxable object or property and liability, according to the provisions of the taxation legislation.

"All we can do is to check whether companies owned by

³ Philipus Parera and Wahyu Dyatmika, "Ada Luhut di Panama Papers," April 25, 2016.

⁴ Mossack Fonseca: law firm and asset management services company located in Panama. This law firm is responsible for overseeing and managing the services of trust and trust of a company.

⁵ Philipus Parera and Wahyu Dyatmika, "Ada Luhut di Panama Papers."

⁶ John Doe: Initial given by the German newspaper *Suddeutsche Zeitung* to his source for the security of the resource person.

⁷ Philipus Parera and Wahyu Dyatmika, "Ada Luhut di Panama Papers."

Indonesians who have names in Panama Papers are already recorded in their SPT. So we can crosscheck with their SPT with the one in Panama Papers. If so, then that means it's been reported.⁸

Although the practice of storing property in tax-free areas such as the British Virgin Islands, Panama, and some other tax-free areas is legitimate, there is an indication of the illicit money stored in practice. ICIJ finds the names of influential people in criminal acts of humanity whose names are written in Panama Papers documents, such as Bashar Al Assad Syrian President who recorded his wealth used for the purchase of weapons and ammunition to carry out attacks on civilians in Syria. In addition, there is also Mariam Safdar who was exposed to the case of Calibri scandal, which is a case of forgery of documents to avoid tax claims in his country Pakistan⁹.

In addition, ICIJ also released thousands of names of documents involved Panama Papers. Among the names are some international companies banned in the United States due to the linkage with drug cartels mafia in Mexico, the Hezbollah organization and affiliated with North Korea or Iran.

The names of international politicians are also listed in the Panama Papers document, such as Russian President, Vladimir Putin, Chinese President, Xi Jin Ping, Saudi Arabian King, Salman Bin Abdul Aziz and other names up to 123 people¹⁰ from around the world. There is also the name of a football player, Lionel Messi listed in the Panama Papers document.

The Panama Papers document also indicates a violation of the law due to the absence of financial transparency such as that of Icelandic Prime Minister Sigmundur David Gunnlaugsson and his wife Anna Sigurlaug

⁸ Estu Suryowati, "Menkeu: Bocoran 'Panama Papers' Jadi Sumber Data Tambahan Ditjen Pajak - Kompas.com," Kompas.com, April 5, 2016, <https://ekonomi.kompas.com/read/2016/04/05/183651526/Menkeu.Bocoran.Panama.Papers.Jadi.Sumber.Data.Tambahan.Ditjen.Pajak>.

⁹ Philipus Parera and Wahyu Dyatmika, "Ada Luhut di Panama Papers."

¹⁰ ICIJ, "The Power Players: Politicians in the Panama Papers - ICIJ," [icij.org](https://www.icij.org/investigations/panama-papers/the-power-players/), 2016, <https://www.icij.org/investigations/panama-papers/the-power-players/>.

Pálsdóttir who keeps his property assets in offshore company while his country is in a financial crisis in 2013- 2014¹¹.

A large number of Fonseca Mossack consulting service users in carrying out companies in tax-free areas totalling more than 200,000 companies. Among the names of the company owners listed in the Panama Papers data were 889 individuals and companies from Indonesia¹². The profile of each individual comes from various backgrounds such as Ministers, state officials to entrepreneurs. The names include Luhut Binsar Pandjaitan¹³, Harry Azhar Aziz¹⁴, and Sandiaga Uno¹⁵.

Although legally owned companies in the Tax Havens are reasonable and permissible, *Undang-Undang tanggal 19 Mei 1999* on the Implementation of a Clean and Free State of Corruption, Collusion and Nepotism states that every state official should report his fortune during his tenure.

“Undang-undang ini mengatur pula kewajiban para Penyelenggara Negara, antara lain mengumumkan dan melaporkan harta kekayaannya sebelum dan setelah menjabat. Ketentuan tentang sanksi dalam undang-undang ini berlaku bagi Penyelenggara Negara, masyarakat, dan Komisi Pemeriksa sebagai upaya preventif dan represif serta berfungsi sebagai jaminan atas ditaatinya ketentuan tentang asas-asas umum penyelenggaraan negara, hak, dan kewajiban Penyelenggara Negara, dan ketentuan lainnya sehingga dapat diharapkan memperkuat norma kelembagaan, moralitas individu dan sosial¹⁶.”

Services offered by offshore companies are mostly unlawful when used by law-abiding citizens, but Panama Papers documents indicate activities that are inconsistent with legal procedures by banks, law firms and

¹¹ Philipus Parera and Wahyu Dyatmika, “Ada Luhut di Panama Papers.”

¹² Philipus Parera and Wahyu Dyatmika.

¹³ Former Coordinating Minister for Political, Legal and Human Rights, currently serving as Coordinating Minister of maritime.

¹⁴ Former Chairman of the State Audit Board (BPK)

¹⁵ Employers and owners of PT. Saratoga, currently serves as Vice Governor of DKI Jakarta

¹⁶ KPK, “UNDANG-UNDANG REPUBLIK INDONESIA NOMOR 28 TAHUN 1999” (kpk.go.id, November 20, 2017), https://kpk.go.id/gratifikasi/BP/uu_28_1999.pdf.

business actors to ensure their clients are not involved in cases corruption, tax breaks, and other criminal activities¹⁷.

Events about the leaking of Panama Papers documents, can not be separated from the media's continuous role encouraged by making news about Panama Papers so that it becomes an international public issue. In Indonesia, Tempo magazine became the only media that played a direct role in the implementation of Panama Papers investigation¹⁸. Media Tempo consisting of magazine, newspaper, and online media, Tempo.co focuses on the involvement of citizens in Indonesia in the Panama Papers scandal.

In conducting the investigation, Tempo did not do it alone but collaborated with ICIJ and more than 200 journalists from 70 countries who also participated in an in-depth investigation of Panama Papers. Starting from German *Suddeutsche Zeitung* Newspaper report to ICIJ to conduct the joint investigation.

Among the public officials listed in the Panama Papers document in Indonesia, there has been no moral responsibility that has been significantly and influential in the political constellation in Indonesia. This is not comparable to that happening in Iceland. In the case of Panama Papers, Iceland's Prime Minister, Sigmundur Iglausson, resigned after news of the Panama Papers around the world media.

This case is important because there are funds as much as Rp.2.300 trillion¹⁹ scattered in a number of jurisdictions in the world owned by Indonesian citizens listed in the documents Panama Papers. In addition, many officials involved also need to be an evaluation of government performance.

However, the role of Tempo as a non-state actor still does not have a significant influence, although as a mass media, Tempo has a strategic role to convey information to the public. However, there are conclusions that Tempo's media investigation has succeeded in two targets: to build an

¹⁷ Philipus Parera and Wahyu Dyatmika, "Ada Luhut di Panama Papers."

¹⁸ Philipus Parera and Wahyu Dyatmika.

¹⁹ Philipus Parera and Wahyu Dyatmika.

opinion of the Indonesian people in gathering support for monitoring the financial system in Indonesia. According to Tempo Leader Editor Tempo, Philipus Parera, Tempo's investigation with ICIJ succeeded in making awareness of wealth reporting and tax payments are increasing in the midst of high infrastructure development²⁰.

In addition to successfully building domestic opinion Tempo and ICIJ managed to make the issue of leaking Panama Papers documents into a global issue, it is supported by Gabriel Zucman²¹ who asserted that every state government in the world must establish strict sanctions to combat cases of money storage stored in Panama Papers documents.

"These findings show how deeply ingrained harmful practices and criminality are in the offshore world,"²²

Based on this background, this research analyzed the impact of Tempo Magazine investigation process in Panama Papers case in cooperation with foreign media which is under the auspices of ICIJ international investigative journalist consortium and its impact on Indonesian Government Domestic Policy, behind the researchers make the following problem formulation.

1.2 QUESTION RESEARCH

Based on these background. These study will analyzed the effectiveness of Tempo Magazine investigation in the case of Panama Papers in cooperation with foreign media under the auspices of the ICIJ international investigative journalist consortium on the Indonesian Government's Internal policy. It formulated the following issues: How is the effectiveness of Tempo Media Investigation in the case of the Panama Papers Scandal on the Indonesian Government's Domestic Policy?

²⁰ Tempo Video (Chandradiningrum), *Bagaimana Tempo Terlibat Dalam Investigasi Panama Papers*, n.d., <https://www.youtube.com/watch?v=zZWxgrTEyYE&t=23s>.

²¹ Economist from the University of California and author of *The Hidden Wealth of Nations, The Scourge of Tax Havens*

²² ICIJ, "Giant Leak of Offshore Financial Records Exposes Global Array of Crime and Corruption," *ICIJ* (blog), accessed April 25, 2018, <https://www.icij.org/investigations/panama-papers/20160403-panama-papers-global-overview/>.

1.3 OBJECTIVES AND BENEFITS

This study was written to find out more about of the effectiveness of Tempo media investigation on Panama Papers scandal against indonesia's domestic policy.” This research discussed about interaction between media in analyzing and investigating Panama Papers case involving Tempo,. It also analyzed the effectiveness of its impact on the Indonesian government's internal policy.

Besides, the studies conducted by the authors do not come without the benefits to be achieved from the findings of these studies. The results of this study are expected to contribute to the academic researchers especially in the field of international relations and media study associated with the relations with Transnational Advocacy Network. In addition to the theoretical benefits mentioned above, the findings of this thesis are also explain about process of cooperation of Tempo Media in investigation of Panama Papers case with foreign media.

1.4 FRAMEWORK

1.4.1 LITERATURE REVIEW

There are several studies that have raised the same theme of the Panama Papers Case, but among these studies, each raised a different point of view. among others.

First, Anis Amalia's thesis entitled “*Skandal Panama Papers dalam Bingkai Media (Analisa Framing model Pan Kosicki Pemberitaan Keterlibatan Pejabat Negara dalam Skandal Panama Papers pada Majalah Tempo Nomor 4509 Edisi 25 April -1 Mei 2016)*”²³. In her writing, Anis Amalia has a goal to know the framing of Tempo Magazine news on the involvement of state officials in the Panama Papers scandal, and to have a common object of research with the current writer Tempo Magazine with its case Panama Papers.

²³ Anis Amalia, “Skandal Panama Papers Dalam Bingkai Media” (UIN Sunan Kalijaga, 2017), http://digilib.uin-suka.ac.id/25104/1/12730020_BAB-I_IV-atau-V_DAFTAR-PUSTAKA.pdf.

This study begins with a discussion of the importance of taxpayer implementation, after the discovery of Panama Papers documents that reveal 128 world politicians. The case of the scandal certainly attracted the attention of a number of media. Thesis of Anis Amalia made Tempo as a sample of research because the media have direct access to ICIJ and 100 press organizations from around the world who discussed similar cases.

The theoretical basis used is the theory of social construction in the study of modern scientific scholarship to be the basic foundation. Using the theories of Peter L. Berger and Thomas Luckman in his book "The Social Construction of Reality, a Trestise in the Sociologist of Knowledge". Berger and Luckman explain that community institutions are created or changed through the act of human interaction. New objectivity can occur through the repeated affirmations given by others having the same subjective definition. As a result of these conditions it emerges hegemony of individual awareness on every citizen. Thus discourse raised can be accepted by all circles.

The second theory is framing analysis using the theory proposed by Zhongdang Pan and Gerald M. Kosicki who see framing as a public discourse about an issue or policy that is constructed or negotiated so as to make information more prominent and put more information than others to get attention a larger audience.

In this paper, it can be concluded that Tempo constructs the reality that Luhut Binsar Pandjaitan is a state official who is guilty of having his name listed in Panama Papers. Tempo constructed that the public officials involved in the Panama Papers scandal denied the allegations. The construction built by Tempo in the Panama Papers scandal involving state officials is more provocative.

Second, is Jefferson Kameo's journal entitled: "*Panama Papers dan Diskursus Tentang Perlindungan Data di Indonesia, Suatu Perspektif Teori Keadilan Bermartabat*"²⁴. In his discussion, Jefferson raised the idea of Prof. Dr. Ida Bagus Rahmadi Supancana who put forward a legal idea about the protection of data and personal data.

With regard to the protection of personal data, it is related to the case of Panama Papers in which there are thousands of personal data that has been leaked in the form of electrical data. This became excited because the names in it have an indication of storing his property abroad as an attempt to avoid taxes in Indonesia.

From the case, it was found that there was a vulnerability to misuse of data when personal data was allowed to spread as the case. According to Jefferson, quoted from the opinion of Professor Supancana that Indonesian law has regulated data protection but still not become one and separated in various sources, including: *Undang-Undang No. 23 Tahun 2006 tentang Administrasi Kependudukan; Undang-Undang No. 29 Tahun 2004 tentang Praktik Kedokteran; Undang-Undang No. 7 Tahun 2002 tentang Perubahan atas Undang-Undang No. 10 Tahun 1999 tentang Perbankan; Undang-Undang No. 15 Tahun 2002 yang telah diubah dengan Undang-Undang No. 25 Tahun 2003 tentang Pencucian Uang; Undang-Undang No. 36 Tahun 1999 tentang Telekomunikasi; Undang-Undang No. 26 Tahun 2007 tentang Ketentuan-Ketentuan Umum dan Prosedur Perpajakan; Undang-Undang No. 9 Tahun 1992 tentang Imigrasi; Undang-Undang No. 11 Tahun 2008 tentang Informasi dan Transaksi Elektronik; Undang-Undang No. 14 Tahun 2008 tentang Kemerdekaan Informasi..*

Actually, *Undang-Undang Dasar 1945* has protected the personal data of every Indonesian citizen embodied in many articles with the accompanying principles and rules of data protection law. So

²⁴ Jefferson Kameo, "Panama Papers dan Diskursus Tentang Perlindungan Data di Indonesia: Suatu Perspektif Teori Keadilan Bermartabat" 10 (2016): 86–98.

for people whose names are polluted by the publication of the Panama Papers scandal case can recover their good name through the courts and use the applicable law.

The third is the journal Hilary Yerbury and Ahmed Shahid entitled “*Social Media Activism in Maldives Information Practices and Civil Society*”²⁵, this journal raises the issue of a group that explores the practice of information by using social media to disseminate information about the loss of journalists in the Maldives nature of the action and pressure the government to immediately complete the journalist’s inquiry

Journalists in the Maldives are raising sympathy for the international community through social media. As they perceive the informatif, they share and respon to in an intelligent manner. It is inspired by the Arab Spring Event which begins with a twitter but can spread rapidly and massively collect mass.

This study uses the concept of Transnational Advocacy Network (TAN), to examine the process of investigation and dissemination of news reaching the whole world with different tribes and cultures but still in the same principle, in addition to the concept of TAN, also explained that information is a human right that must be obtained by all human circles.

In addition to involving civilians in social media, Maldivian journalists are also partnering with international media such as the Southeast Asia Press Alliance, Al Jazeera, the Federation of International Journalists, and the Canadian, British and Australian parliaments who have put pressure on the Maldivian government

The study does not only centers on the social media usage activity and its impact but also generates three conceptual approaches, among

²⁵ Hilary Yerbury and Ahmed Shahid, “Social Media Activism in Maldives; Information Practices and Civil Society” 22 no. 1, (March 2017), <http://www.informationr.net/ir/22-1/colis/colis1614.html>.

others, the notion of information practice, tactics for human rights-based information change and the importance of emotions in developing movements for social action.

Fourth is the writing of Sean Aday and Steven Livingston entitled “*Taking the State Out of State-Media Relations Theory: How Transnational Advocacy Networks Are Changing the Press-State Dynamic*”²⁶, discusses media and state relations explaining the correlation between media and post-war countries world. There is a standard general conclusion on the state media relation on transnational advocacy. This journal uses TAN theory because it involves Non-Organizational Organization organization.

In the fourth article, there are similarities with the current research, on the object of research is the use of TAN concepts used in media investigations. The difference lies in different research methods and case analysis. In this study, the authors raised Tempo media interaction with foreign media in Panama case investigation of its role as a non-state actor in the formation of domestic policy in Indonesia after leaking Panama Papers documents.

1.4.2 CONCEPTS

As a reference in composing the logical framework of thinking, the researchers arranged the theory as a foundation for solving the problem. According to Mohtar Masoed in his book “*Ilmu Hubungan Internasional: Disiplin dan Metodologi*”, the theory is a form of a statement that answers questions from a study, or an attempt to give meaning to the phenomena that have occurred²⁷.

Based on that understanding theory has several functions among

²⁶ Steven Livingston and Sean Aday, “Taking the State Out of State--Media Relations Theory: How Transnational Advocacy Networks Are Changing the Press--State Dynamic,” *Media, War & Conflict* 1, no. 1 (2008): 99–107.

²⁷ Mohtar Mas’oed, *Ilmu Hubungan Internasional: Disiplin dan Metodologi*, 1st ed. (Jakarta: LP3ES, 1996).

others

1. To demonstrate its relevance to science
2. To help the possibility of finding research answers or help develop hypotheses.
3. Demonstrate the underlying assumptions behind the questions raised in the study.
4. Describe the assumptions of the paradigms used and the assumptions of the values cultivated in the study.
5. Demonstrate the researcher enough to know about the research done and support the study that has been done.
6. Demonstrate the researcher has identified the problem that happened before and the study will fill what is needed.
7. Help to redefine the more basic questions of empirical traditions.

1.4.2.1 TRANSNATIONAL ADVOCACY NETWORK

The framework used by the author in the study using the concept of Transnational Advocacy Network. Transnational Advocacy Network or TAN is a network that shares values and information with an organization's actors with other actors²⁸. This network consists of several elements including, National and international non-governmental research and advocacy organizations, local social movements, foundations, media, churches, international governmental organizations, governmental sections within a country.

According to Margaret E. Keck and Kathryn Sikkink, the 7 elements are claimed to have the same vision and mission in carrying out advocacy programs of a transnational problem. Therefore, the researcher raised this theory as the foundation for the research of Tempo and more than 100 foreign media from various countries in

²⁸ Margaret E. Keck and Kathryn Sikkink, *Activists beyond Borders: Advocacy Networks in International Politics* (Cornell University Press, 2014).

investigation of Panama Papers case, due to equal value²⁹.

TAN has characteristics such as the delivery of messages done in a persuasive, or done with soft diplomacy method. With the power of delivering it with TAN can be conveyed to many actors, and convey the message of value well to the intended message. In addition, TAN has the advantage of delivering messages in a language that can be easily accepted by various circles of society.

Characteristics of TAN are divided into several typologies³⁰, including, *Information Politics*, *Symbolic Politics*, *Leverage Politics*, *Accountability Politics*.

1. **Information Politics**, the ability to produce information quickly and credibly that is politically useful and has a big impact. Much of the information that exchanges are done through telephone, email, and fax or mainstream media circulation such as magazines and newspapers. Information flowing in the advocacy process does not only rely on facts in research and coverage but also relies on direct testimony to citizens affected by a problem.

In information politics, the media is an important partner in information network politics. The reputation of credibility with the press and packing their information in a timely and dramatic way to attract the attention of the press.

2. **Symbolic Politics**, the ability to call for symbols of actions that provide an understanding of a particular situation for the respondent remotely. Activists frame the issue by identifying and providing convincing explanations. The process of strong symbolization is an effort to increase citizens' awareness. Margaret E. Keck and Karen Sikkink provide an example of a Nobel Peace Prize for Mayor Maya

²⁹ Keck and Sikkink.

³⁰ Keck and Sikkink.

Rigoberta of the United Nations as a sign of endorsement of Native American identity that previously was not yet realized by the public.

3. **Leverage Politics**, the ability to call upon powerful actors to influence a particular situation when one member of the network appears to have no opportunity to influence. Activists in carrying out their actions approach several actors who have the authority to form policy or influence policy-making. Such as international financial networks or transnational corporations.

In the process of democracy, there is the potential to influence policy through lobbying or pressure from influential international actors. This emphasis can be placed on various fields and issues, such as environment, human rights, and military.

4. **Accountability Politics**, to attempts to retain powerful actors to keep the established policy or principle. In this case, activists, adjusting positions to secure their positions in carrying out positions as watchdogs. So the government keeps doing public policy in accordance with the principle without breaking the rules. The typology works well because it emphasizes the fluid and open relationship between actors working within the area of particular issues. In a particular campaign, the tactics used can contain just one typology or some typologies that can be used simultaneously.

1.4.2.2 ISLAMIC WORLDVIEW ON MEDIA

The process of media investigation carried out by Tempo and a number of foreign media who are members of ICIJ use the power of words to publish and broadcast to the public. The power of words is what makes the news about Panama Papers into international opinion.

Today what the media portrays is not a true picture, but it is a representation of what the journalist has seen and observed. If the news is not in accordance with the facts, then it is included as the lie news.

In the Qur'an Allah says An-Nur verse 11:

إِنَّ الَّذِينَ جَاءُوا بِالْإِفْكِ عُصْبَةٌ مِّنْكُمْ لَا تَحْسَبُوهُ شَرًّا لَّكُم بَلْ هُوَ خَيْرٌ
لَّكُمْ لِكُلِّ لَمَرٍ مِّنْهُمْ مَا أَكْتَسَبَ مِنَ الْإِثْمِ وَالَّذِي تَوَلَّى كِبْرَهُ مِنْهُمْ
لَهُ عَذَابٌ عَظِيمٌ ﴿١١﴾

“Those who brought forward the lie are a body among yourselves: think it not to be an evil to you; On the contrary it is good for you: to every man among them (will come the punishment) of the sin that he earned, and to him who took on himself the lead among them, will be a penalty grievous”.

Sayid Qutub through his book “Dirasah Islamiyah”³¹, explained that the power of words lies in a strong determination to turn the written word into a living movement. In fact, he gave the parable that words are the movement of the heart that spurs the movement of blood from head to toe.

السيف اصدق انباء من الكتب

في حده الحد بين الجد واللعب

“The message of the sword is more true than the news of the book, in its sharpness which gives the boundary between right and playfulness”.

³¹ Sayid Qutb, *Beberapa Studi Tentang Islam (Dirasah Islamiyah)*, (Jakarta: Media Dakwah, n.d.).

But Sayid Qutub also reminded that the words themselves can not do anything, before it can be a symbol of the human self. Because man can be the executor of words in the most correct form.

From the paragraph, the researcher argue that the news disclosed a person or a media is not necessarily true and need to get the verification of the truth. So those inter-state media interactions conducted by Tempo with ICIJ and other countries credible media is a preventive effort from the spread of false news that can cause sin for those who do.

1.4.3 OPERATIONALIZATION OF CONCEPTS

The TAN concept has the distinctive feature of blurring the boundaries between international and domestic areas so that any issues can be solved together with the international community without direct government involvement in a country. As a non-state actor, Tempo with ICIJ undertakes an investigative activity based on shared values and concepts. This is an implementation of the TAN concept that works without having ‘power’, so they should use their information capabilities, ideas, and strategies to investigate the case of Panama Papers documents³².

In carrying out its action, non-state actors are able to run one or more typologies, and Tempo as a medium in Indonesia is able to run the first, second and third typology of political information, symbolic politics and leverage politics this is because Tempo has produced political information lie news about Panama Papers that have been published through magazines, newspapers and online media, so that the entire community in Indonesia, especially the Tempo media readers can find detailed information on Panama Papers. As a media, Tempo is also able to make a public opinion based on findings and facts that

³² Keck and Sikkink.

can be one of the most important drivers of policy and input for the government.

Tempo as the media does not use the fourth typology, political accountability because Tempo does not help the actors who have power especially the government in following up the Panama Papers investigation. However, Tempo is limited to doing media studies and educating the public through its media. This relates to a code of ethics agreed between Tempo and ICIJ that all data on Panama Papers should not be given to the government. If the government wants the data to be carried out for follow-up examination, it should only use the published data³³.

1.5 HYPOTHESIS

From background discussions and conceptual bases, it is clear that Tempo's investigation into the Panama Papers case involving ICIJ and foreign media resulted in the disclosure of various data and identities of treasure hoarders in the Panama region from various walks of life such as businessmen, officials, and artists.

This analysis uses TAN concept with three characteristic typologies, such as information politics, symbolic politics, and political leverage. Then it can be concluded a hypothesis that:

1. Tempo failed to influence the process of forming the domestic policy of the Government of Indonesia regarding Panama Papers.
2. Tempo managed to produce political information that has a credible quality ethically journalism.
3. Tempo succeeded in disseminating news and definitions on the problems of Panama Papers.
4. Tempo managed to build public opinion in the discussion of the Panama Papers case so that it becomes an issue and a national focus.

³³ Tempo Video (Chandradiningrum), *Bagaimana Tempo Terlibat Dalam Investigasi Panama Papers*.

1.6 SCOPE OF RESEARCH

The Scope of research or can also be called the boundary of research is a method for a study which can produce a consistency of research from the existing problems in the study and not out of the core discussion of the study.

This study focuses only on analyzing the impact of the Panama Papers case investigation process by Tempo and foreign media from various countries on Indonesian government domestic policy in 2016, using the Transnational Advocacy Network concept analysis. Thus study focuses only on the analysis of the impact of the Panama Papers investigation.

1.7 RESEARCH METHODOLOGY

The research method is a systematic and necessary way to perform data collection during the analysis of a phenomenon related to the research being analyzed by this thesis.

1.7.1 RESEARCH METHOD

Analysis using qualitative methods generally refers to data collection and strategy or data analysis techniques that depend on nonnumerical data. This research explained how to understand the world around us and is required to focus on the meaning and process of international relations³⁴. Qualitative method aims to raise various phenomena and social Reality, shape the development of a conceptual framework and reinforced by a reality of existing phenomena.

1.7.2 DATA COLLECTION TECHNIQUES

Therefore, this research used the base of qualitative data collection which has been used by International Relations scholars such as interviews, internet-based research, document or archive-based research and focus group discussion³⁵. Data collection techniques were

³⁴ Umar Suryadi Bakrie, *Metode Penelitian Hubungan Internasional* (Yogyakarta: Pustaka Pelajar, 2016).

³⁵ Umar Suryadi Bakrie.

using primary data and secondary data collection. The primary data through sources from *Undang-Undang Dasar Republik Indonesia* and interview, the secondary data through sources either in the form of journals, books, press release, media release, and documents related to the object under study, especially concerning about Panama Papers analysis and TAN concept related with media studies.

1.7.3 DATA ANALYSIS TECHNIQUES

The qualitative methods is used to understand a social problem descriptively. In identifying a social phenomena, the researcher collected the data derived from literature, informants, and reports to find a generalization which will bring the concept and theories explaining social phenomena case. The research noticed an impact resulting from causal relationship phenomena that occur through the scientific analysis.

1.8 SYSTEMATICS OF WRITING

To facilitate discussion of the problem in writing a thesis then has compiled systematics writing has been compiled as follows:

Chapter I, introduction consisting of reasons of title selection, research objectives, background issues, subject matter, basic framework, hypotheses, research methods, research outreach, objectives and benefits of writing, literature review and systematics writing.

Chapter II, discusses the understanding and history of Panama Papers.

Chapter III, understanding the profile of Tempo, ICIJ and foreign media involved in the Panama Papers investigation process.

Chapter IV, conclusion and suggestion.



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CHAPTER II

PANAMA PAPERS DOCUMENT IMPLICATIONS FOR THE GLOBAL SITUATION

Since it was published by ICIJ's official website, panamapapers.icij.org, international media in various regions of the world are vying to show. Each media even competes to make it as headlines both in print and online. Even television broadcasts do not want to lose to participate preach.

Fantastic numbers and unexpected names emerged from the Panama Papers documents, from criminal groups, celebrities to country leaders also listed in documents reaching 2.6 terabytes. Meanwhile not everyone recognizes the involvement as it is written. Does it provides a new loophole to find out the existence and documentation of the deposit of some money in some areas that have no obligation to pay taxes, as well as a number of illicit money that also took part recorded in the document.

In 2014 a confidential source named John Doe contacted the German daily *Süddeutsche Zeitung* and delivered a secret encrypted file containing a collection of documents from Mossack Fonseca's financial consultant. The document is known as Panama Papers, referring to the location of the Fonseca Mossack office.

John Doe's document provides a secret insight into the business world that was previously regarded only as a shadow. This document is evidence of how global industry is dominated by big banks, law firms and dominance with a monopoly by influential people from various circles such as politicians, businessmen, and criminals.

To complete the document project, *Süddeutsche Zeitung* cooperated with a consortium of investigative journalists, ICIJ. This is done in view of the magnitude of the document's payload. It is recorded in the history of ICIJ investigation that Panama Papers is the largest document than ever before such as Offshore Leaks, Lux Leaks, and Swiss Leaks.

Panama Papers Graph Scales

The scale of the leak

Volume of data compared to previous leaks

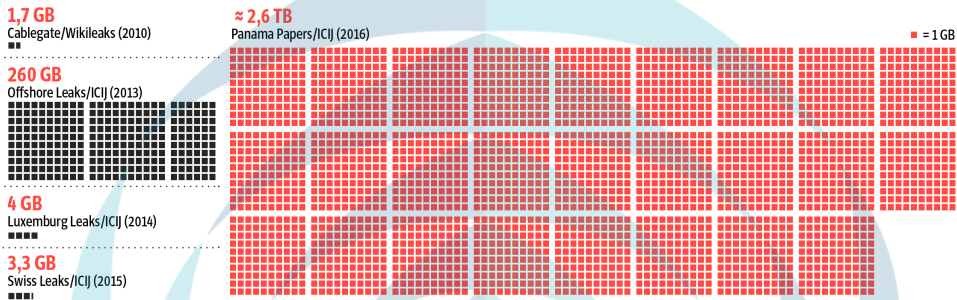


Figure 2.1 : Detailed comparison between Wikileaks, Offshore Leaks, Luxemburg Leaks and Swiss Leaks. Source: <http://panamapapers.sueddeutsche.de/articles/>

Comparisons of documents investigated by ICIJ include Wikileaks; 1.7 GB (2010), Offshore Leaks; 260 GB (2013), Luxemburg Leaks; 4 GB (2014), Swiss Leaks; 3.3 GB (2015). Panama Papers; 2.6 Terabytes (2016). It can be concluded that the number of documents from Wikileaks, Offshore Leaks, Luxemburg Leaks and Swiss Leaks combined cannot match the number of Panama Papers documents.

Panama Papers contains a collection of data about offshore companies located in some tax-free areas. Panama Papers contains 2.6 terabytes of documents controlled by a financial consultant, Mossack Fonseca. The document contains a collection of financial data, drafts, emails, pdf files, photos, and a collection of transcript recording conversations³⁶.

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³⁶ Philipus Parera and Wahyu Dyatmika, “Ada Luhut di Panama Papers.”

Construction of Panama Papers Document Contents

The structure of the leak

The 11,5 millionen contain the following file types

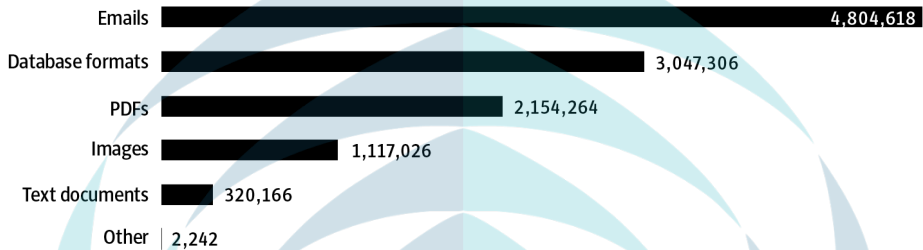


Figure 2.2 Component content of the Panama Papers document reaching 2.6 Terabytes, source: <https://panamapapers.icij.org/graphs/>

The document revealed is a collection of data from 1977 to 2015 when the Panama Papers began to be revealed to the public. In performing its activities Mossack Fonseca collaborates with more than 14,000 banks, law firms, corporate corporates, accountants and intermediaries to work together to protect their clients. To create an anonymous offshore company to be trusted by the public, Mossack Fonseca creates trustworthy boards and nameplate entities, and complex corporate structures in order to disguise the origins of their client's funds³⁷.

In the information in the Panama Papers document it is noted that Mossack Fonseca stores confidential identity data from bank account owners and intermediate companies in the tax-exempt areas, among others, Expert Corporate & Trust Services, Banque J. Safra Sarasin (Luxemburg), Credit Suisse Channel Islands Limited, HSBC Private Bank (Monaco) and there are still 2,300 banks and shell companies affiliated with Mossack Fonseca³⁸.

Although the constitutional law in Indonesia and a number of other State that the deposit of overseas property is legitimate, according to the

³⁷ Philipus Parera and Wahyu Dyatmika.

³⁸ Martha M. Hamilton, "Panama Law Firm Is Gatekeeper To Vast Flow of Murky Offshore Secrets - ICIJ," *icij.org*, accessed April 25, 2018, <https://www.icij.org/investigations/panama-papers/20160403-mossack-fonseca-offshore-secrets/>.

investigation result Tempo and ICIJ found indications that clients from Mossack Fonseca have committed criminal offenses such as Ponzi schemes, drug mafia, and embezzlement tax. This can be seen from the recorded footage of clients who received a lot of black notes from the United States security³⁹.

This document revealed some state officials from various parts of the world up to 42 government officials and 32 state leaders. Among these countries are, among others, Russia, China, Syria, Malaysia. It also found 33 people and blacklisted companies by the United States Government for involvement in criminal offenses such as Mexican mafia narcotics business, Hizbullah terrorist organization affiliates, and countries that have been embargoed from the United States, such as Iran and North Korea.

2.1 HISTORY OF MOSSACK FONSECA

The financial consultant who handles Panama Papers documents is Mossack Fonseca who collaborates with a number of entrepreneurs and politicians. Mossack Fonseca has an office based in Panama with branches in 33 countries, such as Britain, Saudi Arabia, and those in the ASEAN region, such as Singapore and Thailand.

Mossack Fonseca was first pioneered by Jurgen Mossack who was born in 1948 in Furth, Germany. In 1960 the Mossacks family immigrated to Panama and Jurgen Mossack got his education in Panama followed by his economics law education to the London School of Economics. After graduating he worked at several law firms in Panama and London, until finally in 1977 Mossack founded his own law firm with the name Jurgen Mossack Law firm in Panama⁴⁰.

Jurgen Mossack Law firm stood in the era of the military leadership of General Omar Torrijos's, famous military who was very corrupt. Despite

³⁹ Philipus Parera and Wahyu Dyatmika, "Ada Luhut di Panama Papers."

⁴⁰ Hans Leyendecker, "Panama Papers - The Firm Mossack Fonseca," *Süddeutsche Zeitung*, accessed April 25, 2018, <http://panamapapers.sueddeutsche.de/articles/56febfb8da1bb8d3c3495adec/>.

all the political upheaval that existed in Panama the law firm of Mossack went well, until leadership was taken over by Manuel Noriega in 1983, which made Panama one of the banking centers for Colombia's drug cartels, and from some other regions of the world that made Panama known as the most prohibited strategic port of business at that time, such as drugs, arms trafficking and human trafficking.

Utilizing the opportunity Mossack began to provide services through its law firm to the mafia. One of them to Caruy Quintero a drug mafia from Mexico. While Quintero was arrested by US police for the alleged murder of US citizens, through his subordinates Quintero ordered Jurgen Mossack to secure all his property using the method of making a shell company to be undetected by the tax authorities and the police⁴¹.

In 1986, Mossack merged a law firm with Ramon Fonseca, a lawyer who once held the cabinet seat and several times as an advisor to several government leaders in Panama. According to ICIJ's investigation results, Mossack Fonseca has built its firms to become one of the world's best shell-making consultants, as well as managers of corporate asset trust services. His 39 years of ability has made Mossack Fonseca successfully handle more than 214,448 offshore companies connected to people in 200 countries⁴².

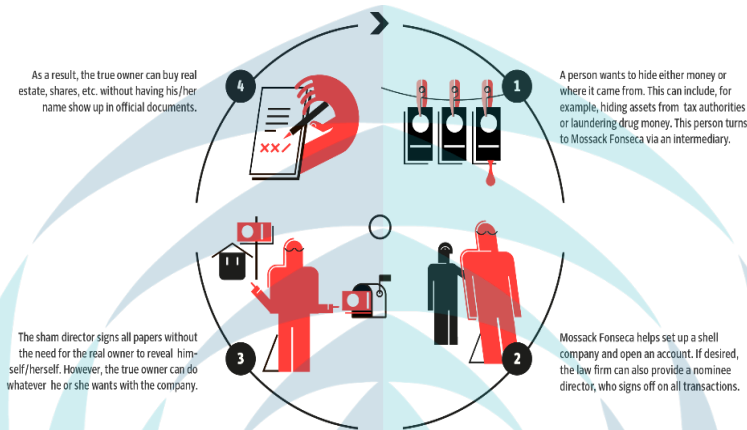
The number of clients who want to join Mossack Fonseca is caused by a simple business model that is only for 1000 dollars so everyone can have an anonymous company, and with some additional costs the anonymous company can directly become a fictitious company that has a fake structure that can fool others regarding the actual owner of the company's assets.

⁴¹ Hans Leyendecker.

⁴² Hans Leyendecker.

The business model

How Mossack Fonseca helps its customers hide their business dealings



Business Model Storage Treasure In Panama Papers

Figure 2.3: Pattern of shell company registration process at Fonseca Mossack law firm. Source: <http://panamapapers.sueddeutsche.de/articles/>

As a financial consulting firm Mossack Fonseca has expanded its business by opening a business center in the Pacific Ocean and choosing Niue Island as its center. Reported from the ICIJ data the law firm managed to get a profit shell company that stores its assets in the Pacific Ocean region. Even Mossack Fonseca also contributed to the Niue Island government 80 percent of the island's annual income. After success in the Pacific region, Mossack Fonseca began to open its branches in the Caribbean region and 21 other tax-free areas.

In his role as an international finance consultant, Mossack Fonseca also assists the royal family in the Middle East region such as helping King Mohammed VI of Morocco and King Salman in Saudi Arabia, this is traced from trade footage in the African region with merchandise including diamonds, other business was done in secret⁴³.

Since the founding of Mossack Fonseca has always done its activities with caution and secrets, but until 2015 the practices that

⁴³ Martha M. Hamilton, "Panama Law Firm Is Gatekeeper To Vast Flow of Murky Offshore Secrets - ICIJ."

took place in the company began to be supervised, among others by the German and Brazilian authorities who began to move to investigate some business practices in their country.

The track record of Mossack Fonseca began to appear in 1983 during a robbery at Heathrow Airport, London, England with loss of 7 thousand gold bars, diamonds, and cash. The proceeds of the theft were deposited by a British financial consultant Gordon Parry in partnership with Mossack Fonseca and established a shell company under the name Feberion Inc⁴⁴.

The involvement was issued by Tempo with ICIJ who released that Spokesperson Mossack Fonseca denied money laundering from the theft. But the Panama police found evidence of Feberion Inc.'s involvement with the money laundering. Then Mossack Fonseca broke the working relationship with the shell company.

Mossack Fonseca has control over the global network of bankers, lawyers, accountants, and financial services brokers. From all these networks an anonymous company is formed, consisting of the structure of the trustee's board and nameplate entity in order to disguise the origin of illicit funds⁴⁵.

In the Panama Papers, documents were found about the failure of Mossack Fonseca to be lawful in a number of cases. No doubt, there is a suspicion of defense efforts against tax breakers, suppliers of illegal money in the long term.

For the criminal acts committed by Mossack Fonseca, a former anti-narcotics agent of the United States, Robert Mazur writes in his book "The Infiltrator: My Secret Life Inside the Dirty Banks Behind Pablo Escobar's Medellín Cartel", mentions that Mossack Fonseca has an important role in the success of a criminal organization.

"They are a very important part of the success of a criminal

⁴⁴ Martha M. Hamilton.

⁴⁵ Philipus Parera and Wahyu Dyatmika, "Ada Luhut di Panama Papers."

organization.”⁴⁶

For all these allegations Mossack Fonseca affirms that they have obeyed the rules. “Letter by letter of rule of law and spirit, so for 40 years we operate, we have never been charged with breaking the law,” said Monster Spokesman Fonseca⁴⁷.

2.2 IMPACT PANAMA PAPERS AGAINST GLOBAL SITUATION

The Panama Papers document is a global issue of the involvement of a number of State Leaders in this case. One of them is the President of Russia, Vladimir Putin who recorded possessed as much as 2 billion dollars. In a news release issued by ICIJ through its official website icij.org the name, Vladimir Putin became the name of the first written country leader. Putin was recorded saving more than 2 billion dollars in a shell company listed in the Panama Papers document⁴⁸.

In addition to Vladimir Putin, there are still more than 128 international politicians recorded in the Panama Papers document. Among them are still leaders of the state, or have become former state officials. There are also those who have links with the state officials such as family or friends.

Among the names recorded in the Panama Papers document, these are the names of state leaders involved in the storage of property in the tax-exempt region. Among others⁴⁹ :

1. Argentine President Mauricio Macri
2. Khalifa bin Zayed Al Nahyan from the United Arab Emirates

⁴⁶ Michael Hudson, Will Fitzgibbon, and Emilia Díaz-Struck, “Panama’s Revolving Door Shows Global Challenge of Offshore Reform,” *ICIJ* (blog), accessed April 25, 2018, <https://www.icij.org/investigations/panama-papers/20161216-panama-offshore-reform-challenge/>.

⁴⁷ Michael Hudson, Will Fitzgibbon, and Emilia Díaz-Struck.

⁴⁸ Redaksi Tempo, “Jejak Korupsi Global dari Panama,” July 4, 2016, <https://investigasi.Tempo.co/panama>.

⁴⁹ Michael Hudson, Will Fitzgibbon, and Emilia Díaz-Struck, “Panama’s Revolving Door Shows Global Challenge of Offshore Reform.”

3. Petro Poroshenko from Ukraine
4. King Salman of Saudi Arabia
5. Prime Minister of Iceland, Sigmundur Davíð Gunnlaugsson
6. Former Prime Minister of Georgia, Bidzina Ivanishvili
7. Former Iraqi Prime Minister, Ayad Allawi
8. Former Jordanian Prime Minister Ali Abu al-Ragheb
9. Former Qatar Prime Minister Hamad bin Jassim bin Jaber Al Thani
10. Former Prime Minister of Ukraine, Pavlo Lazarenko
11. Former President of Sudan, Ahmed al-Mirghani
12. Emir of Qatar Hamad bin Khalifa Al Thani.

In addition to these names there are also other names but still have affiliation or association with a number of names that have links with state leaders such as Sergey Roldugin who is a relative of Vladimir Putin with allegedly saving property and avoiding taxes, Deng Jiagui brother-in-law of the President of China , Xi Jin Ping who owns several treasures worth up to millions of dollars and is kept in a number of tax-free areas⁵⁰.

In the documents of Panama Papers, there are 40 countries whose government officials are directly involved with Panama Papers documents, among others, Algeria, Angola, Argentina, Azerbaijan, Botswana, Brazil, Cambodia, Chile, China, Democratic Republic of Congo, Republic of Congo, Ecuador, Egypt, Ghanaian, Kazakhstan, Kenya, Malaysia, Mexico, Morocco Malta, Nigeria, Pakistan, Panama, Peru, Poland, Russia, Rwanda, Saudi Arabia, Senegal, South Africa, Spain, Syria Taiwan, United Kingdom, Venezuela, and Zambia⁵¹.

Famous figures in addition to government officials are also listed in the Panama Papers documents such as Confederación Sudamericana de Fútbol, Eugenio Figueredo, former President of UEFA (Union of European

⁵⁰ Emilia Díaz-Struck and Cecile S. Gallego, “Beyond Panama: Unlocking the World’s Secrecy Jurisdictions,” *ICIJ* (blog), accessed April 25, 2018, <https://www.icij.org/investigations/panama-papers/20160509-beyond-panama-secrecy-jurisdictions/>.

⁵¹ Emilia Díaz-Struck and Cecile S. Gallego.

Football Associations), Michael Platini, former Secretary General of FIFA (President of FIFA) Fédération Internationale de Football Association) Jerome Valcke and Argentine footballer Lionel Messi, as well as Indian actor, Amitabh Bachchan and Aishwarya Bachchan⁵²

Spreading Movement of Fonseca Mossack Treasures In Panama Papers Document

Mossack Fonseca's involvement in global scandals, according to the Panama Papers

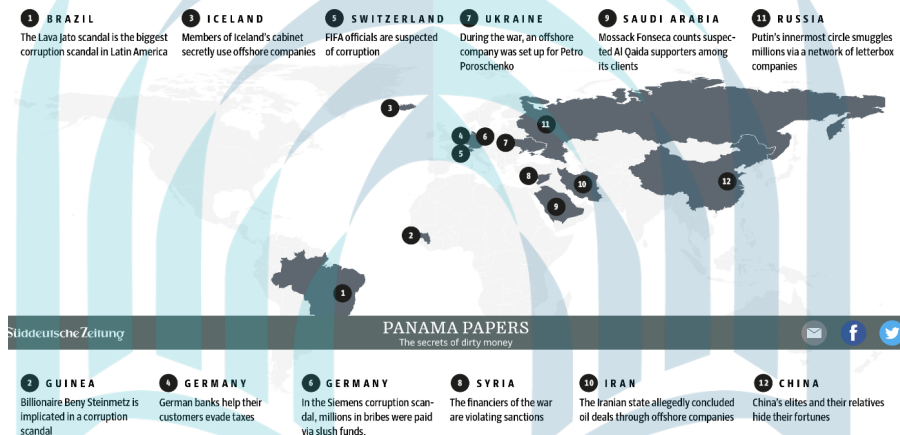


Figure 2.4, Global map of the company revealed who has used the services of Mossack Fonseca in running its business.

Source : <http://panamapapers.sueddeutsche.de/articles/>

As a result of the disclosure of Panama Papers scandal, it also revealed a global scandal conducted by officials and relatives of government in several countries, daily news Suddeutsche Zeittung divide it into 12 components, among others⁵³:

1. Brazil: Lava Jato scandal revealed, as the biggest corruption scandal in Latin America.
2. Guinea: The disclosure of corruption cases by billionaire Benny Steinmetz.

⁵² Tempo, "Jejak Korupsi Global dari Panama."

⁵³ Michael Hudson, Will Fitzgibbon, and Emilia Díaz-Struck, "Panama's Revolving Door Shows Global Challenge of Offshore Reform."

3. Iceland: Iceland's Prime Minister, Sigmundur David Gunnlaugsson and his wife Anna Sigurlaug Pálsdóttir, proved to be storing their property in a number of shell companies in the midst of the financial crisis that hit Iceland.
4. Germany: A bank authority in Germany is revealed to help his clients embezzle taxes.
5. Switzerland: FIFA officials were indicated corruption.
6. Germany: The discovery of bribery in Siemens corruption case.
7. Ukraine: Ukrainian President Petro Poroschenko deposited money in a number of shell company shafts during a conflict.
8. Syria: There was a war financing effort against a number of armed groups during the Syrian conflict.
9. Saudi Arabia: Mossack Fonseca is revealed to help Al Qaeda in taking care of a number of financial affairs, including securing funds by forming a shell company.
10. Iran: The Iranian government is suspected of cooperating with a number of shell companies in oil affairs.
11. Russia: The close relative of Russian President Vladimir Putin is suspected of smuggling some state money through the mechanism of the shell company.
12. China: A number of Chinese officials and their families are indicated to hide their property through the mechanism of the shell company.

After the Panama Papers document was uncovered and the Panama Papers data was uploaded publicly by ICIJ and the media incorporated therein, Mossack Fonseca began to become a law firm that was under scrutiny mainly from international police and various countries who found the alleged citizens included in the document.

One of them is the legal authority in Germany reported by *Süddeutsche Zeitung* who conducted raids against one of Germany's largest bank, Commerzbank in 2015. This raid was conducted before the media release by ICIJ and other media. However the suspicion grew larger after a document was

found that led to the Fonseca Mossack law firm.

In Brazil, local legal authorities began investigating some prominent politicians regarding the indication of bribery involving Mossack Fonseca and known as the 'Lava Jato' scandal. This scandal threatened the position of Brazilian President Dilma Rousseff (2011-2016). The climax is that the Brazilian prosecutor's office assigned Mossack Fonseca as the largest law firm that has laundered money and was banned from its activities in the Brazilian territory.

The Panama prosecutor's office also began investigations after the Panama Papers document was revealed, and revealed many criminal cases. One of them is Brazil's closest neighbor, which has established the founders of Mossack Fonseca, Jurgen Mossack, and related Ramos Fonseca.

Alleged linkage of Lava Jato scandal. as a follow up to the investigation of Mossack Fonseca, the Panama Attorney headed by criminal prosecutor Rómulo Bethancourt has identified several banks suspected of having the affiliation with Mossack Fonseca.

The Panama Papers document has helped revealing some of the global scandal cases. Among others⁵⁴ :

1. The Panama Papers document has helped disclosing cases of misuse of funds in Russia in the Organized Crime and Corruption Reporting Project (OCCRP) project, in which a number of 32 countries participated in the investigation.
2. The New York Times uses Panama Papers data to uncover a scandal involving Turkish businessmen and the Trump Organization in the latest real estate project.
3. The Miami Herald's use Panama Papers data in exposing a number of shell companies scattered in a number of areas from the Caribbean Island to the Florida region.
4. A number of banks began to identify a number of registered and related account accounts in the Panama Papers scandal, including

⁵⁴ Michael Hudson, Will Fitzgibbon, and Emilia Díaz-Struck.

Royal Bank of Canada closes 40 accounts associated with Panama Papers, the Indian Tax Authority investigates 424 clients with links to Panama Papers. Costa Rica's security authority investigates 120 companies with links to Panama Papers.

2.3 IMPACT OF PANAMA PAPERS AGAINST INDONESIA

The influence of the Panama Papers document investigation has influenced the investigation process in Indonesia. Tempo magazine released that in the Papers document there is money owned by Indonesian people worth Rp.2.300 trillion. According to Tempo Magazine, this fund is bigger than the investment income received by the Indonesian government⁵⁵.

Among the names of Indonesians, there are a number of names in the spotlight and are public officials in Indonesia including, Coordinating Minister for Political, Legal and Security Affairs, Luhut Binsar Pandjaitan (currently Coordinating Minister of Agriculture), Minister of BUMN (Badan Usaha Milik Negara), Rini Soemarno and Chairman of BPK (State Audit Agency), Harry Azhar Aziz. In addition, there are several former officials whose names are listed as former President Susilo Bambang Yudhoyono's presidential staff, Heru Lelono, and the son of Golkar Party Chairman Anindya Bakrie⁵⁶.

Although legally the act of storing property is a legitimate act, the owner of the property or company is required to make a report in the form of an Annual Tax Return, especially for public officials in order to become an example for other citizens. The report contains the report on the calculation or payment of tax, tax object or non-tax object, in accordance with the provisions of the tax law. However, when looking at the track record of Mossack Fonseca managing the often problematic finances and several times brought into the realm of law, the Government of Indonesia is required to suspect all financials listed in Panama Papers.

List of Companies Listed in Documents Panama Papers

⁵⁵ Philipus Parera and Wahyu Dyatmika, "Ada Luhut di Panama Papers."

⁵⁶ Tempo, "Jejak Korupsi Global dari Panama."



Figure 2.5: Company data owned by the Indonesian people stored in a number of tax-free areas, source: katadata.co.id

Data published by katadata.co.id is justified by the then Minister of Finance Bambang Brodjonegoro who confirmed the existence of Foreign Capital Companies (PMA) recorded carrying tax lessons.

“At that time the data was about 2,000 PMA which not pay taxes in 10 years, even more. If the private person pays taxes because there is income. Companies pay taxes on profit. So, in conclusion, he always claimed to lose. Logically if their losses close by reducing the operation. But this is not, the company’s roads are normal. Salaries are paid on time and there is no issue of termination of employment. In conclusion, they avoid taxes “.⁵⁷

In addition to the names of officials, and entrepreneurs, there are also a number of mafia names that are suspected of violating the law such as Riza Chalid and Rosano Barrack. Quoted from Tempo Magazine that both established an offshore company and registered it to Mossack Fonseca.

Earlier Tempo Magazine on the 24th edition of March 2008 also has written an investigation report titled ‘Ada Tapi di Zatapi’, which reveals the conspiracy of a number of oil businessmen with officials of Pertamina. After

⁵⁷ Philipus Parera and Wahyu Dyatmika, “Ada Luhut di Panama Papers.”

the news was published Police of the Republic of Indonesia immediately conducted an investigation and Riza Chalid disappeared when will be summoned by the Attorney General⁵⁸.

In addition to Riza Chalid, there are two fugitives of the Attorney General whose names are listed in the Panama Papers documents namely Joko Tjandra and Agus Anwar. Tempo magazine noted that the two had escaped from the Attorney General's Office and returned to the spotlight when the Panama Papers document was revealed.

Joko Tjandra is a fugitive Attorney General for the case of Bank Bali in 1999 which cost the state Rp 546 billion. On June 9, 2009, Joko managed to escape using a charter plane out of Indonesia to Papua New Guinea.

Agus Anwar who is Director of Bank Pelita and Istimarat exposed the case of Bank Indonesia Liquidity Assistance (BLBI) and cost the state Rp. 550 billion, but Agus paid only 70 percent and then fled Indonesia to Singapore.

Luhut has two companies in Jakarta, namely PT Persada Inti Energi and PT Buana Inti Energi engaged in Mining. Both companies are registered to one of Mossack Fonseca's shell companies in the Republic of Seychelles under the name of Mayfair International Ltd. In the process of registering the two companies through one of Mossack Fonseca's agents in Singapore with a registration fee of US \$ 100, Luhut officially has a fictitious company in the territory of the Seychelles Republic.

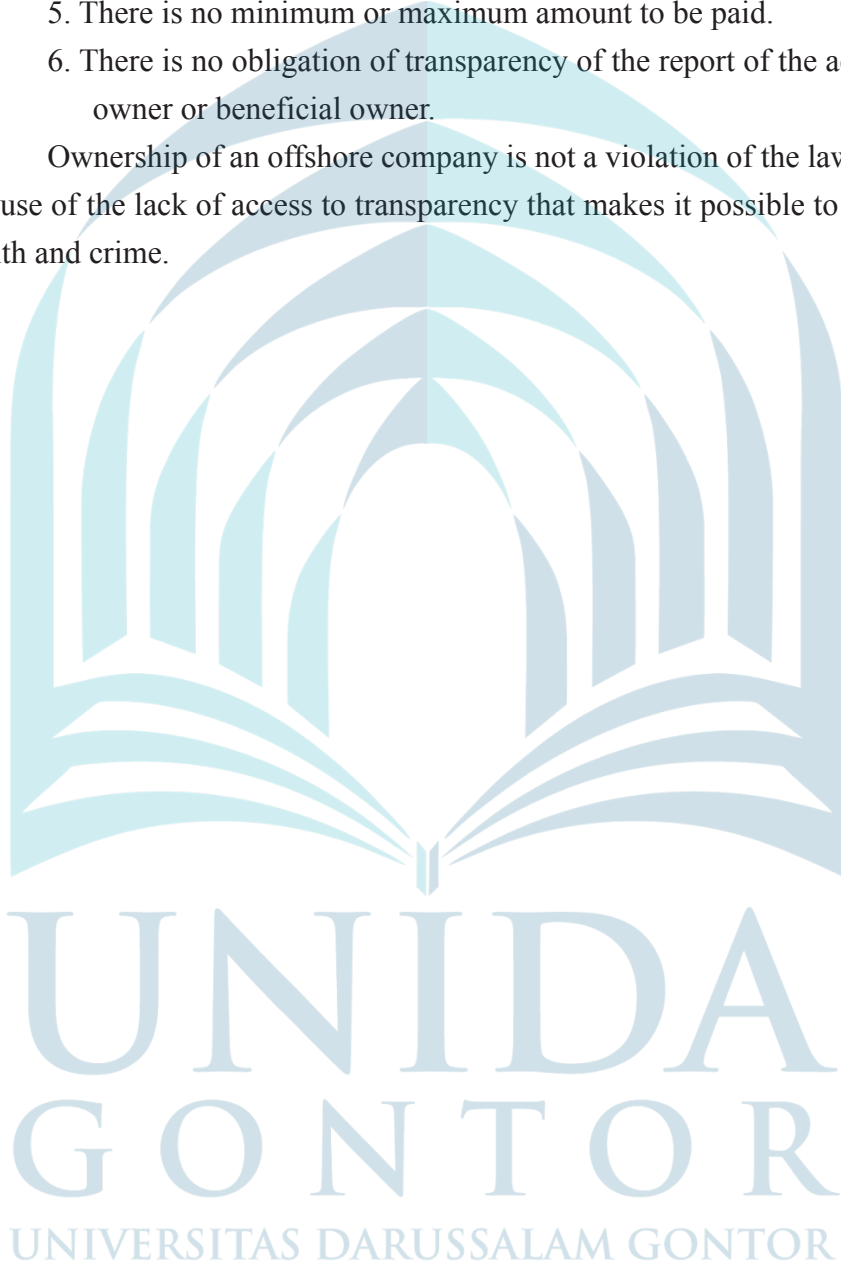
The selection of the Seychelles Republic as one of the treasury storage destinations by the Indonesian people due to the many advantages and advantages offered, among others:

1. Tax-free.
2. Confidentiality is assured. Seychelles has no share of information exchange with other countries or international organizations.
3. The registration process only takes 24 hours to set up the company.

⁵⁸ Tempo, "Jejak Korupsi Global dari Panama."

4. The registration fee is the US \$ 100.
5. There is no minimum or maximum amount to be paid.
6. There is no obligation of transparency of the report of the actual owner or beneficial owner.

Ownership of an offshore company is not a violation of the law but because of the lack of access to transparency that makes it possible to hide wealth and crime.



CHAPTER III

ANALYSIS OF THE EFFECTIVENESS OF TEMPO MEDIA INVESTIGATION IN THE CASE OF PANAMA PAPERS SCANDAL AGAINST INDONESIA'S DOMESTIC POLICY

This chapter discusses the description of research results on the Media Tempo investigative process on the Panama Papers scandal and its impact on the Government of Indonesia's internal policy. The previous discussion described Tempo Media as the subject or investigator and continued with an explanation of Panama Papers as the object of investigation.

In the investigation of Panama Papers, Media Tempo as the sole perpetrator in the investigation activities concluded that the Indonesian government has an interest in the Panama Papers data in relation to the names of Indonesian citizens who have alleged tax breaches for placing their property in the tax-free areas. This was said by person in charge of the investigation project, Philipus Parera in an interview, "I think the government has interests with names so they can move"⁵⁹.

Philipus Parera's opinion as a representative of Tempo is in accordance with the policy formulation by the Government of Indonesia after the publication of the report. Minister of Finance Bambang Brodjonegoro makes Panama Papers as additional data which will become a reference to the financial ownership information of Indonesians abroad. Bambang also believes that the Tempo investigation data obtained from the Panama Papers documents on Indonesians who placed their property in tax-exempt areas is a valid matter.

"The Temporary data we have on accounts of Indonesians abroad are not Panama Papers originally. So we have our own intelligence source, our own valid data source"⁶⁰.

⁵⁹ Tempo Video (Chandradiningrum).

⁶⁰ Tempo, "Jejak Korupsi Global dari Panama."

This chapter discusses the failure of Tempo Media's investigation of the Panama Papers scandal over the Government of Indonesia's public policy. So it has been concluded that the investigation activities conducted by Tempo are not effective, especially in the areas of constitutional change, law, and economy. However, behind the failure, Tempo succeeded in producing quality and credible journalistic news, especially with regard to Panama Papers and Tempo successfully building public opinion regarding Panama Papers in Indonesia.

3.1 TEMPO FAILED TO AFFECT THE PROCESS OF ESTABLISHING THE GOVERNMENT OF INDONESIA'S DOMESTIC POLICY REGARDING PANAMA PAPERS

Investigation with Tempo and ICIJ in the case of Panama Papers is also a concern of the government in its policy. TAN's activities with the value of Accountabilities Politics have made Tempo an alert warning for the Government of the Republic of Indonesia to raise awareness since 2961 Indonesian citizens are listed in the Panama Papers data, with potential ownership of Rp.2.300 trillion in tax-free areas. In the data are also listed a number of names of public officials and members of the House of Representatives.

In evaluating the failure will be analyzed into three approaches namely the failure of the government in addressing the role of economy, constitution and the law. In a statement, the government revealed that after the Panama Papers investigation by re-formulating the previously pending Tax Amnesty law. But the action is still considered not significant and only be an improvement in the short term. The following is a description of the government's failure on these three aspects

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3.1.1 CONSTITUTION

Tempo has succeeded in implementing one of the targets of pushing the Amnesty Tax Bill which has been established previously as a legal umbrella of the repatriation efforts of Indonesian society

financially abroad and can boost tax revenues in Indonesia. This is in accordance with Accountability Politics strategy that always reminds the government to account for its policies in accordance with the agreed values.

However, the government's policy to encourage the creation of Tax Amnesty law is still not considered significant. This was conveyed by academics and analysts from Tax Justice Forum Indonesia affiliated with the network of Tax Justice Network advocacy, Nurkholis Hidayat. According to him, the Indonesian government almost does not serious legal action related to alleged misuse of tax, Nurkholis sees no firm action from the government after the disclosure of Panama Papers case⁶¹.

The Indonesian Forum for Budget Transparency (FITRA), released a journal⁶² that the Government of Indonesia deems no serious concern with the Panama Papers scandal and does not follow up sanctions against perpetrators with tax breaks. FITRA also considers that the Government's actions that make Panama Papers a driving force behind the Tax Amnesty Act are not a solution in the long run, and FITRA is more advised to revise the General Law and Procedures for Tax Collection to become more a priority in the short and long-term and taxation system and increased state revenues.

Fitra published three points of Tax Amnesty weaknesses:

1. Tax Amnesty is the solution to the state money repatriation program. However, Fitra considers that the government only prioritizes short-term programs and does not focus on strengthening the taxation process in Indonesia.

⁶¹ Anugerah Perkasa, "Rezim Jokowi Dinilai Takut Bongkar Panama Dan Paradise Papers," *ekonomi*, accessed April 25, 2018, <https://www.cnnindonesia.com/ekonomi/20171109080130-78-254486/rezim-jokowi-dinilai-takut-bongkar-panama-dan-paradise-papers>.

⁶² FITRA, "Ancaman Panama Papers (Penyelenggara Negara yang Terlibat)" (Forum Indonesia Untuk Transparansi Anggaran, 2006).

2. The tax creates the stigma that parties who withdraw their money from abroad to Indonesia make it a hero of foreign exchange and as if eliminating morality.
3. Tax Amnesty is a concrete solution in Indonesia when the Government does a lot of development project work, targeting revenue of up to 3000 trillion. The government seems to forget the tax system is not ready.

3.1.2 LAW AND ECONOMICS

Tempo has succeeded in performing three typologies in the process of successful strategy on issues within a country, namely Information Politics, Symbolic Politics, Leverage Politics. Tempo managed to convey the problem of Panama Papers with quality journalistic quality and through the process of media verification through the confirmation of interviews on a number of prominent figures. The success of Tempo to build an opinion in the community has created many studies and discussions among academics and the public on the importance of the Panama Papers case primarily concerned with the awareness of paying taxes.

In Leverage Politics strategy, Tempo managed to raise the issue of Panama Papers with the momentum of the Amnesty Tax Bill, by interviewing academics, Directorate General of Taxation, Ministry of Finance, and members of the House of Representatives. Overall it is agreed that there should be follow-ups such as the formation of the Panama Papers investigative committee to the formation of ethical trial plans against a number of officials listed in the Panama Papers, including a code of conduct on the Chairman of BPK, Harry Azhar Aziz.

The government of the Republic of Indonesia responded to the publication of Tempo news through the Minister of Finance, Bambang Brodjonegoro who said that the Government already has data intelligence data of the rich people who keep treasures abroad. “We have intelligence data on them”. Although not all overseas treasurers

violate tax rules and financial penal rules but the Ministry of Finance will continue to track Panama Papers data, and further follow-up will be developed “⁶³.

Head of the Financial Transaction Reports and Analysis Center (PPATK), Muhammad Yusuf coordinates with the International Financial Intelligence Agency incorporated in The Egmont Group Financial Intelligence Unit, to track user data of Panama Papers Indonesia. The Cabinet Secretary, Pramono Anung also emphasized the attitude that the Government of the Republic of Indonesia will make the Panama Papers data as a supporter of information and one of the evidence to encourage the publication of Tax Amnesty⁶⁴.

The Government’s response which made the investigation data of Tempo to encourage the establishment of the Amnesty Tax Act was also justified by the Chairman of the House, Ade Komarudin. According to Ade Komarudin, the Amnesty Tax Law has been delayed for a year and is almost uncertain, but with the momentum of the Panama Papers makes it boost for the Government and board members to agree to resolve it soon. “Leaks Panama Papers increasingly push this bill immediately rolled in Senayan”⁶⁵

Responding to the government’s response, a member of the people’s legislature and academics, one of Panama Papers’ investigative journalists from Tempo Magazine, Wahyu Dyatmika, revealed that the investigation was a collaborative work of inter-state journalists, enabling actual layered verification, and could ward off mistakes in the news. Through the news of Panama Papers, Wahyu Dyatmika gives two indicators of success, first, the government can take legal action against the tax offenders who keep their property abroad or encourage the formation of Amnesty Tax Bill which is still not legalized so as to

⁶³ Tempo, “Jejak Korupsi Global dari Panama.”

⁶⁴ Devy Ernis and Inge Klara, “Pemerintah Libatkan Investigator Asing,” April 27, 2016, 5226 edition.

⁶⁵ Philipus Parera and Wahyu Dyatmika, “Ada Luhut di Panama Papers.”

repatriate the Indonesian public finance abroad.

“The government is keen to push the tax forgiveness law, and this data can support it can support the process”⁶⁶.

However in this case, Tempo has failed to encourage the Government to bring Panama Papers into legal aspects as it did in Panama, Iceland, Canada, and Venezuela. One of the successful legal efforts resulting from the Panama Papers investigation was the holding of a code of ethics trial for the Chairman of BPK, Harry Azhar Aziz. However, the decision of the trial only provided a written warning without any additional sanctions.

As a result of inequality in the process of law enforcement its raises various opinions of defense but never taken through legal channels both law enforcement KPK and police. So that the legal process was never enforced. Under the data protection law set forth in Article 28 G (1) of the 1945 Constitution, officials whose names are listed in the Panama Papers data are directly relieved from legal harassment attempts.

1. Panama

The Panamanian government set up an independent expert committee that recommends cleaning up the country's financial system. The Committee delivered its final results to President Juan Carlos at the end of the report.

2. Iceland

Iceland's Prime Minister, Sigmundur David Gunnlaugson is required to resign after it was revealed that he kept some funds in the duty-free area on behalf of his personal family.

3. Canada

A number of Canadian banks are cooperating with a court in Canada to submit account names related to Panama Papers for review, revealing criminal acts

⁶⁶ Wahyu Dyatmika, Mengungkap Skandal Panama Papers, YouTube, April 5, 2016.

4. Venezuela

The AGO has indicted one of the businessmen in his country listed in the Panama Papers and was found guilty of laundering money against projects in Venezuela.

When compared to the legal process of other countries, Indonesia is considered the weakest in law enforcement efforts, although there are many other countries listed in Panama Papers

3.2 TEMPO SUCCESSFULLY PRODUCES POLITICAL INFORMATION WHICH HAS CREDIBLE QUALITY ETHICALLY JOURNALISM

The systematic collaboration of journalism between ICIJ and a number of international media, one of which was attended by Tempo as the only media from Indonesia and it took one year to analyze Panama Papers documents. Although specifically highlighting Indonesians, Tempo has also received help from journalists from other countries, such as confirming the relevance of specific people in other countries in forums and special discussions.

In order to produce credible news and political information according to journalism ethics, according to Philipus Parera, this method of cooperation is very effective and does not cost much. Transnational networks between media organizations can share information and data related to Panama Papers information without having to send reporters⁶⁷.

To deepen this reportage Tempo formed a special editorial to analyze Panama Papers outside of other news editions. The investigation in Tempo was only started in 2000, which was worked on a special section of the Investigation Compartment and was done by a senior editor. In Tempo, journalists who have climbed the senior ranks will be placed.

The amount of coverage produced by Tempo and published in its magazine annually reaches 5-12 coverage. The amount of coverage depends

⁶⁷ Ida Rosdalina, "Jurnalisme Investigasi di Indonesia Masih Tertinggal Jauh."

on the number of journalists who are in the investigation section. Tempo did not have a fixed schedule on the issuance of its investigative report, due to the dependence on the number of personnel, the difficulty of coverage and the availability of funds. Due to these limitations, a news previously agreed upon for three months may turn into a month if the investigation angle has been answered, or otherwise can be delayed due to unexpected events.

Senior editors working on the investigation are not only responsible for a single report but also have the responsibility to edit the news online every day to enter the news basket, <http://daerah.Tempo.co.id/>, but in the coverage of the interview can be assisted by reporters from other compartments, but for other activities such as research, meeting key informants and direct field coverage with high difficulty. The investigation reporters consist of four people with the Main Editor Philipus Parera, Editor Anton Septian, and Stefanus Teguh Edi Pramono, Editorial Staff Rusman Paraqbeq.

According to Philipus, there has been an increase in the trend of investigation when compared with previous years. Previously investigative coverage was rarely talked about, but since the news on television began to raise the theme of an investigation, the term investigative reportage became popular, and Tempo still claimed that they became the first media in Indonesia to conduct investigative coverage. Philip also considers the television-based investigative news is still too shallow and has not touched the deepest aspects of life⁶⁸.

Philipus Parera's explanation of Tempo's credibility in media dissemination is consistent with one of TAN's typology of information politics, namely the ability to generate information quickly and credibly and politically useful. Dissemination of information on Panama Papers between countries by using encrypted email and special site channels.

The quality of the Panama Papers report has been awarded the Global Editor Network received by Journalist Cécile Schilis-Gallego data on behalf of ICIJ as Investigation of the Year in Data Journalism Award in

⁶⁸ Ida Rosdalina.

Vienna, Austria. This proves that the news that Tempo made through its three news channels, Tempo Magazine, Koran Tempo and Tempo.co has journalistic qualities.

According to Philipus Parera presented at the Asian Investigative Journalism Conference in Kathmandu on September 25, 2016, the Panama Papers investigation method can be a role model in the medium of exchanging information with other journalists from abroad. The Panama Papers investigation will serve as a new guideline for Tempo so that it can be an evaluation to improve more qualified information products.

“Similar to the challenges facing the media in general, according to Philip, Tempo has limitations, especially in terms of the time and funds available”.⁶⁹

The improvement of product quality from Tempo after the issuance of Panama Papers is also done with the expansion of collaboration within the scope of Southeast Asia and Asia. This is an attempt to popularize a better investigation. This concept is also offered by Philipus Parera in his conference in Kathmandu, Nepal.

According to Philipus, Panama Papers teaches collaboration of journalists who can generate echoes of broadcasting and broad impact. Collaboration is also one of the solutions, addressing the challenges of lack of personnel and media resources to investigate.

“Panama Papers is a milestone if journalists work together and publish simultaneously, so the bigger echoes. The possibility of affecting the policy is greater. This encourages the possibility of a better chance”⁷⁰

3.3 TEMPO SUCCESSFULLY DISSEMINATED NEWS AND DEFINITIONS ABOUT PANAMA PAPERS PROBLEMS

Tempo is a company engaged in the field of media known for its

⁶⁹ Ida Rosdalina.

⁷⁰ Ida Rosdalina.

political news. Using the name of Tempo, which is considered by the founder of Gunawan Muhammad as an easily spoken name and close to Time's name, Tempo has the power to spread the definition of a news. Among these is the Panama Papers report.

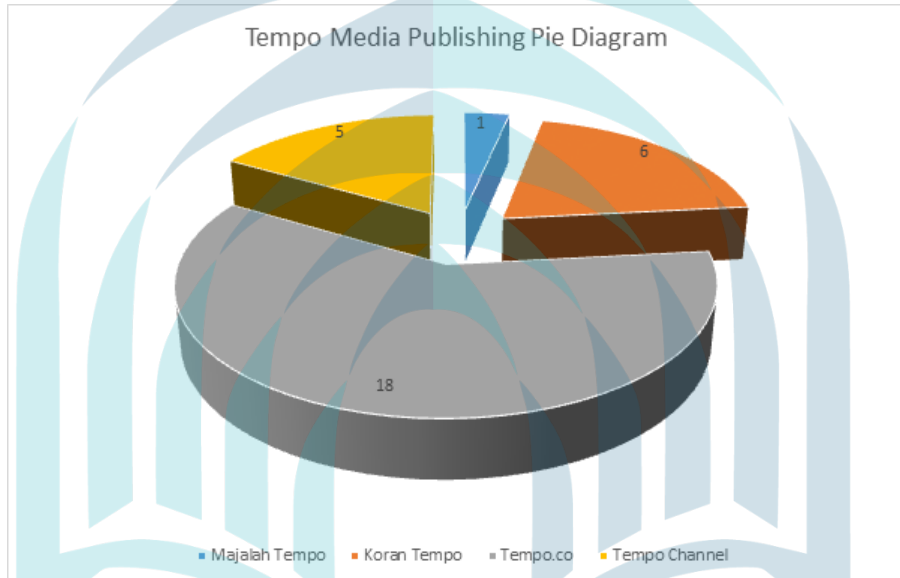


Figure 3.1: Chart of Tempo weekly media

In the diagram, it is explained that Tempo published news about Panama Papers conducted by Tempo Magazine 1 times, Koran Tempo 5 times, online media Tempo.co 18 times, and through You Tube video channel 18 times. With the duration of the issuance time for 3 months ie from April to June.

The media has been read and seen by many people so it raises the agenda setting that affects the thinking of the community. According to Hasrullah in the journal “Construction of Panama Papers Case Report on Tempo.co Investigations”, Tempo has imposed attention on the issues of Panama Papers, with coverage of the Panama Papers in each of its media⁷¹.

Tempo has a major influence in the world of news in Indonesia

⁷¹ Komang Ayu Puspa Warni, Ni Made Ras Amanda Gelgel, and Ni Luh Ramaswati Purnawan, “KONSTRUKSI LAPORAN KASUS PANAMA PAPERS PADA INVESTIGASI TEMPO. CO 04 APRIL 2016,” April 4, 2016, 1–13.

with a print run of 180,000 copies of Tempo Magazine and controls 68 percent of the weekly magazine market, with a total readership total of 620,000 readers. 73 percent of Tempo Magazine readers are married with 57.5 percent of them already well established economically. The largest age segmentation of Tempo Magazine is 35-55 years old with 63,000 readers from 620,000 total readers. Most of these are influential professionals who have occupied positions as young executives, corporate owners, CEOs and Top Management⁷².

Tempo magazine publishing on Panama Papers is only one edition, with the main title on the cover of “Ada Luhut Pada Panama Papers” magazine, accompanied by a photo of meme Luhut Binsar Pandjaitan. Although it is provocative succeeded in building public opinion so that it becomes an issue with the people of Indonesia. Especially the readers of Tempo Magazine, most of them middle to upper class and among others are policymakers in Indonesia. So Tempo can deliver Symbolic Politic on Panama Papers to the right and effective target audience.

Despite the publication of the magazine, Tempo has succeeded in building a public discourse on Panama Papers as well as identifying it with social problems in Indonesia. Tempo also encouraged the problem through Koran Tempo, Tempo.co and YouTube channel, Tempo Video.

Through Koran Tempo, Panama Papers is described as more succinct but remains the same as Tempo Magazine built with provocative titles and added a number of memes relating to news topics. Although the publication is not as big as Tempo Magazine and its publishing area is only around JABODETABEK (Jakarta, Bogor, Depok, Tangerang, Bekasi), Koran Tempo has succeeded in building the market among the lower middle class because it is more affordable than Tempo Magazine.

In addition to using conventional methods of media, namely print media. Tempo builds Panama Papers news through online news channels and videos. In its preaching, Tempo published 18 online news

⁷² Goenawan Muhammad, *Buku Putih Tempo*.

and 5 YouTube videos. In online news Tempo describes Panama Papers in simpler but more actual terms so that it is not limited to other media deadlines such as Newspapers and Magazines that are daily and weekly. Online media can reach readers within minutes of an event. Through the YouTube, Tube channel presents interviews with reporters on the behind-the-scenes investigative process of Panama Papers and news processing to publications in newspapers and magazines. The video also seems detailed explanations about Panama Papers with simple images and animations that make it easier for viewers to understand Panama Papers.

Tempo.co and Tempo Channel were created to build the millennial readership market that is 15-34 years old. Age is the highest population in the use of internet and gadgets in Indonesia. According to the alexa.com site, Tempo.co ranked 27th as the most visited site of the top 100 sites in Indonesia. The Tempo Channel through the YouTube account has subscribed as much as 16,859 and the audience on the topic of Panama Papers reaches more than 500 spectators. Tempo.co reader numbers and Tempo Channel video viewers are dynamic and significantly improved, especially with share and comment features, resulting in interaction between readers and editorial teams from Tempo.

The preaching of Tempo with its four media pillars is a form of symbolic politic action in spreading the message and meaning of Panama Papers. With 4 medium, Tempo trying to control public opinion in all market segmentation from middle to lower middle class and above and from a younger generation to older so that can easily understand reporting of Panama Papers.

Tempo news has also become a Symbolic Politics so that people know and pay attention to the problem of Panama Papers. According to Wahyu Dyatmika one of the Tempo journalists involved in the Panama Papers investigation the news presented by Tempo focuses on⁷³:

⁷³ Warni, Gelgel, and Purnawan, "KONSTRUKSI LAPORAN KASUS PANAMA PAPERS PADA INVESTIGASI TEMPO. CO 04 APRIL 2016."

1. The names of those who violate the law or have been involved in legal issues.
2. Public officials, those who are supposed to by law should report their wealth to the court before being sworn in as an official.
3. Employers allegedly related to a tax case or have experienced a tax case.

Tempo appealed to the whole community to oversee public officials, especially whose names are listed in Panama Papers so that the legal and justice process can be carried out.

Tempo's report on Panama Papers is also used by the Ministry of Foreign Affairs, to be the subject of investigation and evaluation so that it is expected to be an early warning for the government, especially in which the report mentions several names of public officials⁷⁴.

3.4 TEMPO SUCCESSFULLY BUILDING PUBLIC OPINION IN THE CASES OF PANAMA PAPERS TO BECOME NATIONAL ISSUES AND FOCUSES

The effort to develop opinion and agenda setting in the Panama Papers report, Tempo media focuses on the asset ownership of Indonesian citizens in the tax-free area, in order to be free from tax trap in Indonesia. In Indonesia, the public figures included in the document Mossack Fonseca, among others, Sandiaga Uno, Luhut Binsar Pandjaitan, Harry Azhar Aziz, Johnny Gerald Plate, and Airlangga Hartanto. However, Tempo focuses more on two figures, Luhut Binsar Pandjaitan who serves as Coordinating Minister for Political, Legal and Security Affairs and Harry Azhar Aziz, as Chairman of the Supreme Audit Board. The focus of both is due to the public positions that are still carrying the case and the strong evidence that indicates both violate the code of ethics in property ownership.

Coverage on the involvement of Luhut Binsar Pandjaitan was uploaded by Tempo in three mediums, Tempo Magazine, Koran Tempo,

⁷⁴ Benny and Hendra, Pengaruh Panama Papers Terhadap Pemerintah Menurut Kementerian Luar Negeri, April 14, 2018.

and Tempo.co. In Tempo Magazine was written an opinion that contains the impetus for the government to investigate the case of Panama Papers, especially for public officials such as Luhut Binsar Pandjaitan who served as Director of Mayfair International Ltd, one of the shell companies written in Panama Papers. The company is written in the Republic of Seychelles an archipelagic country in the middle of the Indian Ocean with a guarantee of utmost secrecy. Tempo also insinuated President Joko Widodo who only summoned and received an explanation from officials who owned the company in the country of a tax haven.

In addition to being reported in Tempo Magazine, the news of Luhut Binsar Pandjaitan ownership of the companies listed in Panama Papers is also published in Koran Tempo. The news became a headline in the April 25, 2016 edition of the paper "Luhut Terseret Panama Papers". In the news Luhut denied that he owned a company in the duty-free area and the truth of the Panama Papers data that included his name.

"Why do I make a company? As an officer, I teach and instruct my employees to fulfill all obligations"⁷⁵.

Chairman of BPK, Harry Azhar Aziz also listed his name became headlines in two media owned by Tempo, Koran Tempo, and Tempo.co. In Koran Tempo it was explained that Harry Azhar Aziz was in the spotlight after his name was written in Panama Papers over the ownership of Sheng Yue International Limited, a shell company in the British Virgin Islands (BVI). Unlike Luhut Binsar Pandjaitan, Harry Azhar Aziz acknowledges the ownership of the company but rejects the notion that it is a mistake.

"Is the Indonesian person banned from having an offshore company? It is forbidden to be a corporation if the company is used to embezzle taxes, I have not done anything"⁷⁶.

As a result of the news, the issue of Panama Papers became the main

⁷⁵ Tempo, "Jejak Korupsi Global dari Panama."

⁷⁶ Singgih Soares and Dewi Suci, "Ketua BPK Dituntut Mundur," April 13, 2016, 5214 edition.

topic in the news on trending google⁷⁷. In addition to Tempo, mainstream media in Indonesia is also a lot of preach about Panama Papers, among others:

1. Television

No	Media	Chapter	Description
1	Kompas TV ¹	Apa Itu Panama Papers?	Kompas TV memberitakan Panama Papers dan memberikan penjelasan singkat mengenai kepemilikan 11 juta dokumen milik firma hukum Mossack Fonseca
2	Net TV ²	Dampak Dokumen Panama Papers di Indonesia	Net TV menjelaskan mengenai dampak terungkapnya Panama Papers oleh Tempo. Net TV mewancarai Pimpinan Redaksi Majalah Tempo, Direktur Jenderal Pajak dan Ketua PPATK.
3	Okezone TV ³	2.961 Nama Pengusaha Asal Indonesia Masuk Panama Papers	Okezone.com memberitakan perincian daftar pengusaha yang menyimpan hartanya di yurisdiksi bebas pajak dan memberikan 2.961 jumlah masyarakat Indonesia ke publik
4	CNN Indonesia ⁴	Skala Global Operasi Panama Papers	Koresponden CNN Richard Quest memberikan ilustrasi tentang dugaan cara kerja skema Panama Papers

⁷⁷ "Google Trends," Google Trends, accessed April 25, 2018, /trends/explore.

2. Online Media

No	Media	Chapter	Description
1	<i>Merdeka.com</i> (7 April 2016) ⁵	<i>Pembelaan Pengusaha Indonesia Saat Terseret Skandal Panama Papers</i>	<i>Berita ini menjelaskan mengenai Panama Papers yang dibocorkan oleh seorang whistle blower.</i>
2	<i>Liputan6.com</i> (8 April 2016) ⁶	<i>Nama Orang RI di Panama Papers Belum Tentu Pengemplang Pajak</i>	<i>Liputan6.com mengungkapkan adanya 2.961 orang Indonesia yang masuk dalam daftar skandal pajak Panama Papers, namun dijelaskan bahwa nama-nama yang tercantum tidak semuanya bersalah.</i>
3	<i>Tribunews.com</i> (10 April 2016) ⁷	<i>Pejabat Negara Terkena Skandal Panama Papers, Harus Ikuti Jejak Perdana Menteri Islandia</i>	<i>Tribunews mengutip pendapat Siti Khoirun nikah peneliti INGO for Indonesia Development yang mengatakan pejabat publik Indonesia harus mengundurkan diri dari jabatannya seperti Perdana Menteri Islandia</i>
4	<i>CNN Indonesia</i> ⁸	<i>Pemerintah Indonesia Seret Isu Panama Papers ke Forum Dunia</i>	<i>Pemerintah Indonesia bawa isu Panama Papers ke Forum Dunia Menteri Keuangan, yang dipimpin oleh Bambang Brodjonegoro, Menteri Keuangan Indonesia.</i>

After becoming a trending topic in the Indonesian media both print, digital, online and television two figures who became the focus of the Tempo investigation finally provided clarification on their involvement in the Panama Papers document. Luhut Binsar through Tempo Magazine did not confirm his profession in Panama Papers and Luhut claimed not to know about Mayfair International Ltd. “I’ve never heard of it, I told all my staff members to check all day yesterday, we never had Mayfair”⁷⁸.

Harry Azhar Aziz also clarified that Sheng Yue International Ltd company listed in Panama Papers by using his name is an empty company owned by his son who is abroad. Harry Azhar also denied opinions and

⁷⁸ Philipus Parera and Wahyu Dyatmika, “Ada Luhut di Panama Papers.”

media coverage that calls his activities are illegal.

“Is Indonesians banned from having offshore companies? What is forbidden and the problem is if the company is used to embezzle taxes, I have not done anything”⁷⁹.

Responses and clarifications are not only submitted by Luhut and Harry Azhar only, other officials ever mentioned by Tempo related Panama Papers also defend themselves. Golkar Party politician Airlangga Hartanto said that asset ownership in tax-free areas is normal. Nasdem Party politician Johnny Gerard Plate called the Panama Papers news is only a mere issue and slander⁸⁰.

Tempo also wrote two fugitives who have received a verdict from the court due to corruption cases of Bank Indonesia Liquidity Assistance (BLBI), Joko Soegiarto and Agus Anwar. Both are also included in the records of Panama Papers. In a paper in *investigasi.Tempo.co*, Tempo said that the two fugitives are using companies in the tax-free region to keep the treasure of corruption.

“Tempo found the names of these two fugitives in the Panama Papers document and tracked their lunge on the run, their business activities revealed by Mossack Fonseca’s data leak, as if indicating that they were partying in a country of people, with the money they were supposed to return to the country”⁸¹.

Although many members of the council and public officials are clarifying the Panama Papers report, Tempo has successfully used the Leverage Politic strategy by linking issues to the country’s problems. In his action Tempo linked with a number of Indonesians listed in the Panama Papers document, particularly public officials and members of the DPR. Tempo also wrote two fugitives who have received a verdict from the court

⁷⁹ Singgih Soares and Dewi Suci, “Ketua BPK Dituntut Mundur.”

⁸⁰ Devy Ernis and Agus Wayan, “Gagasan Pansus Senayan,” April 27, 2016, 5214 edition.

⁸¹ Hamish Boland-Rudder and Mar Cabra, “ICIJ to Build Global I-Hub, a New Secure Collaboration Tool.”

due to corruption cases of Bank Indonesia Liquidity Assistance (BLBI), Joko Soegiarto and Agus Anwar. Both are also included in the records of Panama Papers.

As a form of leverage politics, Tempo also interviewed by government transparency activists. In an interview with Transparency International Indonesia Program Director, Ilham Saenong urged the President not to involve Luhut in a task force to investigate the presence of officials in Panama Papers. “Such a person who will do the task force should be free from any intervention,”. Tempo also interviewed academic anti-corruption activist from Gadjah Mada University, Hifdzil Alim regarding the involvement of the Chairman of BPK in Panama Papers. Hifdzil Alim urged BPK to form an internal investigation team for further examination. “If Harry is proven to hide his wealth then he should resign”⁸².

Tempo also interviewed the Vice Chairman of the Law Commission of the House of Representatives, Benny Kabur Harman who demanded the formation of a Special Committee on the scope of the Council on the findings of two board members involved in Panama Papers. Benny also urged the Court of Honor immediately to follow up on the findings of the Tempo. “Especially if the ownership of the company is not included in the State Asset Leverage Report (LHKPN)”⁸³.

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⁸² Singgih Soares and Dewi Suci, “Ketua BPK Dituntut Mundur.”

⁸³ Devy Ernis and Agus Wayan, “Gagasan Pansus Senayan.”

CHAPTER IV

CONCLUSION AND SUGGESTIONS

After doing a research using the archive of research material of Tempo Media investigation and news that has been spread in a number of mass media both online and print then made there searcher a conclusion and give the suggestion for policymakers, media workers, and academics for evaluation in time which will come.

4.1 CONCLUSION

Study using TAN concept analysis in analyzing the effectiveness of Tempo media investigation in the case of the Panama Papers scandal and its influence on the GOI's domestic policy concluded with four main factors. These factors, among others, Tempo take advantage of political opportunities is the "Window of Opportunity", which simultaneously with the momentum submission bill Amnesty Tax. The Panama Papers scandal became one of the reasons for speeding up the previously pending discussion of the Amnesty Tax bill.

The second-factor Tempo uses the concept of mobilizing structure, which is a profit-taking effort with the political opportunity of "Window of Opportunity", the Amnesty Tax Bill to link Panama Papers scandal with a number of public officials in Indonesia and request information from them as one of the news and clarification materials.

The third factor after the opening of political opportunity with the momentum of submission of Amnesty Tax Bill, Tempo formed Framing Process to write news about Panama Papers so that it becomes public opinion and mass media besides Tempo. Through the four elements of the media, Tempo managed to make Panama Papers news as the main news especially after being linked with a number of public officials listed in Panama Papers.

The fourth reporting factor on Panama Papers by Tempo still has not educated its readers because Tempo does not provide an adequate portion

of the underlying matters of offshore establishments. The discussion is not preached by Tempo as things about the company that can be done or that do not violate the law. Why are offshore companies created? Until the reason for the existence of offshore companies is still not reported adequately, it can lead to public allegations that the names listed in Panama Papers are categorized as people who have bad intentions and are trying to avoid tax obligations in Indonesia.

This study led to the conclusion that Tempo's media information strategy in the Panama Papers scandal and its influence on Indonesian policy has succeeded on one target but failed on other target. Tempo succeeded in influencing the public opinion of Indonesian society as the first actor on the problems of the Panama Papers scandal, and Tempo failed to influence the Panama Papers-related policy especially in legal matters for the Indonesian community names listed in the Panama Papers and have unlawful indications. But Tempo, on the other hand, managed to build public opinion so as to encourage the Government to immediately pass the Tax Amnesty Act and create a momentum of awareness of paying taxes and repatriation of finances of Indonesian citizens who are still abroad.

4.2 SUGGESTIONS

Through this research, the authors make recommendations and suggestions for policymakers, academics and media workers. For the government to pay more attention to legal aspects in the discussion of Panama Papers and to re-evaluate the tax system in Indonesia so that there will be no indication of similar tax violations in the future.

For researchers who concentrate on media analysis and use TAN concepts in the research process to be more careful in conducting studies due to the lack of media studies in the science communication literature and international relations science. For researchers who are interested in using the analysis of Islamic studies to further study because of the many references from the Qur'an and Hadith that has a correlation with the concept and analysis of media.

For media workers, especially Tempo to re-evaluate its performance, especially after the MoU with a number of foreign media and try to improve its role in supervising the performance of the government and become an information mouth for the public that is independent and reliable.





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