

ABSTRACT

D. Haryanto NIM. 10730010, *Reversal System of Burden of Evidence in Return of Assets of Corruption in Indonesia*. Under Prof.'s guidance. Dr. Surya Jaya, SH. MH as the Promoter and Prof. Drs. Koesparmono Irsan, SIK, SH, MM, MBA as Ko Promoter. Number of pages 290, **literature** 156 books, 17 laws, 1 bill, 2 academic texts, 4 dictionaries, 3 papers, 5 dissertations, 3 journals, 2 newspapers, and 6 websites. **Background**, reversing the burden of proofing system is one of the comprehensive measures implemented in eradicating corruption crimes that are considered extraordinary crimes. Implementation of this proof system aims to take and return the assets of corruption to the state. **Problems**, how the implementation of reversal system of burden of proof in return of assets resulting from criminal acts of corruption, and how the mechanism of return of assets resulting from criminal acts of corruption under the provisions of the legislation of corruption.

The objective of the study was to find and analyze the implementation of a reversal of the burden of proof in the return of assets resulting from criminal acts of corruption and to find and analyze the mechanism of return of assets resulting from criminal acts of corruption based on anti-corruption laws. Using normative juridical research **methods**. **The results** of the study, the system of reversing the burden of proof is set forth in Article 12 B paragraph (1), Article 37, Article 37 A, and Article 38 B of the Corruption Eradication Act, implemented in cases of gratification relating to bribes and confiscation or return of assets criminal act of corruption. In the system of reversing the burden of proof, the defendant proved that the assets he owned were not the result of a criminal act of corruption. Asset recovery mechanisms under the TPK Elimination Act are conducted through civil suits and criminal charges, by implementing a burden-reversing system. **In conclusion**, the system of burden reversal of proof, implemented in a balanced and limited to certain cases (gratification) and seizure of assets resulting from criminal acts of corruption. This evidentiary system can open up opportunities (multidoor) to be applied in money laundering and narcotics trafficking. **Suggestion**, the implementation of reversal system of burden of proof in return of assets resulting from corruption should be done carefully so as not to violate human rights related to the principle of presumption of innocence and not blame yourself.

Keywords: assets, corruption, reversal of burden of proof.