

Reformulating *Rechterlijk Pardon* in the Criminal Procedure Code: A Comparative Study with the Dutch Criminal Justice System

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Abstract: The enactment of Article 54 paragraph (2) of Law Number 1 of 2023 concerning the Indonesian Criminal Code (KUHP) introduces the concept of *rechterlijk pardon* as a progressive mechanism that enables judges to refrain from imposing criminal sanctions based on humanitarian and justice considerations. However, despite its substantive recognition, the absence of corresponding procedural provisions in the Indonesian Criminal Procedure Code (KUHAP) has created a normative gap that threatens legal certainty, judicial accountability, and consistency in criminal adjudication. This study addresses three research questions: (1) how *rechterlijk pardon* is currently positioned within the Indonesian criminal justice system; (2) how the concept is regulated and implemented in the Dutch criminal justice system; and (3) what procedural model should be adopted to reformulate *rechterlijk pardon* within the Indonesian Criminal Procedure Code. Using a normative juridical approach combined with a qualitative comparative method, this research analyses statutory provisions, legal doctrines, scholarly literature, and comparative materials, particularly Article 9a of the Dutch *Wetboek van Strafrecht*. The findings show that Indonesia has recognised *rechterlijk pardon* as a progressive instrument for achieving substantive justice, humanity, and proportionality in sentencing; however, its implementation remains vulnerable to legal uncertainty, inconsistent judicial practice, and potential abuse of discretion due to the absence of procedural safeguards. The Dutch model demonstrates that judicial pardon can operate effectively when supported by clear criteria, written judicial reasoning, oversight mechanisms, and accountability standards. This study contributes academically by proposing a contextual reformulation of *rechterlijk pardon* within the KUHP, emphasising clear eligibility criteria, mandatory reasoned decisions, monitoring and reporting mechanisms, restorative justice, and Pancasila as the philosophical foundation of Indonesian criminal procedure reform.

Keywords: Dutch Law; Legal Reformulation, *Rechterlijk Pardon*; Substantive Justice.

INTRODUCTION

As a state governed by law (*rechtsstaat*), Indonesia is constitutionally obliged to uphold the principles of justice, legal certainty, and expediency, as stipulated in Article 1 paragraph (3) of the Constitution of the Republic of Indonesia of 1945. As part of the national criminal law reform agenda, the Government has enacted Law Number 1 of 2023, which reorients the criminal justice system from a predominantly retributive model toward a more restorative and corrective approach.¹ One of the key aspects of this reform is Article 54 paragraph (2) of the Criminal Code (*Kitab Undang-Undang Hukum Pidana*, or KUHP), which regulates the concept of *rechterlijk* pardon. This provision enables judges to decide not to impose a criminal sanction, notwithstanding that the defendant has been found guilty, where humanitarian grounds and considerations of justice merit such discretion.² This concept is rooted in the doctrine of judicial discretion and substantive justice, which affirms that judges are not merely "the mouthpiece of the law," but also guardians of humanitarian values within the framework of modern criminal law.³ This perspective is consistent with the views of Moeljatno⁴ and Sudarto⁵, who emphasise that the objectives of sentencing are not confined solely to retribution, but also encompass the restoration of social and moral equilibrium.

To date, legal pardon has been regulated solely by substantive legal norms, without explicit procedural support in the Criminal Procedure Code (KUHP). In the absence of clear rules governing the exercise of judicial discretion and robust oversight mechanisms, this legal vacuum can create uncertainty in judicial practice and open the door to abuse of judicial discretion. In practice, this situation reflects a gap between normative ideals and their implementation, which may undermine the objectives of criminal law in upholding justice and humanitarian values.⁶ Following the prospective entry into force of the new Criminal Procedure Code (KUHP), it becomes evident that there are no formal provisions for granting judicial pardon. This stands in contrast to the national KUHP, which has already recognised the concept.⁷ Such circumstances give rise

¹ Lukman Hakim, *Penerapan Konsep Pemaafan Hakim (Rechterlijk Pardon) Dalam Sistem Peradilan Pidana Di Indonesia: Optimalisasi Teori Dualistis Di Dalam Sistem Pemidanaan* (Graha Ilmu, 2019).

² Arizal Anwar, *Pemaafan Hakim (Rechterlijk Pardon) Dalam KUHP Nasional Konstruksi Norma Dan Implikasi Bagi Sistem Pemidanaan* (Indonesia Emas Group, 2026).

³ Barda Nawawi Arief, *Masalah Penegakan Hukum Dan Kebijakan Hukum Pidana Dalam Penanggulangan Kejahatan* (Prenada Media., 2018).

⁴ S. H. Moeljatno, *Asas-Asas Hukum Pidana* (Jakarta: Rineka Cipta, 2002).

⁵ Sudarto, *Hukum Pidana 1* (Semarang: Yayasan Sudarto, 2018).

⁶ A. Hamzah, *Hukum Pidana Indonesia* (Sinar Grafika, 2017).

⁷ Arizal Anwar et al., 'The Concept of Judge's Forgiveness (Rechterlijk Pardon) in The National Criminal Law Code', *DiH: Jurnal Ilmu Hukum*, 2025, 183–208.

to a lack of synchronisation between substantive law and procedural law. Accordingly, this study focuses on the urgency of regulating the mechanism of *rechterlijk* pardon under the new Criminal Procedure Code (KUHAP), to ensure that the implementation of the Criminal Code (KUHP) operates effectively and in harmony with the principles of justice. Therefore, a comprehensive analysis is required to assess the effectiveness of the application of legal pardon within the Indonesian legal framework, which currently lacks an adequate procedural foundation.⁸

Article 54 paragraph (2) of Law Number 1 of 2023 concerning the Criminal Code (KUHP) grants judges the authority to refrain from imposing a criminal sanction upon a defendant, notwithstanding that the defendant has been found guilty, where there exist humanitarian grounds and considerations of justice that merit due consideration. This provision constitutes a progressive development within the national criminal justice system, as it seeks to balance the principle of legal certainty with the demands of substantive justice, particularly in cases where strict application of punishment may lead to disproportionate outcomes. However, the Criminal Procedure Code (KUHAP) does not yet provide a procedural framework governing the implementation of legal pardon, including the procedures, requirements, and oversight mechanisms. The absence of such formal norms creates a legal vacuum (*rechtsvacuum*) that may weaken the principles of due process of law and judicial accountability and may also lead to inconsistencies in judicial practice. In the absence of clear procedural guidance, the exercise of such discretion risks being applied unevenly, thereby potentially undermining public trust in the criminal justice system. Criminal law must not only ensure certainty through written norms but must also deliver justice through procedures that safeguard the rights of the accused while protecting judicial authority from arbitrary exercise. Accordingly, a reformulation is required to integrate substantive and procedural norms, so that the application of *rechterlijk* pardon aligns with the principle of a fair trial within the Indonesian criminal justice system.⁹

The principle of legal pardon has long been recognised within the Dutch legal system and is specifically regulated under Article 9a of the *Wetboek van Strafrecht* (WvSr). Under this provision, judges may elect not to impose a criminal penalty if they assess that the committed offence is minor, the offender demonstrates remorse, and other mitigating factors are present. Nevertheless, all such reasons must be expressly stated in writing within the judgment, thereby

⁸ Vincentius Patria Setyawan and Itok Dwi Kurniawan, 'The Urgence of Rechterlijk Pardon Regulation In Criminal Law Renewal', *Jurnal Inovasi Penelitian* 2, no. 2 (2021): 643–50.

⁹ Aulia Rizka Estiningtyas, Ulfatul Hasanah, and Rusmilawati Windari, 'Comparison of the Legal Regulation of the Rechterlijk Pardon in Indonesia and the Netherlands', *Jurnal Suara Hukum* 6, no. 1 (2024): 162–86.

ensuring transparency in the exercise of judicial discretion. The Dutch legal system emphasises principles of prudence and selectivity in the granting of pardon, accompanied by strict administrative and judicial oversight mechanisms to prevent the abuse of authority and to maintain consistency in judicial decisions. These clear regulations reflect the principles of legal certainty, accountability, and restorative justice that underpin modern legal systems, particularly in balancing the interests of the individual and society.¹⁰ Accordingly, the Dutch approach to *rechterlijk* pardon may serve as a valuable model for Indonesia in developing a criminal procedural system that is not only doctrinally sound but also more humane, balancing legal certainty with substantive justice while ensuring accountability in the exercise of judicial discretion.¹¹

Legal pardon constitutes an important development within the Indonesian criminal law system, marking a shift from a predominantly retributive sentencing framework toward a more humane and rehabilitative approach.¹² However, its implementation has not yet been fully effective, as it is not supported by formal procedural rules in the Criminal Procedure Code (KUHAP) that provide clear mechanisms for implementing, accounting for, and overseeing judicial discretion. This absence of procedural regulation not only creates uncertainty in practice but also increases the risk of inconsistent application across cases. Regulatory reform is therefore essential to prevent the abuse of authority and to maintain transparency and accountability within the criminal justice system.¹³ Accordingly, this study advocates the formulation of detailed procedural guidelines within the Criminal Procedure Code (KUHAP) that clearly establish criteria for pardon-eligible cases, a framework for judicial accountability, and an integrated monitoring and reporting system. Such regulatory development must be systematically designed to bridge the gap between normative recognition and practical implementation.¹⁴ Furthermore, the principles of restorative justice, transparency, and Indonesian legal culture must serve as the foundation for formulating such regulations. These efforts should be complemented by training

¹⁰ Dean Putri Amelia and Beniharmoni Harefa, 'Judicial Discretion in Criminal Justice: Challenges, Implications, and Comparative Lessons from Indonesia and the Netherlands', *Legitimasi: Jurnal Hukum Pidana Dan Politik Hukum* 14, no. 2 (2025): 376–94.

¹¹ Tristam Pascal Moeliono and Aris Hardianto, 'Comparative Study of Judicial Pardon in the Substantive Criminal Law and Criminal Procedure Law of the Netherlands and Indonesia: Note to the Draft Criminal Procedure Code', *Kosmik Hukum* 25, no. 2 (2025): 287–303.

¹² Rafa Tabina Bakhiatushsholihat, 'The Mechanism for Implementing Judicial Pardon in the Criminal Justice System in Indonesia: Comparative Study with Various Countries', *Lexovate: Jurnal Perkembangan Sistem Peradilan* 2, no. 1 (2025): 56–71.

¹³ M. Musa and Kasmanto Rinaldi, 'The Existence and Application of The Principle of Judge's Forgiveness (Rechterlijk Pardon/Judicial Pardon) In Criminal Law and Court Decisions', *Journal International of Officium Nobile* 1, no. 2 (2025): 126–38.

¹⁴ A. Ashworth and R. Kelly, *Sentencing and Criminal Justice*. (Bloomsbury Publishing, 2021).

and dissemination programs for law enforcement officials, so that the concept of *rechterlijk pardon* may be applied ethically, professionally, and consistently in accordance with the humanitarian principles of national criminal law.

Previous studies have examined *rechterlijk pardon* from different perspectives, yet several important issues remain unresolved. Estiningtyas, Hasanah, and Windari conducted a comparative analysis of the regulation of *rechterlijk pardon* in Indonesia and the Netherlands, concluding that the Indonesian legal framework has not yet achieved harmony between substantive criminal law and criminal procedure law.¹⁵ However, their study primarily focused on normative comparison and did not formulate a comprehensive procedural model for incorporation into the Criminal Procedure Code (KUHP). Similarly, Farikhah emphasised the importance of integrating judicial pardon into the reform of Indonesian criminal procedure law, arguing that procedural regulation is necessary to ensure legal certainty.¹⁶ Nevertheless, the study did not provide a detailed institutional framework concerning eligibility criteria, judicial accountability, or oversight mechanisms for implementing judicial pardon. More recently, Moeliono and Hardinanto analysed the relationship between substantive criminal law and criminal procedure law in regulating *rechterlijk pardon*, highlighting the need for synchronisation between the Criminal Code (KUHP) and the Criminal Procedure Code (KUHP).¹⁷ Although their research identified normative inconsistencies, it stopped short of proposing a contextual procedural reform model grounded in comparative legal analysis.

Building upon these previous studies, the present research addresses a significant gap by moving beyond normative comparison to develop a comprehensive procedural reformulation of *rechterlijk pardon* within the Indonesian Criminal Procedure Code. By comparing the Dutch criminal justice system, this study proposes a procedural framework. Accordingly, the novelty of this research lies not merely in comparing two legal systems, but in offering a practical, context-sensitive procedural model that bridges the normative gap between the Indonesian Criminal Code and the Criminal Procedure Code while strengthening legal certainty, judicial accountability, and substantive justice.

¹⁵ Estiningtyas, Hasanah, and Windari, 'Comparison of the Legal Regulation of the *Rechterlijk Pardon* in Indonesia and the Netherlands'.

¹⁶ Mufatikhatul Farikhah, 'The Judicial Pardon Arrangement as a Method of Court Decision in the Reform of Indonesian Criminal Law Procedure *Pengaturan Judicial Pardon Sebagai Bentuk Putusan Pengadilan Dalam Pembaharuan Hukum Acara Pidana Indonesia A* . Introduction 'Two of the Instru', *PADJAJARAN: Jurnal Ilmu Hukum (Journal of Law)* 8, no. 1 (2021): 1–25.

¹⁷ Moeliono and Hardinanto, 'Comparative Study of Judicial Pardon in the Substantive Criminal Law and Criminal Procedure Law of the Netherlands and Indonesia: Note to the Draft Criminal Procedure Code'.

The objective of this study is to examine and propose revisions to the regulation of *rechterlijk pardon* within the Criminal Procedure Code (KUHP), in order to ensure its alignment with the principles of justice, legal certainty, humanity, and accountability within the Indonesian criminal justice system, through a comparative analysis with the Dutch legal framework. Specifically, this study analyses the normative and practical gaps arising from the recognition of *rechterlijk pardon* under Article 54 paragraph (2) of Law Number 1 of 2023 concerning the Criminal Code (KUHP) in the absence of corresponding procedural mechanisms within the KUHP. It further examines the legal principles, institutional practices, and procedural safeguards governing the application of *rechterlijk pardon* in the Netherlands to identify normative and procedural elements that may be adapted to the Indonesian criminal justice system. Based on this comparative analysis, the study develops a model for reformulating the procedural regulation of *rechterlijk pardon* within the KUHP by incorporating clear procedural standards, judicial accountability, restorative justice principles, transparency, and the values of Indonesian legal culture as the foundation for a more coherent and effective implementation of judicial pardon.

METHOD

This study adopts a qualitative doctrinal legal research design employing a normative juridical approach combined with a comparative legal method. A doctrinal approach was selected because the primary objective of the research is to examine legal norms, principles, and doctrines governing *rechterlijk pardon* and to formulate a procedural model for its incorporation into the Indonesian Criminal Procedure Code (KUHP). The comparative legal approach was employed to analyse similarities and differences between the Indonesian and Dutch legal systems, particularly regarding the regulation and implementation of judicial pardon, in order to identify legal principles and procedural mechanisms that may be adapted to the Indonesian context.

The study relies exclusively on documentary legal materials. Primary legal materials consist of the 1945 Constitution of the Republic of Indonesia, Law Number 1 of 2023 concerning the Criminal Code (KUHP), the existing Criminal Procedure Code (KUHP), relevant legislation governing judicial power, and Article 9a of the Dutch *Wetboek van Strafrecht* (Dutch Criminal Code). Secondary legal materials include scholarly books, peer-reviewed journal articles, legal commentaries, judicial decisions, government reports, and comparative law studies discussing judicial pardon, criminal law reform, restorative justice, judicial discretion, and criminal procedure. Supporting tertiary materials, including legal dictionaries and encyclopedias, were also consulted to clarify legal terminology and concepts. Data were collected through an extensive literature review and document analysis. Relevant statutory regulations, legal doctrines, academic

publications, and comparative legal documents were systematically identified, classified, and reviewed according to their relevance to the research questions. The documentary review focused on identifying the substantive regulation of *rechterlijk pardon*, the procedural mechanisms governing its implementation, the institutional oversight arrangements, and the accountability standards in both Indonesia and the Netherlands.

The collected legal materials were analysed using qualitative legal analysis through three consecutive stages. The first stage involved statutory analysis to examine the consistency and relationship between the provisions of the Indonesian Criminal Code (KUHP) and the Criminal Procedure Code (KUHAP). The second stage employed comparative legal analysis to evaluate the regulatory framework, procedural safeguards, judicial discretion, and oversight mechanisms governing *rechterlijk pardon* under Indonesian law and Article 9a of the Dutch *Wetboek van Strafrecht*. The third stage applied a prescriptive legal analysis to formulate recommendations for reformulating procedural provisions concerning *the rechterlijk pardon within the Indonesian Criminal Procedure Code*, integrating principles of legal certainty, judicial accountability, transparency, restorative justice, and the philosophical values of Pancasila. To ensure the credibility and trustworthiness of the findings, this study applied source triangulation and legal source verification. Source triangulation was conducted by comparing statutory provisions, judicial doctrines, scholarly opinions, and comparative legal literature from Indonesia and the Netherlands. Legal source verification was undertaken by cross-checking the consistency of legal norms with authoritative legislation, academic publications, and recognised legal commentaries. The interpretation of legal materials was further guided by established principles of statutory interpretation, systematic interpretation, and comparative legal reasoning to ensure analytical consistency and minimise subjective bias.

RESULTS AND DISCUSSION

Normative Gap between the Criminal Code (KUHP) and the Criminal Procedure Code (KUHAP)

The findings of this study demonstrate that *rechterlijk pardon* has a clear normative foundation in Article 54, paragraph (2), of the Criminal Code (KUHP) (Law No. 1 of 2023), which authorises judges not to punish a defendant who has been found guilty based on humanitarian considerations and substantive justice. However, this provision remains material and has not yet been complemented by formal procedural instruments in the Criminal Procedure Code (KUHAP). As a consequence, its application risks inconsistency and opens broad space for judicial subjectivity. Legal scholars have emphasised that the reformulation of Indonesian criminal law must be accompanied by the establishment of clear and

structured procedural mechanisms to ensure adherence to the principles of *due process of law* and legal certainty.¹⁸ In its current form, the pardon provision in the new KUHP may be characterised as a declaratory norm lacking executorial force, as it fails to regulate the procedures governing its implementation. This condition stands in tension with Article 1, paragraph (3), of the 1945 Constitution, which affirms Indonesia as a state based on law and requires all acts of governance and adjudication to be grounded in clear, written legal rules. Accordingly, a significant normative gap exists between the philosophical foundation of Article 54 paragraph (2) KUHP and its procedural realisation, which should be systematically regulated within the KUHP.

The absence of formal procedural regulation within the KUHP creates a fundamental dilemma in the administration of justice, as judges are vested with expansive discretion without adequate legal parameters. This situation raises concerns regarding potential violations of the principle of *equality before the law*, given that the application of pardon may differ across cases. Scholars further argue that, without detailed implementation guidelines, the use of legal pardons risks undermining the judiciary's legitimacy. This perspective aligns with Wicaksono et al.,¹⁹ who contend that legal pardon should function as an instrument to balance the principle of legality rather than weaken legal certainty. Normatively, Article 24 paragraph (1) of the 1945 Constitution and Article 3 of Law No. 48 of 2009 on Judicial Power require judges to adjudicate based on both law and conscience. Nevertheless, in the absence of procedural standards, judicial conscience may instead become a source of inconsistency. In such circumstances, Indonesian positive law loses its integrative function, as it fails to ensure uniform application of the humanitarian principles that underlie the concept of pardon.

Furthermore, this discussion highlights that the effective implementation of legal pardon depends not only on the existence of a formal legal framework, but also on the readiness of legal culture and the moral integrity of judicial actors. In the Netherlands, this concept is applied in a limited, measured, and cautious manner, supported by a robust system of internal oversight. In contrast, Indonesia has yet to establish sufficient supervisory mechanisms to ensure that the exercise of pardon is genuinely grounded in humanitarian considerations rather than personal judicial preferences. As noted by Aisy,²⁰ the implementation

¹⁸ Cantika Qori Nirmalasari and Muhammad Azil Maskur, 'Penerapan Judicial Pardon Di Belanda Dan Indonesia: Analisis Komparatif Terhadap Rechterlijk Pardon Pada KUHP Baru Di Indonesia', *Legalite: Jurnal Perundang Undangan Dan Hukum Pidana Islam* 11, no. 1 (2026): 116–36.

¹⁹ Benny Satrio Wicaksono, Ismansyah Ismansyah, and Edita Elda, 'Rechterlijke Pardon Sebagai Penyeimbang Asas Legalitas Dalam Pembaharuan Hukum Pidana Indonesia', *Ranah Research: Journal of Multidisciplinary Research and Development* 7, no. 4 (2025): 2658–65.

²⁰ Rohadhatul Aisy, 'Judicial Pardon as a Humanizing Approach to Criminal Sentencing: Reconstructing Judicial Decisions under the New Indonesian Criminal Code: Pengampunan

of legal pardon must be aligned with national values and legal culture, particularly those emphasising deliberation (*musyawarah*), social justice, and humanity, as embodied in the second and fifth principles of Pancasila. Without integrating these values, legal pardon risks becoming merely a legal fiction—normatively ideal but practically ineffective. Therefore, although the pardon conceptually reflects a humanitarian spirit, there remains a substantial gap between the normative ideals embodied in the KUHP and the Indonesian legal system's institutional capacity to implement them consistently, fairly, and in a measurable manner.

Table 1. Normative Vacuum in the Criminal Procedure Code (KUHP) and its Impact on the Justice System

No.	Unregulated Aspect	Normative Impact	Practical Impact	Legal Risk
1	Criteria for the application of <i>rechterlijk pardon</i>	The absence of objective legal standards	Judges may potentially exercise their authority in a subjective manner	The emergence of disparity and inequality in judicial decisions
2	Procedural mechanisms	No procedural stages are regulated within the criminal justice process	It is unclear when and how a legal pardon may be requested or applied	Inconsistent implementation across courts
3	Supervision and evaluation	The absence of any controlling institution or oversight mechanism	No evaluation is conducted of pardon-related decisions	Risk of abuse of judicial authority
4	Publication of judicial decisions	No obligation for judicial documentation	Lack of transparency for the public and supervisory institutions	Weakening of judicial accountability
5	Protection of victims' rights	No regulations governing the position of victims	No procedural avenue for victims to submit objections	

Source: Author's Interpretation (2026)

The foregoing analysis of Table 1 demonstrates that the legal vacuum in the Criminal Procedure Code (KUHP) entails serious consequences for the legitimacy of the criminal justice system as a whole. The absence of clearly defined criteria, procedural mechanisms, and oversight structures renders the

Hukum Sebagai Pendekatan Humanis Dalam Penetapan Hukuman Pidana: Rekonstruksi Keputusan Peradilan Di Baw', *The Digest: Journal of Jurisprudence and Legisprudence* 6, no. 2 (2025): 151–74.

application of the legal pardon potentially inconsistent with the principle of legal certainty, a fundamental element of the rule of law. In such a situation, different courts may apply the same norm in significantly different ways without any binding reference point. From the perspective of the Rule of Law, every exercise of judicial discretion must be supported by clear legal standards to ensure predictability, equality before the law, and protection against arbitrary decision-making. Although Article 54 paragraph (2) of Law Number 1 of 2023 grants judges the authority to refrain from imposing criminal sanctions under specific humanitarian considerations, the absence of procedural guidance in the Criminal Procedure Code (KUHAP) leaves judges without objective parameters regarding when and how such discretion should be exercised. Consequently, identical factual circumstances may produce different judicial outcomes, thereby undermining legal certainty and consistency in criminal adjudication.

These findings also reinforce the theory of legal certainty, which emphasises that substantive legal norms cannot function effectively without corresponding procedural mechanisms. Legal certainty is achieved not only through the existence of legal rights and obligations but also through procedural rules that regulate their implementation. In this regard, the recognition of *rechterlijk pardon* in the Criminal Code (KUHP) should be accompanied by procedural provisions governing eligibility criteria, decision-making procedures, judicial reasoning, and oversight mechanisms. Without such procedural safeguards, judicial discretion may become excessively broad, increasing the likelihood of inconsistent application and reducing public confidence in the criminal justice system.

The results of this study are consistent with the findings of Estiningtyas, Hasanah, and Windari, who argue that the principal weakness of the Indonesian regulation of *rechterlijk pardon* lies in the lack of synchronisation between substantive criminal law and criminal procedure law.²¹ Likewise, Farikhah emphasises that judicial pardon should not merely be recognised as a substantive legal norm, but must also be supported by procedural regulations that ensure due process and judicial accountability.²² However, the present study extends these previous findings by demonstrating that the normative gap is multidimensional, encompassing not only the absence of procedural rules but also deficiencies in judicial supervision, transparency, victim participation, and institutional accountability. These dimensions have not been comprehensively examined in previous studies. Accordingly, a norm intended to serve humanity may instead

²¹ Estiningtyas, Hasanah, and Windari, 'Comparison of the Legal Regulation of the *Rechterlijk Pardon* in Indonesia and the Netherlands'.

²² Farikhah, 'The Judicial Pardon Arrangement as a Method of Court Decision in the Reform of Indonesian Criminal Law Procedure *Pengaturan Judicial Pardon Sebagai Bentuk Putusan Pengadilan Dalam Pembaharuan Hukum Acara Pidana Indonesia A . Introduction Two of the Instru*'.

give rise to new forms of injustice if applied without clear, consistent, and binding legal guidelines. Rather than strengthening the justice system, the lack of procedural clarity risks weakening public trust in judicial institutions, particularly where decisions appear unpredictable or insufficiently justified.

Comparison between the Indonesian and Dutch Systems in the Application of *Rechterlijk pardon*

A comparative analysis between Indonesia and the Netherlands reveals fundamental differences not only in their philosophical foundations but also in the institutional readiness of their respective legal systems. In the Netherlands, legal pardon is explicitly regulated under Article 9a of the *Wetboek van Strafrecht* (WvSr), which grants judges the authority to exempt a defendant from punishment when social, moral, and humanitarian considerations justify such a decision. This provision is firmly grounded in the principles of proportionality and prudent judicial discretion, reflecting a legal culture that prioritises measured and accountable decision-making. By contrast, Indonesia has introduced a comparable norm in Article 54, paragraph (2), of the Criminal Code (KUHP) (Law No. 1 of 2023), yet this provision is not accompanied by corresponding procedural regulations in the Criminal Procedure Code (KUHAP). As a result, the application of pardon in Indonesia remains declaratory in nature and lacks effective normative force. Consequently, while the Netherlands has operationalised legal pardon within a coherent, multilayered legal framework, Indonesia's approach remains largely conceptual and has not yet been implemented in practice. Philosophically, this divergence reflects a broader distinction: the Dutch system emphasises rationality and legal certainty, whereas the Indonesian system is rooted in humanitarian values and social justice derived from Pancasila.

Moreover, the Netherlands has developed an integrated oversight mechanism to ensure that the exercise of legal pardon remains accountable and is not subject to abuse. Judicial control is exercised through higher courts, such as the *Gerechtshof* (Court of Appeal), alongside mandatory documentation requirements that oblige judges to provide written reasoning for every pardon decision. This framework ensures that each decision is both administratively transparent and ethically justifiable, and open to review. In contrast, Indonesia has yet to establish comparable safeguards. The absence of explicit procedural provisions within the KUHAP means that judges may exercise pardon without a formal obligation to articulate their reasoning in a standardised manner. This lack of oversight creates a risk of violating the principle of accountability and may ultimately erode public trust in the judiciary. Within Indonesia's pluralistic legal landscape, such unstructured discretion also raises the possibility of interregional disparities, thereby undermining the principle of equality before the law. The

Dutch experience demonstrates that the effectiveness of legal pardon is closely tied to the completeness of its regulatory framework and the integration of robust oversight mechanisms consistent with the rule of law.

Furthermore, the effectiveness of legal pardon is significantly influenced by the readiness of institutional structures and the maturity of legal culture in each jurisdiction.²³ In the Netherlands, pardon is rarely granted and is treated as an exceptional measure, reserved for circumstances in which the imposition of punishment would clearly contradict substantive justice. Its restrained use reflects both institutional discipline and a deeply internalised legal culture of caution. Conversely, in Indonesia, the concept of legal pardon is relatively new and lacks adequate institutional safeguards to prevent misuse.²⁴ This condition reinforces the concern that, in the absence of a comprehensive procedural framework and effective oversight, the application of pardons may generate legal uncertainty and inconsistent judicial outcomes. From the perspective of fundamental criminal law principles, such a situation is incompatible with the principle of legal certainty, as enshrined in Article 28D, paragraph (1), of the 1945 Constitution, which guarantees every individual the right to recognition, legal certainty, and equal treatment before the law.²⁵ Therefore, the comparative findings highlight a central conclusion: the strength of the Dutch system lies in its successful integration of substantive and procedural norms, whereas the principal weakness of the Indonesian system lies in the absence of concrete implementation mechanisms to bridge the gap between normative ideals and judicial practice.

Table 2. Comparative Analysis of *Rechterlijk Pardon* in Indonesia and the Netherlands

No.	Aspect of Analysis	The Netherlands (Article 9a of <i>Wetboek van Strafrecht WvSr</i>)	Indonesia (Article 54 paragraph (2) of the Criminal Code - KUHP)	Implications
1	Philosophical basis	Cautious judicial discretion and proportionality of punishment	Humanity and substantive justice (Pancasila values)	The Netherlands is grounded in a rational-formal approach, whereas Indonesia is grounded in a

²³ Kathleen Dean Moore, 'Pardons: Justice, Mercy, and the Public Interest', preprint, Oxford University Press, 3 July 1997, <https://doi.org/10.1093/oso/9780195113945.001.0001>.

²⁴ Lukman Hakim, *Penerapan Dan Implementasi "Tujuan Pemidanaan" Dalam Rancangan Kitab Undang-Undang Hukum Pidana (RKUHP) Dan Rancangan Kitab Undang-Undang Hukum Acara Pidana (RKUHP)*. (Deepublish, 2020).

²⁵ Andi Hamzah, *Perbandingan Hukum Pidana Beberapa Negara*, Ketiga (Sinar Grafika, 2024).

				moral–social approach
2	Objectives of punishment	Social correction and prevention	Social justice and humanitarian considerations	Both systems are oriented toward the dehumanisation of crime rather than the offender
3	Position within criminal law	Regulated in the <i>Wetboek van Strafrecht</i> (WvSr) together with its implementing procedural rules	Regulated in the Criminal Code (KUHP) without a corresponding procedural law	Indonesia remains at a conceptual stage
4	Principles of application	Selective mitigation (applicable only in exceptional circumstances)	Judicial humanitarianism (the judge assesses substantive justice)	The Netherlands applies strict formal limits, whereas Indonesia does not yet possess such limits
5	Scope	Minor cases involving good faith on the part of the offender	Not explicitly limited	The potential for broad interpretation in Indonesia
6	Form of judicial decision	Written reasons are mandatorily included in the judgment	Not regulated in either the Criminal Code (KUHP) or the Criminal Procedure Code (KUHP)	Lack of judicial accountability
7	Criteria for application	Minor offences, offender's remorse, and limited social impact	Not explicitly regulated	Potential for judicial subjectivity
8	Internal oversight	Subject to supervision and correction by higher courts	No specific appellate or review mechanism	No guarantee of consistency in judicial decisions
9	Publication and documentation	Mandatory publication in judicial archives	No mechanism for the publication of	Minimal transparency and limited public control

				judicial decisions	clemency regulated		
10	Involvement of the public prosecutor	The prosecutor is required to submit a recommendation during the proceedings	public is	Not under law	procedural	Absence of balanced roles among legal actors	

Source: Author's Interpretation (2026)

Table 2 demonstrates that the principal difference between the Indonesian and Dutch legal systems in regulating *rechterlijk pardon* lies not only in the existence of legal provisions but also in the completeness of the procedural mechanisms supporting their implementation.²⁶ Although both jurisdictions recognise judicial discretion as an essential instrument for achieving substantive justice, the Netherlands has complemented this authority with clearly defined eligibility criteria, mandatory written judicial reasoning, appellate oversight mechanisms, and a system of judicial documentation that promotes transparency and accountability. In contrast, the Indonesian framework remains limited to the substantive recognition of *rechterlijk pardon* under Article 54 paragraph (2) of the Criminal Code (KUHP), without corresponding procedural provisions in the Criminal Procedure Code (KUHP). This condition indicates that the implementation of *rechterlijk pardon* in Indonesia remains largely conceptual and may lead to inconsistencies in judicial practice due to the absence of operational guidelines governing the exercise of judicial discretion.

These findings indicate that the effectiveness of *rechterlijk pardon* depends not only on its normative recognition within substantive criminal law but also on the existence of a legal system capable of regulating judicial discretion through clear procedural rules and effective accountability mechanisms.²⁷ From the perspective of legal certainty theory, legal authority can protect the rights of the parties only when predictable procedures govern its exercise, are consistently applied, and are subject to appropriate oversight. Accordingly, the existence of a substantive legal norm without adequate procedural support may give rise to legal uncertainty and sentencing disparities in cases involving similar factual circumstances. From the perspective of judicial discretion theory, granting judges the authority to refrain from imposing criminal sanctions represents a form of legal flexibility aimed at

²⁶ Anis Mashdurohatun et al., ‘Reconstructing Regulations on Compensation Payments in Corruption Cases Based on the Principles of Justice in Pancasila’, *Nusantara: Journal of Law Studies* 5, no. 2 (August 2026): 1202–1225, <https://doi.org/10.66325/nusantaralaw.v5i2.162>.

²⁷ Redy Handoko et al., ‘Beyond Punishment: Reformulating Corruption Law Enforcement for State Loss Recovery’, *Nusantara: Journal of Law Studies* 5, no. 2 (August 2026): 1260–1279, <https://doi.org/10.66325/nusantaralaw.v5i2.165>.

achieving substantive justice. However, such discretion should not be interpreted as an unlimited judicial power. The Dutch experience demonstrates that judicial discretion becomes more legitimate when exercised within the framework of objective legal criteria, mandatory written reasoning, and appellate supervision. In this respect, procedural law does not diminish judicial independence; rather, it serves as an institutional mechanism to ensure that judicial independence is exercised in an accountable manner and in accordance with the principles of the rule of law.

The findings of this study are consistent with those of Estiningtyas, Hasanah, and Windari, who argue that the principal distinction between Indonesia and the Netherlands lies in the degree of harmonisation between substantive criminal law and criminal procedure law.²⁸ Likewise, Moeliono and Hardinanto emphasise that the effective implementation of *rechterlijk pardon* depends on the synchronisation between the Criminal Code (KUHP) and the Criminal Procedure Code (KUHAP).²⁹ Nevertheless, the present study extends these previous findings by demonstrating that the differences between the two legal systems are not limited to regulatory harmonisation but also encompass institutional arrangements governing procedural safeguards, transparency, judicial documentation, judicial oversight, and the allocation of responsibilities among criminal justice actors. Therefore, the comparison between Indonesia and the Netherlands reveals not merely differences in legal norms but also illustrates that the successful implementation of *rechterlijk pardon* depends upon the integration of substantive, procedural, and institutional dimensions within the criminal justice system.

Model for the Reformulation of Procedural Regulation of *Rechterlijk Pardon* within the Criminal Procedure Code (KUHAP)

The findings of this study underscore that the reformulation of legal pardon within the Criminal Procedure Code (KUHAP) constitutes an urgent legal necessity to bridge the gap between the substantive norm enshrined in Article 54 paragraph (2) of the Criminal Code (KUHP) (Law No. 1 of 2023) and its procedural implementation in criminal adjudication. At present, the absence of a clear procedural framework risks undermining fundamental principles of the rule of law and due process of law, as it allows judicial discretion to operate without sufficient normative constraints. As noted by Widiartana and Hussain,³⁰ one of

²⁸ Estiningtyas, Hasanah, and Windari, 'Comparison of the Legal Regulation of the Rechterlijk Pardon in Indonesia and the Netherlands'.

²⁹ Moeliono and Hardinanto, 'Comparative Study of Judicial Pardon in the Substantive Criminal Law and Criminal Procedure Law of the Netherlands and Indonesia: Note to the Draft Criminal Procedure Code'.

³⁰ Gregorius Widiartana and Sajjad Hussain, 'Nusantara: Journal of Law Studies', *Nusantara: Journal of Law Studies* 4, no. 1 (2025): 1–11, <https://doi.org/10.5281/zenodo.17346796>.

the principal weaknesses of Indonesian criminal procedure law lies in the lack of standardised mechanisms governing judicial discretion, including in the application of pardon. In contrast, comparative experience from the Netherlands demonstrates that the effective operation of legal pardons depends on procedural certainty that limits subjectivity and ensures accountability.³¹ In the Indonesian context, Farikhah emphasises that criminal law reform must strike a balance between legal certainty, utility, and substantive justice.³² Accordingly, the reformulation of KUHAP must be directed toward operationalising the humanitarian values embedded in the KUHP into concrete procedural mechanisms that guarantee both fairness and accountability in judicial decision-making.

From a normative design perspective, the proposed reformulation indicates that at least three essential components must be systematically incorporated into the KUHAP: (a) clear criteria for cases eligible for pardon, (b) structured mechanisms of judicial accountability, and (c) integrated systems of oversight and reporting. First, establishing substantive criteria is indispensable to ensure proportionality and prevent arbitrary or inconsistent application. Such criteria may include the minor nature of the offence, the absence of significant harm, the presence of reconciliation between the offender and the victim, or other compelling humanitarian considerations. Second, accountability mechanisms must require that every pardon decision be accompanied by detailed written reasoning, thereby enabling legal scrutiny and appellate review. This reflects best practices observed in the Netherlands, where transparent judicial documentation serves as a cornerstone of accountability. Third, the incorporation of oversight and reporting systems is essential to uphold the principle of checks and balances within the judiciary. As emphasised by Novak, the effectiveness of modern legal systems depends not only on the substantive content of the law but also on the integrity and transparency of its implementation.³³ Therefore, KUHAP must codify these three elements as an integrated procedural framework, ensuring that *rechterlijk pardon* functions as a concrete legal instrument rather than merely a moral or declaratory norm. Furthermore, the reformulation of legal pardon must be firmly grounded in the philosophical values of Pancasila as the foundational

³¹ Agung Firmansyah, Padma D. Liman, and Nur Azisa, 'Reconceptualizing Judicial Pardon (Rechterlijke Pardon) In The National Criminal Code : Understanding The Role Of Judges As Guardians Of Substantive Justice Reconceptualizando O Perdão Judicial (Rechterlijke Pardon) No Código Penal Nacional : Compreen', *Veredas Do Direito* 23, no. 7 (2026): 1–34.

³² Farikhah, 'The Judicial Pardon Arrangement as a Method of Court Decision in the Reform of Indonesian Criminal Law Procedure Pengaturan Judicial Pardon Sebagai Bentuk Putusan Pengadilan Dalam Pembaharuan Hukum Acara Pidana Indonesia A . Introduction Two of the Instru'.

³³ Andrew Novak, *Comparative Executive Clemency: The Constitutional Pardon Power and the Prerogative of Mercy in Global Perspective* (Routledge Research in Human Rights Law, 2015).

source of Indonesian law, particularly the second principle of just and civilised humanity and the fifth principle of social justice for all. These values require that criminal justice not be limited to retributive objectives but also incorporate restorative dimensions that repair social relationships and achieve moral balance. Nevertheless, the Indonesian legal system cannot simply replicate the Dutch model due to differences in legal culture and societal context. Instead, reformulation must involve contextual adaptation that reflects indigenous values such as *musyawarah* (deliberation), consensus, and communal harmony.

Table 3. Legal Values and Principles Underpinning the Reformulation of Pardon Regulation

No.	Legal Principle	Substantive Meaning	Implementation within the Criminal Procedure Code (KUHAP)	Impact on the Legal System
1	Restorative Justice	Prioritising the restoration of social relations rather than retribution	Applied in judicial considerations to refrain from punishing offenders who demonstrate genuine remorse	Strengthens the moral and social dimensions of criminal law
2	Humanity	Placing the value of human life above legal formalism	Judges take into account the circumstances of the offender, the victim, and society	Preserves the balance between positive law and humanitarian values
3	Transparency	Openness in judicial decision-making	Pardon decisions must be accompanied by written reasoning and made publicly accessible	Enhances public trust in judicial institutions
4	Accountability	Responsibility for every judicial decision	Internal audit mechanisms and periodic reporting	Reinforces legitimacy and social control
5	Social Justice	Law as an instrument of social equilibrium	The application of pardon is directed toward the common good	Strengthens the Pancasila character of the national legal system

Source: Author's Interpretation (2026)

Table 3 presents the legal principles and fundamental values that underpin the proposed reformulation of *rechterlijk pardon* within the Indonesian Criminal Procedure Code (KUHAP), including restorative justice, humanity, transparency, accountability, and social justice. Each of these principles extends beyond its

substantive meaning by providing a normative foundation for the procedural mechanisms required to ensure legal certainty, judicial accountability, and the effective implementation of *rechterlijk pardon*. Accordingly, the table demonstrates that reformulating rechterlijk pardo should be achieved by integrating philosophical values, legal principles, and procedural regulations as complementary components of a coherent and accountable criminal justice system. These values and principles collectively constitute the ethical foundation for reformulating legal pardon. Without such a value-based dimension, the reformulation risks becoming a purely legalistic construct, detached from the substantive objectives of justice that it seeks to achieve. In other words, procedural precision alone is insufficient if a normative orientation toward humanity and fairness does not accompany it.

Accordingly, the application of legal pardon must maintain a careful balance between positive law and humanitarian values, ensuring that neither dimension undermines the other. Through this balance, the primary objective of the Indonesian criminal justice system—namely, the realisation of social justice for all people—can be more effectively achieved within the practice of modern criminal adjudication. In this way, legal pardon becomes not only a legal mechanism, but also a reflection of the moral and philosophical commitments underlying the national legal order. The People's Consultative Assembly of the Republic of Indonesia (MPR RI) (2023) likewise affirms that criminal law reform must embody the national legal character grounded in social justice.³⁴ In this regard, the reformulation of KUHAP should aim to establish procedures that are not only legally certain but also transparent, participatory, and accountable. Ultimately, integrating ethical, philosophical, and procedural dimensions is essential to ensure that the application of *rechterlijk pardon* in Indonesia is not only normatively valid but also socially legitimate and consistent with the broader objectives of national law. The findings of this study demonstrate that the reformulation of *rechterlijk pardon* within the Indonesian Criminal Procedure Code (KUHP) should not be limited to procedural provisions alone, but should be designed as an integrated legal framework that combines substantive, procedural, and institutional dimensions. The model proposed in this study conceptualises *rechterlijk pardon* not merely as an expression of judicial discretion but as a legal instrument that should operate on the basis of objective eligibility criteria, clear accountability mechanisms, and an effective oversight system capable of ensuring consistency in its application. Accordingly, the effectiveness of *rechterlijk pardon* should no longer depend solely on individual judges' judgment, but rather on a

³⁴ Faisal et al., 'Genuine Paradigm of Criminal Justice: Rethinking Penal Reform within Indonesia New Criminal Code', *Cogent Social Sciences* 10, no. 1 (December 2024): 2301634, <https://doi.org/10.1080/23311886.2023.2301634>.

procedural framework that balances judicial independence, legal certainty, and the protection of the rights of all parties involved.

From the perspective of the rule of law, every exercise of judicial discretion must be governed by clear, transparent, and accountable legal rules. Accordingly, the reformulation model developed in this study reinforces the principles of the rule of law by integrating judicial accountability, transparency of judicial decisions, and oversight mechanisms governing the implementation of *rechterlijk pardon*. From a restorative justice perspective, the proposed model also broadens the orientation of sentencing by shifting its focus beyond punishment to include the interests of victims, the restoration of social relationships, and the achievement of social equilibrium. The integration of these two perspectives demonstrates that the reformulation of criminal procedure law should pursue not only legal certainty but also substantive justice, a principal objective of Indonesia's national criminal law reform. The findings of this study reinforce those of Estiningtyas, Hasanah, and Windari³⁵ and Moeliono and Hardinanto³⁶, who emphasise the importance of harmonising the Criminal Code (KUHP) and the Criminal Procedure Code (KUHAP) in regulating *rechterlijk pardon*. However, the present study makes a more comprehensive contribution by moving beyond the identification of inconsistencies between substantive criminal law and criminal procedure law to develop a procedural model that integrates objective eligibility criteria for granting *rechterlijk pardon*, mandatory written judicial reasoning, oversight mechanisms, judicial documentation, and the philosophical values of Pancasila as the normative foundation of the Indonesian legal system. In doing so, this study extends existing comparative legal scholarship, which has largely focused on identifying regulatory differences, by proposing an implementable procedural reform model for ongoing reform of the Indonesian Criminal Procedure Code.

From a practical perspective, the model developed in this study may serve as a reference for legislators in drafting the new Criminal Procedure Code (KUHAP), particularly in formulating procedural provisions governing the implementation of *rechterlijk pardon* that ensure legal certainty, transparency, and judicial accountability. Furthermore, the proposed model may provide guidance for judges in exercising judicial discretion more consistently and serve as a reference for the Supreme Court in developing judicial guidelines and technical regulations concerning the application of *rechterlijk pardon*. Based on the overall findings, the novelty of this study lies in the development of a procedural reform

³⁵ Estiningtyas, Hasanah, and Windari, 'Comparison of the Legal Regulation of the Rechterlijk Pardon in Indonesia and the Netherlands'.

³⁶ Moeliono and Hardinanto, 'Comparative Study of Judicial Pardon in the Substantive Criminal Law and Criminal Procedure Law of the Netherlands and Indonesia: Note to the Draft Criminal Procedure Code'.

model for *rechterlijk pardon* that integrates substantive criminal law, criminal procedure law, institutional mechanisms, the principles of the rule of law, restorative justice, and the philosophical values of Pancasila into a single comprehensive conceptual framework. Unlike previous studies, which have primarily focused on normative issues or comparative regulatory analysis, this research offers an applicable conceptual model for reforming Indonesian criminal procedure law, thereby bridging the gap between normative regulation and its implementation in judicial practice.

CONCLUSION

This study demonstrates that the effective implementation of *rechterlijk pardon* in Indonesia depends not merely on its substantive recognition under Article 54 paragraph (2) of Law Number 1 of 2023 concerning the Criminal Code (KUHP), but also on the existence of a coherent procedural framework within the Criminal Procedure Code (KUHP). The comparative analysis reveals that the principal distinction between the Indonesian and Dutch legal systems lies not in the recognition of judicial pardon itself, but in the availability of procedural safeguards, judicial accountability mechanisms, and institutional oversight that ensure the regular and transparent exercise of judicial discretion. These findings indicate that the current regulatory framework in Indonesia remains incomplete and requires procedural reform to align substantive criminal law with criminal procedure law while strengthening legal certainty, substantive justice, and judicial accountability. The primary academic contribution of this study lies in the development of a comprehensive procedural reform model for *rechterlijk pardon* that integrates substantive criminal law, criminal procedure, judicial accountability, restorative justice, the rule of law, and the philosophical values of Pancasila into a unified conceptual framework. By moving beyond descriptive comparative analysis, this study provides a normative and procedural foundation that contributes to the ongoing discourse on criminal procedure reform and offers a more systematic approach to regulating judicial pardon within the Indonesian criminal justice system.

This study is limited by its reliance on doctrinal and comparative legal analysis based primarily on statutory regulations, legal doctrines, and secondary legal materials. Consequently, the proposed reform model has not yet been empirically evaluated through judicial practice or the perspectives of judges, prosecutors, defense counsel, and other criminal justice stakeholders. Despite these limitations, the proposed framework may serve as a useful reference for legislators in drafting the new Criminal Procedure Code (KUHP), as well as for judicial institutions in developing procedural guidelines for the implementation of *rechterlijk pardon*. Future research should complement the present normative analysis through empirical and socio-legal approaches that examine how *rechterlijk*

pardon is understood and implemented by law enforcement officials and judicial institutions following the enactment of the new Criminal Procedure Code. Further comparative studies involving additional jurisdictions that recognise judicial pardon or similar sentencing mechanisms would also enrich the development of a more adaptive and context-sensitive model for criminal procedure reform in Indonesia.

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AUTHOR CONTRIBUTIONS STATEMENT

Khaoeirun Nissa contributed to the conceptualization of the study, development of the research framework, and preparation of the original manuscript. Heni Siswanto contributed to the research methodology, data analysis, and interpretation of the findings. Ahmad Irzal Fardiansyah contributed to the literature review, data collection, and critical analysis of relevant legal and theoretical issues. Erna Dewi contributed to the development of the theoretical framework, interpretation of the results, and critical revision of the manuscript. Zulkarnain Ridlwan contributed to the analysis, discussion, and refinement of the manuscript. Denys Illiashchuk contributed to the validation of the findings, critical review, and substantial revision of the manuscript. All authors reviewed and approved the final version of the manuscript and agreed to be accountable for all aspects of the work.

AI USAGE STATEMENT

The authors declare that generative artificial intelligence (AI) tools were used solely to assist with language refinement, grammar checking, and improving the clarity and readability of the manuscript. AI tools were not used to generate research data, conduct the substantive analysis, formulate the study's findings, or determine the conclusions. All intellectual content, interpretations, arguments, and final revisions were reviewed and verified by the authors, who take full responsibility for the accuracy, originality, and integrity of the published work.

CONFLICT OF INTEREST

The authors declare that there are no conflicts of interest that could have influenced the research, analysis, interpretation of the findings, or preparation of this manuscript. The research was conducted independently and without any financial, personal, or institutional interests that could have affected the objectivity or integrity of the study.

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