

**URGENCY TO HARMONIZE THE GRATIFICATION PROVISION  
WITHIN THE CORRUPTION CRIME ACT AND INCOME TAX ACT AS  
AN EFFORT TO ERADICATE CORRUPTION**

**Undergraduate Thesis**



**Written by:**

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**Faculty of Law**

**International Program For Law And Sharia**

**Constitutional Law**

**Universitas Muhammadiyah Yogyakarta**

**2024**

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## DECLARATION PAGE

I am the undersigned:

Name : Ahmad Fahmi Ilham Mulloh  
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GRATIFICATION PROVISION WITHIN THE  
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ACT AS AN EFFORT TO ERADICATE  
CORRUPTION**

I hereby declare that the content of this Undergraduate Thesis, is truly the work of my own and I did not do a plagiarism or quotation in ways that are inconsistent with the prevailing ethics in the scientific community. By having this statement, I am ready to bear the risk/any sanctions imposed to me in accordance with the applicable regulations. If in the future a breach of scientific ethics is found, I am willing to accept the sanctions.

On this statement, I made it in conscious and without coercion from any.

Yogyakarta, February 25, 2024



A handwritten signature in black ink, appearing to be 'Ahmad Fahmi Ilham Mulloh'.

Ahmad Fahmi Ilham Mulloh  
NIM. 20200610473

## MOTTO PAGE

وَفِي كُلِّ خَيْرٍ اِحْرَصْ عَلَىٰ مَا يَنْفَعُكَ وَاسْتَعِزَّ بِاللَّهِ

“Strive for what will benefit you, and seek help from God, and do not be helpless”

(HR. Muslim No. 2664)



## DEDICATION PAGE

*Alhamdulillahirabbil'alamin.*

Praise be to Allah *subhanahu wa ta'ala*, Lord of the Universe, and peace be upon His most beloved prophet and messenger, Muhammad, and all his family and companions. Upon the accomplishment of my undergraduate thesis, I would like to dedicate this to:

1. Almighty Allah, the Most Merciful and Most Generous.
2. The best parents that I could ever had, Ayah Jupri Atmanto and Mama Siti Kopsih.



## FOREWORD

*Assalamualaikum Wr. Wb.*

*Alhamdulillah Walhamdulillah tsumma Alhamdulillah*, I am forever grateful for the presence of Allah SWT, the Most Merciful and The Most Gracious who has given me His blessings and an opportunity to accomplish my undergraduate thesis as my final work entitled **“URGENCY TO HARMONIZE THE GRATIFICATION PROVISION WITHIN THE CORRUPTION CRIME ACT AND INCOME TAX ACT AS AN EFFORT TO ERADICATE CORRUPTION”** to fulfill the requirement to obtain the degree of Bachelor of Law at the International Program for Law and Sharia, Faculty of Law, Universitas Muhammadiyah Yogyakarta.

I do realize that in the process of writing this thesis, there were many parties who have helped and guided me, thus I would like to express my sincere gratitude to:

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I realized that this writing is still far from perfection, therefore any suggestions and constructive criticism will be expected me as a self introspection. Finally, I do expect this thesis will give benefits for readers and future researchers.

*Wassalamu 'alaikum Wr. Wb.*

Yogyakarta, February 25, 2024



Ahmad Fahmi Ilham Mulloh  
NIM. 20200610473



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## LIST OF STATUTES

1. The Indonesian 1945 Constitution.
2. MPR Decree No. XI/MPR/1998 concerning the Administration of a State that is Clean and Free of Corruption, Collusion and Nepotism.
3. Corruption Crime Act No. 20 of 2001.
4. Income Tax Act No. 36 of 2008.
5. Legislation Making Act No. 15 of 2019.
6. The Indonesian Penal Procedure Code.
7. Regulation of the Minister of Finance Number 7/PMK.09/2017 concerning Guidelines for Gratification Control within the Ministry of Finance.



## LIST OF ABBREVIATIONS

BRT	: Bus Rapid Transit
DPR	: <i>Dewan Perwakilan Rakyat</i> /People's Representative Council
DPRD	: <i>Dewan Perwakilan Rakyat Daerah</i> /Regional Representative Council
KPK	: <i>Komisi Pemberantasan Korupsi</i> /Corruption Eradication Commission
KUHAP	: Indonesian Penal Procedure Code
MPR	: <i>Majelis Permusyawaratan Rakyat</i> /People's Consultative Assembly
OTT	: <i>Operasi Tangkap Tangan</i> / Entrapment Operation
PPh	: <i>Pajak Penghasilan</i> /Income Tax
RES	: Reverse Evidence System
SPT	: <i>Surat Pemberitahuan Tahunan</i> /Annual Tax Return
UPG	: <i>Unit Pengendalian Gratifikasi</i> /Gratification Control Unit

