MAWADDAH: Jurnal Hukum Keluarga Islam **p-ISSN 3031-5247**
DOI: https://doi.org/10.52496/mjhki.v4i2.123 **e-ISSN 3026-6076**

Family As A Nominee: Integrity of Civil Servants and Real Estate Owned By Relatives In Ukrainian and Foreign Legal Anti Corruption Supervision

Oleksandr Yunin[a], Tetiana Chekhovych[b], Yevhen Leheza[c], Viktoriia Yurovska[d], Denys Illiashchuk[e]
[a] Donetsk State University of Internal Affairs, Ukraine
[b] Maqsut Narikbayev University, Kazakhstan
[c] Dnipro Humanitarian University, Dnipro, Ukraine
[d] Simon Kuznets Kharkiv National University of Economics, Ukraine
[e] Odessa State University of Internal Affairs, Odessa, Ukraine
Corresponding author: yevhenleheza@gmail.com

Received:	Revised:	Accepted:	Available Online:	Published:
18/02/2026	17/11/2026	18/11/2026	19/11/2026	19/11/2026

Abstract

Public officials who accumulate unexplained wealth may conceal beneficial ownership by registering assets in the names of relatives, particularly those outside the legally defined circle of declarable family members. This study examines how public officials' asset integrity is defined and enforced when relatives act as nominal titleholders, and how Islamic legal principles can inform fair standards for identifying concealed beneficial ownership. Employing a socio-legal research design, the study combines doctrinal analysis of Ukrainian anti-corruption, procedural, and family law; qualitative analysis of 19 purposively selected civil forfeiture proceedings adjudicated by Ukraine's High Anti-Corruption Court between 2022 and September 2026; enforcement data from 2024–2025; and comparative analysis of the United Kingdom, Romania, and Indonesia. The findings reveal that immovable property was involved in 16 of the 19 proceedings, while at least ten involved formal ownership registered to relatives outside the declarable family circle, predominantly women and elderly parents. Courts established beneficial ownership by assessing cumulative indicators, including powers of attorney, financial contributions, possession of keys, and residential use. However, forfeiture claims were unsuccessful where evidence was insufficient or inadmissible, while asset transfers frequently shifted disputes towards valuation and recovery. The study identifies the title–use gap as a distinct analytical category for understanding concealed asset ownership and demonstrates that Islamic principles of amānah, hibah, qabḍ, and the prohibition of ḥiyal provide normative criteria for distinguishing genuine family transfers from simulated transactions. It recommends adopting a proportionate, evidence-based beneficial ownership assessment that extends asset scrutiny to relatives while safeguarding legitimate property rights and family homes. This framework contributes to comparative asset-recovery scholarship by integrating evidentiary standards, family property protection, and Islamic legal accountability.

Keywords: *Beneficial Ownership; Nominee Ownership; Civil Forfeiture; Family Property; Maqāṣid al-Sharīʿah.*

Abstrak

Pejabat publik yang mengumpulkan kekayaan yang tidak dapat dijelaskan dapat menyembunyikan kepemilikan manfaat dengan mendaftarkan aset atas nama kerabat, terutama yang berada di luar lingkaran anggota keluarga yang dapat dideklarasikan. Studi ini meneliti bagaimana integritas aset pejabat publik didefinisikan dan ditegakkan ketika kerabat bertindak sebagai pemegang hak nominal, serta bagaimana prinsip hukum Islam dapat memengaruhi standar yang adil untuk mengidentifikasi kepemilikan manfaat tersembunyi. Dengan menggunakan desain penelitian sosial-hukum, studi ini menggabungkan analisis doktrinal hukum anti-korupsi, prosedural, dan hukum keluarga Ukraina; analisis kualitatif terhadap 19 proses penyitaan sipil yang dipilih secara sengaja yang diputuskan oleh Pengadilan Anti-Korupsi Tinggi Ukraina antara tahun 2022 dan September 2026; data penegakan dari tahun 2024–2025; dan analisis komparatif Inggris, Rumania, dan Indonesia. Temuan tersebut mengungkapkan bahwa properti tidak bergerak terlibat dalam 16 dari 19 proses, sementara setidaknya sepuluh melibatkan kepemilikan formal yang terdaftar atas kerabat di luar lingkaran keluarga yang dapat dideklarasikan, terutama perempuan dan orang tua lanjut usia. Pengadilan menetapkan kepemilikan manfaat dengan menilai indikator kumulatif, termasuk surat kuasa, kontribusi keuangan, kepemilikan kunci, dan penggunaan tempat tinggal. Namun, klaim penyitaan gagal jika bukti tidak mencukupi atau tidak dapat diterima, sementara transfer aset sering mengalihkan sengketa ke penilaian dan pemulihan. Studi ini mengidentifikasi kesenjangan hak milik–penggunaan sebagai kategori analitis yang berbeda untuk memahami kepemilikan aset tersembunyi dan menunjukkan bahwa prinsip Islam amānah, hibah, qabḍ, dan larangan ḥiyal memberikan kriteria normatif untuk membedakan transfer keluarga asli dari transaksi simulasi. Studi ini merekomendasikan adopsi penilaian kepemilikan manfaat yang proporsional dan berbasis bukti yang memperluas pemeriksaan aset kepada kerabat sekaligus melindungi hak properti sah dan rumah keluarga. Kerangka ini berkontribusi pada kajian pemulihan aset komparatif dengan mengintegrasikan standar bukti, perlindungan properti keluarga, dan akuntabilitas hukum Islam.

Kata Kunci: Kepemilikan Manfaat; Kepemilikan Nominee; Perampasan Aset Perdata; Harta Keluarga; Maqāṣid al-Sharīʿah.

INTRODUCTION

Few objects say as much about a public official as the place where that official lives. A flat, a country house or a plot of land is at once a home, a store of value, a marker of social standing and a legal relationship recorded in a public register. When the value of such property is out of proportion to the official's lawful income, the discrepancy is visible to neighbours, journalists and investigators long before any bank statement is examined. Immovable property has therefore become a central object of anti-corruption oversight in many jurisdictions, and nowhere more so than in the post-socialist states of

Eastern Europe, where the mass privatisation of housing in the 1990s turned the home into the principal form of private wealth.[1]

Ukraine offers a particularly instructive case. Since 2014 the country has built one of the most extensive asset-disclosure regimes in the world, combining a public electronic register of declarations, a specialised prevention agency, a dedicated anti-corruption prosecutor and court, and both criminal and civil procedures directed at wealth that cannot be explained by lawful income.[2] The regime has survived two decisions of the Constitutional Court that removed key elements of it, a suspension of declarations during the first phase of the full-scale Russian invasion, and repeated legislative attempts to narrow its scope.[3] In each of these episodes the treatment of officials' real estate has been at the heart of public controversy, because it is in housing and land that the gap between declared and actual wealth most often becomes visible.

What makes this contest distinctive is that it is fought largely inside the family. Officials who accumulate unexplained wealth seldom register a flat in their own names; they register it in the names of mothers, sisters, aunts or in-laws, who fall outside the circle of persons whose property must be declared. Prosecutors in other jurisdictions describe the same practice of hiding assets under the names of relatives and other third parties,[4] and the problem recurs in comparative studies of asset recovery.[5] The family thereby becomes a nominee, and a

---

[1] Katherine Verdery, *The Vanishing Hectare: Property and Value in Postsocialist Transylvania* (Ithaca: Cornell University Press, 2003).

[2] John Lough and Vladimir Dubrovskiy, *Are Ukraine's Anti-corruption Reforms Working?*, Research Paper (London: Chatham House, 2018).

[3] Constitutional Court of Ukraine, Decision No. 1-r/2019 of 26 February 2019 (on the unconstitutionality of Article 368-2 of the Criminal Code); Constitutional Court of Ukraine, Decision No. 13-r/2020 of 27 October 2020; R. V. Nehara et al., "Public Administration in the Implementation of Preventive Anti-Corruption Mechanisms: A Case Study of Anti-Corruption Declaration in Times of Martial Law," *CERIDAP*, no. 4 (2024): 249–69, https://doi.org/10.13130/2723-9195/2024-4-140.

[4] Budi Utama et al., "Islamic Law Analysis of the Prosecutor's Authority in Asset Forfeiture from Corruption," *Al-Ahkam* 35, no. 2 (2025): 313–48, https://doi.org/10.21580/ahkam.2025.35.2.26343; Arie Firdaus and Tria Dianti, "Ex-Indonesian Tax Official Gets 14 Years in Prison for Graft, Money Laundering," *BenarNews*, January 8, 2024, https://www.benarnews.org/english/news/indonesian/corruption-conviction-01082024144208.html.

[5] Teuku Syarafi and Mahdi Syahbandir, "Confiscation of Corruption Asset in the Indonesian Legal System: A Study of Criminal Law in Aceh," *Samarah: Jurnal*

question of public law becomes a question of family property: who owns what within the household, what counts as joint marital property, when a gift or loan from a parent is genuine, and how far the state may look into the property of relatives who have never chosen public service. These are classic questions of family law, including Islamic family law, which has long been concerned with joint marital property, gifts within the family and the protection of each family member's wealth.[6]

The resulting problem has an empirical and an enforcement dimension. Empirically, an official can comply formally with every disclosure obligation while transferring title to a relative who is not a declarable family member, so that the declaration is accurate as to title and misleading as to wealth. For enforcement, property registers and declarations record who owns a property, not who pays for it, lives in it or controls it; neither instrument on its own can therefore identify the beneficiary of a flat registered to an official's mother. Nor is the problem peculiar to Ukraine or to post-socialist societies. International guidance on asset recovery treats the use of relatives and other trusted front persons, alongside companies and trusts, as a recurrent technique for separating legal title from beneficial control,[7] and the same technique appears in jurisdictions with very different family-property systems, including Muslim-majority Indonesia, where the assets of a

---

Hukum Keluarga dan Hukum Islam 8, no. 2 (2024): 665–86, https://doi.org/10.22373/sjhk.v8i2.20045; Bayu Sujadmiko et al., "Modelling Shared Assets in Indonesia's Forfeiture Bill: International Collaboration and Digital Networks," *Lex Scientia Law Review* 9, no. 1 (2025): 1313–63, https://doi.org/10.15294/lslr/v9i1.10606.

[6] Sanchez Vicario, Filep Wamafma, and Meiora Ariella Papare, "Marital Bonds and Joint Property Cases: Implications for the Protection of Spousal Rights," *Mawaddah: Jurnal Hukum Keluarga Islam* 2, no. 2 (2024): 190–210, https://doi.org/10.52496/mjhki.v2i2.48; Supian Daelani et al., "Recontextualizing Article 97 of the Indonesian Compilation of Islamic Law: A Maqasid-Based Analysis of Judicial Practices in Joint Property Disputes," *Mawaddah: Jurnal Hukum Keluarga Islam* 4, no. 1 (2026): 91–115, https://doi.org/10.52496/mjhki.v4i1.60.

[7] Emile van der Does de Willebois et al., *The Puppet Masters: How the Corrupt Use Legal Structures to Hide Stolen Assets and What to Do About It* (Washington, DC: World Bank, 2011), https://doi.org/10.1596/978-0-8213-8894-5; Andrew Dornbierer, *Illicit Enrichment: A Guide to Laws Targeting Unexplained Wealth* (Basel: Basel Institute on Governance, 2021), https://illicitenrichment.baselgovernance.org.

senior tax official were traced to properties registered in the names of relatives.[8]

The problem is also an old one in Islamic legal thought. When the zakat collector Ibn al-Lutbiyyah returned to the Prophet Muḥammad with gifts that he claimed as his own, the Prophet asked why he had not sat in the house of his father or mother to see whether the gifts would still have come to him; the second caliph, ʿUmar ibn al-Khaṭṭāb, is reported to have examined the wealth of his governors and to have confronted unexplained increases with the question *min ayna laka hādhā*, "where did you get this from?"[9] Contemporary Indonesian scholarship has drawn on these sources, on the concepts of *ghulūl* and *risywah*, and on the objectives of the sharia (*maqāṣid al-sharīʿah*) to justify the confiscation of corrupt assets, the reversal of the burden of proof and preventive approaches to corruption.[10] Yet this literature has concentrated on criminal sanctions and the recovery of state losses and has rarely examined the family as the place where unexplained wealth is stored.

Despite a large body of legal scholarship on individual instruments, the relationship between the integrity of a civil servant and

---

[8] Firdaus and Dianti, "Ex-Indonesian Tax Official Gets 14 Years."

[9] Muḥammad ibn Ismāʿīl al-Bukhārī, *Ṣaḥīḥ al-Bukhārī* (Damascus: Dār Ibn Kathīr, 2002), Kitāb al-Aḥkām, no. 7174; Muslim ibn al-Ḥajjāj, *Ṣaḥīḥ Muslim*, ed. Muḥammad Fuʾād ʿAbd al-Bāqī (Beirut: Dār Iḥyāʾ al-Turāth al-ʿArabī, n.d.), Kitāb al-Imārah, no. 1832; ʿAlī Muḥammad al-Ṣallābī, *ʿUmar ibn al-Khaṭṭāb: His Life and Times*, vol. 2, trans. Nasiruddin al-Khattab (Riyadh: International Islamic Publishing House, 2007), 80–101.

[10] Malthuf Siroj, "Korupsi dalam Perspektif Hukum Islam dan Strategi Pemberantasannya," *Al-Ihkam: Jurnal Hukum dan Pranata Sosial* 11, no. 2 (2016): 293–312, https://doi.org/10.19105/al-ihkam.v11i2.1038; Syariful Alam et al., "Islamic Criminal Law Study on the Seizure of Corruptor Assets as an Indonesian's Criminal Sanction in the Future," *Juris (Jurnal Ilmiah Syariah)* 21, no. 2 (2022): 143–56, https://doi.org/10.31958/juris.v21i2.6722; Asa'ari Asa'ari et al., "Considering Death Penalty for Corruptors in Law on Corruption Eradication from the Perspective of Maqāṣid al-Syarī'ah," *Samarah: Jurnal Hukum Keluarga dan Hukum Islam* 7, no. 2 (2023): 920–36, https://doi.org/10.22373/sjhk.v7i2.14944; Roy Riady et al., "Reformulating the Reversal of the Burden of Proof in Corruption Cases: Integrating Positive Law and Islamic Legal Principles," *Nurani: Jurnal Kajian Syari'ah dan Masyarakat* 25, no. 2 (2025): 514–28, https://doi.org/10.19109/nurani.v25i2.30483; Nasrullah, "Teori Sadd al-Dzarī'ah dan Fatḥ al-Dzarī'ah sebagai Pertimbangan Penentuan Hukuman pada Peraturan Tindak Pidana Korupsi di Indonesia," *Ijtihad: Jurnal Wacana Hukum Islam dan Kemanusiaan* 19, no. 2 (2019): 223–42, https://doi.org/10.18326/ijtihad.v19i2.223-242.

the specific legal regime of real estate has rarely been examined as a whole. Ukrainian legal writing tends to analyse declarations, illicit enrichment and civil forfeiture as separate institutions belonging to administrative, criminal and civil procedure respectively; a recent bibliometric review of Scopus-indexed research on corruption prevention in Ukraine notes that the field remains fragmented and calls for more work on codes of conduct and conflicts of interest.[11] International guidance discusses asset disclosure in general terms and treats real estate as one asset class among many.[12] Comparative legal research has emphasised that the declaration and control of officials' assets, open registers of their property and effective asset recovery form part of a systemic strategy of corruption prevention, alongside the independence of anti-corruption agencies and the digitalisation of public administration,[13] while Indonesian studies have focused on the wealth reports of state officials, the absence of an offence of illicit enrichment and the long-delayed Asset Forfeiture Bill.[14] What is missing is an account of how the family, as a legal and social institution, shapes both the concealment of officials' wealth and the state's capacity to detect it.

Five concepts need to be distinguished at the outset. *Formal (legal) ownership* is the title recorded in a public register or document.

---

[11] S. Tellis, "Corruption Prevention in Ukraine: Literature Review in Scopus Database (1991–2024)," *Visegrad Journal on Human Rights*, no. 6 (2024): 123–45, https://doi.org/10.61345/1339-7915.2024.6.19.

[12] OECD, *Asset Declarations for Public Officials: A Tool to Prevent Corruption* (Paris: OECD Publishing, 2011), https://doi.org/10.1787/9789264095281-en; Ivana M. Rossi, Laura Pop, and Tammar Berger, *Getting the Full Picture on Public Officials: A How-To Guide for Effective Financial Disclosure* (Washington, DC: World Bank, 2017).

[13] Yevhen Leheza et al., "Combating Corruption Offenses: Foreign Experience, Theoretical, Practical, Legal Regulations, and Improvement," *Jurnal Hukum Islam* 23, no. 1 (2025): 305–34, https://doi.org/10.28918/jhi.v23i1.10.

[14] Vita Mahardhika, "Strengthening LHKPN: Prevention of Illicit Enrichment in Efforts to Eradicate Corruption," *Audito Comparative Law Journal* 2, no. 2 (2021): 66–73, https://doi.org/10.22219/aclj.v2i2.16429; Anastasia Suhartati Lukito, "Revealing the Unexplained Wealth in Indonesian Corporation: A Revolutionary Pattern in Non-Conviction-Based Asset Forfeiture," *Journal of Financial Crime* 27, no. 1 (2020): 29–42, https://doi.org/10.1108/JFC-11-2018-0116; Ridwan Arifin, Sigit Riyanto, and Akbar Kurnia Putra, "Collaborative Efforts in ASEAN for Global Asset Recovery Frameworks to Combat Corruption in the Digital Era," *Legality: Jurnal Ilmiah Hukum* 31, no. 2 (2023): 329–43, https://ejournal.umm.ac.id/index.php/legality/article/view/29381.

Beneficial ownership denotes the natural person who ultimately enjoys or controls an asset, irrespective of whose name appears on the title; the term originates in the law of trusts and, in international anti-money-laundering standards, is applied chiefly to legal persons and legal arrangements.[15] *Indirect ownership* is the Ukrainian statutory and judicial construct under which an official is treated as acquiring an asset that another person acquires on the official's instruction, or that the official can dispose of as if it were his or her own.[16] *Nominee ownership* is the arrangement through which a person holds title on behalf of someone else, while *family property* refers to the assets that relatives own in their own right, whether jointly as spouses or individually through earnings, inheritance or genuine gifts. The *title–use gap*, the principal analytical concept of this article, is not a further category of ownership. It denotes the observable distance between what the register records and who actually uses, pays for and controls a property, and it is defined from the standpoint of the state rather than of the owner. Beneficial and indirect ownership are legal conclusions that a court may reach; the title–use gap is the evidentiary space in which those conclusions must be constructed, and in which genuine family property has to be told apart from simulated transfers.

Two further gaps follow. First, because declarations and confiscation are usually studied as separate mechanisms, little is known about how they interact in practice: how information produced by disclosure and verification is converted into evidence that a court will accept, and where that conversion breaks down. Only the analysis of actual proceedings can show this, because it is in the judgment that the formal record of title meets the evidence of use. Second, the Islamic legal literature on corruption has dealt mainly with criminal sanctions, although Islamic law contains substantive rules on ownership, gifts, possession, public trust, unlawful enrichment and the protection of third parties that bear directly on the question of when a family transfer is genuine.[17] Indonesia is an appropriate comparator not merely because it

---

[15] FATF, *International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation: The FATF Recommendations* (Paris: Financial Action Task Force, 2012, as updated), recs. 24–25; FATF, *Guidance on Beneficial Ownership of Legal Persons* (Paris: Financial Action Task Force, 2023).

[16] Criminal Code of Ukraine, art. 368-5, note; Law of Ukraine No. 263-IX.

[17] Jasser Auda, *Maqasid al-Shariah as Philosophy of Islamic Law: A Systems Approach* (London: International Institute of Islamic Thought, 2008); Mohd Khairy Kamarudin et al., "'I Want to Withdraw My Hibah': Why and How to Explain It?,"

is a Muslim-majority state but because it combines a long-standing system of wealth reports for officials (LHKPN), a statutory regime of joint marital property, anti-corruption legislation under which assets are confiscated mainly through criminal proceedings, and an unresolved debate on non-conviction-based forfeiture.[18] The Ukrainian experience therefore speaks directly to choices that Indonesian legislators are currently making, and the convergence of beneficial-ownership doctrine, comparative anti-corruption law and Islamic legal principles can be used to build a normative framework for property integrity that neither body of law provides on its own.

This article addresses that gap by posing four questions. First, what does integrity mean for a civil servant in property-related legal relations, and why does real estate occupy a privileged place within it? Second, how is this notion translated into enforceable obligations and, above all, how is it established in individual enforcement proceedings? Third, where does enforcement fail, and what do these failures reveal about the relationship between formal property institutions and the kin-based practices through which wealth is held? Fourth, what can Islamic law, with its developed doctrines of public trust, gifts to officials, legal stratagems and family property, contribute to a standard that is both effective and fair to the families concerned? The argument is that oversight of officials' property is a contest over legibility: the state sees formal title, whereas the proceeds of corruption are typically held through family arrangements that separate title from use, so that effective oversight depends on making beneficial use visible and provable. The first two questions are answered doctrinally, the third empirically through the analysis of the 19 proceedings, and the fourth normatively, by asking whether the solutions reached by Ukrainian courts are consistent with Islamic legal principles and European human-rights standards and whether they can travel to other jurisdictions.

The article makes three contributions. Empirically, it moves beyond aggregate statistics by analysing 19 civil forfeiture proceedings, reconstructing who held the property, how the link to the official was proven and why claims succeeded or failed. Theoretically, it connects

---

Journal of Islamic Thought and Civilization 12, no. 1 (2022): 75–95, https://doi.org/10.32350/jitc.121.04.

[18] Mahardhika, "Strengthening LHKPN"; Lukito, "Revealing the Unexplained Wealth"; Sujadmiko et al., "Modelling Shared Assets."

socio-legal analysis with the literature on state legibility, post-socialist informality and the conditions under which transparency produces accountability,[19] develops the concept of the title–use gap and derives three propositions that can be examined in other asset-disclosure regimes. Normatively, it shows that the Ukrainian courts' turn from title to beneficial use converges with principles long established in Islamic law-substance over form, the rejection of legal stratagems and the official's duty to account for unexplained wealth-and uses this convergence to propose a property-integrity standard that can travel to other jurisdictions, including Muslim-majority states such as Indonesia.

The three propositions, set out in full in the theoretical framework below, are used as analytical propositions that structure the empirical examination rather than as hypotheses tested statistically. The displacement proposition predicts who will hold title (kin outside the declarable circle); the legibility-selection proposition predicts which assets will reach court (domestic, registered and personally used ones); and the convertibility proposition predicts how officials respond to scrutiny (by disposing of or restructuring assets). Each proposition corresponds to a dimension of the coding frame described in the next section, and the case analysis reports where the evidence supports, qualifies or cannot test it.

RESEARCH METHODS

This study employs a socio-legal research design integrating normative legal analysis with qualitative empirical investigation and comparative legal inquiry. The research applies four complementary approaches: a statutory approach to examine the legislative framework governing asset declarations, asset verification, unexplained wealth, and civil forfeiture in Ukraine; a case approach to analyse judicial reasoning and the application of civil forfeiture provisions in individual

[19] James C. Scott, *Seeing Like a State: How Certain Schemes to Improve the Human Condition Have Failed* (New Haven: Yale University Press, 1998); Alena V. Ledeneva, *Russia's Economy of Favours: Blat, Networking and Informal Exchange* (Cambridge: Cambridge University Press, 1998); Alena V. Ledeneva, *How Russia Really Works: The Informal Practices That Shaped Post-Soviet Politics and Business* (Ithaca: Cornell University Press, 2006); Jonathan Fox, "The Uncertain Relationship between Transparency and Accountability," *Development in Practice* 17, no. 4–5 (2007): 663–71, https://doi.org/10.1080/09614520701469955; Catharina Lindstedt and Daniel Naurin, "Transparency Is Not Enough: Making Transparency Effective in Reducing Corruption," *International Political Science Review* 31, no. 3 (2010): 301–22, https://doi.org/10.1177/0192512110377602.

proceedings; a comparative legal approach to examine the regulatory and institutional models adopted in the United Kingdom, Romania, and Indonesia; and a conceptual approach to assess the relevant principles of Islamic law, particularly maqāṣid al-sharīʿah, in relation to asset accountability and the recovery of illicitly acquired property. The primary legal materials consist of the applicable Ukrainian legislation, including the Law of Ukraine on Prevention of Corruption, the Criminal Code, the Civil Procedure Code, the Family Code, relevant amending legislation, and pertinent Constitutional Court decisions, together with judicial decisions and official legal instruments from the comparative jurisdictions. The secondary materials comprise academic books, peer-reviewed journal articles, institutional reports, policy documents, and publications by relevant anti-corruption organisations. All legislative materials were examined in their consolidated versions applicable during the research period, while the empirical analysis incorporates publicly available information covering the period from 2022 to September 2026.[20]

[20] Law of Ukraine No. 1700-VII "On Prevention of Corruption" of 14 October 2014 (as amended), https://zakon.rada.gov.ua/laws/show/1700-18; Criminal Code of Ukraine No. 2341-III of 5 April 2001 (as amended), https://zakon.rada.gov.ua/laws/show/2341-14; Civil Procedure Code of Ukraine No. 1618-IV of 18 March 2004 (as amended), https://zakon.rada.gov.ua/laws/show/1618-15; Law of Ukraine No. 263-IX "On Amendments to Certain Legislative Acts of Ukraine" of 31 October 2019, https://zakon.rada.gov.ua/laws/show/263-20; Law of Ukraine No. 3384-IX on amendments to certain laws of Ukraine on the procedure for submitting declarations of persons authorised to perform functions of the state or local self-government under martial law (2023), https://zakon.rada.gov.ua/laws/show/3384-20; Family Code of Ukraine No. 2947-III of 10 January 2002 (as amended), https://zakon.rada.gov.ua/laws/show/2947-14; NACP, "NACP Summarized the Results of 2024," 2025, https://nazk.gov.ua/en/nacp-summarized-the-results-of-2024/; NACP, "Lifestyle Monitoring: Results for the Third Quarter of 2025," October 6, 2025, https://nazk.gov.ua/en/news/lifestyle-monitoring-results-for-the-third-quarter-of-2025/; NACP, "The NACP Has Summarized the Results of 2025," February 20, 2026, https://nazk.gov.ua/en/news/the-nacp-has-summarized-the-results-of-2025/; High Anti-Corruption Court of Ukraine, Appeals Chamber, "Spravy tsyvilnoi yurysdyktsii pro vyznannia aktyviv neobgruntovanymy ta yikh stiahnennia v dokhid derzhavy" [Civil cases on recognising assets as unjustified and recovering them to the state], September 4, 2025, https://ap.vaks.gov.ua/; Transparency International Ukraine, "Civil Forfeiture in Ukraine: Cases from 2025," March 12, 2026, https://hacc-decided.ti-ukraine.org/en/analytics/civilna-konfiskaciya-v-ukrayini-spravi-za-2025-rik.

Data were collected through documentary research and systematic content analysis of legislation, judicial decisions, institutional databases, official reports, and relevant academic publications. The empirical component focuses on civil forfeiture proceedings under Articles 290–292 of the Ukrainian Civil Procedure Code, with particular attention to cases in which the relationship between an official's lawful income, asset ownership, and beneficial use was judicially examined. A purposive, criterion-based sampling technique was employed to select 19 proceedings in which a first-instance decision on the merits had been issued between 2022 and September 2026 and publicly accessible sources provided sufficient information regarding the assets concerned, the official's position, and the judicial outcome. The data were primarily obtained from the Unified State Register of Court Decisions, the case database of Transparency International Ukraine, and official publications issued by the National Agency on Corruption Prevention (NACP), the High Anti-Corruption Court (HACC), and the Specialised Anti-Corruption Prosecutor's Office (SAPO). Supplementary information was obtained from independent court reporting and relevant institutional publications. Each proceeding was treated as the unit of analysis and systematically coded according to six principal dimensions: the official's position, the type of asset, the registered titleholder and their relationship with the official, the circumstances triggering the proceedings, the evidence of beneficial ownership or use and the defence's response, and the judicial outcome and form of recovery. The coding framework combined deductive categories derived from the research propositions with inductive refinement based on recurring patterns identified in the documentary materials. Particular attention was given to documentary, physical, economic, and circumstantial indicators of beneficial ownership, while distinguishing between judicial orders for asset recovery and evidence of actual recovery.[21]

[21] NACP, "NACP Summarized the Results of 2024," 2025, https://nazk.gov.ua/en/nacp-summarized-the-results-of-2024/; NACP, "Lifestyle Monitoring: Results for the Third Quarter of 2025," October 6, 2025, https://nazk.gov.ua/en/news/lifestyle-monitoring-results-for-the-third-quarter-of-2025/; NACP, "The NACP Has Summarized the Results of 2025," February 20, 2026, https://nazk.gov.ua/en/news/the-nacp-has-summarized-the-results-of-2025/; High Anti-Corruption Court of Ukraine, Appeals Chamber, "Spravy tsyvilnoi yurysdyktsii pro vyznannia aktyviv neobgruntovanymy ta yikh stiahnennia v dokhid derzhavy" [Civil cases on recognising assets as unjustified and recovering them to the state],

The collected materials were analysed using qualitative descriptive-analytical analysis, doctrinal legal interpretation, and comparative legal analysis. The qualitative analysis was conducted through a structured coding process to identify recurring patterns of nominee ownership, the involvement of family members and third parties, evidentiary practices, and judicial responses to discrepancies between declared income and acquired assets. Doctrinal analysis was used to interpret the consistency, scope, and limitations of the applicable legal provisions, while case analysis examined how courts assessed formal ownership, beneficial use, financial discrepancies, and the evidentiary relationship between officials and assets registered under other persons' names. The comparative analysis evaluated the institutional and procedural differences between the unexplained-wealth mechanisms in Ukraine, the United Kingdom, Romania, and Indonesia, particularly regarding disclosure obligations, verification mechanisms, evidentiary standards, and asset-recovery procedures. In addition, Islamic legal principles derived from the Qur'an, Hadith, the reported administrative practices of ʿUmar ibn al-Khaṭṭāb, qawāʿid fiqhiyyah, and maqāṣid al-sharīʿah were examined as normative and evaluative perspectives rather than as directly applicable positive law in Ukraine. Methodological triangulation was undertaken by comparing judicial materials with institutional reports, independent reporting, and scholarly literature to strengthen the credibility and consistency of the findings. The study acknowledges that the purposively selected cases do not constitute a statistically representative sample of corruption-related asset concealment in Ukraine; accordingly, the findings are interpreted as evidence of identifiable enforcement patterns and judicial practices rather than as measurements of the prevalence of nominee ownership or the overall effectiveness of the asset-recovery system.[22]

September 4, 2025, https://ap.vaks.gov.ua/; Transparency International Ukraine, "Civil Forfeiture in Ukraine: Cases from 2025," March 12, 2026, https://hacc-decided.ti-ukraine.org/en/analytics/civilna-konfiskaciya-v-ukrayini-spravi-za-2025-rik; Transparency International Ukraine, "Civil Forfeiture in Ukraine: Cases from 2025."

[22] Margrit Schreier, *Qualitative Content Analysis in Practice* (London: Sage, 2012); Agus Suwandono et al., "Digital Market, Unequal Access: Legal Challenges for Consumers with Disabilities in Indonesia's E-Marketplace," *Mawaddah: Jurnal Hukum Keluarga Islam* 4, no. 2 (2026): 942–70, https://doi.org/10.52496/mjhki.v4i2.115; Daelani et al., "Recontextualizing Article 97."

RESULTS AND DISCUSSION

Public Integrity, Beneficial Ownership and Legibility: A Theoretical Framework

The notion of integrity is used in at least two distinct senses in the literature on governance. In the first, integrity is a quality of individual conduct: acting in accordance with the relevant moral values, norms and rules.[23] In the second, integrity is a property of institutions, closely related to the idea of impartiality in the exercise of public power.[24] The two senses meet in the figure of the civil servant, and they are also recognised as the moral foundation of the legal professions that must enforce the law against officials.[25] An official who uses public office to accumulate private wealth violates the norm of impartiality at the institutional level, but the violation can only be established by examining the official's individual conduct and its material traces. Islamic law expresses the same duality through the idea that public office is an *amānah*, a trust held on behalf of the community, whose betrayal (*khiyānah*) is at once a personal sin and an injury to the public.[26]

Property relations are the area in which those material traces accumulate. Corruption is, in its most common form, an exchange in which public authority is converted into private economic benefit.[27] The benefit must eventually be stored, used or enjoyed. Cash can be hidden, but it is risky to hold and difficult to enjoy openly; financial assets leave records in banking systems that are increasingly subject to anti-money-laundering controls. Real estate, by contrast, combines durability, relative price stability, social prestige and the possibility of direct personal use. These features explain why international bodies

---

[23] Leo Huberts, *The Integrity of Governance: What It Is, What We Know, What Is Done, and Where to Go* (Basingstoke: Palgrave Macmillan, 2014), https://doi.org/10.1057/9781137380814.

[24] Bo Rothstein and Jan Teorell, "What Is Quality of Government? A Theory of Impartial Government Institutions," *Governance* 21, no. 2 (2008): 165–90, https://doi.org/10.1111/j.1468-0491.2008.00391.x.

[25] Muhammad Syahrul Muttaiqen et al., "Building a Just Law: The Role of Legal Professional Ethics in Indonesia," *Mawaddah: Jurnal Hukum Keluarga Islam* 3, no. 1 (2025): 80–91, https://doi.org/10.52496/mjhki.v3i1.24.

[26] *The Qur'an*, trans. M. A. S. Abdel Haleem (Oxford: Oxford University Press, 2004), 4:58, 8:27; Siroj, "Korupsi dalam Perspektif Hukum Islam."

[27] Susan Rose-Ackerman and Bonnie J. Palifka, *Corruption and Government: Causes, Consequences, and Reform*, 2nd ed. (Cambridge: Cambridge University Press, 2016), https://doi.org/10.1017/CBO9781139962933.

consistently identify the property market as a preferred channel for laundering the proceeds of corruption.[28]

From this follows a working definition. The integrity of a civil servant in property-related legal relations can be described as the state in which the acquisition, ownership, use and disposal of property by the official and persons connected to the official are lawful, transparent and consistent with the official's legitimate sources of income, and in which no private property interest is allowed to influence the performance of public duties. The definition has three components. The first is legality of acquisition, which concerns the origin of the funds and the absence of improper benefit. The second is transparency, which concerns the official's duty to make property relations knowable to the public and to supervisory bodies. The third is consistency, which concerns the proportion between the official's assets, lifestyle and lawful income over time.

The definition deliberately refers to property acquired, used and disposed of by the official and by persons connected to the official, rather than to the property registered in the official's name. Public office places the official in a position analogous to that of a fiduciary: powers are held for the benefit of others, and the holder must be able to account for gains made while holding them.[29] The duty to account is the legal core of asset disclosure, and it is breached as much by wealth held through others as by wealth held directly. Integrity in property relations is therefore not satisfied by the legality of registered titles alone; it extends to the origin, control and economic enjoyment of property, whoever is named as its owner. This is the point at which the concept of integrity meets the distinction between legal title and beneficial ownership, and it is the reason why the analysis that follows concentrates on the relationship between the official and property formally held by relatives.

---

[28] FATF, *Guidance for a Risk-Based Approach: Real Estate Sector* (Paris: Financial Action Task Force, 2022); Transparency International, *Doors Wide Open: Corruption and Real Estate in Four Key Markets* (Berlin: Transparency International, 2017), https://www.transparency.org/en/publications/doors-wide-open-corruption-and-real-estate-in-four-key-markets; Brigitte Unger and Joras Ferwerda, *Money Laundering in the Real Estate Sector: Suspicious Properties* (Cheltenham: Edward Elgar, 2011).

[29] Rose-Ackerman and Palifka, *Corruption and Government*; Dornbierer, *Illicit Enrichment.*

The third component is decisive for oversight. Legality of acquisition is often impossible to prove directly, because the corrupt exchange that produced the funds is concealed. Transparency on its own produces only information, which may be incomplete or false. Consistency, however, can be tested from outside: an investigator does not need to identify the bribe if it can be shown that the official lives in a house that could not have been bought from declared income. This is the logic underlying both illicit enrichment offences and non-conviction-based confiscation of unexplained wealth.[30] It is also the logic that places real estate at the centre of oversight, because immovable property is the asset whose value and use are most easily compared with income.

Two further considerations shape the analysis. The first is the social embeddedness of property in post-socialist societies. Where formal institutions were weak and personal networks compensated for them, it became common to hold property through relatives, to register assets in the names of trusted acquaintances or to rely on informal arrangements for use.[31] Any oversight regime that relies solely on formal title is vulnerable to such practices. The second consideration is that corruption in systemic settings is a collective-action problem rather than a principal–agent problem: where officials expect that others will also enrich themselves, individual incentives to comply are weak, and credible external verification becomes a precondition for any change in behaviour.[32] Asset disclosure, and in particular the public disclosure of property, is one of the few instruments that can alter those expectations, by making the wealth of officials visible to the public at large.[33]

These considerations can be connected through the concept of legibility. Scott shows that modern states govern by simplifying

---

[30] Lindy Muzila et al., *On the Take: Criminalizing Illicit Enrichment to Fight Corruption* (Washington, DC: World Bank, 2012), https://openknowledge.worldbank.org/handle/10986/13090.

[31] Ledeneva, *Russia's Economy of Favours*.

[32] Anna Persson, Bo Rothstein, and Jan Teorell, "Why Anticorruption Reforms Fail: Systemic Corruption as a Collective Action Problem," *Governance* 26, no. 3 (2013): 449–71, https://doi.org/10.1111/j.1468-0491.2012.01604.x; Alina Mungiu-Pippidi, *The Quest for Good Governance: How Societies Develop Control of Corruption* (Cambridge: Cambridge University Press, 2015), https://doi.org/10.1017/CBO9781316286937.

[33] Simeon Djankov et al., "Disclosure by Politicians," *American Economic Journal: Applied Economics* 2, no. 2 (2010): 179–209, https://doi.org/10.1257/app.2.2.179.

complex social arrangements into standardised, recordable categories, of which the cadastre and the property register are paradigmatic.[34] Asset-disclosure regimes extend this logic to public officials, translating their wealth into registered titles, declared values and reported income. Yet these are precisely the categories that a corrupt official can manipulate. In post-socialist settings, where property has long been "fuzzy" and embedded in kinship rather than in clear individual title,[35] and where informal practices routinely substitute for or subvert formal rules,[36] the distance between what the register records and who actually benefits from property can be considerable. This distance is termed here the title–use gap.

The literature on transparency suggests why closing this gap is difficult. Disclosure produces information, but information becomes accountability only when it reaches actors capable of processing it and when sanctions can follow.[37] Where publicity and credible sanctions are present, officials have an incentive not necessarily to stop accumulating wealth but to change the form in which it is held, while the state responds with instruments that read use rather than title. Oversight of property is therefore an iterative contest over legibility.

Three propositions follow. The first, on displacement, holds that once title-based disclosure is public and verified, concealment shifts from omission to the displacement of title to persons outside the declarable circle who are chosen for trust rather than financial plausibility, typically close kin. The second, on legibility selection, holds that because enforcement depends on evidence that the state can obtain and courts can evaluate, adjudicated cases will over-represent domestic, registered and personally used assets and under-represent foreign, corporate or unregistered holdings, so that the caseload reflects legibility as much as prevalence. The third, on convertibility, holds that officials anticipating scrutiny will dispose of or restructure assets, moving the contest from the existence of an asset to its value. Real

---

[34] Scott, *Seeing Like a State*.

[35] Verdery, *Vanishing Hectare*.

[36] Gretchen Helmke and Steven Levitsky, "Informal Institutions and Comparative Politics: A Research Agenda," *Perspectives on Politics* 2, no. 4 (2004): 725–40, https://doi.org/10.1017/S1537592704040472; Ledeneva, *How Russia Really Works*.

[37] Fox, "Uncertain Relationship"; Lindstedt and Naurin, "Transparency Is Not Enough."

estate is central to all three, being at once the asset most often used personally and the one most densely recorded by the state.

The Ukrainian Framework for Real Estate Disclosure and Asset Recovery

The Ukrainian regime can be described as a three-tier architecture. The first tier is disclosure, which establishes a baseline record of the official's property. The second is verification, in which a specialised body tests that record against other information. The third is consequence, in which discrepancies are translated into administrative, civil or criminal liability. Real estate appears in each tier, and the main instruments are summarised in Table 1.

Table 1. Instruments of Anti-Corruption Oversight of Civil Servants' Real Estate in Ukraine

Tier	Instrument and legal basis	Trigger or scope	Relevance to real estate
Disclosure	Annual declaration (Law on Prevention of Corruption, arts. 45–46)	All declarants; covers declarant and family members	Ownership, joint ownership, lease and other rights of use; unfinished construction; value at acquisition
Disclosure	Notification of significant changes in property status (Law on Prevention of Corruption, art. 52)	Officials in responsible and high-risk positions; single transaction above 50 subsistence minimums; within 10 days	Purchase of a flat, house or land plot becomes visible during the year
Verificati on	Full check of declaration (Law on Prevention of Corruption, arts. 50–51)	Risk-based selection after automated control	Comparison with property registers; testing of declared value; consistency with income

Tier	Instrument and legal basis	Trigger or scope	Relevance to real estate
Verification	Lifestyle monitoring (Law on Prevention of Corruption, art. 51-4)	Declarant and family members; open sources and citizen reports	Identifies property held by third parties but used by the official
Consequence	Civil forfeiture of unjustified assets (Civil Procedure Code, arts. 290–292)	Unjustified assets above 500 subsistence minimums acquired after November 2019; HACC	Non-conviction-based recovery; real estate is the main object of claims
Consequence	Illicit enrichment (Criminal Code, art. 368-5)	Unjustified assets above 6,500 non-taxable minimum incomes	Criminal liability; confiscation of the asset or its value

Source: compiled from the Law on Prevention of Corruption, the Civil Procedure Code, the Criminal Code, NACP guidance and Transparency International Ukraine.[38]

Each tier is served by a different institution, and the effectiveness of the system depends on how information passes between them. The NACP receives declarations, conducts full checks and lifestyle monitoring and, where it finds signs of unjustified assets, transmits its materials to the SAPO, which decides whether to file a civil forfeiture claim with the HACC; where the findings point to illicit enrichment or

[38] Law of Ukraine "On Prevention of Corruption"; Civil Procedure Code of Ukraine; Criminal Code of Ukraine; NACP, "Reporting Significant Changes in Property Status: Who Has to File It and under What Conditions," September 16, 2024, https://nazk.gov.ua/en/news/reporting-significant-changes-in-property-status-who-has-to-file-it-and-under-what-conditions; NACP, "NACP Urges MPs to Preserve Lifestyle Monitoring Tool," 2025, https://nazk.gov.ua/en/nacp-urges-mps-to-preserve-lifestyle-monitoring-tool; P. Demchuk and A. Tkachuk, *Civil Forfeiture in Ukraine* (Kyiv: Transparency International Ukraine, 2024), https://ti-ukraine.org/en/research/civil-forfeiture-in-ukraine/.

false declaration, the materials go to the National Anti-Corruption Bureau of Ukraine (NABU) or another competent pre-trial investigation body. First-instance decisions of the HACC may be appealed to its Appeals Chamber and then, in cassation, to the Supreme Court.[39] Information thus moves from an administrative record, through a prosecutorial filter, to a judicial assessment, and at each step it must be converted into a form that the next institution can use. The conversion of verification findings into admissible evidence, discussed below in relation to C15, is the weakest link in this chain.

Family Members as Nominee Holders: Kinship, Marital Property and the Declarable Circle

The case analysis shows that the decisive line in practice is drawn not between the official and everyone else but between two groups of relatives: those whose property the law requires the official to declare and those whose property it does not. Ukrainian law defines the first group narrowly. For the purposes of the declaration, a "family member" is the declarant's spouse, the declarant's children until they reach majority irrespective of where they live, and any persons who live together with the declarant, share a common household and have mutual rights and obligations with him or her, including unmarried cohabitants.[40] The same statute knows a much wider category of "close persons," which extends, irrespective of cohabitation, to parents, step-parents, siblings, grandparents, grandchildren, parents-in-law and other relatives, but this category serves mainly the rules on conflicts of interest and is not the measure of what must be declared. Almost every nominal owner identified in the cases-mothers, a sister, a mother-in-law-is a close person but not a family member. The law thus already recognises the kinship network that officials use as nominees; it simply does not ask them to disclose its property.

The criminal and civil procedures for unexplained wealth have responded to this gap more directly than the declaration. Since the 2019 reform, the acquisition of assets by an official includes their acquisition by another person on the official's instruction, as well as assets in respect of which the official can directly or indirectly perform actions identical in content to the exercise of the right to dispose of them.[41] It is

[39] Demchuk and Tkachuk, *Civil Forfeiture in Ukraine*; Transparency International Ukraine, "Civil Forfeiture in Ukraine: Cases from 2025."

[40] Law of Ukraine "On Prevention of Corruption," art. 1.

[41] Criminal Code of Ukraine, art. 368-5, note; Law of Ukraine No. 263-IX.

this definition that allows the HACC to reason in terms of indirect ownership and to ask, as one of its standard questions, whether the official is linked to the asset irrespective of whose name appears in the register.[42] In family-law terms, the courts are asked to disregard the formal allocation of property between relatives and to identify the member of the family who actually enjoys and controls it.

The family law of marriage explains why spouses play only a minor role as nominees. Under the Family Code of Ukraine, property acquired by spouses during marriage belongs to them as joint property, regardless of which spouse is named as owner or earned the income.[43] A flat registered to a wife is therefore not only declarable, because the wife is a family member, but also presumptively the husband's property in civil law. Indonesian law follows the same logic: property acquired during marriage becomes joint property (*harta bersama*) under Article 35 of the Marriage Law, and the Compilation of Islamic Law presumes an equal division on divorce, a presumption that courts have adjusted to the actual contributions of the spouses.[44] Both systems make the spouse a transparent rather than an opaque holder of title. It is consistent with this that spouses held title in only three of the sixteen real-estate cases (C2, C5, C7), whereas relatives outside the marriage held it in at least ten. The same logic explains why the timing of a divorce can be relevant evidence. In C1 the court noted that the official had dissolved his marriage shortly before the flat was bought in his mother's name; a divorce removes a former spouse from the declarable circle and ends the community of property, so that a formal change of marital status can open a new channel for displacement.

The second family-law resource is the intra-family transfer. Defences in the cases typically explained the nominee's means by gifts or loans within the family or from acquaintances. Family law treats such transfers as normal and often privileges them: gifts between parents and children are among the most ordinary acts of family life, and in Islamic law the gift (*hibah*) is a recommended instrument for

---

[42] Demchuk and Tkachuk, *Civil Forfeiture in Ukraine*; Transparency International Ukraine, "Civil Forfeiture in Ukraine: Cases from 2025."

[43] Family Code of Ukraine, art. 60.

[44] Law of the Republic of Indonesia No. 1 of 1974 on Marriage (State Gazette of the Republic of Indonesia 1974 No. 1, Supplement No. 3019), as amended by Law No. 16 of 2019 (State Gazette 2019 No. 186, Supplement No. 6401), art. 35, https://peraturan.bpk.go.id/Details/47406; Vicario, Wamafma, and Papare, "Marital Bonds and Joint Property Cases"; Daelani et al., "Recontextualizing Article 97."

distributing property within the family during the donor's lifetime.[45] This presumption of normality is precisely what makes kin attractive as nominees. Yet family law also contains the tools for testing such transfers. According to the majority of jurists, a gift in Islamic law is completed only by the delivery of possession (*qabḍ*) to the donee, and a gift that leaves the property under the donor's control is incomplete; parents must, moreover, treat their children equally in their gifts.[46] Transposed to nominee ownership, the requirement of possession asks the same question as the Ukrainian courts: who in fact holds the keys, lives in the flat and pays for it? A transfer to a mother of a flat that she never occupies, and whose keys remain with her son, fails the test of possession in Islamic law just as it fails the test of beneficial use in Ukrainian civil forfeiture.

The substantive requirements of a genuine gift can be turned into a set of questions that separate legitimate family transfers from simulated ones. Did the donee actually receive possession and control of the property? Did the donor retain effective authority over it, for instance through a power of attorney, the keys or the payment of its running costs? Did the donee have the means to acquire or maintain the asset, or was it maintained by someone else? Is the transfer supported by documentation that is consistent with the parties' conduct? And does its timing suggest that its purpose was to remove the asset from the official's declaration? Islamic law does not regard a gift that the donor continues to control as complete, and contemporary practice shows that disputes over *hibah* frequently turn on whether possession was in fact delivered and whether the donor later sought to take the property back.[47] Ukrainian civil law reaches a similar result by a different route: a transaction concluded without the intention of creating its legal consequences is fictitious and may be declared invalid by a court, and a transaction concluded to conceal another one is sham, so that the relations of the parties are governed by the transaction they actually

---

[45] Alias Azhar and Mohd Zakhiri Md Nor, "Hibah in the Administration of Islamic Property: Ijtihadi Elements and Reality in Malaysia," *UUM Journal of Legal Studies* 10, no. 2 (2019): 103–19, https://e-journal.uum.edu.my/index.php/uumjls/article/view/uumjls.10.2.2019.6400.

[46] Azhar and Md Nor, "Hibah in the Administration of Islamic Property"; al-Bukhārī, *Ṣaḥīḥ al-Bukhārī*, Kitāb al-Hibah, no. 2587; Muslim, *Ṣaḥīḥ Muslim*, Kitāb al-Hibāt, no. 1623.

[47] Kamarudin et al., "'I Want to Withdraw My Hibah'"; Azhar and Md Nor, "Hibah in the Administration of Islamic Property."

intended.[48] These questions must not, however, be turned into a presumption against family generosity. Gifts from parents to children and from children to parents are among the most ordinary acts of family life, and a relative who can show genuine receipt, possession and use of a property must be treated as its owner. The decisive distinction is between a transfer that changes who benefits from the property and one that changes only whose name appears in the register.

Elderly parents are the preferred nominees for reasons that are as much moral as legal. In many societies, including post-socialist Ukraine and Muslim-majority Indonesia, adult children are expected to support their parents, and family wealth circulates between generations. Islamic law gives this expectation normative force: the Qur'an commands kindness to parents in their old age, the duty of maintenance (*nafaqah*) extends to needy parents, and a well-known hadith tells a son that "you and your wealth belong to your father."[49] Such norms make a parent's ownership of a child's money socially plausible, and an official can present a flat registered to his mother as an act of filial piety. The same norms, however, expose the arrangement. A pensioner who holds a flat worth many times her lifetime income is not the object of her son's maintenance but its apparent source, and that inversion is detectable through the consistency test applied in C1.

A further feature of the kinship pattern deserves attention. In at least seven of the ten cases in which title was held by relatives outside the declarable family, the nominal owner was a woman-a mother (C1, C3, C6), a sister (C11), an aunt by marriage (C2), a mother-in-law (C14) or a female relative (C10)-and in several of them an elderly one. Nominee arrangements thus place women who have often never held office, and who may know little about the transactions concluded in their names, at the centre of forfeiture proceedings. Their homes, their legal capacity and, where they made genuine contributions, their own property interests are at stake. The protection of property (*ḥifẓ al-māl*) in the *maqāṣid* tradition protects not only public wealth but also the vulnerable members of the family whose rights may be affected by its

[48] Civil Code of Ukraine No. 435-IV of 16 January 2003 (as amended), arts. 234–235, https://zakon.rada.gov.ua/laws/show/435-15.

[49] *Qur'an*, 17:23–24; Ibn Mājah, *Sunan Ibn Mājah*, ed. Muḥammad Fuʾād ʿAbd al-Bāqī (Cairo: Dār Iḥyāʾ al-Kutub al-ʿArabiyyah, n.d.), Kitāb al-Tijārāt, no. 2291.

recovery,[50] and this supports the procedural guarantee, discussed below, that third parties must be able to take part in proceedings concerning property registered in their names.

Islamic Legal Perspectives: Amānah, Ghulūl and the Question "Where Did You Get This?"

Islamic law approaches the integrity of officials from the idea that public authority is a trust. The Qur'an commands that trusts be rendered to those entitled to them and forbids their betrayal, and it singles out *ghulūl*-the misappropriation of what belongs to the community-with the warning that whoever commits it will bring what he took on the Day of Resurrection.[51] Classical jurists did not treat corruption as a single category, but they addressed its forms through *ghulūl*, bribery (*risywah*), betrayal of trust (*khiyānah*) and the unlawful consumption of others' wealth, and they placed most of these wrongs in the domain of discretionary punishment (*taʿzīr*), which allows the authorities to adapt sanctions, including financial ones, to the harm caused.[52] Indonesian scholarship has used this framework to argue that the confiscation of corrupt assets is a legitimate *taʿzīr* measure and that the preservation of wealth (*ḥifẓ al-māl*) justifies non-conviction-based forfeiture.[53] Three elements of the tradition speak directly to the title–use gap.

Each of these concepts addresses a different aspect of the problem. *Amānah* defines the office: classical writing on governance read the Qur'anic command to render trusts to those entitled to them as the foundation of public authority, so that appointments, revenues and public property are held in trust for the community.[54] *Ghulūl* names the wrong of taking from the common pool what belongs to all, *risywah* the wrong of exchanging official action for private benefit, and *khiyānah*

---

[50] Daelani et al., "Recontextualizing Article 97"; Suwandono et al., "Digital Market, Unequal Access."

[51] *Qur'an*, 3:161, 4:58, 8:27.

[52] Siroj, "Korupsi dalam Perspektif Hukum Islam"; Mohamed A. Arafa, "Corruption and Bribery in Islamic Law: Are Islamic Ideals Being Met in Practice?" *Annual Survey of International & Comparative Law* 18, no. 1 (2012), http://digitalcommons.law.ggu.edu/annlsurvey/vol18/iss1/9; Alam et al., "Islamic Criminal Law Study."

[53] Utama et al., "Islamic Law Analysis"; Syarafi and Syahbandir, "Confiscation of Corruption Asset."

[54] Ibn Taymiyyah, *Ibn Taimiya on Public and Private Law in Islam, or Public Policy in Islamic Jurisprudence*, trans. Omar A. Farrukh (Beirut: Khayats, 1966); *Qur'an*, 4:58.

the breach of the trust itself. The question *min ayna laka hādhā* supplies the procedure: it places on the holder of office a duty to account for wealth that the office cannot explain. Taken together, these concepts support the legal requirement that officials account for wealth acquired during their tenure, and that this accountability extend to wealth held through others, since a trust is not discharged by moving its proceeds into the hands of relatives.

The first is the hadith of Ibn al-Lutbiyyah, narrated by Abū Ḥumayd al-Sāʿidī. The Prophet appointed a man of the tribe of Azd to collect zakat; on his return the collector said of what he had brought, "this is for you, and this was given to me as a gift." The Prophet rose and asked why such a man did not sit in the house of his father or his mother to see whether gifts would be given to him, and he warned that anyone who took something in this way would carry it on his neck on the Day of Resurrection.[55] The hadith contains, in compressed form, the logic of modern unexplained-wealth law. It defines a counterfactual baseline-what the official would have received had he stayed at home-and attributes to the office, and hence to the public treasury, every benefit that exceeds it. Jurists drew the consequence that gifts received by officials by virtue of their office are unlawful and must be returned or paid into the treasury, a rule summarised in the saying that "gifts to officials are *ghulūl*."[56]

Strikingly, the baseline in this hadith is the family home. In the Prophet's image, the house of the father and mother is where an official's legitimate fortune would be found; wealth that bypasses the family home and arrives through office is suspect. The Ukrainian cases invert this image: illicit wealth is not hidden from the parental home but parked in it. Al-Bukhārī also included the hadith in his book on legal stratagems (*ḥiyal*), under the heading of the official's stratagem to receive gifts,[57] which shows that early jurists already understood that a lawful form-a gift-could be used to disguise an unlawful substance.

The second element is the practice of the second caliph, ʿUmar ibn al-Khaṭṭāb, as reported in the historical literature. ʿUmar is said to

---

[55] al-Bukhārī, *Ṣaḥīḥ al-Bukhārī*, Kitāb al-Aḥkām, no. 7174; Muslim, *Ṣaḥīḥ Muslim*, Kitāb al-Imārah, no. 1832.

[56] Aḥmad ibn Ḥanbal, *al-Musnad*, ed. Shuʿayb al-Arnaʾūṭ et al. (Beirut: Muʾassasat al-Risālah, 2001), ḥadīth of Abū Ḥumayd al-Sāʿidī; Arafa, "Corruption and Bribery in Islamic Law."

[57] al-Bukhārī, *Ṣaḥīḥ al-Bukhārī*, Kitāb al-Ḥiyal, no. 6979.

have examined the wealth of his governors before and after their appointment, to have required them to account for increases during their tenure and, where an increase could not be explained by their stipends and lawful trade, to have taken half of it for the treasury (*mushāṭarah*); the reports name, among others, Abū Hurayrah as governor of Bahrain, ʿAmr ibn al-ʿĀṣ in Egypt and Saʿd ibn Abī Waqqāṣ in Kufa.[58] Indonesian Islamic legal scholarship has distilled from this practice a principle of *min ayna laka hādhā* and treated it as a precedent for the reversal of the burden of proof in corruption cases.[59] Two features of ʿUmar's practice deserve emphasis. It was directed at the consistency between office, income and wealth rather than at proof of a specific corrupt act, which is the logic of civil forfeiture rather than of criminal punishment. And the measure was typically partial: by sharing rather than confiscating the whole, ʿUmar acknowledged that part of the increase might be lawful, an approach that resembles the partial and monetary recoveries observed in the HACC's practice and tempers a presumption with proportionality.

The third element is the doctrine on legal stratagems and on the relationship between form and substance. A nominee arrangement is, in the vocabulary of Islamic jurisprudence, a *ḥīlah*: a lawful form-a sale, a gift, a registration in a parent's name-used to reach an end that the law forbids, namely the concealment of wealth from the authority entitled to examine it. The Mālikī and Ḥanbalī schools in particular rejected stratagems that defeat the purpose of the law, and the doctrine of blocking the means (*sadd al-dharāʾiʿ*) permits the closing of lawful avenues that are predominantly used to reach unlawful results.[60] The legal maxim that in contracts effect is given to intentions and meanings rather than to words and forms (*al-ʿibrah fī al-ʿuqūd li-al-maqāṣid wa al-maʿānī lā li-al-alfāẓ wa al-mabānī*) expresses the same idea in positive form.[61] These principles are the jurisprudential counterpart of

[58] al-Ṣallābī, *ʿUmar ibn al-Khaṭṭāb*, 80–101.

[59] Nasrullah, *Teori dan Asas Pidana Korupsi: Menakar Kontribusi Hukum Islam terhadap Pemberantasan Pidana Korupsi di Indonesia* (Banda Aceh, 2019), https://repository.ar-raniry.ac.id/12664/; Atho Mudzhar and Mhd Rasid Ritonga, "Principles of Reversal Burden of Proof in the Perspective of Indonesian Criminal Law and Islamic Law," *Jurnal Hukum Islam* 20, no. 2 (2022): 355–78, https://doi.org/10.28918/jhi.v20i2.6749; Riady et al., "Reformulating the Reversal."

[60] Mohammad Hashim Kamali, *Principles of Islamic Jurisprudence*, 3rd ed. (Cambridge: Islamic Texts Society, 2003); Nasrullah, "Teori Sadd al-Dzarī'ah."

[61] *Majallat al-Aḥkām al-ʿAdliyyah* (Istanbul, 1869–1876), art. 3.

the shift from registered title to beneficial use that the HACC has made under the heading of indirect ownership. They justify looking through the family nominee to the official who in substance owns the property.

Islamic law does not, however, license unlimited intrusion into the affairs of families. The Qur'an forbids spying (*tajassus*) on others, the rules of evidence place the burden of proof on the claimant, and the presumption of freedom from liability (*al-aṣl barāʾat al-dhimmah*) protects those against whom no case has been made.[62] Indonesian scholars who support the reversal of the burden of proof therefore insist that it be balanced, limited to assets whose disproportion has first been established by the state, and combined with the protection of the rights of the accused.[63] The Islamic perspective thus supports both halves of the standard proposed in this article: a use-based approach that refuses to be deceived by family nominees, and procedural guarantees that protect the family home and the relatives who have not chosen public office. In *maqāṣid* terms, the recovery of unexplained wealth serves the protection of public property, while the guarantees serve the protection of the family's own property and of family life; a legitimate regime must serve both.[64]

It is important to be precise about what these sources can and cannot do in a modern legal argument. The hadith of Ibn al-Lutbiyyah and the reports of ʿUmar's audits are normative and historical precedents. They justify the principle that an official must account for unexplained wealth and that wealth obtained through office may be returned to the public, but they do not by themselves determine the procedural requirements of contemporary civil forfeiture, such as the standard of proof, the admissibility of evidence or the rights of third parties. Those requirements must be supplied by positive law and tested against constitutional and human-rights standards. The contribution of Islamic law to the argument of this article is therefore twofold: substantively, the doctrines of *hibah*, *qabḍ* and *ḥiyal* supply criteria for distinguishing genuine from simulated family transfers; normatively, the doctrines of *amānah* and *maqāṣid* explain why recovering such

---

[62] *Qur'an*, 49:12; Kamali, *Principles of Islamic Jurisprudence*.

[63] Riady et al., "Reformulating the Reversal"; Mudzhar and Ritonga, "Principles of Reversal Burden of Proof."

[64] Daelani et al., "Recontextualizing Article 97"; Asa'ari et al., "Considering Death Penalty for Corruptors."

assets is legitimate and why recovery must stop at the property that relatives genuinely own.

Maqāṣid al-Sharīʿah and the Protection of Family Property

The objectives of the sharia provide a framework for holding these two concerns together, and three of them are directly engaged. The protection of property (*ḥifẓ al-māl*) has a public and a private side: it justifies the recovery of unexplained wealth, which protects public resources and prevents the accumulation of private property through public office, but it equally protects the lawful property of each member of the family. The protection of life (*ḥifẓ al-nafs*) requires attention to the consequences of forfeiture for those who depend on the property for shelter: an elderly parent who lives in a flat registered to her, or children for whom it is the family home, are affected by its recovery even where the official is its beneficial owner. Justice (*ʿadl*), which classical and modern theorists of the *maqāṣid* treat as an overarching objective of the law, requires the state to distinguish between the corrupt official and relatives who genuinely own property and have lawful financial interests.[65]

Two consequences follow. First, the protection of family property does not confer immunity on assets used to conceal corruption. A family relationship cannot serve as a legal shield, because the *maqāṣid* protect property that is lawfully held, and the prohibition of stratagems denies effect to forms designed to defeat the purpose of the law. Second, recovery must be proportionate and individualised. Where a relative contributed to the acquisition of a property, that share should be excluded; where recovery would deprive dependent family members of their only home, the court should be able to prefer recovery of the value over recovery of the dwelling, as ʿUmar's practice of partial confiscation and the HACC's monetary recoveries suggest is possible. Read in this way, the *maqāṣid* do not add an external ethical layer to the legal analysis; they supply criteria by which the legitimacy of recovery against kin-held property can be assessed in Muslim-majority and secular jurisdictions alike.

[65] Muḥammad al-Ṭāhir Ibn ʿĀshūr, *Treatise on Maqāṣid al-Sharīʿah*, trans. Mohamed El-Tahir El-Mesawi (London: International Institute of Islamic Thought, 2006); Auda, *Maqasid al-Shariah as Philosophy of Islamic Law*; Kamali, *Principles of Islamic Jurisprudence*.

Comparative Perspective and Human-Rights Constraints

The challenges described above are not peculiar to Ukraine. International standards encourage, but do not require, states to adopt both financial disclosure systems for public officials and an offence of illicit enrichment.[66] The implementation of these standards has followed different models, three of which are especially relevant to kin-held real estate.

The United Kingdom introduced unexplained wealth orders by the Criminal Finances Act 2017, amending the Proceeds of Crime Act 2002.[67] An order may be sought by an enforcement authority in respect of property worth more than GBP 50,000 held by a politically exposed person or a person suspected of involvement in serious crime, and it requires the respondent to explain the nature and extent of their interest in the property and how it was obtained. The first order, upheld by the Court of Appeal in 2020, concerned a residential property in central London and a golf course acquired by the spouse of a former official of a state-owned bank in Azerbaijan.[68] The British model is notable for being directed at specific property rather than at the official's overall wealth, and for treating ownership through companies and family members as part of the inquiry from the outset. Its weakness has been infrequent use, owing to the cost and litigation risk borne by enforcement agencies.

The British instrument should not, however, be equated with Ukrainian civil forfeiture. An unexplained wealth order is an investigative order: it compels an explanation but does not itself deprive anyone of property. Recovery requires separate civil recovery proceedings under Part 5 of the Proceeds of Crime Act 2002, in which the enforcement authority must prove that the property was obtained through unlawful conduct; a failure to respond to the order creates only a rebuttable presumption that the property is recoverable.[69] This design was a deliberate concession to human-rights concerns, but it has limited the instrument's effectiveness: orders concerning London properties linked to the family of a former Kazakh official were discharged in

[66] United Nations, *United Nations Convention against Corruption* (New York: United Nations, 2003), arts. 8, 20, 52, https://www.unodc.org/unodc/en/treaties/CAC/.

[67] Criminal Finances Act 2017, c. 22 (United Kingdom), https://www.legislation.gov.uk/ukpga/2017/22/contents.

[68] *National Crime Agency v Hajiyeva* [2020] EWCA Civ 108.

[69] Anton Moiseienko, "The Limitations of Unexplained Wealth Orders," *Criminal Law Review*, no. 3 (2022): 230–41; Criminal Finances Act 2017.

2020 after the respondents produced explanations that the court accepted, leaving the enforcement agency with substantial costs.[70] The Economic Crime (Transparency and Enforcement) Act 2022 responded by extending the orders to the responsible officers of entities that hold property, adding an alternative to the income requirement and limiting the authorities' exposure to costs.[71] What is transferable from the British model is therefore not its procedure but two of its premises: that the explanation demanded should concern specific property, and that the inquiry should extend from the outset to property held by family members and corporate vehicles.

Romania's National Integrity Agency (ANI), established in 2007 and reorganised under Law No. 176/2010, represents an administrative model closer to the Ukrainian one. Inspectors evaluate declarations of assets and interests and, where they find a significant difference between the wealth acquired during the term of office and lawful income, refer the case to a judicial wealth-investigation commission, which may in turn send it to a court for confiscation.[72] The Romanian experience has shown both the potential of systematic administrative verification and its vulnerability to constitutional and political challenge, which periodically narrowed the agency's powers. This trajectory closely resembles Ukraine's own, and it suggests that institutional stability is itself a condition of property integrity.

The Romanian model differs from the Ukrainian one in two respects that matter for kin-held property. First, the assessment of unjustified wealth is divided between an administrative agency and a judicial filter: ANI's evaluation report goes to a wealth-investigation commission attached to a court of appeal, and only that commission can refer the case to a court, which may declare part of the wealth unjustified and order its confiscation.[73] Second, the Romanian

---

[70] *National Crime Agency v Baker* [2020] EWHC 822 (Admin); John Heathershaw and Tom Mayne, "Explaining Suspicious Wealth: Legal Enablers, Transnational Kleptocracy, and the Failure of the UK's Unexplained Wealth Orders," *Journal of International Relations and Development*, published online July 13, 2023, https://doi.org/10.1057/s41268-023-00296-0.

[71] Economic Crime (Transparency and Enforcement) Act 2022, c. 10 (United Kingdom), pt. 2, https://www.legislation.gov.uk/ukpga/2022/10/contents.

[72] Law No. 176/2010 on Integrity in the Exercise of Public Functions and Offices (Romania), *Monitorul Oficial al României*, Part I, No. 621 (2010).

[73] Law No. 115/1996 on the Declaration and Control of the Wealth of Dignitaries, Magistrates, Certain Persons in Management and Control Positions and

Constitution provides that lawfully acquired wealth may not be confiscated and that the lawful character of its acquisition is presumed, which constrains any reversal of the burden of proof.[74] The Constitutional Court relied on the separation between investigation and adjudication when, in 2010, it struck down central provisions of the law establishing ANI, before the regime was re-enacted in Law No. 176/2010.[75] For Ukraine, the Romanian experience shows that the attribution of kin-held property to an official must be made by a body with judicial guarantees, and that the stability of a verification agency depends on its constitutional footing as much as on its powers.

Indonesia offers a third comparison, of particular interest because it is a Muslim-majority civil-law jurisdiction in which Islamic legal arguments are invoked explicitly in the debate on asset recovery. Since 1999 state officials have been obliged to report and announce their wealth before and after their term of office and to have it examined during their term, and the Corruption Eradication Commission (KPK) registers and examines these reports (*Laporan Harta Kekayaan Penyelenggara Negara*, LHKPN).[76] The KPK's current regulation defines reportable assets in a way that partly anticipates the problem analysed here: they are the assets owned by the official together with the spouse and dependent children, whether registered in the name of the official, the spouse, the dependent children or other parties.[77] In principle, therefore, a flat that an official holds through a parent should be reported as the official's asset. In practice, the reach of the LHKPN is limited in two ways. Its circle of reporting persons is narrower than the kinship network, since parents, siblings and in-laws do not report, and verification depends on information that the KPK can obtain about

---

Civil Servants (Romania), *Monitorul Oficial al României*, Part I, No. 263 (1996), art. 10; Law No. 176/2010 (Romania).

[74] Constitution of Romania (1991, as revised in 2003), art. 44(8).

[75] Constitutional Court of Romania, Decision No. 415 of 14 April 2010, *Monitorul Oficial al României*, Part I, No. 294 (2010).

[76] Law of the Republic of Indonesia No. 28 of 1999 on State Administration That Is Clean and Free from Corruption, Collusion and Nepotism (State Gazette of the Republic of Indonesia 1999 No. 75, Supplement No. 3851), art. 5, https://peraturan.bpk.go.id/Details/45345; Mahardhika, "Strengthening LHKPN."

[77] Regulation of the Corruption Eradication Commission No. 3 of 2024 on the Second Amendment to Regulation No. 7 of 2016 on Procedures for the Registration, Announcement and Examination of the Wealth of State Officials (State Bulletin of the Republic of Indonesia 2024 No. 798), art. 1, https://peraturan.go.id/filespengundangan/peraturan-kpk-no-3-tahun-2024.pdf.

them. More importantly, Indonesia has ratified the United Nations Convention against Corruption but has not criminalised illicit enrichment, and confiscation remains largely tied to criminal proceedings, supplemented by civil claims against defendants or their heirs and by only a partial reversal of the burden of proof in corruption trials.[78] The Asset Forfeiture Bill, which would introduce non-conviction-based forfeiture, became a parliamentary initiative in October 2026, and its deliberation with the government began in November 2026 with a view to enactment by the end of the year.[79]

The case of Rafael Alun Trisambodo, a senior tax official, illustrates both the potential and the limits of the Indonesian model. Public anger at his wealth in 2023 set in motion scrutiny of other tax officials with suspiciously large assets; in January 2024 the Jakarta Corruption Court sentenced him to fourteen years' imprisonment for accepting gratuities and for money laundering, finding that he had transferred funds to bank accounts and properties registered in his own name and in the names of relatives.[80] As in the Ukrainian cases, kin-held property was central, and its detection began with the public visibility of lifestyle. But because Indonesian law offers no route for recovering unexplained wealth as such, the state had to prove gratuities and money laundering to the criminal standard. The comparison suggests that the Ukrainian civil forfeiture procedure, with its definition of indirect ownership, offers Indonesia a tested model for kin-held assets, while Indonesia's definition of reportable assets held "in the name of other parties" offers Ukraine a model for extending the

[78] Law of the Republic of Indonesia No. 7 of 2006 on the Ratification of the United Nations Convention against Corruption, 2003 (State Gazette of the Republic of Indonesia 2006 No. 32, Supplement No. 4620), https://peraturan.bpk.go.id/Home/Details/40161; Law of the Republic of Indonesia No. 31 of 1999 on the Eradication of Criminal Acts of Corruption (State Gazette of the Republic of Indonesia 1999 No. 140, Supplement No. 3874), https://peraturan.bpk.go.id/Details/45350; Law of the Republic of Indonesia No. 20 of 2001 on Amendments to Law No. 31 of 1999 on the Eradication of Criminal Acts of Corruption (State Gazette of the Republic of Indonesia 2001 No. 134, Supplement No. 4150), arts. 37A, 38B, https://peraturan.bpk.go.id/Details/44900; Lukito, "Revealing the Unexplained Wealth."

[79] "RUU Perampasan Aset, DPR Mau Rampungkan November 2026," *Bisnis.com*, November 5, 2026, https://kabar24.bisnis.com/read/20261105/16/2018684/ruu-perampasan-aset-dpr-mau-rampungkan-november-2026; Sujadmiko et al., "Modelling Shared Assets."

[80] Firdaus and Dianti, "Ex-Indonesian Tax Official Gets 14 Years."

declaration itself beyond formal title. Indonesian scholarship drawing on *maqāṣid al-sharīʿah* and on ʿUmar's audits supplies a normative vocabulary in which both reforms can be justified to a Muslim public.[81]

Table 2 compares the four jurisdictions on common dimensions. The comparison shows that they do not have identical mechanisms: they differ in whether unexplained wealth is addressed by an administrative, a civil or a criminal procedure, in who bears the burden of explanation, and in how far the inquiry reaches beyond the official's own name. It also shows which elements are transferable. The Ukrainian definition of indirect ownership and the Indonesian definition of reportable assets held in the names of other parties can be adopted by legislation in most systems, whereas the British focus on specific property and the Romanian combination of administrative verification and judicial filtering depend more on institutional capacity and constitutional design. Indonesia's beneficial-ownership regulation, which obliges corporations to identify their beneficial owners, illustrates the limit of the corporate model of transparency: it reaches property held through companies but not a flat registered to an official's mother.[82]

Table 2. Comparative Dimensions of Unexplained-Wealth Regimes and Kin-Held Assets

Dimension	Ukraine	United Kingdom	Romania	Indonesia
Asset disclosure	Public annual declarations covering the declarant and family members (spouse, minor children, household members)	No general public asset declarations for civil servants; explanation is demanded case by case	Public declarations of assets and interests	LHKPN reports to the KPK, including assets held in the names of the spouse, dependent children or other parties

[81] Utama et al., "Islamic Law Analysis"; Riady et al., "Reformulating the Reversal"; Alam et al., "Islamic Criminal Law Study."

[82] Presidential Regulation of the Republic of Indonesia No. 13 of 2018 on the Application of the Principle of Recognising the Beneficial Owners of Corporations in the Prevention and Eradication of the Crimes of Money Laundering and Terrorism Financing.

Dimension	Ukraine	United Kingdom	Romania	Indonesia
Verification body	NACP (full checks, lifestyle monitoring)	Enforcement authorities (e.g. NCA, SFO, HMRC)	National Integrity Agency (ANI)	Corruption Eradication Commission (KPK)
Unexplained-wealth mechanism	Civil forfeiture before the HACC; criminal liability for illicit enrichment	Unexplained wealth order (investigative), followed by civil recovery under POCA Part 5	Wealth-investigation commission and court-ordered confiscation of unjustified wealth	No illicit-enrichment offence; confiscation mainly in criminal proceedings; Asset Forfeiture Bill pending
Reach to kin-held assets	Indirect ownership: assets acquired on the official's instruction or under the official's de facto control	Orders may concern property held by family members and by entities	Third-party assets reached mainly through confiscation in criminal proceedings	Reportable assets include those in others' names, but parents, siblings and in-laws do not report
Standard and burden	Civil standard; official must show lawful origin once the gap is established	Respondent must explain; recovery requires proof of unlawful conduct	Constitutional presumption of lawful acquisition	Criminal standard; partial reversal of the burden of proof
Principal challenge	Proof and admissibility of the link; valuation after disposal; pressure on monitoring	Cost and litigation risk; reliance on explanations	Constitutional constraints and institutional instability	Absence of non-conviction-based forfeiture; narrow reporting circle
Transferable element	Definition of indirect ownership; lifestyle monitoring	Property-specific explanation; inclusion of family and corporate holders	Judicial filter for administrative findings	Reporting of assets held in the names of other parties

Source: compiled from the legislation and case law cited in this section.

Any regime targeting officials' real estate must also respect the constraints set by human-rights law. Confiscation of property interferes

with the right to the peaceful enjoyment of possessions under Article 1 of Protocol No. 1 to the European Convention on Human Rights, and when the property in question is a home, the right to respect for private and family life under Article 8 may also be engaged.[83] The ECtHR has accepted that non-conviction-based confiscation of wealth that a public official cannot account for pursues a legitimate aim and may rely on a reversal of the burden of proof, provided that the proceedings are adversarial and offer a genuine opportunity to challenge the claim.[84] It has, however, found violations where domestic courts confiscated assets without establishing a causal link between the property and the alleged unlawful conduct or without adequate reasoning.[85] For Ukraine, these standards confirm the legitimacy of civil forfeiture but also underline the importance of careful reasoning on the link between the official and the property, which is precisely the point at which nominee ownership creates difficulties. The cases examined above suggest that this requirement operates as a real constraint: dismissals such as C6 and C15 turned on the insufficiency of evidence linking the official to the asset. The European and Islamic constraints thus point in the same direction: both accept a presumption against unexplained wealth, and both require that it be applied through evidence, reasoning and a fair hearing.

The case law of the European Court of Human Rights can be read more precisely in relation to kin-held property. In *Gogitidze and Others v. Georgia* the confiscated property was held not only by a former public official but also by his sons and his brother, and the Court accepted that civil proceedings *in rem* against the unexplained wealth of officials and their family members pursued both compensatory and preventive aims, and that it was legitimate to rely on a high probability of illicit origin combined with the owners' inability to prove the contrary.[86] In *Todorov and Others v. Bulgaria* the Court held that, because such regimes rely on presumptions, domestic courts must counterbalance them with an individual and reasoned assessment, and it found the interference disproportionate where the courts had made no

[83] Council of Europe, *Convention for the Protection of Human Rights and Fundamental Freedoms* (Rome, 1950), https://www.echr.coe.int/documents/d/echr/convention_ENG.

[84] *Gogitidze and Others v. Georgia*, no. 36862/05 (ECtHR, 12 May 2015).

[85] *Todorov and Others v. Bulgaria*, nos. 50705/11 and 6 others (ECtHR, 13 July 2021).

[86] *Gogitidze and Others v. Georgia*, §§ 101–2, 107.

effort to justify the link between the assets and the alleged unlawful conduct or to assess the value of the assets; in *Yordanov and Others v. Bulgaria* it found a violation where assets were forfeited as unlawfully acquired without identification of the conduct from which they derived.[87] As regards relatives, *Telbis and Viziteu v. Romania* accepted the confiscation of assets held by the wife and daughter of a public employee convicted of bribe-taking, because domestic law allowed them to take part in the proceedings and gave them a reasonable opportunity to put their case.[88] Taken together, these judgments set three limits on the attribution of kin-held property to an official: the presumption must be anchored in the official's public office and in a proven disproportion between income and assets; the court must give individualised reasons for attributing each asset; and the relatives whose title is at stake must be able to participate and to prove their own interest. These limits correspond closely to the Islamic requirements discussed above: accountability for unexplained wealth, judgment on evidence rather than suspicion, and protection of the property of those against whom no case has been made.

Toward a Property-Integrity Standard

The findings permit three observations that go beyond the description of legal mechanisms. First, the centrality of real estate in enforcement has two sources: housing and land are the principal store of private wealth in post-socialist societies, but they are also the assets whose beneficial use is most legible to courts. Second, the Ukrainian case illustrates how transparency becomes accountability.[89] Public declarations generated information, journalists and the NACP processed it and civil forfeiture supplied a sanction that does not require proof of the corrupt act, yet the funnel from nearly a thousand full checks to a few dozen judgments shows that this conversion remains highly selective. Third, the contest is dynamic. As disclosure became credible, concealment moved from omission to kin-based nominee ownership and, under scrutiny, to the disposal of assets; oversight responded with lifestyle monitoring and the doctrine of indirect ownership, and political actors sought to confine monitoring to

[87] *Todorov and Others v. Bulgaria*; *Yordanov and Others v. Bulgaria*, nos. 265/17 and 26473/18 (ECtHR, 26 September 2023).

[88] *Telbis and Viziteu v. Romania*, no. 47911/15 (ECtHR, 26 June 2018).

[89] Fox, "Uncertain Relationship"; Lindstedt and Naurin, "Transparency Is Not Enough."

assets formally held by declarants and their families.[90] Property integrity thus depends less on individual rules than on the state's continuing capacity to read informal use, which, following collective-action accounts of corruption, rests on the credibility and stability of verification.[91]

On this basis it is possible to outline the elements of what may be called a property-integrity standard for civil servants. The first element is a shift from title to beneficial use. Disclosure obligations should extend to real estate that the official or family members use or benefit from on a regular basis, irrespective of whose name appears in the register, and the definition of persons whose property is relevant for verification should include close relatives who do not share a household with the official, who, as the case analysis shows, are the most frequent nominal owners. Ukrainian law need not invent a new category for this purpose, since the existing notion of close persons already describes the relevant kin; a targeted duty for officials in high-risk positions to report real estate acquired by close persons during their tenure and used by the official would align the declaration with the logic of lifestyle monitoring, with the British approach to unexplained wealth and with Indonesia's reference to assets held in the names of other parties. Codifying the evidential indicators of use identified by the courts, such as powers of attorney, payment of running costs and actual residence, would also reduce the risk of findings of inadmissibility of the kind seen in C15. Such a list should be illustrative and cumulative: no single indicator should suffice, and the court should be required to give reasons for attributing each asset to the official. This element corresponds to the Islamic principles that substance prevails over form and that a transfer without possession is incomplete.

The second element is market-sensitive valuation. Declared values of real estate should be tested against standardised valuation methods, such as normative monetary valuations of land and regional price indices for housing, with significant discrepancies triggering an automatic risk flag. In civil forfeiture, the law should make clear that where an unjustified asset has been disposed of, the recoverable amount includes the proceeds of the disposal and not only the historic cost, closing the gap illustrated by C16. A rule of this kind would also

[90] NACP, "NACP Urges MPs to Preserve Lifestyle Monitoring Tool."
[91] Persson, Rothstein, and Teorell, "Why Anticorruption Reforms Fail."

prevent the official from profiting from the wrong, which the prohibition of *ghulūl* expressly forbids.

The third element is the integration of registers. The effectiveness of verification depends on the NACP's direct access to the register of real property rights, the land cadastre, construction-permit databases and, increasingly, foreign registers of beneficial ownership. Automated cross-checking of these sources would allow unregistered construction and nominee arrangements to be detected at an earlier stage.

The fourth element is procedural proportionality. Precisely because real estate is often a family home, and because nominal owners are frequently elderly women with no role in the official's career, oversight must be accompanied by procedural guarantees: clear standards of proof, reasoned judgments on the link between the official and the property, and the possibility for third parties whose interests are affected to participate in proceedings and to prove their own contributions.[92] Such guarantees also protect the legitimacy of the anti-corruption regime itself, which depends on public confidence that it targets unexplained wealth rather than political opponents.[93] In Islamic terms, they give effect to the presumption of freedom from liability and to the protection of the family's own property. In particular, the share of a property that a relative proves to have acquired from lawful funds should be excluded from recovery, and where the property is the home of dependent family members the court should be able to order recovery of its value rather than of the dwelling.

The fifth element is institutional stability. The repeated attempts to narrow lifestyle monitoring and the earlier constitutional crises suggest that the instruments of property oversight should be protected from ad hoc amendment, for instance by being anchored in obligations undertaken in the context of European Union accession.[94]

---

[92] Yevhen Leheza, "Administrative Legal Guarantees and Standards Arising from the Right to Respect for Private Life and the Right to a Fair Trial in the Field of Civil Service," *Revista Eletrônica de Direito Processual* 26, no. 3 (2025), https://doi.org/10.12957/redp.2025.91709.

[93] The concern that asset-verification tools might be used selectively has been raised repeatedly in Ukrainian public debate; the legitimacy of oversight therefore depends on transparent criteria for selecting declarations for verification, such as the NACP's risk-based ranking.

[94] European Commission, *Ukraine 2024 Report*, Commission Staff Working Document (Brussels: European Commission, 2024).

Table 3 restates the five elements as specific legal propositions and links each to the empirical findings and to the Islamic and human-rights principles discussed above. The standard is presented as a framework that can be adapted to different legal systems rather than as a uniform rule: the propositions specify what a legal order must achieve, while the means, whether administrative, civil or criminal, depend on its constitutional and institutional design.

Table 3. Elements of a Comparative Property-Integrity Standard

Element	Proposed legal proposition	Empirical basis	Normative basis
1. From title to beneficial use	Officials in high-risk positions report immovable property acquired during their tenure by close persons and used by the official or family members; the law lists indicators of use, and attribution requires a reasoned assessment of several of them	Title held by relatives outside the declarable family in at least ten of 16 real-estate proceedings; success where indicators converged (C1, C2), failure where they were weak or inadmissible (C15)	Substance over form; *qabḍ* as the test of a genuine gift; individualised reasoning (*Todorov*)
2. Market-sensitive valuation	Declared values below standardised valuations trigger a risk flag; where an unjustified asset has been disposed of, recovery extends to the higher of its acquisition cost and the proceeds or market value at disposal	Monetary recovery in six proceedings; market gain retained by the official in C16	No profit from *ghulūl*
3. Integration of registers	The NACP has direct, automated access to the real-property register, the land cadastre, construction-permit databases and foreign beneficial-ownership registers	No case concerned foreign, corporate or unregistered property (legibility selection)	FATF beneficial-ownership standards

Element	Proposed legal proposition	Empirical basis	Normative basis
4. Procedural proportionality	Nominal owners are parties with full rights to be heard and to prove their own contributions; proven contributions are excluded, and the home of dependants is considered when choosing between recovery of the asset and of its value	Women as nominal owners in at least seven proceedings, several of them elderly; dismissals in C6 and C15	*Ḥifẓ al-māl*, *ḥifẓ al-nafs*, *ʿadl*; *Telbis and Viziteu*; Article 1 of Protocol No. 1 and Article 8 ECHR
5. Institutional stability	Monitoring and civil-forfeiture powers are anchored in EU accession commitments and protected from ad hoc narrowing	Proposed restriction of lifestyle monitoring in 2025	*Amānah*; the Romanian experience of constitutional challenge

Source: authors' synthesis of the findings and of the sources discussed above.

These proposals have limitations. Extending the circle of persons whose property is relevant raises legitimate concerns about the privacy of relatives who have not chosen public service, a concern that the Islamic prohibition of spying expresses as clearly as European privacy law, and more intrusive monitoring imposes costs on officials who are honest. The proportionality of such measures must be assessed against the seriousness of the corruption risks attached to particular positions, and a differentiated approach, with the strictest requirements applying to positions with a high corruption risk, is preferable to uniform obligations for all civil servants.[95]

CONCLUSION

This study concludes that public officials' property integrity should not be assessed solely through formal asset ownership or the absence of proven bribery, but through the substantive consistency between their official positions, lawful income, declared assets, and actual patterns of property use and control. The empirical analysis of 19 civil forfeiture proceedings before Ukraine's High Anti-Corruption Court reveals three significant findings. First, nominee ownership

[95] Nehara et al., "Public Administration."

through relatives outside the legally defined circle of declarable family members constitutes a recurring mechanism of asset concealment: at least ten of the sixteen proceedings involving immovable property concerned assets formally registered to such relatives, predominantly women and members of the older generation. Second, courts established beneficial ownership through the cumulative assessment of indicators of actual control, financial responsibility, and use, including powers of attorney, payment records, possession of keys, and residential occupation. Third, asset recovery remained constrained by evidentiary insufficiency, admissibility requirements, subsequent asset transfers, valuation disputes, and the obligation to protect the legitimate property rights of third parties. These findings demonstrate that formal disclosure mechanisms are insufficient when beneficial ownership is concealed through family relationships. However, they should be interpreted as patterns identified within the selected adjudicated proceedings rather than as evidence of the prevalence of nominee ownership across Ukraine's public sector.

The principal theoretical contribution of this study is the conceptualisation of the title–use gap as an analytical framework for examining the discrepancy between registered ownership and the actual control, use, and economic benefit derived from property. This framework distinguishes the observable separation between formal title and substantive enjoyment from the legal conclusions of beneficial and indirect ownership, thereby providing a basis for analysing how nominee arrangements operate and how enforcement institutions respond to them. The comparative findings further demonstrate that effective asset-recovery mechanisms require an integration of property-specific disclosure obligations, judicial scrutiny of administrative findings, statutory recognition of indirect ownership, and safeguards for third-party property rights. Islamic legal principles strengthen this normative framework through amānah and the prohibition of ghulūl, which establish public officials' accountability for wealth acquired through their positions, while the requirements of hibah and qabḍ and the prohibition of ḥiyal provide criteria for distinguishing genuine family transfers from simulated transactions. Viewed through maqāṣid al-sharīʿah, asset recovery must simultaneously protect public wealth and prevent unjustified interference with the lawful property rights of relatives. Accordingly, the study establishes that an effective property-integrity framework must combine substantive ownership assessment,

proportionate evidentiary standards, and procedural protection for bona fide third parties.

On the basis of these findings, this study recommends that Ukraine strengthen its Law on Prevention of Corruption by requiring officials in high-risk positions to disclose immovable property acquired by close persons during their tenure when such property is demonstrably used or controlled by the officials or their family members. The Civil Procedure Code should incorporate an illustrative, non-exhaustive list of beneficial ownership indicators and require courts to assess them cumulatively through reasoned, case-specific judgments. Furthermore, legislation should establish clear recovery rules for assets transferred or disposed of during proceedings, including an appropriate valuation mechanism, while guaranteeing nominal titleholders the right to participate in proceedings and demonstrate their legitimate financial contributions. For Indonesia, the proposed Asset Forfeiture Bill should expressly address assets held through third

BIBLIOGRAPHY

Aḥmad ibn Ḥanbal. *al-Musnad*. Edited by Shuʿayb al-Arnaʾūṭ et al. Beirut: Muʾassasat al-Risālah, 2001.

Alam, Syariful, Yaris Adhial Fajrin, Sholahuddin Al-Fatih, and Merve Ozkan Borsa. "Islamic Criminal Law Study on the Seizure of Corruptor Assets as an Indonesian's Criminal Sanction in the Future." *Juris (Jurnal Ilmiah Syariah)* 21, no. 2 (2022): 143–56. https://doi.org/10.31958/juris.v21i2.6722.

Arafa, Mohamed A. "Corruption and Bribery in Islamic Law: Are Islamic Ideals Being Met in Practice?" *Annual Survey of International & Comparative Law* 18, no. 1 (2012). http://digitalcommons.law.ggu.edu/annlsurvey/vol18/iss1/9.

Arifin, Ridwan, Sigit Riyanto, and Akbar Kurnia Putra. "Collaborative Efforts in ASEAN for Global Asset Recovery Frameworks to Combat Corruption in the Digital Era." *Legality: Jurnal Ilmiah Hukum* 31, no. 2 (2023): 329–43. https://ejournal.umm.ac.id/index.php/legality/article/view/29381.

Asa'ari, Asa'ari, Jafar Ahmad, Zufriani Zufriani, Doli Witro, and Muhamad Taufik Kustiawan. "Considering Death Penalty for Corruptors in Law on Corruption Eradication from the Perspective of Maqāṣid al-Syarī'ah." *Samarah: Jurnal Hukum*

Keluarga dan Hukum Islam 7, no. 2 (2023): 920–36. https://doi.org/10.22373/sjhk.v7i2.14944.

Auda, Jasser. *Maqasid al-Shariah as Philosophy of Islamic Law: A Systems Approach*. London: International Institute of Islamic Thought, 2008.

Azhar, Alias, and Mohd Zakhiri Md Nor. "Hibah in the Administration of Islamic Property: Ijtihadi Elements and Reality in Malaysia." *UUM Journal of Legal Studies* 10, no. 2 (2019): 103–19. https://e-journal.uum.edu.my/index.php/uumjls/article/view/uumjls.10.2.2019.6400.

Bisnis.com. "RUU Perampasan Aset, DPR Mau Rampungkan November 2026." November 5, 2026. https://kabar24.bisnis.com/read/20261105/16/2018684/ruu-perampasan-aset-dpr-mau-rampungkan-november-2026.

al-Bukhārī, Muḥammad ibn Ismāʿīl. *Ṣaḥīḥ al-Bukhārī*. Damascus: Dār Ibn Kathīr, 2002.

Burdescu, Ruxandra, Gary J. Reid, Stuart Gilman, and Stephanie Trapnell. *Income and Asset Declarations: Tools and Trade-Offs*. Washington, DC: World Bank and UNODC, 2009.

Civil Code of Ukraine No. 435-IV of 16 January 2003 (as amended). https://zakon.rada.gov.ua/laws/show/435-15.

Civil Procedure Code of Ukraine No. 1618-IV of 18 March 2004 (as amended). https://zakon.rada.gov.ua/laws/show/1618-15.

Constitution of Romania. 1991, as revised by Law No. 429/2003.

Constitutional Court of Romania. Decision No. 415 of 14 April 2010. *Monitorul Oficial al României*, Part I, No. 294, May 5, 2010.

Constitutional Court of Ukraine. Decision No. 1-r/2019 of 26 February 2019 (on the unconstitutionality of Article 368-2 of the Criminal Code).

Constitutional Court of Ukraine. Decision No. 13-r/2020 of 27 October 2020.

Cooley, Alexander, and John Heathershaw. *Dictators without Borders: Power and Money in Central Asia*. New Haven: Yale University Press, 2017.

Council of Europe. *Convention for the Protection of Human Rights and Fundamental Freedoms*. Rome, 1950. https://www.echr.coe.int/documents/d/echr/convention_ENG.

Criminal Code of Ukraine No. 2341-III of 5 April 2001 (as amended). https://zakon.rada.gov.ua/laws/show/2341-14.

Criminal Finances Act 2017, c. 22 (United Kingdom). https://www.legislation.gov.uk/ukpga/2017/22/contents.

Daelani, Supian, Wasman, Sugianto, Samsudin, and Randy Vallentino Neonbeni. "Recontextualizing Article 97 of the Indonesian Compilation of Islamic Law: A Maqasid-Based Analysis of Judicial Practices in Joint Property Disputes." *Mawaddah: Jurnal Hukum Keluarga Islam* 4, no. 1 (2026): 91–115. https://doi.org/10.52496/mjhki.v4i1.60.

Demchuk, P., and A. Tkachuk. *Civil Forfeiture in Ukraine*. Kyiv: Transparency International Ukraine, 2024. https://ti-ukraine.org/en/research/civil-forfeiture-in-ukraine/.

Djankov, Simeon, Rafael La Porta, Florencio Lopez-de-Silanes, and Andrei Shleifer. "Disclosure by Politicians." *American Economic Journal: Applied Economics* 2, no. 2 (2010): 179–209. https://doi.org/10.1257/app.2.2.179.

Does de Willebois, Emile van der, Emily M. Halter, Robert A. Harrison, Ji Won Park, and J. C. Sharman. *The Puppet Masters: How the Corrupt Use Legal Structures to Hide Stolen Assets and What to Do About It*. Washington, DC: World Bank, 2011. https://doi.org/10.1596/978-0-8213-8894-5.

Dornbierer, Andrew. *Illicit Enrichment: A Guide to Laws Targeting Unexplained Wealth*. Basel: Basel Institute on Governance, 2021. https://illicitenrichment.baselgovernance.org.

Economic Crime (Transparency and Enforcement) Act 2022, c. 10 (United Kingdom). https://www.legislation.gov.uk/ukpga/2022/10/contents.

European Commission. *Ukraine 2024 Report*. Commission Staff Working Document. Brussels: European Commission, 2024.

Family Code of Ukraine No. 2947-III of 10 January 2002 (as amended). https://zakon.rada.gov.ua/laws/show/2947-14.

FATF. *Guidance for a Risk-Based Approach: Real Estate Sector*. Paris: Financial Action Task Force, 2022.

FATF. *Guidance on Beneficial Ownership of Legal Persons*. Paris: Financial Action Task Force, 2023.

FATF. *International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation: The FATF Recommendations*. Paris: Financial Action Task Force, 2012, as updated.

Firdaus, Arie, and Tria Dianti. "Ex-Indonesian Tax Official Gets 14 Years in Prison for Graft, Money Laundering." *BenarNews*,

January 8, 2024. https://www.benarnews.org/english/news/indonesian/corruption-conviction-01082024144208.html.

Fox, Jonathan. "The Uncertain Relationship between Transparency and Accountability." *Development in Practice* 17, no. 4–5 (2007): 663–71. https://doi.org/10.1080/09614520701469955.

Gogitidze and Others v. Georgia, no. 36862/05. European Court of Human Rights, 12 May 2015.

Greenberg, Theodore S., Linda M. Samuel, Wingate Grant, and Larissa Gray. *Stolen Asset Recovery: A Good Practices Guide for Non-Conviction Based Asset Forfeiture*. Washington, DC: World Bank, 2009. https://doi.org/10.1596/978-0-8213-7890-8.

Heathershaw, John, and Tom Mayne. "Explaining Suspicious Wealth: Legal Enablers, Transnational Kleptocracy, and the Failure of the UK's Unexplained Wealth Orders." *Journal of International Relations and Development,* published online July 13, 2023. https://doi.org/10.1057/s41268-023-00296-0.

Helmke, Gretchen, and Steven Levitsky. "Informal Institutions and Comparative Politics: A Research Agenda." *Perspectives on Politics* 2, no. 4 (2004): 725–40. https://doi.org/10.1017/S1537592704040472.

High Anti-Corruption Court of Ukraine, Appeals Chamber. "Spravy tsyvilnoi yurysdyktsii pro vyznannia aktyviv neobgruntovanymy ta yikh stiahnennia v dokhid derzhavy" [Civil cases on recognising assets as unjustified and recovering them to the state]. September 4, 2025. https://ap.vaks.gov.ua/.

Huberts, Leo. *The Integrity of Governance: What It Is, What We Know, What Is Done, and Where to Go*. Basingstoke: Palgrave Macmillan, 2014. https://doi.org/10.1057/9781137380814.

Ibn ʿĀshūr, Muḥammad al-Ṭāhir. *Treatise on Maqāṣid al-Sharīʿah*. Translated by Mohamed El-Tahir El-Mesawi. London: International Institute of Islamic Thought, 2006.

Ibn Mājah. *Sunan Ibn Mājah*. Edited by Muḥammad Fuʾād ʿAbd al-Bāqī. Cairo: Dār Iḥyāʾ al-Kutub al-ʿArabiyyah, n.d.

Ibn Taymiyyah. *Ibn Taimiya on Public and Private Law in Islam, or Public Policy in Islamic Jurisprudence*. Translated by Omar A. Farrukh. Beirut: Khayats, 1966.

Kamali, Mohammad Hashim. *Principles of Islamic Jurisprudence*. 3rd ed. Cambridge: Islamic Texts Society, 2003.

Kamarudin, Mohd Khairy, Nasrul Hisyam Nor Muhamad, Suhaili Alma'amun, and Norhaifa Ganti. "'I Want to Withdraw My Hibah': Why and How to Explain It?" *Journal of Islamic Thought and Civilization* 12, no. 1 (2022): 75–95. https://doi.org/10.32350/jitc.121.04.

Law No. 115/1996 on the Declaration and Control of the Wealth of Dignitaries, Magistrates, Certain Persons in Management and Control Positions and Civil Servants (Romania). *Monitorul Oficial al României*, Part I, No. 263, October 28, 1996.

Law No. 176/2010 on Integrity in the Exercise of Public Functions and Offices (Romania). *Monitorul Oficial al României*, Part I, No. 621, 2010.

Law of the Republic of Indonesia No. 1 of 1974 on Marriage. State Gazette of the Republic of Indonesia 1974 No. 1, Supplement No. 3019, as amended by Law No. 16 of 2019, State Gazette 2019 No. 186, Supplement No. 6401. https://peraturan.bpk.go.id/Details/47406.

Law of the Republic of Indonesia No. 20 of 2001 on Amendments to Law No. 31 of 1999 on the Eradication of Criminal Acts of Corruption. State Gazette of the Republic of Indonesia 2001 No. 134, Supplement No. 4150. https://peraturan.bpk.go.id/Details/44900.

Law of the Republic of Indonesia No. 28 of 1999 on State Administration That Is Clean and Free from Corruption, Collusion and Nepotism. State Gazette of the Republic of Indonesia 1999 No. 75, Supplement No. 3851. https://peraturan.bpk.go.id/Details/45345.

Law of the Republic of Indonesia No. 31 of 1999 on the Eradication of Criminal Acts of Corruption. State Gazette of the Republic of Indonesia 1999 No. 140, Supplement No. 3874. https://peraturan.bpk.go.id/Details/45350.

Law of the Republic of Indonesia No. 7 of 2006 on the Ratification of the United Nations Convention against Corruption, 2003. State Gazette of the Republic of Indonesia 2006 No. 32, Supplement No. 4620. https://peraturan.bpk.go.id/Home/Details/40161.

Law of Ukraine No. 1700-VII "On Prevention of Corruption" of 14 October 2014 (as amended). https://zakon.rada.gov.ua/laws/show/1700-18.

Law of Ukraine No. 263-IX "On Amendments to Certain Legislative Acts of Ukraine" of 31 October 2019. https://zakon.rada.gov.ua/laws/show/263-20.

Law of Ukraine No. 3384-IX on amendments to certain laws of Ukraine on the procedure for submitting declarations of persons authorised to perform functions of the state or local self-government under martial law. 2023. https://zakon.rada.gov.ua/laws/show/3384-20.

Ledeneva, Alena V. *How Russia Really Works: The Informal Practices That Shaped Post-Soviet Politics and Business*. Ithaca: Cornell University Press, 2006.

Ledeneva, Alena V. *Russia's Economy of Favours: Blat, Networking and Informal Exchange*. Cambridge: Cambridge University Press, 1998.

Leheza, Yevhen. "Administrative Legal Guarantees and Standards Arising from the Right to Respect for Private Life and the Right to a Fair Trial in the Field of Civil Service." *Revista Eletrônica de Direito Processual* 26, no. 3 (2025). https://doi.org/10.12957/redp.2025.91709.

Leheza, Yevhen, O. Kulinich, T. Zhuravlova, Y. Khainatskyi, and S. Sainchyn. "Combating Corruption Offenses: Foreign Experience, Theoretical, Practical, Legal Regulations, and Improvement." *Jurnal Hukum Islam* 23, no. 1 (2025): 305–34. https://doi.org/10.28918/jhi.v23i1.10.

Lindstedt, Catharina, and Daniel Naurin. "Transparency Is Not Enough: Making Transparency Effective in Reducing Corruption." *International Political Science Review* 31, no. 3 (2010): 301–22. https://doi.org/10.1177/0192512110377602.

Lough, John, and Vladimir Dubrovskiy. *Are Ukraine's Anti-corruption Reforms Working?* Research Paper. London: Chatham House, 2018.

Lukito, Anastasia Suhartati. "Revealing the Unexplained Wealth in Indonesian Corporation: A Revolutionary Pattern in Non-Conviction-Based Asset Forfeiture." *Journal of Financial Crime* 27, no. 1 (2020): 29–42. https://doi.org/10.1108/JFC-11-2018-0116.

Mahardhika, Vita. "Strengthening LHKPN: Prevention of Illicit Enrichment in Efforts to Eradicate Corruption." *Audito Comparative Law Journal* 2, no. 2 (2021): 66–73. https://doi.org/10.22219/aclj.v2i2.16429.

Majallat al-Aḥkām al-ʿAdliyyah. Istanbul, 1869–1876.

Moiseienko, Anton. "The Limitations of Unexplained Wealth Orders." *Criminal Law Review*, no. 3 (2022): 230–41.

Mudzhar, Atho, and Mhd Rasid Ritonga. "Principles of Reversal Burden of Proof in the Perspective of Indonesian Criminal Law and Islamic Law." *Jurnal Hukum Islam* 20, no. 2 (2022): 355–78. https://doi.org/10.28918/jhi.v20i2.6749.

Mungiu-Pippidi, Alina. *The Quest for Good Governance: How Societies Develop Control of Corruption*. Cambridge: Cambridge University Press, 2015. https://doi.org/10.1017/CBO9781316286937.

Muslim ibn al-Ḥajjāj. *Ṣaḥīḥ Muslim*. Edited by Muḥammad Fuʾād ʿAbd al-Bāqī. Beirut: Dār Iḥyāʾ al-Turāth al-ʿArabī, n.d.

Muttaiqen, Muhammad Syahrul, Ahmad Yubaidi, Muhammad Husni Abdulah Pakarti, Husain Husain, and Abdulmajeed Bolade Hassan Bello. "Building a Just Law: The Role of Legal Professional Ethics in Indonesia." *Mawaddah: Jurnal Hukum Keluarga Islam* 3, no. 1 (2025): 80–91. https://doi.org/10.52496/mjhki.v3i1.24.

Muzila, Lindy, Michelle Morales, Marianne Mathias, and Tammar Berger. *On the Take: Criminalizing Illicit Enrichment to Fight Corruption*. Washington, DC: World Bank, 2012. https://openknowledge.worldbank.org/handle/10986/13090.

NACP. "Lifestyle Monitoring: Results for the Third Quarter of 2025." October 6, 2025. https://nazk.gov.ua/en/news/lifestyle-monitoring-results-for-the-third-quarter-of-2025/.

NACP. "NACP Summarized the Results of 2024." 2025. https://nazk.gov.ua/en/nacp-summarized-the-results-of-2024/.

NACP. "NACP Urges MPs to Preserve Lifestyle Monitoring Tool." 2025. https://nazk.gov.ua/en/nacp-urges-mps-to-preserve-lifestyle-monitoring-tool.

NACP. *Osoblyvosti vidobrazhennia vidomostei pro obiekty nerukhomosti* [Specifics of reporting information on real estate objects]. Kyiv: National Agency on Corruption Prevention, 2020. https://nazk.gov.ua/wp-content/uploads/2020/04/V.-Osoblyvosti-vidobrazhennya-vidomostej-pro-ob-yekty-neruhomosti-1.pdf.

NACP. "Reporting Significant Changes in Property Status: Who Has to File It and under What Conditions." September 16, 2024. https://nazk.gov.ua/en/news/reporting-significant-changes-in-property-status-who-has-to-file-it-and-under-what-conditions.

NACP. "The NACP Has Summarized the Results of 2025." February 20, 2026. https://nazk.gov.ua/en/news/the-nacp-has-summarized-the-results-of-2025/.

NACP. "The NACP Opens Public Access to the Register of Declarations." December 10, 2023. https://nazk.gov.ua/en/news/the-nacp-opens-public-access-to-the-register-of-declarations/.

Nasrullah. *Teori dan Asas Pidana Korupsi: Menakar Kontribusi Hukum Islam terhadap Pemberantasan Pidana Korupsi di Indonesia*. Banda Aceh, 2019. https://repository.ar-raniry.ac.id/12664/.

Nasrullah. "Teori Sadd al-Dzarī'ah dan Fatḥ al-Dzarī'ah sebagai Pertimbangan Penentuan Hukuman pada Peraturan Tindak Pidana Korupsi di Indonesia." *Ijtihad: Jurnal Wacana Hukum Islam dan Kemanusiaan* 19, no. 2 (2019): 223–42. https://doi.org/10.18326/ijtihad.v19i2.223-242.

National Crime Agency v Baker [2020] EWHC 822 (Admin).

National Crime Agency v Hajiyeva [2020] EWCA Civ 108.

Nehara, R. V., K. A. Shvets, M. I. Sidor, A. I. Berlach, and Y. L. Yurynets. "Public Administration in the Implementation of Preventive Anti-Corruption Mechanisms: A Case Study of Anti-Corruption Declaration in Times of Martial Law." *CERIDAP*, no. 4 (2024): 249–69. https://doi.org/10.13130/2723-9195/2024-4-140.

OECD. *Asset Declarations for Public Officials: A Tool to Prevent Corruption*. Paris: OECD Publishing, 2011. https://doi.org/10.1787/9789264095281-en.

Persson, Anna, Bo Rothstein, and Jan Teorell. "Why Anticorruption Reforms Fail: Systemic Corruption as a Collective Action Problem." *Governance* 26, no. 3 (2013): 449–71. https://doi.org/10.1111/j.1468-0491.2012.01604.x.

Presidential Regulation of the Republic of Indonesia No. 13 of 2018 on the Application of the Principle of Recognising the Beneficial Owners of Corporations in the Prevention and Eradication of the Crimes of Money Laundering and Terrorism Financing.

The Qur'an. Translated by M. A. S. Abdel Haleem. Oxford: Oxford University Press, 2004.

Regulation of the Corruption Eradication Commission No. 3 of 2024 on the Second Amendment to Regulation No. 7 of 2016 on Procedures for the Registration, Announcement and Examination

of the Wealth of State Officials. State Bulletin of the Republic of Indonesia 2024 No. 798. https://peraturan.go.id/filespengundangan/peraturan-kpk-no-3-tahun-2024.pdf.

Riady, Roy, Febrian Febrian, Nashriana Nashriana, and M. Yusuf. "Reformulating the Reversal of the Burden of Proof in Corruption Cases: Integrating Positive Law and Islamic Legal Principles." *Nurani: Jurnal Kajian Syari'ah dan Masyarakat* 25, no. 2 (2025): 514–28. https://doi.org/10.19109/nurani.v25i2.30483.

Rose-Ackerman, Susan, and Bonnie J. Palifka. *Corruption and Government: Causes, Consequences, and Reform*. 2nd ed. Cambridge: Cambridge University Press, 2016. https://doi.org/10.1017/CBO9781139962933.

Rossi, Ivana M., Laura Pop, and Tammar Berger. *Getting the Full Picture on Public Officials: A How-To Guide for Effective Financial Disclosure*. Washington, DC: World Bank, 2017.

Rothstein, Bo, and Jan Teorell. "What Is Quality of Government? A Theory of Impartial Government Institutions." *Governance* 21, no. 2 (2008): 165–90. https://doi.org/10.1111/j.1468-0491.2008.00391.x.

al-Ṣallābī, ʿAlī Muḥammad. *ʿUmar ibn al-Khaṭṭāb: His Life and Times*. Vol. 2. Translated by Nasiruddin al-Khattab. Riyadh: International Islamic Publishing House, 2007.

Schreier, Margrit. *Qualitative Content Analysis in Practice*. London: Sage, 2012.

Scott, James C. *Seeing Like a State: How Certain Schemes to Improve the Human Condition Have Failed*. New Haven: Yale University Press, 1998.

Sharman, J. C. *The Despot's Guide to Wealth Management: On the International Campaign against Grand Corruption*. Ithaca: Cornell University Press, 2017.

Siroj, Malthuf. "Korupsi dalam Perspektif Hukum Islam dan Strategi Pemberantasannya." *Al-Ihkam: Jurnal Hukum dan Pranata Sosial* 11, no. 2 (2016): 293–312. https://doi.org/10.19105/al-ihkam.v11i2.1038.

Sujadmiko, Bayu, Rohaini, Nobuhide Otomo, Ikhsan Setiawan, and Nurul Azizah. "Modelling Shared Assets in Indonesia's Forfeiture Bill: International Collaboration and Digital

Networks." *Lex Scientia Law Review* 9, no. 1 (2025): 1313–63. https://doi.org/10.15294/lslr/v9i1.10606.

Suwandono, Agus, Isis Ikhwansyah, Sinta Dewi Rosadi, Hyung Jun Kim, and Maria B. Ringa. "Digital Market, Unequal Access: Legal Challenges for Consumers with Disabilities in Indonesia's E-Marketplace." *Mawaddah: Jurnal Hukum Keluarga Islam* 4, no. 2 (2026): 942–70. https://doi.org/10.52496/mjhki.v4i2.115.

Syarafi, Teuku, and Mahdi Syahbandir. "Confiscation of Corruption Asset in the Indonesian Legal System: A Study of Criminal Law in Aceh." *Samarah: Jurnal Hukum Keluarga dan Hukum Islam* 8, no. 2 (2024): 665–86. https://doi.org/10.22373/sjhk.v8i2.20045.

Telbis and Viziteu v. Romania, no. 47911/15. European Court of Human Rights, 26 June 2018.

Tellis, S. "Corruption Prevention in Ukraine: Literature Review in Scopus Database (1991–2024)." *Visegrad Journal on Human Rights*, no. 6 (2024): 123–45. https://doi.org/10.61345/1339-7915.2024.6.19.

Tkachuk, A. "Civil Forfeiture Application in Ukraine." Transparency International Ukraine, December 20, 2024. https://ti-ukraine.org/en/news/civil-forfeiture-application-in-ukraine/.

Todorov and Others v. Bulgaria, nos. 50705/11 and 6 others. European Court of Human Rights, 13 July 2021.

Transparency International Ukraine. "Civil Forfeiture in Ukraine: Cases from 2025." March 12, 2026. https://hacc-decided.ti-ukraine.org/en/analytics/civilna-konfiskaciya-v-ukrayini-spravi-za-2025-rik.

Transparency International. *Doors Wide Open: Corruption and Real Estate in Four Key Markets*. Berlin: Transparency International, 2017. https://www.transparency.org/en/publications/doors-wide-open-corruption-and-real-estate-in-four-key-markets.

Unger, Brigitte, and Joras Ferwerda. *Money Laundering in the Real Estate Sector: Suspicious Properties*. Cheltenham: Edward Elgar, 2011.

United Nations. *United Nations Convention against Corruption*. New York: United Nations, 2003. https://www.unodc.org/unodc/en/treaties/CAC/.

Utama, Budi, Angkasa Angkasa, Kuat Puji Prayitno, Tedi Sudrajat, and Muhammad Ainun Najib. "Islamic Law Analysis of the Prosecutor's Authority in Asset Forfeiture from Corruption." *Al-*

Ahkam 35, no. 2 (2025): 313–48. https://doi.org/10.21580/ahkam.2025.35.2.26343.

Verdery, Katherine. *The Vanishing Hectare: Property and Value in Postsocialist Transylvania*. Ithaca: Cornell University Press, 2003.

Vicario, Sanchez, Filep Wamafma, and Meiora Ariella Papare. "Marital Bonds and Joint Property Cases: Implications for the Protection of Spousal Rights." *Mawaddah: Jurnal Hukum Keluarga Islam* 2, no. 2 (2024): 190–210. https://doi.org/10.52496/mjhki.v2i2.48.

Voronizhskyi, Yaroslav. "On the Development of the Institute of Recognition of Unexplained Assets in Ukraine." *Copernicus Political and Legal Studies* 2, no. 4 (2023): 89–99.

Yordanov and Others v. Bulgaria, nos. 265/17 and 26473/18. European Court of Human Rights, 26 September 2023.



This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

.