

U4 Helpdesk Answer

U4 Helpdesk Answer 2021:3

Overview of international commitments on corruption and illicit finance

Over the past three decades, a sizable number of multi-lateral institutions have demonstrated commitments against corruption and illicit finance through adoption of various instruments. These commitments cover several thematic or subject areas such as illicit finance, asset recovery and international cooperation, business integrity, public integrity and access to information. This paper collates these anti-corruption commitments, categorised into eight broad thematic or subject areas.

12 February 2021

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RELATED U4 MATERIAL

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Query

Please compile a list of all significant commitments in international fora on anti-corruption and illicit finance - presented by multi-lateral institution and easily searchable by thematic/subject area.

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Introduction

The adoption of the Inter-American Convention against Corruption in 1996, as the first international convention to corruption, marked an important step towards the adoption of many various international instruments.

Since then, many international commitments on corruption and illicit finance have been adopted by various multi-lateral institutions, with the epitome being the adoption of the United Nations

MAIN POINTS

- Since the adoption of the Inter-American Convention against Corruption in 1996, most multi-lateral institutions have shown commitments to fight corruption and illicit finance through adoption on instruments.
- There is a minimum of seven commitments for each thematic or subject area covered in this paper.

Convention against Corruption (UNCAC) in 2003 as the only truly global anti-corruption convention.

Regional multi-lateral institutions that have agreed on anti-corruption commitments include the African Union and sub-regional committees in the region,¹ the League of Arab States, Asia Pacific region, European Union and Council of Europe, the Organisation of American States.

Intergovernmental economic organisations and task forces have also adopted useful international commitments against corruption and illicit finance, and these include the Organisation for Economic Co-operation and Development, the Group of Twenty (G20), the Group of Eight (G8), the Group

¹ These are the Southern African Development Community, East African Community and the Economic Community of West African States.

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of Seven (G7), and the Financial Action Task Force (FATF).

This paper compiled various commitments by these multi-lateral institutions, categorised into eight thematic or subject areas. These are illicit finance, asset recovery and international cooperation, public integrity, business integrity, foreign bribery and lobbying, anti-corruption agencies and supreme audit institutions, tax-related measures, and access to information. In addition, there is an “undefined theme” containing topics such as protection of whistle-blowers.

Each listed commitment has details such as the responsible multi-lateral institution, year, name of the full commitment, a brief description, as well as some excerpts from the agreed text.

This Helpdesk paper may be a useful resource for referencing existing commitments in the development of new ones.

Anti-Corruption Agencies and Supreme Audit Institutions

Institution	Year	Title of the full document	Brief description	Excerpts from the commitment (Please note: these excerpts are not exhaustive or comprehensive. Please click on the document to access full text).
International Organisation of Supreme Audit Institutions	1998	Code of ethics for supreme audit institutions	The code provides supreme audit institutions and the staff working for them with a set of values and principles on which to base behaviour	<p>This Code is based on five fundamental values. These values, and the respective summarised guiding principles, follow:</p> <ul style="list-style-type: none"> (a) Integrity – to act honestly, reliably, in good faith and in the public interest; (b) Independence and objectivity – to be free from circumstances or influences that compromise, or may be seen as compromising, professional judgement, and to act in an impartial and unbiased manner; (c) Competence – to acquire and maintain knowledge and skills appropriate for the role, and to act in accordance with applicable standards, and with due care; (d) Professional behaviour – to comply with applicable laws, regulations and conventions, and to avoid any conduct that may discredit the SAI; (e) Confidentiality and transparency – to appropriately protect information, balancing this with the need for transparency and accountability.

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Southern Africa Development Community (SADC)	2001	SADC Protocol against Corruption	The SADC Protocol Against Corruption aims to promote and strengthen the development, within each Member State, of mechanisms needed to prevent, detect, punish and eradicate corruption in the public and private sector.	<p>Article 4: Preventative Measures</p> <p>1....Each State Party undertakes to adopt measures, which will create, maintain and strengthen:</p> <p>(g) institutions responsible for implementing mechanisms for preventing, detecting, punishing and eradicating corruption</p>
Economic Community of Western African States	2001	Economic Community of West African States Protocol on the Fight against Corruption	The Protocol on the Fight against Corruption was adopted by ECOWAS member states in 2001, but faced challenges in reaching the required threshold to come into force until 2019	<p>Article 5: Preventive Measures</p> <p>In order to realise the objectives set out in Article 2 above, each State Party shall take measures to establish and consolidate:</p> <p>h) specialised anti-corruption agencies with the requisite independence and capacity that will ensure that their staff receive adequate training and financial resources for the accomplishment of their tasks;</p>
United Nations	2003	United Nations Convention against Corruption	This is the only truly global international anti-corruption instrument	<p>Article 6. Preventive anti-corruption body or bodies</p> <p>1. Each State Party shall, in accordance with the fundamental principles of its legal system, ensure the existence of a body or bodies, as appropriate, that prevent corruption by such means as: (a) Implementing the policies referred to in article 5 of this Convention and, where appropriate, overseeing and coordinating the implementation of those policies; (b) Increasing and disseminating knowledge about the prevention of corruption.</p>

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				<p>2. Each State Party shall grant the body or bodies referred to in paragraph 1 of this article the necessary independence, in accordance with the fundamental principles of its legal system, to enable the body or bodies to carry out its or their functions effectively and free from any undue influence. The necessary material resources and specialized staff, as well as the training that such staff may require to carry out their functions, should be provided.</p> <p>3. Each State Party shall inform the Secretary-General of the United Nations of the name and address of the authority or authorities that may assist other States Parties in developing and implementing specific measures for the prevention of corruption.</p> <p>Article 36. Specialized authorities</p> <p>Each State Party shall, in accordance with the fundamental principles of its legal system, ensure the existence of a body or bodies or persons specialized in combating corruption through law enforcement. Such body or bodies or persons shall be granted the necessary independence, in accordance with the fundamental principles of the legal system of the State Party, to be able to carry out 27 their functions effectively and without any undue influence. Such persons or staff of such body or bodies should have the appropriate training and resources to carry out their tasks</p>
African Union	2003	African Union Convention on Preventing and Combating Corruption	This is the regional anti-corruption legal instrument for Africa	<p>Article 5: Legislative and other Measures</p> <p>For the purposes set-forth in Article 2 of this Convention, State Parties undertake to:</p> <p>3. Establish, maintain and strengthen independent national anti-corruption authorities or agencies.</p>

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International Organisation of Supreme Audit Institutions	2007	Mexico Declaration on Supreme Audit Institutions Independence	The declaration recognised eight core principles, which flow from the Lima Declaration of Guidelines on Auditing Precepts of 1977, as essential requirements of proper public sector auditing	<p>Principle 1: The existence of an appropriate and effective constitutional/statutory/legal framework and of de facto application provisions of this framework.</p> <p>Principle 2: The independence of SAI heads and members (of collegial institutions), including security of tenure and legal immunity in the normal discharge of their duties.</p> <p>Principle 3: A sufficiently broad mandate and full discretion, in the discharge of SAI functions.</p> <p>Principle 4: SAIs should have adequate powers to obtain timely, unfettered, direct, and free access to all the necessary documents and information, for the proper discharge of their statutory responsibilities.</p> <p>Principle 5: SAIs should not be restricted from reporting the results of their audit work. They should be required by law to report at least once a year on the results of their audit work.</p> <p>Principle 6: The freedom to decide the content and timing of audit reports and to publish and disseminate them.</p> <p>Principle 7: The existence of effective follow-up mechanisms on SAI recommendations Principle 8: Financial and managerial/administrative autonomy and the availability of appropriate human, material, and monetary resources</p>
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League of Arab States	2010	Arab Anti-Corruption Convention	The Arab Anti-Corruption Convention is the latest addition to the regional instruments on combating corruption. It was signed by 21 Arab countries on 21 December 2010 and has been ratified by more than 12 countries to date.	<p>Article 10: Measures for prevention and fight against corruption</p> <p>10 — Each State Party, in accordance with its domestic legislation, shall ensure the existence of an agency or agencies, as needed, to prevent and fight corruption, by means such as:</p> <p>a) implementation of the policies referred to in the present Article and monitoring of implementation as required;</p> <p>b) increasing and circulating knowledge related to the prevention of corruption.</p> <p>11 — Each State Party, in accordance with its domestic legislation, shall grant the agency or agencies referred to under paragraph above the necessary independence to enable it/them to discharge its/their duties effectively and free from any undue influence. The necessary material resources and specialist staff shall be provided as well as the training needed for the staff to carry out their duties.</p>
International Association of Anti-Corruption Authorities	2011	Marrakech declaration on the prevention of corruption	The Declaration involved 91 Member States of the United Nations and regions and nine international organisations	15. Reiterate the significant role of the CoSP and our call to the Executive Committee of IAACA, in consultation with the Secretariat of the CoSP, to seek appropriate ways to establish closer collaboration between IAACA and the CoSP in order to enhance the involvement and contribution of IAACA and its members in implementing recommendations made by the CoSP.

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				<p>19. Call upon IAACA Members to appeal to their respective Governments to institute relevant reforms that promote the required professionalism of their anticorruption authorities, including law enforcement and prosecutorial bodies, the independence and integrity of the Judiciary, the prevention of conflict of interest in public office, freedom of access to information, transparency and accountability in public administration, as these elements are essential pillars to prevent and combat corruption effectively.</p> <p>20. Pledge our joint action and support to Governments to expeditiously establish and implement laws and policies required to ensure that anti-corruption authorities, including those bodies duly constituted to combat corruption through law enforcement, are able to function with the necessary independence, secure and stable funding and specialized staff with professional training, in order to operate effectively and free from any undue influence, in accordance with articles 6 and 36 of the UNCAC;</p> <p>21. Urge anti-corruption authorities to proactively promote with their respective Governments and legislative bodies the development and implementation of appropriate programmes of work in order to maintain, sustain and strengthen the momentum generated by the UNCAC, especially in the periods between the regular sessions of the CoSP;</p>
UNODC in consultation with heads of anti-corruption agencies, anti-corruption practitioners and experts	2012	Jakarta Statement on Principles for Anti-Corruption Agencies	The document contains principles to ensure the independence and effectiveness of anti-corruption agencies. The follow-up Colombo commentary was published by UNODC in 2020	<p>The participants:</p> <p>1. Recommend the following principles to ensure the independence and effectiveness of ACAs:</p> <p>MANDATE: ACAs shall have clear mandates to tackle corruption through prevention, education, awareness raising, investigation and prosecution, either through one agency or multiple coordinated agencies;</p>

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				<p>COLLABORATION: ACAs shall not operate in isolation. They shall foster good working relations with state agencies, civil society, the private sector and other stakeholders, including international cooperation;</p> <p>PERMANENCE: ACAs shall, in accordance with the basic legal principles of their countries, be established by proper and stable legal framework, such as the Constitution or a special law to ensure continuity of the ACA;</p> <p>APPOINTMENT: ACA heads shall be appointed through a process that ensures his or her apolitical stance, impartiality, neutrality, integrity and competence;</p> <p>ETHICAL CONDUCT: ACAs shall adopt codes of conduct requiring the highest standards of ethical conduct from their staff and a strong compliance regime;</p> <p>FINANCIAL AUTONOMY: ACAs shall receive a budgetary allocation over which ACAs have full management and control without prejudice to the appropriate accounting standards and auditing requirements;</p> <p>2. Encourage ACAs to promote the above principles within their respective agencies, countries and regional networks of ACAs;</p> <p>3. Encourage ACAs to promote these principles to assist members of the executive and the legislature, criminal justice practitioners and the public in general, to better understand and support ACAs in carrying out their functions;</p> <p>4. Call upon ACAs to appeal to their respective Governments and other stakeholders to promote the above principles in international fora on anti-corruption.</p>
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<p>High level representatives of anti-corruption authorities as well as national planning authorities from the South, East and Southeast Asia and anticorruption experts</p>	<p>2013</p>	<p>Kuala Lumpur Statement on Anti-Corruption Strategies</p>	<p>This was an outcome of an invitation by the United Nations Office on Drugs and Crime and the United Nations Development Programme, in partnership with the Government of Malaysia, to discuss a set of Guidelines for Anti-Corruption Strategies that could instruct the process of developing, designing and implementing sustainable anti-corruption strategies.</p>	<p>The participants: 1. Recommend the following:Anti-Corruption Strategy Development Process (see the Statement for more details)Anti-Corruption Design & Content (see the Statement for more details)Anti-Corruption Strategy Monitoring & Evaluation (see the Statement for more details)2. Encourage Anti-Corruption and National Planning Authorities to promote these recommendations within their respective agencies, countries and regional/international networks in a time-bound manner.3. Call upon Anti-Corruption and National Planning Authorities to promote these recommendations in order to assist members of the executive and the legislature and the judiciary, and the public in general, to better understand and support anticorruption strategies in their development, design, and implementation and monitoring.4. Welcome the commitment of the host country to raise these recommendations at the 5th Session of the Conference of the States Parties to the UNCAC and encourage other participating countries to support this initiative.</p>
<p>United Nations</p>	<p>2015</p>	<p>2030 Agenda for Sustainable Development</p>	<p>The 2030 provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries - developed and developing - in a global partnership</p>	<p>SDG target 16.4: By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime</p> <p>Target 16.5: Substantially reduce corruption and bribery in all their forms</p> <p>Target 16.6: Develop effective, accountable and transparent institutions at all levels</p>

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Access to Information

Institution	Year	Name of the full document	Brief Description	Excerpts from the commitment (Please note: these excerpts are not exhaustive or comprehensive. Please click on the document to access full text)
Inter-American Commission on Human Rights	2000	Declaration of Principles on Freedom of Expression	The Declaration reaffirms the commitment by countries in Article 13 of the American Convention of Human Rights, which guarantees the right "to seek, receive and impart information and ideas, regardless of borders and by any means of communication"	<ol style="list-style-type: none"> 1. Freedom of expression in all its forms and manifestations is a fundamental and inalienable right of all individuals. Additionally, it is an indispensable requirement for the very existence of a democratic society. 2. Every person has the right to seek, receive and impart information and opinions freely under terms set forth in Article 13 of the American Convention on Human Rights. All people should be afforded equal opportunities to receive, seek and impart information by any means of communication without any discrimination for reasons of race, color, sex, language, religion, political or other opinions, national or social origin, economic status, birth or any other social condition. 3. Every person has the right to access to information about himself or herself or his/her assets expeditiously and not onerously, whether it be contained in databases or public or private registries, and if necessary to update it, correct it and/or amend it. 4. Access to information held by the state is a fundamental right of every individual. States have the obligation to guarantee the full exercise of this right. This principle allows only exceptional limitations that must be previously established by law in case of a real and imminent danger that threatens national security in democratic societies.

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Economic Community of Western African States	2001	Economic Community of West African States Protocol on the Fight against Corruption	The Protocol on the Fight against Corruption was adopted by ECOWAS member states in 2001, but faced challenges in reaching the required threshold to come into force until 2019	Article 5: Preventive Measures In order to realise the objectives set out in Article 2 above, each State Party shall take measures to establish and consolidate: i) freedom of the press and the right to information;
31 countries in the Asia-Pacific region	2001	Anti-Corruption Action Plan for Asia and the Pacific	This is the main international anti-corruption commitment in the region, and it defines the participating countries' objectives in building sustainable legal and institutional frameworks to fight corruption.	Pillar 3 – Supporting Active Public Involvement Access to information Ensure that the general public and the media have freedom to receive and impart public information and in particular information on corruption matters in accordance with domestic law and in a manner that would not compromise the operational effectiveness of the administration or, in any other way, be detrimental to the interest of governmental agencies and individuals, through: -Establishment of public reporting requirements for justice and other governmental agencies that include disclosure about efforts to promote integrity and accountability and combat corruption; - Implementation of measures providing for a meaningful public right of access to appropriate information.
United Nations	2003	United Nations Convention against Corruption	This is the only truly global anti-corruption instrument	Article 10. Public reporting Taking into account the need to combat corruption, each State Party shall, in accordance with the fundamental principles of its domestic law, take such measures as may be necessary to enhance transparency in its public administration, including with regard to its organization, functioning and decisionmaking processes, where appropriate. Such measures may include, inter alia:

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			<p>(a) Adopting procedures or regulations allowing members of the general public to obtain, where appropriate, information on the organization, functioning and decision-making processes of its public administration and, with due regard for the protection of privacy and personal data, on decisions and legal acts that concern members of the public;</p> <p>(b) Simplifying administrative procedures, where appropriate, in order to facilitate public access to the competent decision-making authorities; and (c) Publishing information, which may include periodic reports on the risks of corruption in its public administration</p> <p>Article 13. Participation of society</p> <p>1. Each State Party shall take appropriate measures, within its means and in accordance with fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as: (a) Enhancing the transparency of and promoting the contribution of the public to decision-making processes; (b) Ensuring that the public has effective access to information; (c) Undertaking public information activities that contribute to non-tolerance of corruption, as well as public education programmes, including school and university curricula;</p> <p>See also:</p> <p>Employment of public officials (Article 7 (1))</p> <p>Election campaign funds / political parties (Article 7(3))</p>
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				<p>Public procurement (Article 9 (1))</p> <p>Public sector finances (Article 9 (2))</p> <p>Private sector transparency (Article 12 (2c))</p> <p>Decision-making process in government (Article 13 (1a))</p>
African Union	2003	African Union Convention on Preventing and Combating Corruption	This is the main anti-corruption legal instrument in Africa	Article 9 Access to Information Each State Party shall adopt such legislative and other measures to give effect to the right of access to any information that is required to assist in the fight against corruption and related offences
Council of Europe	2009	Council of Europe Convention on Access to Official Documents	The Convention sets forth the minimum standards to be applied in the processing of requests for access to official documents (forms of and charges for access to official documents), review procedure and complementary measures and it has the flexibility required to allow national laws to build on this foundation and provide even greater access to official documents.	<p>Article 2 – Right of access to official documents</p> <p>1 Each Party shall guarantee the right of everyone, without discrimination on any ground, to have access, on request, to official documents held by public authorities.</p> <p>2 Each Party shall take the necessary measures in its domestic law to give effect to the provisions for access to official documents set out in this Convention.</p>
G20	2015	G20 Anti-Corruption Open Data Principles	The members of the G20 Anti-corruption Working Group agree that open data is an under-used resource with potential to fight corruption and build stronger,	10) We, the members of the G20 Anti-corruption Working Group, agree that open data is an under-used resource with potential to fight corruption and build stronger, transparent, and more accountable governments and societies.

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			<p>transparent, and more accountable governments and societies. Further, they agreed to follow a set of principles based on the international Open Data Charter that will be the foundation for access to, and the release and use of, open government data to strengthen the fight against corruption</p>	<p>11) We therefore agree to follow a set of principles based on the international Open Data Charter that will be the foundation for access to, and the release and use of, open government data to strengthen the fight against corruption.</p> <p>12) These principles are:</p> <ol style="list-style-type: none"> 1. Open by Default; 2. Timely and Comprehensive; 3. Accessible and Usable; 4. Comparable and Interoperable; 5. For Improved Governance and Citizen Engagement; 6. For Inclusive Development and Innovation. <p>13) We will work towards the implementation of these Principles in accordance with our political, legal frameworks, and taking into account our national contexts and maturity of our open data efforts, bearing in mind the technical best practices and standards</p>
G8	2016	G8 Open Data Charter	<p>Contains principles for open data, making it easier for citizens to access information</p>	<p>Principle 1: Open Data by Default</p> <p>11) We recognise that free access to, and subsequent re-use of, open data are of significant value to society and the economy.15) We will:establish an expectation that all government data be published openly by default, as outlined in this Charter, while recognising that there are legitimate reasons why some data cannot be released.</p> <p>Principle 2: Quality and Quantity</p> <p>18) We will:release high-quality open data that are timely, comprehensive, and accurate. To the extent possible, data will be in their original, unmodified form</p>

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and at the finest level of granularity available; ensure that information in the data is written in plain, clear language, so that it can be understood by all, though this Charter does not require translation into other languages; make sure that data are fully described, so that consumers have sufficient information to understand their strengths, weaknesses, analytical limitations, and security requirements, as well as how to process the data; and release data as early as possible, allow users to provide feedback, and then continue to make revisions to ensure the highest standards of open data quality are met.

Principle 3: Usable by All

22) We will: release data in open formats wherever possible, ensuring that the data are available to the widest range of users for the widest range of purposes; and release as much data as possible, and where it is not possible to offer free access at present, promote the benefits and encourage the allowance of free access to data. In many cases this will include providing data in multiple formats, so that they can be processed by computers and understood by people.

Principle 4: Releasing Data for Improved Governance

25) We will: share technical expertise and experience with each other and with other countries across the world so that everyone can reap the benefits of open data; and be transparent about our own data collection, standards, and publishing processes, by documenting all of these related processes online.

Principle 5: Releasing Data for Innovation

27) We will: work to increase open data literacy and encourage people, such as developers of applications and civil society organisations that work in the field

				of open data promotion, to unlock the value of open data;empower a future generation of data innovators by providing data in machine-readable formats.
African Union	2020	Declaration on Principles of Freedom of Expression and Access to Information in Africa	The Declaration was prepared pursuant to Article 45 1 of the African Charter on Human and Peoples’ Rights which requires the African Commission to promote human and peoples’ rights, among others, by formulating and laying down principles and rules to solve legal problems relating to human and peoples’ rights and fundamental freedoms upon which African States may base their legislation	<p>Principle 1. Importance of the rights to freedom of expression and access to information</p> <p>Principle 2. Non-interference with freedom of opinion</p> <p>Principle 3. Non-discrimination</p> <p>Principle 5. Protection of the rights to freedom of expression and access to information online</p> <p>Principle 6. Protection of human rights defenders and others</p>

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Asset recovery and international co-operation

Institution	Year	Title of the full document	Brief description	Excerpts from the commitment (Please note: these excerpts are not exhaustive or comprehensive. Please click on the document to access full text).
Organisation of American States	1996	Inter-American Convention against Corruption	This is the first anti-corruption convention to be adopted.	<p>Article XV</p> <p>Measures Regarding Property</p> <p>1. In accordance with their applicable domestic laws and relevant treaties or other agreements that may be in force between or among them, the States Parties shall provide each other the broadest possible measure of assistance in the identification, tracing, freezing, seizure and forfeiture of property or proceeds obtained, derived from or used in the commission of offenses established in accordance with this Convention.</p>
Council of Europe	1997	20 Guiding Principles for the Fight against Corruption	The guiding principles provide standards on, among others, improving investigation, confiscation and asset recovery as well as increasing international cooperation.	<p>AGREES TO ADOPT THE 20 GUIDING PRINCIPLES FOR THE FIGHT AGAINST CORRUPTION, SET OUT BELOW:</p> <p>4. to provide appropriate measures for the seizure and deprivation of the proceeds of corruption offences;</p> <p>19. to ensure that in every aspect of the fight against corruption, the possible connections with organised crime and money laundering are taken into account;</p> <p>20. to develop to the widest extent possible international co-operation in all areas of the fight against corruption</p>

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<p>Economic Community of Western African States</p>	<p>2001</p>	<p>Economic Community of West African States Protocol on the Fight against Corruption</p>	<p>The Protocol on the Fight against Corruption was adopted by ECOWAS member states in 2001, but faced challenges in reaching the required threshold to come into force until 2019</p>	<p>Article 13: Seizure and forfeiture</p> <p>1. Each State Party shall adopt measures, where necessary, that would permit:</p> <p>a) the competent authorities to identify, locate and seize assets or items for eventual forfeiture;</p> <p>b) the forfeiture of proceeds from crimes established in accordance with the provisions of this Protocol or other assets whose value is equal to the value of the crime.</p> <p>2. In order to implement the measures referred to in this Article, each State Party shall empower its courts to order the surrender or seizure of bank, commercial or financial documents and shall not invoke banking secrecy in order to refuse the assistance requested by another State Party.</p> <p>4. In accordance with their national laws, treaties and other relevant agreements, State Parties shall assist each other in the identification and seizure of the assets or items acquired or used in committing the crimes</p> <p>Article 15: Mutual legal assistance and law enforcement cooperation</p> <p>1. In accordance with the provisions of their national legislation and the Treaties in force, State Parties undertake to assist each other by expediting action on requests submitted by competent authorities and to take necessary measures to facilitate the procedures and formalities relating to investigation and prosecution of acts of corruption.</p> <p>2. State Parties undertake to assist each other as much as possible in the area of law enforcement cooperation so as to strengthen measures to prevent, detect and suppress acts of corruption....</p>
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Southern Africa Development Community (SADC)	2001	SADC Protocol against Corruption	The SADC Protocol Against Corruption aims to promote and strengthen the development, within each Member State, of mechanisms needed to prevent, detect, punish and eradicate corruption in the public and private sector.	<p>Article 8: Confiscation and Seizure</p> <p>1 Each State Party shall adopt such measures as may be necessary to enable:</p> <p>(a) confiscation of proceeds derived from offences established in accordance with this Protocol, or property the value of which corresponds to that of such proceeds; and</p> <p>(b) its competent authorities to identify, trace and freeze or seize proceeds, property or instrumentalities for the purpose of eventual confiscation.</p> <p>Article 10: Judicial Cooperation and Legal Assistance</p> <p>1 In accordance with their domestic law and applicable treaties, State Parties shall afford one another the widest measure of mutual assistance by processing requests from authorities that, in conformity with their domestic law, have the power to investigate or prosecute the acts of corruption described in this Protocol, to obtain evidence and take other necessary actions to facilitate legal proceedings and measures regarding the investigation and prosecution of acts of corruption.</p>
United Nations	2003	United Nations Convention against Corruption	This is the only truly global international anti-corruption instrument	<p>Chapter IV International cooperation</p> <p>Chapter V Asset recovery</p> <p>Article 51. General provision: The return of assets pursuant to this chapter is a fundamental principle of this Convention, and States Parties shall afford one another the widest measure of cooperation and assistance in this regard.</p>

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African Union	2003	African Union Convention on Preventing and Combating Corruption	<p>This is the regional anti-corruption framework in Africa, representing regional consensus on what African states should do in the areas of prevention, criminalisation, international cooperation and asset recovery</p>	<p>Article 16: Confiscation and Seizure of the Proceeds and Instrumentalities of Corruption</p> <p>Article 17: Banking Secrecy</p> <p>1. Each State Party shall adopt such measures necessary to empower its courts or other competent authorities to order the confiscation or seizure of banking, financial or commercial documents with a view to implementing this Convention.</p> <p>3. State Parties shall not invoke banking secrecy to justify their refusal to cooperate with regard to acts of corruption and related offences by virtue of this Convention.</p> <p>Article 18: Cooperation and Mutual Legal Assistance</p> <p>1. In accordance with their domestic laws and applicable treaties, State Parties shall provide each other with the greatest possible technical cooperation and assistance in dealing immediately with requests from authorities that are empowered by virtue of their national laws to prevent, detect, investigate and punish acts of corruption and related offences.</p> <p>3. State Parties shall co-operate among themselves in conducting and exchanging studies and researches on how to combat corruption and related offences and to exchange expertise relating to preventing and combating corruption and related offences.</p> <p>4. State Parties shall co-operate among themselves, where possible, in providing any available technical assistance in drawing up programmes, codes of ethics or organizing, where necessary and for the benefit of their personnel, joint training courses involving one or several states in the area of combating corruption and related offences.</p>
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Council of Europe	2005	Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime and on the Financing of Terrorism	This Convention is the first international treaty covering both the prevention and the control of money laundering and the financing of terrorism. The text addresses the fact that quick access to financial information or information on assets held by criminal organisations, including terrorist groups, is the key to successful preventive and repressive measures, and, ultimately, is the best way to stop them.	<p>Article 3(1): Each Party shall adopt such legislative and other measures as may be necessary to enable it to confiscate instrumentalities and proceeds or property the value of which corresponds to such proceeds and laundered property.</p> <p>Article 5 – Freezing, seizure and confiscation</p> <p>Article 7 – Investigative powers and techniques</p> <p>Article 13 – Measures to prevent money laundering</p> <p>Chapter IV – International co-operation</p>
League of Arab States	2010	Arab Anti-Corruption Convention	The Arab Anti-Corruption Convention is the latest addition to the regional instruments on combating corruption. It was signed by 21 Arab countries on 21 December 2010 and has been ratified by more than 12 countries to date.	<p>Article 7: Freezing, seizure and confiscation</p> <p>1 – As far as possible, each State Party shall adopt, in accordance with its domestic legislation, all necessary measures to enable the confiscation of:</p> <p>a) The proceeds of crime deriving from offences under the present Convention, or assets whose value is equivalent to the value of those proceeds.</p> <p>b) Property, equipment or other instruments used or intended to be used in the commission of an offence under the present Convention.</p>
G20 Anti-Corruption Working Group	2011	Nine Key Principles of Asset Recovery	The G20 Working Group adopted this principles, aimed at addressing key principles for asset recovery and key elements	Principle 1: Make asset recovery and return a policy priority; align resources to support policy

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			of an institutional framework through which asset recovery can effectively be channeled	<p>Principle 2: Strengthen preventive measures against the proceeds of corruption consistent with international standards such as those set forth in the FATF recommendations.</p> <p>Principle 5: Adopt laws that encourage and facilitate international cooperation.</p> <p>Principle 7: Actively participate into international cooperation networks.</p> <p>Principle 8: Provide technical assistance to developing countries</p>
G20	2013	G20 High-Level Principles on Mutual Legal Assistance	The principles are build on practice developed by G20 countries and beyond regarding mutual legal assistance, and identify mechanisms that have proven useful for addressing related challenges. These principles have been developed on the basis of recommendations on best practices arising from the implementation of the UNCAC and the UNTOC or agreed upon in relevant United Nations fora, as well good practices identified by the OECD Working Group on Bribery through its Typology exercise and its regular monitoring of States Parties' implementation of the Anti-Bribery Convention.	<p>Principle 1 - An effective legal basis for providing and requesting MLA in bribery and corruption cases should be adopted.</p> <p>Principle 4 - Cooperation and coordination between jurisdictions should be facilitated, in accordance with countries' legal systems, including by:</p> <ul style="list-style-type: none"> i) facilitating, where appropriate, direct contacts between law enforcement agencies; ii) clarifying the circumstances in which alternative forms of cooperation should be preferred to formal requests for MLA; iii) developing mechanisms for collaborative or joint investigations. <p>Principle 5- International exchange of information through other mechanisms, should be allowed, in accordance with countries' legal systems, including by: i) facilitating exchange of financial intelligence obtained by FIUs;</p> <ul style="list-style-type: none"> ii) facilitating exchange of tax information; and iii) facilitating exchange of information with securities and other regulators.

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				<p>iv) facilitating cooperation, as appropriate, with intergovernmental organizations</p> <p>Principle 6 - States should continue their efforts to build and promote flexible and efficient schemes of cooperation targeting the proceeds of corruption and bribery by, inter alia:</p> <p>i) developing or reviewing domestic legislation or practice to enable greater flexibility in providing assistance in asset recovery requests in line with chapter V of the UNCAC and consistent with other relevant international standards, including the Financial Action Task Force recommendations.</p>
Third International Conference on Financing for Development	2015	Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda)	The Addis Ababa Action Agenda provide a global framework for financing development post-2015. It affirmed political commitment by world leaders to address the challenge of financing and creating an enabling environment at all levels for sustainable development in the spirit of global partnership and solidarity	<p>We reaffirm the importance of freedom, human rights, and national sovereignty, good governance, rule of law, peace and security, combating corruption at all levels and in all its forms, and effective, accountable and inclusive democratic institutions at the subnational, national and international levels as central to enabling the effective, efficient and transparent mobilization and use of resources.</p> <p>We underline the need to promote peaceful and inclusive societies for achieving sustainable development, and to build effective, accountable and inclusive institutions at all levels. Good governance, rule of law, human rights, fundamental freedoms, equal access to fair justice systems, and measures to combat corruption and curb illicit financial flows will be integral to our efforts.</p> <p>We will redouble efforts to substantially reduce illicit financial flows by 2030, with a view to eventually eliminating them, including by combating tax evasion and corruption through strengthened national regulation and increased international cooperation.</p>

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				<p>We note the report of the High-level Panel on Illicit Financial Flows from Africa. We invite other regions to carry out similar exercises. To help combat illicit flows, we invite the International Monetary Fund (IMF), the World Bank and the United Nations to assist both source and destination countries. We also invite appropriate international institutions and regional organizations to publish estimates of the volume and composition of illicit financial flows. We will identify, assess and act on money-laundering risks, including through effective implementation of the Financial Action Task Force standards on anti-money-laundering/counter-terrorism financing. At the same time, we will encourage information-sharing among financial institutions to mitigate the potential impact of the anti-money-laundering and combating the financing of terrorism standard on reducing access to financial services</p>
United Nations	2015	2030 Agenda for Sustainable Development	<p>The 2030 Agenda is a plan of action for people, planet and prosperity. All countries and all stakeholders, acting in collaborative partnership, will implement this plan. It includes 17 Sustainable Development Goals and 169 targets</p>	<p>SDG target 16.4 - By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime.</p> <p>SDG target 16.5 - Substantially reduce corruption and bribery in all their forms</p>
United Nations Congress on Crime Prevention and Criminal Justice	2015	Doha Declaration on integrating crime prevention and criminal justice into the wider United Nations agenda to address social and economic challenges and to promote the rule of law at the national and international levels, and public participation	<p>Member states reaffirmed their shared commitment to uphold the rule of law and to prevent and counter crime in all its forms and manifestations, at the domestic and international levels, to ensure that criminal justice systems are effective, fair, humane and</p>	<p>We endeavour to enhance further international cooperation to stop the systematic exploitation of large numbers of individuals who are forced and coerced into a life of abuse and degradation. We therefore strive:</p> <p>(e) To implement effective measures to detect, prevent and counter corruption, as well as the transfer abroad and laundering of assets derived from corruption, and to strengthen international cooperation and assistance to Member States to assist in the identification, freezing or seizure of such assets, as well as in their recovery and return, in accordance with the United</p>

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			<p>accountable, to provide access to justice for all, to build effective, accountable, impartial and inclusive institutions at all levels, and to uphold the principle of human dignity and the universal observance and respect of all human rights and fundamental freedoms</p>	<p>Nations Convention against Corruption, in particular its chapter V, and in this regard to continue discussing innovative modalities to improve mutual legal assistance in order to speed up asset recovery proceedings and render them more successful, while also drawing on the experience and knowledge built through the implementation of the Stolen Asset Recovery Initiative of the United Nations Office on Drugs and Crime;</p> <p>(f) To develop strategies to prevent and combat all illicit financial flows and emphasize the urgent need to adopt more effective measures to fight against economic and financial crimes, including fraud, as well as tax and corporate crimes, especially in their relevant transnational dimensions;</p> <p>(g) To strengthen or, as appropriate, adopt procedures to more effectively prevent and counter money-laundering and enhance measures for the identification, tracing, freezing, seizure and recovery of the proceeds of crime, including money and other assets that have not been accounted for and that are found in safe havens, for the purpose of their eventual confiscation, including, where appropriate and in accordance with domestic law, non-conviction-based confiscation, and for the transparent disposition of confiscated proceeds;</p> <p>(h) To develop and implement adequate mechanisms to manage and preserve the value and condition of frozen, seized or confiscated assets that are the proceeds of crime, as well as to strengthen international cooperation in criminal matters and to explore ways of affording one another similar cooperation in civil and administrative proceedings for confiscation purposes;</p>
G20	2016	G20 High-Level Principles on Cooperation on Persons Sought for Corruption and Asset Recovery	The principles include zero tolerance to safe havens, zero loopholes to institutions, and zero barriers to cooperation	1. Aware of the detrimental effects of persons sought for corruption fleeing and transferring the proceeds of corruption abroad, we should, where appropriate, work towards denying safe haven to these persons and the proceeds of their crimes.

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				<p>2. We recognize the value of international law enforcement cooperation and mutual legal assistance and acknowledge that working together can foster effective and efficient international anti-corruption cooperation.</p> <p>5. We recognize the important baseline for international legal cooperation established by UNCAC, including for civil and administrative proceedings where appropriate and consistent with domestic legal system. We are encouraged to support effective international cooperation in anti-corruption matters based on a variety of legal frameworks. We will endeavour, where appropriate, to apply effectively the extradition and MLA provisions of UNCAC and other applicable international conventions. In support of this objective, the G20 calls upon UN member states to ratify or accede to UNCAC if they have not already done so. We also support the use, where appropriate, of international co-operation provisions of other legal instruments such as the United Nations Convention against Transnational Organized Crime and the OECD Convention against Bribery of Foreign Public Officials in International Business Transactions.</p> <p>6. We acknowledge that effective and timely communication and cooperation between competent authorities, in accordance with applicable laws, can curb the movement of persons sought for corruption, as well as assets generated by corruption offences.</p> <p>10. To enhance the effectiveness of international cooperation in anti-corruption matters, we are encouraged to enhance capacity building, institutional values and ethics, and experience-sharing in this area, in close coordination with existing relevant international and regional organizations, initiatives and networks.</p>
G7	2016	G7 Action to Fight Corruption	The Action depicts commitment by G7 countries to lead by	2 Strengthening Law Enforcement Cooperation on Corruption

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		<p>example in moving the global anti-corruption agenda forward.</p>	<p>Reaffirming that strengthening international cooperation among law enforcement agencies is a global imperative to effectively combat transnational corruption and to facilitate effective recovery of stolen assets, their disposal and social re-use, we will carry on making efforts through:</p> <p>(a) Continuing to promote efficient and effective means for providing mutual legal assistance (MLA) and extradition of persons for corruption offences, consistent with applicable domestic and international instruments, while respecting the principle of the rule of law and the protection of human rights.</p> <p>(b) With a view to facilitating MLA requests and other forms of international cooperation, promoting dialogue among practitioners which are particularly valuable in investigations of corruption, and coordination and cooperation on asset recovery through interagency networks, including regional networks where appropriate.</p> <p>(c) Following up on asset recovery efforts of Arab countries and, applying the lessons learned in this effort to address global needs. In this regard, we will focus on promoting practical cooperation and engage financial centers in Asia and other parts of the world. In this context, we welcome proposals for a Global Asset Recovery Forum to be held in 2017, co-hosted by the United States and United Kingdom, with support from the joint World Bank and UNODC Stolen Asset Recovery Initiative (StAR), which will focus on assistance to Nigeria, Ukraine, Tunisia and Sri Lanka.</p> <p>(d) Welcoming the proposal to establish an International Anti-Corruption Coordination Centre by interested countries as referred to in the Communique of the UK-hosted Anticorruption Summit.</p> <p>(e) Encouraging information exchange, where appropriate and consistent with national law between law enforcement, regulators and the private</p>
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				<p>sectors to prevent money-laundering and corruption, and exploring the sharing of information between public authorities across jurisdictions</p> <p>4 Promoting Global Effort to Fight Corruption</p> <p>(d) Enhancing transparency of beneficial ownership information to protect the integrity of the global financial system, and to prevent misuse of companies and legal arrangements including trusts for illicit purposes such as corruption, tax evasion and money-laundering, including through full implementation of individual action plans on beneficial ownership following the G7 and G20 commitments and by ensuring access, consistent with domestic legislation, to such information by all relevant competent authorities from law enforcements to tax administrations.</p>
<p>Swiss Federal Department of Foreign Affairs - Directorate of International Law, International Centre for Asset Recovery (Basel Institute on Governance) and Stolen Asset Recovery Initiative</p>	<p>2017</p>	<p>Guidelines for the efficient recovery of stolen assets</p>	<p>These practical guidelines are a set of international good practices intended to enhance the effectiveness and efficiency of requesting and requested states in the asset recovery process</p>	<p>Guideline 2: Restraining assets</p> <p>Involved jurisdictions should promptly consider various options for preventing the untimely dissipation of assets, such as government freezes or delaying transactions for predetermined periods.</p> <p>Guideline 10: Execution of request for MLA</p> <p>The requested authority promptly proceeds to the execution of the request.</p> <p>When considering concluding domestic proceedings that may affect related proceedings in another jurisdiction, including settlements, engage in consultation, where appropriate, to minimize obstacles to foreign proceedings or international cooperation.</p>

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Conference of the States Parties to the United Nations Convention against Corruption	2009 - 2019	<p>Resolution 3/3 on Asset recovery (2009);</p> <p>Resolution 4/4 on international cooperation in asset recovery (2011);</p> <p>Resolution 5/3 on facilitating international cooperation in asset recovery (2013);</p> <p>Resolution 6/2 on facilitating international cooperation in asset recovery and the return of proceeds of crime (2015)</p> <p>Resolution 8/9 on strengthening asset recovery to support the 2030 Agenda for Sustainable Development (2019)</p>	These agreed commitments on international cooperation in asset recovery have appeared in various resolutions over the years (in similar verbatim)	<p>Renews the commitment of all States parties to the United Nations Convention against Corruption to effective national action and international cooperation to recover the proceeds of corruption.</p> <p>Reaffirming the commitment of States parties, and determined to give effect to the obligations set out in chapter V of the Convention in order to prevent, detect, deter and recover in a more effective manner the international transfer of proceeds of crime and to strengthen international cooperation in asset recovery</p>
International Anti-Corruption Conference	2018	Joint statement by the high-level segment of the 18th International Anti-Corruption Conference, 22 October, 2018 in Copenhagen	Statement endorsed by Ministers, high-ranking government officials, business leaders and leaders of international and regional organisations who met in Copanhen	We commit to working together against corruption and supporting measures to deny safe havens to corrupt actors and their proceeds of corruption. We are committed to strengthening law enforcement cooperation against corruption, consistent with the UN Convention Against Corruption (the UNCAC). We reiterate that the return of assets is an important principle of the UNCAC and we call on States to provide extensive cooperation and assistance in these processes in a cost effective manner.
European Parliament and	2018	Regulation (EU) 2018/1805 of the European Parliament and of the Council of 14 November 2018 on the	This regulation sets out the rules under which an EU country recognises and executes in its	PREAMBLE:

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Council of Europe		mutual recognition of freezing orders and confiscation orders	territory freezing orders and confiscation orders issued by another EU country in the context of proceedings in criminal matters.	<p>(12) It is important to facilitate the mutual recognition and execution of freezing orders and confiscation orders by establishing rules that oblige a Member State to recognise, without further formalities, the freezing orders and confiscation orders issued by another Member State within the framework of proceedings in criminal matters and to execute those orders within its territory.</p> <p>Article 3 Criminal offences</p> <p>1. Freezing orders or confiscation orders shall be executed without verification of the double criminality of the acts giving rise to such orders, where those acts are punishable in the issuing State by a custodial sentence of a maximum of at least three years and constitute one or more of the following criminal offences under the law of the issuing State....</p>
African Union	2020	Common African Position on Asset Recovery	<p>Proposed by the government of the Federal Republic of Nigeria, the Common African Position on Asset Recovery (CAPAR) was unanimously adopted by the Heads of State and Government of the African Union at their 33rd Assembly in Addis Ababa. CAPAR is the bedrock for our continent's legal instrument and technical framework for negotiating the return of our stolen assets and illicit capital flights, taken illegally out of our shores and hosted in foreign jurisdictions.</p>	<p>The Assembly of the African Union,</p> <p>CALLING UPON the international community to support and cooperate with efforts of the African Union and Member States to recover African assets,</p> <p>HAS AGREED AS FOLLOWS:</p> <p>4 PRIORITY POLICY ISSUES</p> <p>10. The priorities for asset recovery in Africa are grouped into four (4) pillars, namely: (i) detection and identification of assets; (ii) recovery and return of assets; (iii) management of recovered assets; and (iv) cooperation and partnerships.</p> <p>5 CROSS CUTTING ISSUES</p>

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				<p>5.1 STRENGTHENING DOMESTIC , REGIONAL AND INTERNATIONAL SYSTEMS</p> <p>5.3 ENABLING IMPLEMENTATION</p> <p>Taking forward the Assembly decision requires time-bound, relevant policy and strategic implementation. In order for recommended strategies, efforts and actions to be effective, it is incumbent upon Member States to consider the CAPAR and implement its recommendations.....</p>
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Business integrity

Institution	Year	Title of the full document	Description	Excerpts from the commitment (Please note: these excerpts are not exhaustive or comprehensive. Please click on the document to access full text).
Council of Europe	1999	Criminal Law Convention on Corruption	Provides criminal law measures aimed at combating corruption	<p>Article 7 – Active bribery in the private sector</p> <p>Each Party shall adopt such legislative and other measures as may be necessary to establish as criminal offences under its domestic law, when committed intentionally in the course of business activity, the promising, offering or giving, directly or indirectly, of any undue advantage to any persons who direct or work for, in any capacity, private sector entities, for themselves or for anyone else, for them to act, or refrain from acting, in breach of their duties.</p> <p>Article 8 – Passive bribery in the private sector</p> <p>Each Party shall adopt such legislative and other measures as may be necessary to establish as criminal offences under its domestic law, when committed intentionally, in the course of business activity, the request or receipt, directly or indirectly, by any persons who direct or work for, in any capacity, private sector entities, of any undue advantage or the promise thereof for themselves or for anyone else, or the acceptance of an offer or a promise of such an advantage, to act or refrain from acting in breach of their duties.</p>

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Overview of international commitments on corruption and illicit finance

United Nations	2000-2004	The Ten Principles of the UN Global Compact	The Ten Principles of the United Nations Global Compact are derived from: the Universal Declaration of Human Rights, the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention Against Corruption. Principle 10 was added in 2004 in accordance with the United Nations Convention Against Corruption adopted in 2003.	<p>Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and</p> <p>Principle 2: make sure that they are not complicit in human rights abuses.</p> <p>Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery</p>
United Nations	2003	United Nations Convention against Corruption	This is the only truly global anti-corruption instrument	<p>Article 12. Private sector 1. Each State Party shall take measures, in accordance with the fundamental principles of its domestic law, to prevent corruption involving the private sector, enhance accounting and auditing standards in the private sector and, where appropriate, provide effective, proportionate and dissuasive civil, administrative or criminal penalties for failure to comply with such measures.</p> <p>2. Measures to achieve these ends may include, inter alia:</p> <p>(a) Promoting cooperation between law enforcement agencies and relevant private entities;</p>

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				<p>(b) Promoting the development of standards and procedures designed to safeguard the integrity of relevant private entities, including codes of conduct for the correct, honourable and proper performance of the activities of business and all relevant professions and the prevention of conflicts of interest, and for the promotion of the use of good commercial practices among businesses and in the contractual relations of businesses with the State;</p> <p>(c) Promoting transparency among private entities, including, where appropriate, measures regarding the identity of legal and natural persons involved in the establishment and management of corporate entities;</p> <p>(d) Preventing the misuse of procedures regulating private entities, including procedures regarding subsidies and licences granted by public authorities for commercial activities;</p> <p>(e) Preventing conflicts of interest by imposing restrictions, as appropriate and for a reasonable period of time, on the professional activities of former public officials or on the employment of public officials by the private sector after their resignation or retirement, where such activities or employment relate directly to the functions held or supervised by those public officials during their tenure;</p> <p>(f) Ensuring that private enterprises, taking into account their structure and size, have sufficient internal auditing controls to assist in preventing and detecting acts of corruption and that the accounts and required financial statements of such private enterprises are subject to appropriate auditing and certification procedures.</p>
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				<p>3. In order to prevent corruption, each State Party shall take such measures as may be necessary, in accordance with its domestic laws and regulations regarding the maintenance of books and records, financial statement disclosures and accounting and auditing standards, to prohibit the following acts carried out for the purpose of committing any of the offences established in accordance with this Convention:</p> <p>(a) The establishment of off-the-books accounts;</p> <p>(b) The making of off-the-books or inadequately identified transactions;</p> <p>(c) The recording of non-existent expenditure;</p> <p>(d) The entry of liabilities with incorrect identification of their objects;</p> <p>(e) The use of false documents; and</p> <p>(f) The intentional destruction of bookkeeping documents earlier than foreseen by the law. 4. Each State Party shall disallow the tax deductibility of expenses that constitute bribes, the latter being one of the constituent elements of the offences established in accordance with articles 15 and 16 of this Convention and,</p>
African Union	2003	African Union Convention on Preventing and Combating Corruption	This is the regional anti-corruption instrument in Africa	<p>Article 11</p> <p>Private Sector</p> <p>State Parties undertake to:</p> <p>1. Adopt legislative and other measures to prevent and combat acts of corruption and related offences committed in and by agents of the private sector.</p>

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				<p>2. Establish mechanisms to encourage participation by the private sector in the fight against unfair competition, respect of the tender procedures and property rights.</p> <p>3. Adopt such other measures as may be necessary to prevent companies from paying bribes to win tenders</p>
31 countries in the Asia-Pacific region	2001	Anti-Corruption Action Plan for Asia and the Pacific	This is the main international anti-corruption commitment in the region, and it defines the participating countries' objectives in building sustainable legal and institutional frameworks to fight corruption.	<p>Pillar 2 – Strengthening Anti-Bribery Actions and Promoting Integrity in Business Operations</p> <p>Corporate Responsibility and Accountability</p> <p>Take effective measures to promote corporate responsibility and accountability on the basis of existing relevant international standards through:</p> <ul style="list-style-type: none"> · Promotion of good corporate governance which would provide for adequate internal company controls such as codes of conduct, the establishment of channels for communication, the protection of employees reporting corruption, and staff training; · The existence and the effective enforcement of legislation to eliminate any indirect support of bribery such as tax deductibility of bribes; <p>The existence and thorough implementation of legislation requiring transparent company accounts and providing for effective, proportionate and dissuasive penalties for omissions and falsifications for the purpose of bribing a public official, or hiding such bribery, in respect of the books, records, accounts and financial statements of companies;</p>

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				Review of laws and regulations governing public licenses, government procurement contracts or other public undertakings, so that access to public sector contracts could be denied as a sanction for bribery of public officials.
Conference of the States Parties to the United Nations Convention against Corruption	2008	Bali Business Declaration: The United Nations Convention against Corruption as a New Market Force	Countries made several commitments such as aligning business principles with UNCAC and strengthening private-public partnerships for combating corruption in business.	<p>COMMIT to work towards the alignment of business principles with the fundamental values enshrined in the United Nations Convention against Corruption and to report on such efforts at the third session of the Conference of the States Parties,</p> <p>COMMIT to ensuring that anti-corruption policies and strategies include effective whistleblower protection, due diligence in the selection of agents, intermediaries and address “facilitation payments”,</p> <p>COMMIT to work towards developing mechanisms to review companies’ compliance with realigned business principles and to report on the outcome of this exercise at the third session of the Conference,</p> <p>AFFIRM our commitment to support small and medium enterprises in the establishment and implementation of appropriate internal anti-corruption policies and procedures,</p> <p>COMMIT to strengthening private-public partnerships for combating corruption in business.</p>

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OECD	2011	OECD Guidelines for Multinational Enterprises	<p>The OECD Guidelines for Multinational Enterprises are recommendations addressed by governments to multinational enterprises operating in or from adhering countries. They provide non-binding principles and standards for responsible business conduct in a global context consistent with applicable laws and internationally recognised standards. The Guidelines are the only multilaterally agreed and comprehensive code of responsible business conduct that governments have committed to promoting.</p>	<p>VII. Combating Bribery, Bribe Solicitation and Extortion</p> <p>Enterprises should not, directly or indirectly, offer, promise, give, or demand a bribe or other undue advantage to obtain or retain business or other improper advantage. Enterprises should also resist the solicitation of bribes and extortion. In particular, enterprises should:</p> <ol style="list-style-type: none"> 1. Not offer, promise or give undue pecuniary or other advantage to public officials or the employees of business partners. Likewise, enterprises should not request, agree to or accept undue pecuniary or other advantage from public officials or the employees of business partners. Enterprises should not use third parties such as agents and other intermediaries, consultants, representatives, distributors, consortia, contractors and suppliers and joint venture partners for channelling undue pecuniary or other advantages to public officials, or to employees of their business partners or to their relatives or business associates. 2. Develop and adopt adequate internal controls, ethics and compliance programmes or measures for preventing and detecting bribery, developed on the basis of a risk assessment addressing the individual circumstances of an enterprise, in particular the bribery risks facing the enterprise (such as its geographical and industrial sector of operation).... 3. Prohibit or discourage, in internal company controls, ethics and compliance programmes or measures, the use of small facilitation payments, which are generally illegal in the countries where they are made, and, when such payments are made, accurately record these in books and financial records. 5. Enhance the transparency of their activities in the fight against bribery, bribe solicitation and extortion...
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United Nations	2011	Guiding Principles on Business and Human Rights	These are a set of guidelines for States and companies to prevent, address and remedy human rights abuses committed in business operations.	<p>1. States must protect against human rights abuse within their territory and/or jurisdiction by third parties, including business enterprises. This requires taking appropriate steps to prevent, investigate, punish and redress such abuse through effective policies, legislation, regulations and adjudication.</p> <p>2. States should set out clearly the expectation that all business enterprises domiciled in their territory and/or jurisdiction respect human rights throughout their operations.</p> <p>3. In meeting their duty to protect, States should:</p> <p>(a) Enforce laws that are aimed at, or have the effect of, requiring business enterprises to respect human rights, and periodically to assess the adequacy of such laws and address any gaps;</p> <p>(b) Ensure that other laws and policies governing the creation and ongoing operation of business enterprises, such as corporate law, do not constrain but enable business respect for human rights;</p> <p>(c) Provide effective guidance to business enterprises on how to respect human rights throughout their operations;</p>

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				<p>(d) Encourage, and where appropriate require, business enterprises to communicate how they address their human rights impacts.</p> <p>4. States should take additional steps to protect against human rights abuses by business enterprises that are owned or controlled by the State, or that receive substantial support and services from State agencies such as export credit agencies and official investment insurance or guarantee agencies, including, where appropriate, by requiring human rights due diligence.</p> <p>5. States should exercise adequate oversight in order to meet their international human rights obligations when they contract with, or legislate for, business enterprises to provide services that may impact upon the enjoyment of human rights.</p> <p>6. States should promote respect for human rights by business enterprises with which they conduct commercial transactions.</p>
United Nations	2015	2030 Agenda for Sustainable Development	The 2030 Agenda is a plan of action for people, planet and prosperity. All countries and all stakeholders, acting in collaborative partnership, will implement this plan. It includes 17 Sustainable Development Goals and 169 targets	<p>SDG target 16.4 - By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime.</p> <p>SDG target 16.5 - Substantially reduce corruption and bribery in all their forms</p>

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Overview of international commitments on corruption and illicit finance

G20	2015	High-Level Principles on Private Sector Transparency and Integrity	<p>The High-Level Principles are intended to complement and raise awareness of more detailed international guidelines and principles for combatting corruption, such as the Anti - corruption Ethics and Compliance Handbook for Business prepared at the request of the G20</p> <p>by UNODC, OECD and the World Bank and the UNODC An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide.</p>	<p>1. Businesses should have a clear and accessible policy on prohibiting corruption.</p> <p>2. Senior management, as well as the board of directors as appropriate, should clearly express and commit to the business’s internal controls and ethics and compliance program, good corporate governance, transparency and integrity, for the detection and prevention of corruption. The internal controls and ethics and compliance programs must be enforced at all levels within the business, and senior managers must set the proper tone at the top for employees to follow.</p> <p>16. Appropriate corrective and disciplinary action should be taken for failure to comply with internal controls and the ethics and compliance program.</p> <p>17. Effective and easily accessible reporting mechanisms and whistle-blower protection should be provided to employees and others who report, on good faith and reasonable grounds, breaches of the law, or violations of the business’s policies and procedures. Businesses should undertake appropriate action in response to such reports</p>
G20	2017	G20 High Level Principles on the Liability of Legal Persons for Corruption	<p>The Principles are primarily derived from relevant international Conventions and related instruments, as well as the legislation and practices of many countries that have legal</p>	<p>Principle 1: A robust legal framework should be in place for holding legal persons liable for corruption, including domestic and foreign bribery, and related offences.</p> <p>Principle 3: Liability of legal persons should not be restricted to cases where the natural person or persons who perpetrated the offence are prosecuted or convicted.</p> <p>Principle 4: Liability of legal persons should not be limited to cases where the offence was committed by a senior manager.</p>

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			<p>systems which already hold legal persons liable for corruption. The Principles identify mechanisms and practices that have proven useful to the establishment and enforcement of the liability of legal persons for corruption and related offences</p>	<p>Principle 5: A legal person should not be able to avoid responsibility by using intermediaries, including other legal persons to commit a corruption offence on its behalf.</p> <p>Principle 6: Companies should not be able to escape liability by altering their corporate identity.</p> <p>Principle 7: Effective jurisdiction should be provided over legal persons</p> <p>Principle 8: Legal persons should be subject to effective, proportionate, and dissuasive sanctions.</p> <p>Principle 9: The bribe and proceeds of corruption should be able to be seized and confiscated from legal persons or monetary sanctions of comparable effect should be applicable</p> <p>Principle 11: International cooperation in corruption cases should be provided to the fullest extent possible where appropriate and consistent with a country's legal system, including with respect to proceedings involving legal persons.</p> <p>Principle 12: Where more than one country has jurisdiction over a legal person, countries should consult with each other</p> <p>Principle 13: Development of effective internal controls, ethics, and compliance programmes or measures to prevent and detect corruption should be encouraged.</p> <p>Principle 14: Concrete incentives should be considered to foster effective compliance by businesses</p>
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OECD	2019	Recommendation of the Council on the OECD Due Diligence Guidance for Responsible Business Conduct	<p>The OECD Due Diligence Guidance for Responsible Business Conduct provides measures aimed at assisting businesses to avoid and address adverse impacts related to workers, human rights, the environment, bribery, consumers and corporate governance that may be associated with their operations, supply chains and other business relationships.</p>	<p>On the proposal of the Investment Committee:</p> <p>I.RECOMMENDS that Members and non-Members adhering to this Recommendation (hereafter the “Adherents”) and, where relevant, their National Contact Points to the Guidelines (hereafter the “NCPs”), actively promote the use of the Guidance by enterprises operating in or from their territories with the aim of ensuring that they observe internationally agreed standards of responsible business in order to prevent the adverse impacts of their activities and contribute to sustainable development;</p> <p>II.RECOMMENDS, in particular, that Adherents take measures to actively support and monitor the adoption of the due diligence framework set out in the Guidance according to which the enterprises operating in or from their territories should:</p> <ol style="list-style-type: none"> 1.embed responsible business conduct into their policies and management systems; 2.identify and assess actual and potential adverse impacts associated with their operations, products or services; 3.cease, prevent and mitigate adverse impacts; 4.track implementation and results; 5.communicate how impacts are addressed; and 6.provide for or cooperate in remediation when appropriate;
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G20	2020	G20 High-Level Principles for Promoting Integrity in Privatization and Public-Private Partnerships	<p>These High-Level Principles build on existing international standards, including the G20</p> <p>Anti-Corruption Open Data Principles and the G20 Principles for Promoting Integrity for Public Procurement, as well as the United Nations Convention against Corruption</p> <p>(UNCAC), in particular its articles 7(4), 9(1) and 9(2), 10, 12 and 13, as well as good practices. They are oriented towards identifying a set of key concrete actions that governments could consider undertaking when engaging the private sector in either privatization or PPP projects.</p>	<p>Principle 1: Define clear rationales and frameworks for privatization and Public-Private Partnerships (PPPs) to reduce opportunities for corruption.</p> <p>Principle 2: Ensure transparency and public awareness to build accountability</p> <p>Principle 3: Ensure that the sector’s regulatory and competition frameworks are sound to prevent, detect, and respond to corruption risks</p> <p>Principle 4: Ensure clear governance and integrity to address corruption risks</p> <p>Principle 5: Use transparent methods to determine the modes of delivery, transaction and valuation of assets to help combat corruption</p> <p>Principle 6: Ensure high standard of participants’ integrity</p> <p>Principle 7: Implement mechanisms to promote accountability, transparency and competition in tendering and sale.</p> <p>Principle 8: Establish mechanisms for monitoring and evaluating privatization and PPPs to promote transparency and accountability</p> <p>Principle 9: Promote stakeholder scrutiny and enable access to information to enhance the effectiveness of anti-corruption measures</p>
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Foreign bribery and lobbying

Institution	Year	Title of the full document	Brief description	Excerpts from the commitment (Please note: these excerpts are not exhaustive or comprehensive. Please click on the document to access full text).
Organisation of American States	1996	Inter-American Convention against Corruption	This is the first international anti-corruption convention to be adopted	<p>For the purposes set forth in Article II of this Convention, the States Parties agree to consider the applicability of measures within their own institutional systems to create, maintain and strengthen:</p> <p>10. Deterrents to the bribery of domestic and foreign government officials, such as mechanisms to ensure that publicly held companies and other types of associations maintain books and records which, in reasonable detail, accurately reflect the acquisition and disposition of assets, and have sufficient internal accounting controls to enable their officers to detect corrupt acts.</p> <p>Article VIII</p> <p>Transnational Bribery</p> <p>Subject to its Constitution and the fundamental principles of its legal system, each State Party shall prohibit and punish the offering or granting, directly or indirectly, by its nationals, persons having their habitual residence in its territory, and businesses domiciled there, to a government official of another State, of any article of monetary value, or other benefit, such as a gift, favor, promise or advantage, in connection with any economic or commercial transaction in exchange for any act or omission in the performance of that official's public functions.</p>

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				Any State Party that has not established transnational bribery as an offense shall, insofar as its laws permit, provide assistance and cooperation with respect to this offense as provided in this Convention.
Council of Europe	1999	Criminal Law Convention on Corruption	Provides criminal law measures aimed at combating corruption	<p>Article 5 – Bribery of foreign public officials</p> <p>Each Party shall adopt such legislative and other measures as may be necessary to establish as criminal offences under its domestic law the conduct referred to in Articles 2 and 3, when involving a public official of any other State.</p> <p>Article 6 – Bribery of members of foreign public assemblies</p> <p>Each Party shall adopt such legislative and other measures as may be necessary to establish as criminal offences under its domestic law the conduct referred to in Articles 2 and 3, when involving any person who is a member of any public assembly exercising legislative or administrative powers in any other State.</p>
OECD	1999	The Convention on Combating Bribery of Foreign Public Officials in International Business Transactions	The Convention establishes legally binding standards to criminalise bribery of foreign public officials in international business transactions and provides for a host of related measures that make this effective. It is the first and only international anti-corruption instrument focused on the ‘supply side’ of the bribery transaction	<p>Article 1: The Offence of Bribery of Foreign Public Officials</p> <p>1. Each Party shall take such measures as may be necessary to establish that it is a criminal offence under its law for any person intentionally to offer, promise or give any undue pecuniary or other advantage, whether directly or through intermediaries, to a foreign public official, for that official or for a third party, in order that the official act or refrain from acting in relation to the performance of official duties, in order to obtain or retain business or other improper advantage in the conduct of international business.</p>

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				<p>2. Each Party shall take any measures necessary to establish that complicity in, including incitement, aiding and abetting, or authorisation of an act of bribery of a foreign public official shall be a criminal offence. Attempt and conspiracy to bribe a foreign public official shall be criminal offences to the same extent as attempt and conspiracy to bribe a public official of that Party.</p> <p>Article 2: Each Party shall take such measures as may be necessary, in accordance with its legal principles, to establish the liability of legal persons for the bribery of a foreign public official.</p> <p>Article 9: Each Party shall, to the fullest extent possible under its laws and relevant treaties and arrangements, provide prompt and effective legal assistance to another Party for the purpose of criminal investigations and proceedings brought by a Party concerning offences within the scope of this Convention and for non-criminal proceedings within the scope of this Convention brought by a Party against a legal person</p>
Economic Community of Western African States	2001	Economic Community of West African States Protocol on the Fight against Corruption	The Protocol on the Fight against Corruption was adopted by ECOWAS member states in 2001, but faced challenges in reaching the required threshold to come into force until 2019	<p>Article 12</p> <p>Acts of corruption concerning foreign public officials</p> <p>1. Each State Party shall prohibit and punish the act of offering or giving to a foreign public official, either directly or indirectly, any object of pecuniary value such as gifts, promises or favors, to compensate the public official for an act or an omission in the exercise of his official functions.</p> <p>2. State Parties that have enacted laws making transnational corruption a criminal offence shall, for the purposes of this Protocol, consider such an act as an act of corruption while State Parties which have not passed such laws shall provide the necessary assistance and cooperation set out in this Protocol</p>

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Southern Africa Development Community (SADC)	2001	SADC Protocol against Corruption	The SADC Protocol Against Corruption aims to promote and strengthen the development, within each Member State, of mechanisms needed to prevent, detect, punish and eradicate corruption in the public and private sector.	<p>Article 6: Acts of corruption relating to an official of a foreign states</p> <p>1. Subject to its domestic law, each State Party shall prohibit and punish the offering or granting, directly or indirectly, by its own nations, persons having their habitual residence in its territory, and businesses domiciled there, to an official of a foregin State, or any article of monetary value, or other benefit, such as a gift, favour, promise or advantage, in connection with any economic or commercial transaction in exchange for any act or omission in the performance of that official's public functions.</p> <p>2 Among those States Parties that have established the offence referred to in paragraph 1, such offence shall be considered an act of corruption for the pruposes of this Protocol and any State Party that has not established such an offence shall, in so far as its laws permit, provide assistance and cooperation with respect to this offence as provided in the Protocol</p>
United Nations	2001	United Nations Convention against Corruption	This is the only truly global anti-corruption instrument	<p>Article 16. Bribery of foreign public officials and officials of public international organizations</p> <p>1. Each State Party shall adopt such legislative and other measures as may be necessary to establish as a criminal offence, when committed intentionally, the promise, offering or giving to a foreign public official or an official of a public international organization, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise of his or her official duties, in order to obtain or retain business or other undue advantage in relation to the conduct of international business.</p>

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				2. Each State Party shall consider adopting such legislative and other measures as may be necessary to establish as a criminal offence, when committed intentionally, the solicitation or acceptance by a foreign public official or an official of a public international organization, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise of his or her official duties.
OECD	2009	Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions	It succeeds to the 1997 Revised Recommendation of the Council on Bribery in International Business Transactions. The Recommendation was adopted by the OECD in order to enhance the ability of the States Parties to the Anti-Bribery Convention to prevent, detect and investigate allegations of foreign bribery and includes the Good Practice Guidance on Internal Controls, Ethics and Compliance.	<p>II.RECOMMENDS that Member countries continue taking effective measures to deter, prevent and combat the bribery of foreign public officials in connection with international business transactions.</p> <p>III.RECOMMENDS that each Member country take concrete and meaningful steps in conformity with its jurisdictional and other basic legal principles to examine or further examine the following areas:</p> <p>i)Awareness-raising initiatives in the public and private sector for the purpose of preventing and detecting foreign bribery;</p> <p>ii)Criminal laws and their application....</p> <p>iii) Tax legislation, regulations and practice, to eliminate any indirect support of foreign bribery.....</p> <p>iv) Provisions and measures to ensure the reporting of foreign bribery, in accordance with section IX of this Recommendation;</p> <p>v) Company and business accounting, external audit, as well as internal control, ethics, and compliance requirements and practices, in accordance with Section X of this Recommendation;</p>

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				<p>vi) Laws and regulations on banks and other financial institutions to ensure that adequate records would be kept and made available for inspection and investigation;</p> <p>vii) Public subsidies, licences, public procurement contracts, contracts funded by official development assistance, officially supported export credits, or other public advantages, so that advantages could be denied as a sanction for bribery in appropriate cases,....</p> <p>viii) Civil, commercial, and administrative laws and regulations, to combat foreign bribery;</p> <p>ix) International co-operation in investigations and other legal proceedings....</p> <p>V. RECOMMENDS that Member countries undertake to periodically review their laws implementing the OECD Anti-Bribery Convention and their approach to enforcement in order to effectively combat international bribery of foreign public officials.</p>
OECD	2009	Recommendation of the Council on Tax Measures for Further Combating Bribery of Foreign Public Officials in International Business Transactions	The Recommendation makes it explicit to disallow any tax deductibility of bribes to foreign public officials	<p>I. RECOMMENDS that:</p> <p>(i) Member countries and other Parties to the OECD Anti-Bribery Convention explicitly disallow the tax deductibility of bribes to foreign public officials, for all tax purposes in an effective manner. Such disallowance should be established by law or by any other binding means which carry the same effect, such as:</p> <ul style="list-style-type: none"> • prohibiting tax deductibility of bribes to foreign public officials; • prohibiting tax deductibility of all bribes or expenditures incurred in furtherance of corrupt conduct in contravention of the criminal law or any other laws of the Party to the Anti-Bribery Convention.

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				<p>Denial of tax deductibility is not contingent on the opening of an investigation by the law enforcement authorities or of court proceedings.</p> <p>(ii) Each Member country and other Party to the OECD Anti-Bribery Convention review, on an ongoing basis, the effectiveness of its legal, administrative and policy frameworks as well as practices for disallowing tax deductibility of bribes to foreign public officials. These reviews should assess whether adequate guidance is provided to taxpayers and tax authorities as to the types of expenses that are deemed to constitute bribes to foreign public officials, and whether such bribes are effectively detected by tax authorities.</p> <p>III. INVITES non-Members that are not yet Parties to the OECD Anti-Bribery Convention to apply this</p> <p>Recommendation to the fullest extent possible.</p> <p>IV. INSTRUCES the Committee on Fiscal Affairs together with the Investment Committee to monitor the</p> <p>implementation of the Recommendation</p>
League of Arab States	2010	Arab Anti-Corruption Convention	The Arab Anti-Corruption Convention is the latest addition to the regional instruments on combating corruption. It was signed by 21 Arab countries on 21 December 2010 and has been ratified by more than 12 countries to date.	<p>Article 4 : Criminalisation</p> <p>Considering that the description of acts of corruption, criminalised by the present Convention, is subject to the laws of the State Party, each state, according to its domestic legislation, shall adopt the necessary legal and other measures to criminalize the following acts when committed intentionally:</p> <p>4 — Bribery of foreign public officials and officials of public international organizations in connection with international trade within a State Party.</p>

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OECD	2010	Principles for Transparency and Integrity in Lobbying	<p>The Principles provide decision makers with directions and guidance to foster transparency and integrity in lobbying.</p> <p>The 10 Principles focus on 4 main areas:</p> <ul style="list-style-type: none"> (i) Building an effective and fair framework for openness and access (ii) Enhancing transparency (iii) Fostering a culture of integrity (iv) Mechanisms for effective implementation, compliance and review 	<ol style="list-style-type: none"> 1. Countries should provide a level playing field by granting all stakeholders fair and equitable access to the development and implementation of public policies. 2. Rules and guidelines on lobbying should address the governance concerns related to lobbying practices, and respect the socio-political and administrative contexts. 3. Rules and guidelines on lobbying should be consistent with the wider policy and regulatory frameworks. 5. Countries should provide an adequate degree of transparency to ensure that public officials, citizens and businesses can obtain sufficient information on lobbying activities. 6. Countries should enable stakeholders – including civil society organisations, businesses, the media and the general public – to scrutinise lobbying activities. 7. Countries should foster a culture of integrity in public organisations and decision making by providing clear rules and guidelines of conduct for public officials 8. Lobbyists should comply with standards of professionalism and transparency; they share responsibility for fostering a culture of transparency and integrity in lobbying. 9. Countries should involve key actors in implementing a coherent spectrum of strategies and practices to achieve compliance. 10. Countries should review the functioning of their rules and guidelines related to lobbying on a periodic basis and make necessary adjustments in light of experience.
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OECD	2010	Declaration on Propriety, Integrity and Transparency in the Conduct of International Business and Finance	<p>It sets out the political commitments of OECD and other adhering countries in the areas of competition, corporate governance, investment and responsible business conduct, tax co-operation, anticorruption, interaction between government and business, quality of regulation and financial literacy and consumer protection.</p>	<p>DECLARE that:</p> <p>6) Bribery, and particularly bribery in international business transactions, undermines good governance and sustainable economic development, distorts international competitive conditions. Effective measures should be taken to ensure its prevention, including through awareness raising initiatives, prosecution and punishment.</p> <p>8) Interaction between governments and business, including with respect to public procurement, lobbying and “revolving doors” practices, should be conducted in accordance with principles of transparency, integrity and fairness to all parties.</p> <p>RECOMMEND:</p> <p>Governments and private actors to take appropriate steps to implement this Declaration;</p>
G20	2013	G20 Guiding Principles to Combat Solicitation	<p>The guiding principles are build on the best practices developed by countries in confronting the challenge of bribes solicitation and identify mechanisms that may be useful for effectively preventing and combating solicitation by public officials and supporting companies’ efforts to resist solicitation.</p>	<p>1. As already agreed upon in UNCAC, a robust legislative framework should provide for i) a clear and explicit passive domestic bribery offence which reflect the key elements of the internationally agreed definition, i.e. solicitation or acceptance by a public official, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise of his or her official duties; and ii) the availability of dissuasive sanctions and other measures to deter public officials from demanding bribes further. Passive bribery offences should also be explicitly included as predicate offences for money laundering offenses.</p>

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			<p>According to the G20, these guidelines should be read in conjunction with the Guiding Principles on Enforcement of the Foreign Bribery Offence.</p>	<p>2. Easily accessible channels for companies and individuals that have been solicited to report to public authorities should be provided. Although the choice of the mechanism should be left to each government, examples of such channels could take the form of contact points established in embassies, consulates or other diplomatic missions abroad or of governmental help lines to which companies could turn</p> <p>3. Particular efforts to engage with the private sector in the fight against solicitation should be made....</p> <p>4. Continue to cooperate with existing groups, including those initiated by non-state actors such as private sector companies and associations, non-governmental policy bodies and civil society, which may play an essential role in assisting companies in developing effective tools to resist bribe solicitation and setting up concrete collective actions.</p>
G20	2013	G20 Guiding Principles on Enforcement of the Foreign Bribery Offence	<p>The principles, which must be read in conjunction with the Guiding Principles to Combat Solicitation, are derived from the best practices of many countries in their enforcement of the foreign bribery offence and identify mechanisms that have proven useful for effective enforcement at all stages of the process, including detection, investigation, prosecution and sanctioning of the offence.</p>	<p>1. As already agreed upon by G20 members in international instruments such as the United Nations Convention Against Corruption and the OECD Anti-Bribery Convention, a robust legislative framework should provide, in particular, for:</p> <p>i) a clear and explicit foreign bribery offence which covers the key elements of the internationally agreed definition, including offering, promising or giving of a bribe, bribery through intermediaries, and bribes paid to third party beneficiaries;</p> <p>ii) where statutes of limitations exist, sufficient time to allow for investigation and prosecution of the offence;</p> <p>iii) broad jurisdiction over the offence, including nationality jurisdiction in conformity with a country's legal system; and iv) effective, proportionate, and dissuasive sanctions for both natural and legal persons, including confiscation of the bribe and the proceeds of bribery</p>

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				<p>2. Exchange of information should be encouraged and facilitated between investigative and prosecutorial authorities in charge of the foreign bribery offence and other competent authorities in charge of related economic and financial crime, in accordance with countries' legal systems...</p> <p>3. Engagement with relevant agencies such as overseas missions, broader tax administrations, trade promotion, public procurement and export credit agencies, as well as with the private sector, should be ensured</p> <p>4. Appropriate channels for reporting and protection of whistle-blowers in both the private and public sectors should be provided.</p> <p>5. Investigation and prosecution of foreign bribery should not be subject to improper influence based on concerns of the national economic interest, the potential effect upon relations with another State, or the identity of the natural or legal person involved.</p> <p>7. Clear procedures should be in place to ensure prompt and effective handling of both outgoing and incoming mutual legal assistance requests. Informal assistance should be encouraged wher epossible, in conformity with a country's legal system.</p>
OECD	2016	Declaration on the Fight Against Foreign Bribery - Towards a New Era of Enforcement	The Declaration invites OECD members to strengthen measures to combat foreign bribery. In addition, it recognises the importance of appealing to non-Parties that are major exporters and foreign investors to accede to and implement the Anti-Bribery Convention	<p>I. As we formally launch the fourth phase of country evaluations, the Ministers and Representatives of the Parties to the Anti-Bribery Convention1:</p> <p>1. REAFFIRM our commitment to the continued implementation of the Anti-Bribery Convention, including the establishment of the liability of legal persons, and robust enforcement of the laws implementing the foreign bribery offence by all Parties. The Parties reiterate their commitment that investigations and prosecutions of the bribery of foreign public officials shall not be influenced by considerations of national economic interest, the potential effect upon relations with another State or the identity of the natural or legal persons involved.</p>

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				<p>3. ENCOURAGE all Parties to support each other's law enforcement efforts and explore innovative methods to combat foreign bribery.</p> <p>8. RECOGNISE the importance of appealing to non-Parties that are major exporters and foreign investors to accede to and implement the Anti-Bribery Convention, and providing for ongoing consultations with countries which have not yet adhered, in order to promote adherence to and implementation of the Anti-Bribery Convention, the 2009 Recommendation and their follow-up.</p> <p>II. The Ministers and Representatives of all the States joining this Declaration², united in the global fight against foreign bribery and corruption:</p> <p>1. REAFFIRM our commitment to fight foreign bribery and corruption in all its forms.</p> <p>9. INVITE the business community to increase its cooperation with governments in the fight against foreign bribery and corruption and encourage wide implementation of the OECD 2010 Good Practice Guidance on Internal Controls, Ethics and Compliance developed by the Working Group.</p> <p>10. ENCOURAGE ongoing international efforts to identify and promote good practice in prevention of foreign bribery and corruption, which may include promoting the use of anti-corruption compliance measures, codes of conduct, and appropriate safeguards in public procurement processes such as those related to organising major international events.</p>
OECD	2019	OECD Recommendation for Further Combating Bribery of Foreign Public Officials in International Business Transactions	The Recommendation demonstrates commitments by OECD countries to take appropriate measures to deter bribery in the export transactions that they support.	<p>General measures to deter bribery</p> <p>IV. RECOMMENDS that each Adherent:</p>

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1. Inform exporters and, where appropriate, other relevant parties about the legal consequences of bribery in international business transactions under its legal system, including national laws prohibiting bribery of foreign and domestic public officials and, where applicable, national laws prohibiting bribery in the private sector.

2. Encourage exporters, and, where appropriate, other relevant parties to develop, apply and document appropriate management control systems that prevent and detect bribery.

3. Raise awareness that parties involved in international business transactions should also comply with all relevant laws and regulations prohibiting bribery in the country or jurisdiction where they are conducting business.

4. Promote responsible business conduct among parties involved in applications for official export credit support.

5. Develop, apply and document appropriate management control systems within its export credit system that seek to deter bribery in international business transactions and that are supported by adequate training for staff, reporting mechanisms and internal audit procedures.

6. Develop and implement policies and procedures, in accordance with national laws on such disclosure, for disclosing credible allegations or evidence that bribery was involved in the award or execution of the export contract to law enforcement authorities, where such policies and procedures do not already exist.

Screening

V. RECOMMENDS that Adherents screen and undertake due diligence on all applications for official export credit support covered by this Recommendation with the aim of identifying which applications should be subject to enhanced due diligence for risks associated with bribery...

Enhanced due diligence

VI. RECOMMENDS that Adherents:

1. Evaluate the information provided in the application form, the declarations provided in accordance with paragraph V of this Recommendation and any due diligence undertaken with such information and/or declarations with a view to undertaking enhanced due diligence of a transaction or a party involved in a transaction if, for example, there is an increased risk of bribery, the Adherent has reason to believe that bribery may be involved in the transaction, the Adherent requires additional information to allay any suspicions of bribery, etc.

Illicit finance

Institution	Year	Title of the full document	Brief description	Excerpts from the commitment (Please note: these excerpts are not exhaustive or comprehensive. Please click on the document to access full text).
Council of Europe	1999	Criminal Law Convention on Corruption	It is an ambitious instrument aimed at the coordinated criminalisation of corrupt practices. It also provides for complementary criminal law measures and for improved international cooperation in the prosecution of corruption offences.	<p>Article 13 – Money laundering of proceeds from corruption offences</p> <p>Each Party shall adopt such legislative and other measures as may be necessary to establish as criminal offences under its domestic law the conduct referred to in the Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Products from Crime (ETS No. 141), Article 6, paragraphs 1 and 2, under the conditions referred to therein, when the predicate offence consists of any of the criminal offences established in accordance with Articles 2 to 12 of this Convention, to the extent that the Party has not made a reservation or a declaration with respect to these offences or does not consider such offences as serious ones for the purpose of their money laundering legislation.</p>
United Nations	2000	United Nations Convention against Transnational Organized Crime	The Convention is the main international instrument in the fight against transnational organised crime. It represents a major step forward in the fight against transnational organized crime and signifies the recognition by Member States of the seriousness of the problems posed by it, as well as the need to foster and enhance close international cooperation in order to tackle those problems	<p>Article 6. Criminalization of the laundering of proceeds of crime</p> <p>1. Each State Party shall adopt, in accordance with fundamental principles of its domestic law, such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally:</p> <p>(a) (i) The conversion or transfer of property, knowing that such property is the proceeds of crime, for the purpose of concealing or disguising the illicit origin of the property or of helping any person who is involved in the commission of the predicate offence to evade the legal consequences of his or her action;</p> <p>(ii) The concealment or disguise of the true nature, source, location, disposition, movement or ownership of or rights with respect to property, knowing that such property is the proceeds of crime;</p>

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				<p>(b) Subject to the basic concepts of its legal system:</p> <p>(i) The acquisition, possession or use of property, knowing, at the time of receipt, that such property is the proceeds of crime;</p> <p>(ii) Participation in, association with or conspiracy to commit, attempts to commit and aiding, abetting, facilitating and counselling the commission of any of the offences established in accordance with this article....</p> <p>Article 7. Measures to combat money-laundering</p> <p>1. Each State Party:</p> <p>(a) Shall institute a comprehensive domestic regulatory and supervisory regime for banks and non-bank financial institutions and, where appropriate, other bodies particularly susceptible to money-laundering, within its competence, in order to deter and detect all forms of money-laundering, which regime shall emphasize requirements for customer identification, record-keeping and the reporting of suspicious transactions;</p> <p>2. States Parties shall consider implementing feasible measures to detect and monitor the movement of cash and appropriate negotiable instruments across their borders, subject to safeguards to ensure proper use of information and without impeding in any way the movement of legitimate capital. Such measures may include a requirement that individuals and businesses report the cross-border transfer of substantial quantities of cash and appropriate negotiable instruments.</p> <p>3. In establishing a domestic regulatory and supervisory regime under the terms of this article, and without prejudice to any other article of this Convention, States Parties are called upon to use as a guideline the relevant initiatives of regional, interregional and multilateral organizations against money-laundering.</p> <p>4. States Parties shall endeavour to develop and promote global, regional, subregional and bilateral cooperation among judicial, law enforcement and financial regulatory authorities in order to combat money-laundering.</p>
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Economic Community of Western African States	2001	Economic Community of West African States Protocol on the Fight against Corruption	The Protocol on the Fight against Corruption was adopted by ECOWAS member states in 2001, but faced challenges in reaching the required threshold to come into force until 2019	<p>Article 7: Laundering of proceeds of corruption and similar criminal offences</p> <p>1. Each State Party shall adopt, in accordance with the fundamental principles of its national law, such legislative and other measures as may be necessary to establish as criminal offences:</p> <p>(a) (i) The conversion or transfer of assets, knowing that such assets are the proceeds of crime, for the purpose of concealing the illicit origin of the assets or of helping any person who is involved in the commission of the predicate offence to evade the legal consequences of his or her action;</p> <p>(ii) The concealment of the true nature, source, location, disposition, movement or ownership of or rights with respect to assets, knowing that such assets are the proceeds of crime;</p> <p>(b) Subject to the basic concepts of its legal system:</p> <p>(i) The acquisition, possession or use of assets, knowing at the time of receipt, that such assets are the proceeds of crime;</p> <p>(ii) Participation in, association with or conspiracy to commit, attempts to commit, aiding and abetting in facilitating and concealing the commission of any of the offences established in accordance with this article.</p>
United Nations	2003	United Nations Convention against Corruption	This is the only truly global anti-corruption instrument	<p>Article 14. Measures to prevent money-laundering</p> <p>1. Each State Party shall:</p>

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Overview of international commitments on corruption and illicit finance

				<p>(a) Institute a comprehensive domestic regulatory and supervisory regime for banks and non-bank financial institutions, including natural or legal persons that provide formal or informal services for the transmission of money or value and, where appropriate, other bodies particularly susceptible to moneylaundering, within its competence, in order to deter and detect all forms of money-laundering, which regime shall emphasize requirements for customer and, where appropriate, beneficial owner identification, record-keeping and the reporting of suspicious transactions;</p> <p>(b) Without prejudice to article 46 of this Convention, ensure that administrative, regulatory, law enforcement and other authorities dedicated to combating money-laundering (including, where appropriate under domestic law, judicial authorities) have the ability to cooperate and exchange information at the national and international levels within the conditions prescribed by its domestic law and, to that end, shall consider the establishment of a financial intelligence unit to serve as a national centre for the collection, analysis and dissemination of information regarding potential money-laundering.</p> <p>2. States Parties shall consider implementing feasible measures to detect and monitor the movement of cash and appropriate negotiable instruments across their borders, subject to safeguards to ensure proper use of information and without impeding in any way the movement of legitimate capital. Such measures may include a requirement that individuals and businesses report the cross-border transfer of substantial quantities of cash and appropriate negotiable instruments.</p> <p>3. States Parties shall consider implementing appropriate and feasible measures to require financial institutions, including money remitters:</p> <p>(a) To include on forms for the electronic transfer of funds and related messages accurate and meaningful information on the originator;</p> <p>(b) To maintain such information throughout the payment chain; and</p> <p>(c) To apply enhanced scrutiny to transfers of funds that do not contain complete information on the originator.</p>
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				<p>4. In establishing a domestic regulatory and supervisory regime under the terms of this article, and without prejudice to any other article of this Convention, States Parties are called upon to use as a guideline the relevant initiatives of regional, interregional and multilateral organizations against money-laundering.</p> <p>5. States Parties shall endeavour to develop and promote global, regional, subregional and bilateral cooperation among judicial, law enforcement and financial regulatory authorities in order to combat money-laundering</p> <p>Article 23. Laundering of proceeds of crime</p> <p>1. Each State Party shall adopt, in accordance with fundamental principles of its domestic law, such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally:</p> <p>(a) (i) The conversion or transfer of property, knowing that such property is the proceeds of crime, for the purpose of concealing or disguising the illicit origin of the property or of helping any person who is involved in the commission of the predicate offence to evade the legal consequences of his or her action;</p> <p>(ii) The concealment or disguise of the true nature, source, location, disposition, movement or ownership of or rights with respect to property, knowing that such property is the proceeds of crime;</p> <p>(b) Subject to the basic concepts of its legal system:</p> <p>(i) The acquisition, possession or use of property, knowing, at the time of receipt, that such property is the proceeds of crime;</p> <p>(ii) Participation in, association with or conspiracy to commit, attempts to commit and aiding, abetting, facilitating and counselling the commission of any of the offences established in accordance with this article.</p>
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African Union	2003	African Union Convention on Preventing and Combating Corruption	This is the regional anti-corruption framework in Africa, representing regional consensus on what African states should do in the areas of prevention, criminalisation, international cooperation and asset recovery	<p>Article 6 Laundering of the Proceeds of Corruption</p> <p>States Parties shall adopt such legislative and other measures as may be necessary to establish as criminal offences:</p> <p>a) The conversion, transfer or disposal of property, knowing that such property is the proceeds of corruption or related offences for the purpose of concealing or disguising the illicit origin of the property or of helping any person who is involved in the commission of the offence to evade the legal consequences of his or her action.</p> <p>b) The concealment or disguise of the true nature, source, location, disposition, movement or ownership of or rights with respect to property which is the proceeds of corruption or related offences;</p> <p>c) The acquisition, possession or use of property with the knowledge at the time of receipt, that such property is the proceeds of corruption or related offences;</p>
G20 Anti-Corruption Working Group	2012	G20 Common Principles for Action: Denial of Safe Haven	The principles are aimed at supporting the process of denying safe havens for criminals and fostering cooperation between countries.	<p>1. G20 Leaders have committed to action in the area of preventing corrupt officials and those who corrupt them from being able to travel abroad with impunity. The common principles detailed below are meant to support that process and foster cooperation.</p> <p>-Our objective is to send a strong signal to corrupt individuals that corruption and impunity are unacceptable and that G20 members are, therefore, committed to denying safe haven to those who engage in such behavior. The target is corrupt behavior and the individuals who engage in it, not specific countries or regions.</p> <p>-Countries are encouraged to adopt denial of entry authorities (policies, legal frameworks, and enforcement measures) that apply, specifically and by explicit reference, to corrupt conduct.</p>

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				<p>-Cooperation is useful to ensure the greatest effectiveness of our actions in this area. G-20 countries can usefully share points of contact for their respective relevant authorities for the purposes of cooperation, as a starting point. -Our respective relevant authorities are encouraged to cooperate for purposes of meeting the Leaders commitment in this area.</p>
G8	2013	G8 Action Plan Principles to prevent the misuse of companies and legal arrangements	<p>The action plan contains core principles that are essential to ensure the integrity of beneficial ownership and basic company information, the timely access to such information by law enforcement for investigative purposes, as well as, where appropriate, the legitimate commercial interests of the private sector.</p>	<p>1. Companies should know who owns and controls them and their beneficial ownership and basic information should be adequate, accurate, and current. As such, companies should be required to obtain and hold their beneficial ownership and basic information, and ensure documentation of this information is accurate.</p> <p>2. Beneficial ownership information on companies should be accessible onshore to law enforcement, tax administrations and other relevant authorities including, as appropriate, financial intelligence units. This could be achieved through central registries of company beneficial ownership and basic information at national or state level.</p> <p>3. Trustees of express trusts should know the beneficial ownership of the trust, including information on beneficiaries and settlors. This information should be accessible by law enforcement, tax administrations and other relevant authorities including, as appropriate, financial intelligence units</p> <p>4. Authorities should understand the risks to which their anti-money laundering and countering the financing of terrorism regime is exposed and implement effective and proportionate measures to target those risks.</p> <p>5. The misuse of financial instruments and of certain shareholding structures which may obstruct transparency, such as bearer shares and nominee shareholders and directors, should be prevented.</p>

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				<p>6. Financial institutions and designated non financial businesses and professions, including trust and company service providers, should be subject to effective anti-money laundering and counter terrorist financing obligations to identify and verify the beneficial ownership of their customers. Countries should ensure effective supervision of these obligations.</p> <p>7. Effective, proportionate and dissuasive sanctions should be available for companies, financial institutions and other regulated businesses that do not comply with their respective obligations, including those regarding customer due diligence. These sanctions should be robustly enforced.</p> <p>8. National authorities should cooperate effectively domestically and across borders to combat the abuse of companies and legal arrangements for illicit activity. Countries should ensure that their relevant authorities can rapidly, constructively, and effectively provide basic company and beneficial ownership information upon request from foreign counterparts.</p>
G20	2014	G20 High-Level Principles on Beneficial Ownership Transparency	The G20 High-Level Principles on Beneficial Ownership Transparency set out concrete measures G20 countries will take to prevent the misuse of and ensure transparency of legal persons and legal arrangements. The G20 Leaders encourage all countries to tackle the risks raised by the opacity of legal persons and legal arrangements	<p>Principle 1: Countries should have a definition of ‘beneficial owner’ that captures the natural person(s) who ultimately owns or controls the legal person or legal arrangement.</p> <p>Principle 2: Countries should assess the existing and emerging risks associated with different types of legal persons and arrangements, which should be addressed from a domestic and international perspective.</p> <p>Principle 3: Countries should ensure that legal persons maintain beneficial ownership information onshore and that information is adequate, accurate, and current.</p>

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				<p>Principle 4: Countries should ensure that competent authorities (including law enforcement and prosecutorial authorities, supervisory authorities, tax authorities and financial intelligence units) have timely access to adequate, accurate and current information regarding the beneficial ownership of legal persons. Countries could implement this, for example, through central registries of beneficial ownership of legal persons or other appropriate mechanisms.</p> <p>Principle 8: Countries should ensure that their national authorities cooperate effectively domestically and internationally. Countries should also ensure that their competent authorities participate in information exchange on beneficial ownership with international counterparts in a timely and effective manner.</p> <p>Principle 9: Countries should support G20 efforts to combat tax evasion by ensuring that beneficial ownership information is accessible to their tax authorities and can be exchanged with relevant international counterparts in a timely and effective manner.</p> <p>The G20 is committed to leading by example in implementing these agreed principles. As a next step, each G20 country commits to take concrete action and to share in writing steps to be taken to implement these principles and improve the effectiveness of our legal, regulatory and institutional frameworks with respect to beneficial ownership transparency.</p>
African Union	2015	Special Declaration on Illicit Financial Flows	The Special Declaration endorsed the findings and recommendations of the African Union/United Nations Economic	<p>We hereby:</p> <ol style="list-style-type: none"> 1. ENDORSE the findings and recommendations of the High Level Panel on Illicit Financial Flows from Africa; 2. DECLARE our COMMITMENT to end the chronic illicit financial flows from Africa which is a huge hindrance to sustainable social and economic development of our continent; 3. RESOLVE to ensure that all the financial resources lost through illicit capital flight and illicit financial flows are identified and returned to Africa to finance the continent's development Agenda. In this regard DIRECT AUC, supported by member states, to mount a diplomatic and media campaign for the return of illicitly outflow assets.

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			<p>Commission for Africa’s High Level Panel Report on Illicit Financial Flows from Africa. In addition, the Assembly resolved to ensure that all the financial resources lost through illicit capital flight and illicit financial flows are identified and returned to Africa to finance the continent’s development agenda and directed the African Union Commission, supported by Member States, to mount a diplomatic and media campaign for the return of illicitly acquired African assets</p>	<p>4. FURTHER DECLARE our COMMITMENT to adopt and implement the findings and recommendations of the High Level Panel on Illicit Financial Flows from Africa and in this connection, we REQUEST the Commission, in collaboration the Economic Commission for Africa, African Development Bank and the RECs to follow-up on the implementation of the recommendations of the High Level Panel report and submit progress reports on the achievements to the Assembly annually</p> <p>5. CALL UPON the International community to adopt and implement the findings and recommendations of the High Level Panel on Illicit Financial Flows from Africa</p> <p>9. EXPRESS the need to ensure that Illicit Financial Follows and their impact on domestic resources mobilization is given the necessary attention by the 3rd International Conference on Financing for Development, and in this regard, stress the need for robust international cooperation to address the problem.</p>
African Union	2015	Agenda 2063: The Africa We Want	<p>Agenda 2063, rooted in Pan Africanism and African Renaissance, provides a robust framework for addressing past injustices and the realisation of the 21st Century as the African Century.</p>	<p>We hereby adopt Agenda 2063, as a collective vision and roadmap for the next fifty years and therefore commit to speed-up actions to:</p> <p>o. Strengthen domestic resource mobilisation, build continental capital markets and financial institutions, and reverse the illicit flows of capital from the continent, in order to:</p> <ul style="list-style-type: none"> • Build effective, transparent and harmonised tax and revenue collection systems and public expenditure; • Reduce aid dependency; • Enhance domestic savings; • Eliminate all forms of illicit flows; • Double the contribution of African capital markets in development financing; • Render fully operational appropriate continental financial mechanisms/ institutions;

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				<ul style="list-style-type: none"> • Elevate Africa- multilateral lending institutions to global status; • Reduce unsustainable levels of debts; • Address the particular challenges of island states in continental and global development financial regimes; • Create an enabling global environment for Africa’s development, including the mobilisation of resources from all funding mechanisms for implementation of Africa’s priorities as defined in Agenda 2063; and • Take measures to ensure technology transfer, adaptation and support for innovation.
European Union	2015	Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Par	<p>The EU's anti-money laundering directives (AMLD) are intended to prevent money laundering or terrorist financing and establish a consistent regulatory environment across the region. 4AMLD amends/imrpoves provisions of 3AMLD in order to curb money laundering and terrorist financing, as well as increasing ownership transparency in firms. The measures were also aimed at conforming with the latest guidelines from the FATF, helping to ensure global consistency across AML policies.</p>	<p>Please click on the full document for more information. Some measures introduced include the following:</p> <p>Central register of beneficial ownership (article 30)</p> <p>Expansion of the criteria of a politically-exposed person (article 3(9))</p> <p>Emphasis on a risk-based approach (articles 4, 18, 20)</p> <p>Tax crimes as predicate offences of money laundering (article 4(f))</p>

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		(also known as the 4th Anti-Money Laundering Directive)		
G7	2016	G7 Action to Fight Corruption	The Action depicts commitment by G7 countries to lead by example in moving the global anti-corruption agenda forward.	<p>4 Promoting Global Effort to Fight Corruption</p> <p>Bearing in mind that effective law enforcement cooperation requires solid technical capacities worldwide and that building the capacity of countries that are vulnerable to corruption is essential in curbing corruption worldwide, both on the preventive and curative side, we endeavor to support capacity building, especially through:</p> <p>(d) Enhancing transparency of beneficial ownership information to protect the integrity of the global financial system, and to prevent misuse of companies and legal arrangements including trusts for illicit purposes such as corruption, tax evasion and money-laundering, including through full implementation of individual action plans on beneficial ownership following the G7 and G20 commitments and by ensuring access, consistent with domestic legislation, to such information by all relevant competent authorities from law enforcements to tax administrations.</p>
Global Forum on Transparency and Exchange of Information for Tax Purposes	2017	YAOUNDÉ DECLARATION A CALL FOR ACTION TO TACKLE ILLICIT FINANCIAL FLOWS THROUGH INTERNATIONAL TAX COOPERATION	Thirty African ministers of Finance are now supporting the Yaoundé Declaration, which shows the effort to improve international tax co-operation to combat IFFs in Africa	<p>We, signatories of this joint declaration gathered in Yaoundé, Cameroon on 15 November 2017, for the Tenth Plenary meeting of the Global Forum on Transparency and Exchange of Information for Tax Purposes (the Global Forum);</p> <p>Endorse the renewal for three years (2018-2020) of the Africa Initiative launched in 2014 by the Global Forum with the support of the African Tax Administration Forum and the Centre de Rencontre et d'Etudes des Dirigeants des Administrations Fiscales and the World Bank Group.</p> <p>Welcome the continuous support of the French Republic, the United Kingdom of Great Britain and Northern Ireland and the Swiss Confederation to the Africa Initiative and Call upon other international bodies to support the efforts of African countries in building their capacities.</p>

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				Consider that tackling illicit financial flows in Africa through improved tax cooperation and transparency would be enhanced if carried out at the continental level under the auspices of the African Union with the support of all development partners and international and regional organisations.
European Union	2018	Directive (EU) 2018/843 of the European Parliament and of the Council of 30 May 2018 amending Directive (EU) 2015/849 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, and amending Directives 2009/138/EC and 2013/36/EU (5th Anti-Money Laundering Directive)	The EU's anti-money laundering directives (AMLD) are intended to prevent money laundering or terrorist financing and establish a consistent regulatory environment across the region.	<p>Please refer to the document. The Directive introduced the new measures, particularly on virtual currency such as:</p> <ul style="list-style-type: none"> -A legal definition of virtual currency (article 1(2)(d)) -Application of same AML regulations of financial institutions to virtual currencies and their exchange -Regulation for providers of cryptocurrency exchanges and wallets

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OECD	2019	Recommendation of the Council on Countering Illicit Trade: Enhancing Transparency in Free Trade Zones	<p>The Recommendation promotes transparency in order to deter the abuse of free trade zones as conduits for illicit trade.</p>	<ol style="list-style-type: none"> 1. Ensure that the legal framework for free trade zone (FTZ), established in their territory or that are otherwise under their administrative control, <ol style="list-style-type: none"> a) Provides for the right of competent authorities to require relevant data, documents, samples and other information related to the production and movement of goods, and to carry out, in accordance with domestic law, ex officio checks at any time on goods stored, manufactured or packaged and services provided or activities conducted in FTZ. b) Allows for competent authorities to take appropriate actions and measures in accordance with their domestic law. 2. Ensure competent authorities have access to aggregated statistical data on goods entering and leaving FTZ on the basis of their tariff classification, and information that identifies the owner(s) of goods. 3. Cooperate internationally in the exchange of law enforcement information, and consult with competent authorities and affected industries in investigations and other legal or administrative proceedings concerning specific cases of misuse of FTZ related to illicit trade. 4. Enhance domestic inter-agency co-operation, including obligations to report suspicions of illegal behaviour to the competent public authorities, information sharing between agencies; and other co-operation mechanisms such as joint investigations and joint intelligence centres. 5. Promote awareness amongst competent authorities and private sector stakeholders (e.g. major intermediaries including shipping agents, freight forwarders, customs brokers and logistics companies) to understand the roles and responsibilities of operating in an FTZ, as well as risks related to FTZ operations.
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Financial Action Task Force	2012-2020	International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation: The FATF Recommendations	<p>The FATF Recommendations are recognised as the global anti-money laundering (AML) and counter-terrorist financing (CFT) standard. The Recommendations set out a comprehensive and consistent framework of measures which countries should implement in order to combat money laundering and terrorist financing, as well as the financing of proliferation of weapons of mass destruction.</p>	<p>Recommendation 9: Countries should ensure that financial institution secrecy laws do not inhibit implementation of the FATF Recommendations.</p> <p>Recommendation 10: Financial institutions should be prohibited from keeping anonymous accounts or accounts in obviously fictitious names.</p> <p>Financial institutions should be required to undertake customer due diligence (CDD) measures when:</p> <ul style="list-style-type: none"> (i) establishing business relations; (ii) carrying out occasional transactions: (i) above the applicable designated threshold (USD/EUR 15,000); or (ii) that are wire transfers in the circumstances covered by the Interpretive Note to Recommendation 16; (iii) there is a suspicion of money laundering or terrorist financing; or (iv) the financial institution has doubts about the veracity or adequacy of previously obtained customer identification data. <p>Recommendation 12: Additional measures for politically exposed persons.</p> <p>Recommendation 24: Transparency and beneficial ownership of legal persons.</p> <p>Countries should take measures to prevent the misuse of legal persons for money laundering or terrorist financing. Countries should ensure that there is adequate, accurate and timely information on the beneficial ownership and control of legal persons that can be obtained or accessed in a timely fashion by competent authorities...</p> <p>Recommendation 25: Transparency and beneficial ownership of legal arrangements</p> <p>Countries should take measures to prevent the misuse of legal arrangements for money</p>
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				laundering or terrorist financing. In particular, countries should ensure that there is adequate, accurate and timely information on express trusts, including information on the settlor, trustee and beneficiaries, that can be obtained or accessed in a timely fashion by competent authorities.
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Public integrity

Institution	Year	Title of the full document	Description	Excerpts from the commitment (Please note: these excerpts are not exhaustive or comprehensive. Please click on the document to access full text).
Organisation of American States	1996	Inter-American Convention against Corruption	This was the first anti-corruption convention to be adopted	<p>Article III: Preventive Measures</p> <p>For the purposes set forth in Article II of this Convention, the States Parties agree to consider the applicability of measures within their own institutional systems to create, maintain and strengthen:</p> <ol style="list-style-type: none"> 1. Standards of conduct for the correct, honorable, and proper fulfillment of public functions. These standards shall be intended to prevent conflicts of interest and mandate the proper conservation and use of resources entrusted to government officials in the performance of their functions. These standards shall also establish measures and systems requiring government officials to report to appropriate authorities acts of corruption in the performance of public functions. Such measures should help preserve the public's confidence in the integrity of public servants and government processes. 2. Mechanisms to enforce these standards of conduct. 3. Instruction to government personnel to ensure proper understanding of their responsibilities and the ethical rules governing their activities. 4. Systems for registering the income, assets and liabilities of persons who perform public functions in certain posts as specified by law and, where appropriate, for making such registrations public. 5. Systems of government hiring and procurement of goods and services that assure the openness, equity and efficiency of such systems.

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Council of Europe	1997	20 Guiding Principles for the Fight against Corruption	These Guiding Principles are useful on improving/ strengthening integrity in the public sector.	<p>9. to ensure that the organisation, functioning and decision-making processes of public administrations take into account the need to combat corruption, in particular by ensuring as much transparency as is consistent with the need to achieve effectiveness;</p> <p>10. to ensure that the rules relating to the rights and duties of public officials take into account the requirements of the fight against corruption and provide for appropriate and effective disciplinary measures; promote further specification of the behaviour expected from public officials by appropriate means, such as codes of conduct; 11. to ensure that appropriate auditing procedures apply to the activities of public administration and the public sector;</p> <p>12. to endorse the role that audit procedures can play in preventing and detecting corruption outside public administrations;</p> <p>13. to ensure that the system of public liability or accountability takes account of the consequences of corrupt behaviour of public officials;</p> <p>14. to adopt appropriately transparent procedures for public procurement that promote fair competition and deter corruptors;</p> <p>15. to encourage the adoption, by elected representatives, of codes of conduct and promote rules for the financing of political parties and election campaigns which deter corruption;</p>
Economic Community of Western African States	2001	Economic Community of West African States Protocol on the Fight against Corruption	The Protocol on the Fight against Corruption was adopted by ECOWAS member states in 2001, but faced challenges in reaching the required threshold to come into force until 2019	<p>Article 5: Preventive Measures</p> <p>In order to realise the objectives set out in Article 2 above, each State Party shall take measures to establish and consolidate:</p> <p>a) National laws, ethical guidelines, regulations and codes of conduct that would eliminate conflicts of interest, emphasise methods of recruitment based on merit and provide thorough measures aimed at guaranteeing reasonable standards of living;</p>

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| | | | <ul style="list-style-type: none"> b) transparency and efficiency in the procurement and disposal of goods, works and services and in the recruitment of personnel into the public service; c) Laws and other measures deemed necessary to ensure effective and adequate protection of persons who, acting in good faith, provide information on acts of corruption; d) Laws and regulations aimed at discouraging corruption of national and foreign officials; e) participation of civil society and Non-Governmental Organisations (NGOs) in efforts to prevent and detect acts of corruption; f) revenue collection systems that eliminate opportunities for corruption and tax evasion and provide for regulations which require companies and organisations to maintain adequate financial books and records and adhere to internationally accepted standards of accounting; g) policies that oblige public officials to disclose assets, liabilities and copies of their income tax returns. The disclosure rules should be extended to at least the spouses and dependent children of the public officials. Provisions should be made to ensure that the information provided shall not be misused; h) specialised anti-corruption agencies with the requisite independence and capacity that will ensure that their staff receive adequate training and financial resources for the accomplishment of their tasks; i) freedom of the press and the right to information; and j) policies to ensure that public officials do not take official decisions related to private business in which they have an interest. |
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Southern Africa Development Community (SADC)	2001	SADC Protocol against Corruption	The SADC Protocol Against Corruption aims to promote and strengthen the development, within each Member State, of mechanisms needed to prevent, detect, punish and eradicate corruption in the public and private sector.	<p>Article 4: Preventive Measures</p> <p>1 For the purposes set forth in Article II of the Protocol, each State Party undertakes to adopt measures, which will create, maintain and strengthen:</p> <p>(a) standards of conduct for the correct, honourable and proper fulfilment of public duties as well as mechanisms to enforce these standards,</p> <p>(b) systems of government hiring and procurement of goods and services that ensure the transparency, equity and efficiency of such system</p> <p>(c) government revenue collection and control system that deter corruption as well as laws that denial favourable tax treatment for any individual or corporation for expenditures made in violation of the anti-corruption laws of the State Parties</p>
31 countries in the Asia-Pacific region	2001	Anti-Corruption Action Plan for Asia and the Pacific	This is the main international anti-corruption commitment in the region, and it defines the participating countries' objectives in building sustainable legal and institutional frameworks to fight corruption.	<p>Pillar 1 – Developing effective and transparent systems for public service</p> <p>Integrity in Public Service</p> <p>Integrity in Public Service</p> <p>-Establish systems of government hiring of public officials that assure openness, equity and efficiency and promote hiring of individuals of the highest levels of competence and integrity through</p> <p>-Establish ethical and administrative codes of conduct that proscribe conflicts of interest, ensure the proper use of public resources, and promote the highest levels of professionalism and integrity</p> <p>Accountability and Transparency</p> <p>-Safeguard accountability of public service through effective legal frameworks, management practices and auditing procedures through</p>

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				<p>Measures and systems to promote fiscal transparency;</p> <p>Adoption of existing relevant international standards and practices for regulation and supervision of financial institutions;</p> <ul style="list-style-type: none"> · Appropriate auditing procedures applicable to public administration and the public sector, and measures and systems to provide timely public reporting on performance and decision making; · Appropriate transparent procedures for public procurement that promote fair competition and deter corrupt activity, and adequate simplified administration procedures. · Enhancing institutions for public scrutiny and oversight; · Systems for information availability including on issues such as application processing procedures, funding of political parties and electoral campaigns and expenditure; · Simplification of the regulatory environment by abolishing overlapping, ambiguous or excessive regulations that burden business.
United Nations	2003	United Nations Convention against Corruption	This is the only truly global anti-corruption legal instrument	<p>Article 7. Public sector</p> <p>1. Each State Party shall, where appropriate and in accordance with the fundamental principles of its legal system, endeavour to adopt, maintain and strengthen systems for the recruitment, hiring, retention, promotion and retirement of civil servants and, where appropriate, other non-elected public officials:</p> <ul style="list-style-type: none"> (a) That are based on principles of efficiency, transparency and objective criteria such as merit, equity and aptitude; (b) That include adequate procedures for the selection and training of individuals for public positions considered especially vulnerable to corruption and the rotation, where appropriate, of such individuals to other positions;

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(c) That promote adequate remuneration and equitable pay scales, taking into account the level of economic development of the State Party;

(d) That promote education and training programmes to enable them to meet the requirements for the correct, honourable and proper performance of public functions and that provide them with specialized and appropriate training to enhance their awareness of the risks of corruption inherent in the performance of their functions. Such programmes may make reference to codes or standards of conduct in applicable areas.

2. Each State Party shall also consider adopting appropriate legislative and administrative measures, consistent with the objectives of this Convention and in accordance with the fundamental principles of its domestic law, to prescribe criteria concerning candidature for and election to public office.

3. Each State Party shall also consider taking appropriate legislative and administrative measures, consistent with the objectives of this Convention and in accordance with the fundamental principles of its domestic law, to enhance transparency in the funding of candidatures for elected public office and, where applicable, the funding of political parties.

4. Each State Party shall, in accordance with the fundamental principles of its domestic law, endeavour to adopt, maintain and strengthen systems that promote transparency and prevent conflicts of interest.

Article 8. Codes of conduct for public officials: (1) In order to fight corruption, each State Party shall promote, inter alia, integrity, honesty and responsibility among its public officials, in accordance with the fundamental principles of its legal system.

Article 9. Public procurement and management of public finances

African Union	2003	African Union Convention on Preventing and Combating Corruption	This is the regional anti-corruption legal instrument for Africa	<p>Article 7</p> <p>Fight Against Corruption and Related Offences in the Public Service</p> <p>In order to combat corruption and related offences in the public service, State Parties commit themselves to:</p> <ol style="list-style-type: none"> 1. Require all or designated public officials to declare their assets at the time of assumption of office during and after their term of office in the public service. 2. Create an internal committee or a similar body mandated to establish a code of conduct and to monitor its implementation, and sensitize and train public officials on matters of ethics. 3. Develop disciplinary measures and investigation procedures in corruption and related offences with a view to keeping up with technology and increase the efficiency of those responsible in this regard. 4. Ensure transparency, equity and efficiency in the management of tendering and hiring procedures in the public service. 5. Subject to the provisions of domestic legislation, any immunity granted to public officials shall not be an obstacle to the investigation of allegations against and the prosecution of such officials.
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African Union	2007	African Charter on Democracy, Elections and Governance	<p>The Charter was adopted on 30 January 2007 as the African Union’s main normative instrument to set standards for better governance across the continent. It came into force in February 2012 after ratification by fifteen (15) States.</p>	<p>We, the Member States of the African Union (AU);</p> <p>Committed to promote the universal values and principles of democracy, good governance, human rights and the right to development;</p> <p>Seeking to entrench in the Continent a political culture of change of power based on the holding of regular, free, fair and transparent elections conducted by competent, independent and impartial national electoral bodies;</p> <p>Article 27: In order to advance political, economic and social governance, State Parties shall commit themselves to:</p> <ol style="list-style-type: none"> 1. Strengthening the capacity of parliaments and legally recognised political parties to perform their core functions; 2. Fostering popular participation and partnership with civil society organizations; 4. Improving public sector management; 5. Improving efficiency and effectiveness of public services and combating corruption <p>Article 33: State Parties shall institutionalize good economic and corporate governance through, inter alia:</p> <ol style="list-style-type: none"> 1. Effective and efficient public sector management; 2. Promoting transparency in public finance management; 3. Preventing and combating corruption and related offences;
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League of Arab States	2010	Arab Anti-Corruption Convention	The Arab Anti-Corruption Convention is the latest addition to the regional instruments on combating corruption. It was signed by 21 Arab countries on 21 December 2010 and has been ratified by more than 12 countries to date.	<p>Article 10 Measures for prevention and fight against corruption</p> <p>1 — Each State Party shall, in accordance with its laws, lay down, implement and consolidate effective and coordinated policies to prevent and fight corruption. This shall include the strengthening of community participation and the application of the principles of the rule of law, good administration of public affairs and property, integrity, transparency and accountability.</p> <p>2 — Each State Party shall endeavour to establish effective means to prevent corruption.</p> <p>3 — Each State Party shall endeavour to carry out periodic assessments of relevant laws and administrative measures with a view to reporting on their performance in preventing and fighting corruption.</p> <p>4 — Each State Party shall endeavour, in accordance with its domestic legislation, to adopt, consolidate and support systems that institute transparency and prevent conflicts of interest between employees and their employers, be they in the public or private sectors.</p> <p>5 — Each State Party shall endeavour to implement, in accordance with its domestic legislation and system, record-keeping and codes of conduct for the correct, honourable and safe discharge of public office.</p> <p>6 — Each State Party shall also consider, in accordance with its domestic legislation, establishing measures and systems to facilitate the reporting, by public officials, to the relevant authorities, of any act of corruption that came to their knowledge in the course of their duties.</p> <p>7 — Each State Party shall take the necessary steps to create systems based on transparency, competition and objective standards in connection with public procurement and tendering procedures with the aim of preventing corruption</p>
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African Union	2011	African Charter on values and principles of public service and administration	The charter serves as a determination by Member States of the African Union to improve public service delivery, combat corruption, protect the rights of citizens as users of public service as well as promote good governance and sustainable development	<p>Article 12: Preventing and Combating Corruption</p> <ol style="list-style-type: none"> 1. States Parties shall enact laws and adopt strategies to fight corruption through the establishment of independent anticorruption institutions. 2. Public Service and Administration shall constantly sensitise public service agents and users on legal instruments, strategies and mechanisms used to fight corruption. 3. State Parties shall institute national accountability and integrity systems to promote value-based societal behaviour and attitude as a means of preventing corruption. 4. State Parties shall promote and recognize exemplary leadership in creating value-based and corruption free societies. <p>Article 13: Declaration of Assets</p> <p>Public Service Agents shall declare their assets and income at the beginning, during and at the end of their service as prescribed in national laws and regulations.</p>
G20	2012	High-Level Principles on asset disclosure by public officials	Recognising the diversity of asset disclosure systems among G20 countries, these principles aim to provide high-level guidance to G20 Members wishing to establish, review, or enhance their legislative and/or administrative standards for asset disclosure of public officials, irrespective of the objectives pursued.	<p>The following high-level principles are based on the APEC Principles for Financial/Asset Disclosure by Public Officials and are consistent with the UN Convention Against Corruption, the OECD Guidelines for Managing Conflict of Interest in the Public Service and the results of the World Bank and the StAR Initiative analysis on financial disclosures. By endorsing these principles, G20 countries would both take concrete steps to implement their commitments and further the APEC leadership in outlining core attributes for effective financial disclosures regimes.</p> <p>G20 members are invited - while fully respecting elementary laws and rights of their officials - to ensure that their asset disclosure systems are:</p> <ol style="list-style-type: none"> 1. Fair 2. Transparent

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				<p>3. Targeted at senior leaders and those in at-risk positions</p> <p>4. Supported with adequate resources</p> <p>5. Useful</p> <p>6. Enforceable</p>
OECD	2015	Recommendation of the Council on Public Procurement	The Recommendation replaces and builds upon the foundational principles of the 2008 OECD Recommendation on Enhancing Integrity in Public Procurement , expanding them to reflect the critical role governance of public procurement must play in achieving efficiency and advancing public policy objectives in all stages of the procurement cycle, from the definition of public needs to effective contract execution.	<p>II.RECOMMENDS that Adherents ensure an adequate degree of transparency of the public procurement system in all stages of the procurement cycle.</p> <p>III.RECOMMENDS that Adherents preserve the integrity of the public procurement system through general standards and procurement-specific safeguards.</p> <p>VI.RECOMMENDS that Adherents foster transparent and effective stakeholder participation.</p> <p>VII.RECOMMENDS that Adherents develop processes to drive efficiency throughout the public procurement cycle in satisfying the needs of the government and its citizens.</p> <p>VIII.RECOMMENDS that Adherents improve the public procurement system by harnessing the use of digital technologies to support appropriate e-procurement innovation throughout the procurement cycle.</p>

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Overview of international commitments on corruption and illicit finance

G20	2015	G20 Principles for Promoting Integrity in Public Procurement	<p>The Principles were built on the results of the OECD Compendium of Good Practices for Integrity in Public Procurement (2014) and are in line with relevant international standards such as those contained in Article 9 of the UNCAC and, where appropriate, the OECD Recommendations on Public Procurement, on Further Combating Bribery of Foreign Public Officials in International Business Transactions, on Fighting Bid Rigging in Public Procurement and on Anti-Corruption Proposals for Bilateral Aid Procurement.</p>	<p><i>An adequate degree of transparency and accessibility of general procurement information, including through the use of information and communication technologies and open data, promotes integrity and competition, minimizes waste and prevents corruption.</i></p> <ol style="list-style-type: none"> 1. Public procurement laws, regulations, policies and procedures should be easily accessible to, and understandable by, the interested public 2. G20 countries should improve the effectiveness of the public procurement system and foster openness and competition... 3. To reduce the risk of corruption, G20 countries should work to streamline public procurement processes, increase transparency and reduce red tape including through the use of information technology. <p><i>Effective remedies for challenging procurement decisions are essential to build confidence in the integrity and fairness of the procurement system.</i></p> <ol style="list-style-type: none"> 4. G20 countries should have in place adequate complaint mechanisms for suppliers. 5. G20 countries should maintain clear laws, regulations, policies and procedures to facilitate competition and private-sector and civil society participation. <p><i>High standards of propriety and professionalism of public officials and integrity programs for private sector suppliers serve to mitigate the risks associated with public procurement.</i></p> <ol style="list-style-type: none"> 6. Integrity in public procurement should be facilitated by developing or enhancing appropriate capabilities within the civil service. 7. Effective and accountable public procurement institutions or offices responsible for policy development or purchasing or both should be established. 8. G20 countries should foster a culture of integrity in public procurement among suppliers by:
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				<p>8.1 Encouraging supplier efforts to develop internal corporate controls, and compliance measures, including competition and anti-corruption programs and looking at ways in which due recognition could be given to suppliers that have effective controls, measures and programs in place.</p> <p>8.2 Providing appropriate procurement guidance for companies, especially SMEs.</p> <p>8.3 Having mechanisms to protect the government in conducting public procurements from suppliers that have been convicted of or admitted to corruption, for example establishing records of debarred suppliers convicted of corruption and requiring suppliers to report whether they have been convicted of corruption</p>
London Anti-Corruption Summit	2016	Global Declaration Against Corruption	This was the first summit of its kind, which brought together world leaders, business and civil society to agree a package of practical steps in fighting corruption. There were more than 600 country-level commitments.	<p>Today's Summit has demonstrated the deep commitment of a significant number of countries, businesses and members of civil society to work together to tackle this scourge.</p> <p>To do this we will build on and implement existing international agreements – but also go much further, making this a top priority at home and abroad and building capacity to tackle the problem.</p> <p>We commit to expose corruption wherever it is found, to pursue and punish those who perpetrate, facilitate or are complicit in it, to support the communities who have suffered from it, and to ensure it does not fester in our government institutions, businesses and communities. We will fulfil our shared commitment to 'substantially reduce corruption and bribery in all their forms'</p>
G7	2016	G7 Action to Fight Corruption	The Action depicts commitment by G7 countries to lead by example in moving the global anti-corruption agenda forward.	<p>1 Enhancing Prevention of Corruption in Public Procurement and Enhancing Fiscal Transparency</p> <p>Recognizing that public procurement is highly vulnerable to corruption and requires a range of tools and approaches to prevent it as recognized also in the G20 Principles for Promoting Integrity in Public Procurement and the OECD Principles for Enhancing Integrity in Public Procurement, we will promote open, accountable, fair, and effective public procurement to prevent corruption, especially through:</p>

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| | | | | <p>(a) Publishing contracting data for national public procurement across the contracting cycle in machine-readable format, consistent with domestic laws and regulations and, where possible, principles of open data standards such as the G8 Open Data Charter and the G20 Anti-Corruption Open Data Principles.</p> <p>(b) Enhancing transparency in the entire public procurement process, conscious of the corruption risk in infrastructure related public procurement in terms of its complex process as well as its scale.</p> <p>(c) Promoting audit institutional capacity and effective audit of the performance of public procurement contracts.</p> <p>(d) Demonstrating our commitment to fiscal transparency. We stress the key role that could be played by IMF Fiscal Transparency Evaluations and all other equivalent standards.</p> |
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G20	2017	G20 High Level Principles on Countering Corruption in Customs	<p>Each G20 country was called upon to adopt a comprehensive strategy to promote integrity in customs, bearing in mind these High Level Principles and taking into account, as appropriate, the good practices identified in the OECD’s Compendium on G20 Members practices on Integrity in Customs and other international recommendations, including those developed by the World Customs Organization, and the United Nations Convention Against Corruption. G20 countries are encouraged to continue sharing their respective strategies and experiences as well as to disseminate best practices to effectively address the risk of corruption in custom</p>	<p>1. Leading by example</p> <p>G20 Countries should ensure that customs administrations operate in accordance with a riskbased integrity strategy that, where applicable, is well-integrated with the national anticorruption framework. G20 countries should also ensure that an adequate amount of resources is devoted to the implementation of customs’ integrity strategies, and that customs administrations management lead by example in the discharge of their official duties.</p> <p>2. Implementing appropriate integrity standards</p> <p>G20 countries should set integrity standards for customs officials that encourage high standards of conduct, good governance, and adherence to public service values. Integrity standards should be established with a view to provide a clear basis for disciplinary, administrative, and criminal sanctions based on appropriate law enforcement processes.</p> <p>7. Relationship with the Private Sector</p> <p>G20 Countries should promote open, transparent and productive relationships between their customs administrations and the private sector</p>
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G20	2017	G20 High Level Principles on Organizing Against Corruption	Build on UNCAC (in particular Articles 5, 6 and 7), the principles are based on detecting and minimising corruption risks.	<p>G20 countries agree that certain organizational measures should be taken in order to tackle corruption risks. They should not only focus on administrative procedures, but also on awareness-raising amongst public officials at all levels and on human resources management.</p> <p>The G20 is committed to leading by example by endorsing a set of core principles on organizing their public administration in a way that helps to detect and minimise corruption risks. The following principles build on UNCAC (in particular Articles 5, 6 and 7). Acknowledging the diversity of legal systems among G20 countries, the Principles are broadly framed and flexible so that countries can apply them in line with their domestic legal principles. They are intended as guidance to enhance and complement existing anti-corruption commitments and not weaken or replace them</p>
OECD	2017	Recommendation of the Council on Public Integrity	<p>The OECD Recommendation on Public Integrity provides policy makers with the blueprint for a public integrity strategy. It shifts the focus from ad hoc integrity policies to a comprehensive, risk-based approach with an emphasis on cultivating a culture of integrity across the whole of society. It is built on 3 pillars:</p> <p>(1) system- Having a system in place to reduce opportunities for corrupt behaviour</p>	<p>II.RECOMMENDS that Members and non-Members having adhered to this Recommendation (hereafter the “Adherents”) build a coherent and comprehensive public-integrity system. To this end, Adherents should:</p> <p>1.Demonstrate commitment at the highest political and management levels within the public sector to enhance public integrity and reduce corruption, in particular through:</p> <p>a) ensuring that the public integrity system defines, supports, controls and enforces public integrity, and is integrated into the wider public management and governance framework;</p> <p>b) ensuring that the appropriate legislative and institutional frameworks are in place to enable public-sector organisations to take responsibility for effectively managing the integrity of their activities as well as that of the public officials who carry out those activities;</p> <p>c) establishing clear expectations for the highest political and management levels that will support the public integrity system through exemplary personal behaviour, including its demonstration of a high standard of propriety in the discharge of official duties.</p>

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			<p>(2) Changing a culture to make corruption unacceptable socially</p> <p>(3) Making people accountable for their actions</p>	<p>III.RECOMMENDS that Adherents cultivate a culture of public integrity. To this end, Adherents should:</p> <p>5.Promote a whole-of-society culture of public integrity, partnering with the private sector, civil society, and individuals,</p>
OECD	2017	Recommendation of the Council on Open Government	<p>The Recommendation aims to help countries to design and implement successful open government strategies and initiatives by identifying a clear, actionable, evidence-based, and internationally recognised understanding of what they entail and, more specifically, what the characteristics of their governance should be in order to maximise their impact</p>	<p>II.RECOMMENDS that Adherents develop, adopt and implement open government strategies and initiatives that promote the principles of transparency, integrity, accountability and stakeholder participation in designing and delivering public policies and services, in an open and inclusive manner. To this end, Adherents should:</p> <p>1.take measures, in all branches and at all levels of the government, to develop and implement open government strategies and initiatives in collaboration with stakeholders and to foster commitment from politicians, members of parliaments, senior public managers and public officials, to ensure successful implementation and prevent or overcome obstacles related to resistance to change;</p> <p>2.ensure the existence and implementation of the necessary open government legal and regulatory framework, including through the provision of supporting documents such as guidelines and manuals, while establishing adequate oversight mechanisms to ensure compliance;</p> <p>3.ensure the successful operationalisation and take-up of open government strategies and initiatives by:</p> <p>(i)Providing public officials with the mandate to design and implement successful open government strategies and initiatives, as well as the adequate human, financial, and technical resources, while promoting a supportive organisational culture;</p> <p>(ii)Promoting open government literacy in the administration, at all levels of government, and among stakeholders.</p>

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7.proactively make available clear, complete, timely, reliable and relevant public sector data and information that is free of cost, available in an open and non-proprietary machine-readable format, easy to find, understand, use and reuse, and disseminated through a multi-channel approach, to be prioritised in consultation with stakeholders;

8.grant all stakeholders equal and fair opportunities to be informed and consulted and actively engage them in all phases of the policy-cycle and service design and delivery. This should be done with adequate time and at minimal cost, while avoiding duplication to minimise consultation fatigue. Further, specific efforts should be dedicated to reaching out to the most relevant, vulnerable, underrepresented, or marginalised groups in society, while avoiding undue influence and policy capture;

9.promote innovative ways to effectively engage with stakeholders to source ideas and co-create solutions and seize the opportunities provided by digital government tools, including through the use of open government data, to support the achievement of the objectives of open government strategies and initiatives;

10.while recognising the roles, prerogatives, and overall independence of all concerned parties and according to their existing legal and institutional frameworks, explore the potential of moving from the concept of open government toward that of open state.

G20	2018	G20 High-Level Principles for Preventing Corruption and Ensuring Integrity in State-Owned Enterprises	<p>The principles offer guidance for G20 and other governments and for those state representatives that are charged with exercising ownership rights in SOEs on behalf of the government. These High-Level Principles draw on general corporate governance standards according to which the state should act as an active and informed owner of enterprises, but should abstain from intervening in their daily management.</p>	<p>G20 countries encourage, and in their jurisdictions will take steps to assist with, legal and practical measures including, but not limited to: fighting corruption in SOEs; strengthening awareness among SOE managers and employees of the need to combat corruption; encouraging SOE efforts to improve integrity and avoid corruption; strictly enforcing rules criminalising corruption and related misconduct; and managing and mitigating any damage inflicted by corruption.</p> <p>Principle 1: Apply high standards of conduct to those exercising ownership of SOEs on behalf of the general public</p> <p>Principle 2: Establish ownership arrangements that are conducive to integrity</p> <p>Principle 3: Ensure clarity in the legal and regulatory framework and in the State’s expectations</p> <p>Principle 4: Act as an informed and active owner with regards to integrity in SOEs</p> <p>Principle 5: Require adequate mechanisms for addressing risks of corruption</p> <p>Principle 6: Require adoption of high quality integrity mechanisms within SOEs</p> <p>Principle 7: Safeguard the autonomy of SOEs and their decision-making bodies</p> <p>Principle 10: Invite the inputs of civil society, the public, media and the business community</p>
G20	2018	G20 High-Level Principles for Preventing and Managing ‘Conflict of Interest’ in the Public Sector	<p>G20 High-Level Principles identify a set of key concrete actions that G20 countries</p>	<p>The G20 is further committed to taking concrete steps to prevent and manage ‘conflict of interest’, which arise when there is an actual, potential or apparent conflict between the public duty and the private interest of a public official, in which the official’s private-capacity interest could improperly influence the performance of their official duties and responsibilities.</p> <p>1. G20 countries should establish specific, coherent and operational standards of conduct for public officials. These standards should provide a clear and realistic description of what circumstances and relationships can lead to a ‘conflict of interest’ situation.</p>

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		<p>commit to undertake, in accordance to their needs, country context and domestic legal principles, to prevent actual, potential and apparent conflicts of interest. The Principles focus on three core pillars: 1) developing standards and a system to prevent and manage 'conflict of interest', 2) fostering a culture of integrity and 3) enabling effective accountability.</p>	<p>3. G20 countries should put into place clear means for developing, implementing and updating conflict-of-interest policies at the appropriate level in the public sector.</p> <p>6. G20 countries should ensure that effective management policies, processes, and procedures are established for preventing and managing conflicts of interest in public decision making in order to safeguard the public interest and avoid undue influence.</p> <p>12. G20 countries should implement adequate mechanisms to resolve identified conflicts of interest, as well as enforcement mechanisms for proportionate and timely sanctions for violations of conflict-of-interest policies. This could include a specific set of disciplinary measures.</p>
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OECD	2019	Recommendation of the Council on Guidelines on Anti-Corruption and Integrity in State-Owned Enterprises	<p>This is the first international instrument to offer the state, in its role as an enterprise owner, support in fighting corruption and promoting integrity in SOEs. The Guidelines can help states to ensure that owners exemplify integrity in their conduct, that ownership arrangements are conducive to integrity, that SOEs adhere to good practices at the SOE level and that accountability mechanisms are integral to SOE sectors</p>	<p>II.RECOMMENDS that all Member and non-Member governments having adhered to this Recommendation (hereafter the “Adherents”) bear in mind that state-owned enterprises are autonomous legal entities overseen by governments and high-level public officials and subject to the general rule of law in their countries of operation. Adherents should establish and adhere fully to good practices and high standards of behaviour, on which integrity in SOEs is contingent. To this effect, Adherents, as appropriate acting via their ownership entities, should take the following action:</p> <ul style="list-style-type: none"> -Apply high standards of conduct to the state -Establish ownership arrangements that are conducive to integrity -Ensure clarity in the legal and regulatory framework and in the State’s expectations for anti-corruption and integrity <p>III.RECOMMENDS that Adherents act as active and engaged owners, holding SOEs to high standards of performance and integrity, while also refraining from unduly intervening in the operations of SOEs or directly controlling their management. Ownership entities should have the legal backing, the capacity and the information necessary to hold SOEs to high standards of performance and integrity. Adherents should make their expectations regarding anti-corruption and integrity clear. To this effect, Adherents, as appropriate acting via their ownership entities, should take the following action:</p> <ul style="list-style-type: none"> -Ensure clarity in the legal and regulatory framework and in the State’s expectations for anti-corruption and integrity -Act as an active and informed owner with regards to anti-corruption and integrity in state-owned enterprises
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				<p>V.RECOMMENDS that Adherents ensure proper detection of corruption, as well as investigation and enforcement, and that key processes are entrusted to institutions that are insulated from influence or suppression of said processes or dissemination of public information regarding their conduct. Strong, transparent and independent external auditing procedures are means of ensuring financial probity, informing shareholders about overall company performance and engaging stakeholders. To this effect, Adherents, as appropriate acting via their ownership entities, should take the following action:</p> <ul style="list-style-type: none"> -Establish accountability and review mechanisms for state-owned enterprises -Take action and respect due process for investigations and prosecutions <p>VIII.INVITES non-Adherents to take due account of this Recommendation and, where appropriate, adhere to it subject to a review by the Working Party on State Ownership and Privatisation Practices.</p>
G20	2020	G20 High-Level Principles for Promoting Public Sector Integrity Through the Use of Information and Communications Technologies (ICT)	<p>The High-Level Principles focus on three core pillars: (i) Effective and transparent public administration and digital public services; (ii) ICT in public engagement on anti-corruption; (iii) ICT in the detection, reporting and investigation of corruption.</p> <p>These Principles build on existing international standards and recommendations by</p>	<p>Principle 1: Provide digital public services to improve efficiency and reduce opportunities for corruption</p> <p>Principle 2: Promote e-procurement and open data standards to enhance transparency and promote fair competition</p> <p>Principle 3: Use electronic payment systems to reduce opportunities for corruption and increase transparency and traceability</p> <p>Principle 4: Ensure an inclusive approach to the availability of innovative ICT systems to increase the effectiveness of anti-corruption measures</p> <p>Principle 5: Promote the adoption and implementation of open government standards</p> <p>Principle 6: Facilitate the exchange of information and networking to better prevent, detect, and respond to corruption risks</p>

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			international organizations, including the Introductory Note to the G20 Anti-Corruption Open Data Principles and G20 Principles for Promoting Integrity in Public Procurement.	<p>Principle 7: Consider the use of new technologies to prevent, detect, and investigate, corruption</p> <p>Principle 8: Improve the monitoring of public finances</p> <p>Principle 9: Encourage reporting on corruption</p> <p>Principle 10: Promote the use of ICT in international anti-corruption cooperation</p>
G20	2020	G20 High-Level Principles for the Development and Implementation of National Anti-Corruption Strategies	These High-Level Principles build on existing international instruments and good practices. The aim is to identify a set of key principles that governments can consider during the development and implementation of national anti-corruption strategies	<p>Principle 1: Ensure diagnostic analysis, appropriate governance, and political support</p> <p>Principle 2: Take steps to ensure an inclusive design and development process</p> <p>Principle 3: Undertake a corruption risk analysis and, if needed, strengthen systems for the collection and use of data</p> <p>Principle 4: Adopt an approach that is tailored and ambitious but realistic in scope.</p> <p>Principle 5: Articulate a clear vision, explaining why action against corruption is needed and how planned activities will contribute to the achievement of that vision.</p> <p>Principle 6: Where appropriate, develop an action plan to address identified priorities of these anti-corruption strategies</p> <p>Principle 7: Dedicate sufficient resources to ensure successful implementation.</p> <p>Principle 8: Establish processes or mechanisms to monitor and evaluate implementation.</p> <p>Principle 9: Ensure that implementation is effectively reported.</p>

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Tax, base erosion and profit shifting

Institution	Year	Name of the full document	Brief Description	Excerpts from the commitment (Please note: these excerpts are not exhaustive or comprehensive. Please click on the document to access full text)
Organisation of American States	1996	Inter-American Convention against Corruption	The Convention was adopted in 1996 and came into force in 1997. It was the first international convention aimed specifically at preventing and combating corruption	<p>Article III</p> <p>Preventive Measures</p> <p>For the purposes set forth in Article II of this Convention, the States Parties agree to consider the applicability of measures within their own institutional systems to create, maintain and strengthen:</p> <p>7. Laws that deny favorable tax treatment for any individual or corporation for expenditures made in violation of the anticorruption laws of the States Parties.</p>
International Conference on Financing for Development	2002	Monterrey Consensus of the International Conference on Financing for Development	The Monterrey Conference reflected a landmark global agreement between developed and developing countries, in which both recognized their responsibilities in key areas such as trade, aid, debt relief and institution building. The “Monterrey Consensus” adopted by the Conference embodied the principle of a holistic and integrated approach to the multidimensional nature of the	<p>A first priority is to find pragmatic and innovative ways to further enhance the effective participation of developing countries and countries with economies in transition in international dialogues and decision-making processes. Within the mandates and means of the respective institutions and forums, we encourage the following actions:</p> <p>- Strengthen international tax cooperation, through enhanced dialogue among national tax authorities and greater coordination of the work of the concerned multilateral bodies and relevant regional organizations, giving special attention to the needs of developing countries and countries with economies in transition.</p> <p>An effective, efficient, transparent and accountable system for mobilizing public resources and managing their use by Governments is essential. We recognize the need to secure fiscal sustainability, along with equitable and efficient tax systems and administration, as well as</p>

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Overview of international commitments on corruption and illicit finance

			global development challenge. The Consensus launched the Financing for Development follow-up process that continues to date.	improvements in public spending that do not crowd out productive private investment. We also recognize the contribution that medium-term fiscal frameworks can make in that respect
OECD	2010	Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters	The Convention on Mutual Administrative Assistance in Tax Matters (1988) was one of the first and most comprehensive multilateral instrument available for all forms of tax co-operation to tackle tax evasion and avoidance, a top priority for all countries. The Convention was amended to respond to the call of the G20 at its 2009 London Summit to align it to the international standard on exchange of information on request and to open it to all countries, in particular to ensure that developing countries could benefit from the new more transparent environment.	<p>Preamble</p> <p>Welcoming the various efforts made in recent years to combat tax avoidance and tax evasion on an international level, whether bilaterally or multilaterally;</p> <p>Considering that a co-ordinated effort between States is necessary in order to foster all forms of administrative assistance in matters concerning taxes of any kind whilst at the same time ensuring adequate protection of the rights of taxpayers;</p> <p>Section I – Exchange of information</p> <p>Article 4 – General provision</p> <p>Article 5 – Exchange of information on request</p> <p>Article 6 – Automatic exchange of information</p> <p>Article 7 – Spontaneous exchange of information</p> <p>Article 8 – Simultaneous tax examinations</p> <p>Article 9 – Tax examinations abroad</p> <p>Article 24 – Implementation of the Convention</p> <p>1The Parties shall communicate with each other for the implementation of this Convention through their respective competent authorities. The competent authorities may communicate directly for this purpose and may authorise subordinate authorities to act on their behalf. The</p>

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				competent authorities of two or more Parties may mutually agree on the mode of application of the Convention among themselves.
OECD	2014	Standard for Automatic Exchange of Financial Account Information in Tax Matters	The Standard requires provides measures for automatic exchange of tax-related information with other jurisdictions on an annual basis. It sets out the financial account information to be exchanged, the financial institutions required to report, the different types of accounts and taxpayers covered, and common due diligence procedures to be followed by financial institutions.	<p>1. Common standard on reporting, due diligence and exchange of information</p> <p>An effective model for automatic exchange of information requires a common standard on the information to be reported by financial institutions and exchanged with residence jurisdictions.</p> <p>3. Common or compatible technical solutions</p> <p>The technical reporting format must be standardised so that information can be captured, exchanged and processed quickly and efficiently in a cost effective manner and secure and compatible methods of transmission and encryption of data must be in place</p>
OECD	2013	Declaration on Base Erosion and Profit Shifting	The Declaration was adopted on 29 May 2013 on the occasion of the OECD Council Meeting at Ministerial Level. During the meeting, Ministers highlighted the importance of restoring fairness and confidence in tax systems, including by acting against tax fraud and evasion and welcomed recent work on Base Erosion and Profit Shifting.	<p>CONSIDERING that base erosion and profit shifting (BEPS) constitutes a serious risk to tax revenues, tax sovereignty and the trust in the integrity of tax systems of all countries that may have a negative impact on investment, services and competition, and thus on growth and employment globally;</p> <p>1.DECLARE that there is a pressing need to address BEPS and to work towards a level playing field in this area.</p> <p>2.AGREE that national authorities should collaborate in evaluating the issues and developing potential solutions to address the challenges raised by BEPS.</p>

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Third International Conference on Financing for Development	2015	Resolution 69/313: Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda)	The UNGA endorsed the Addis Ababa Action Agenda which provided a global framework for financing development post-2015. According to the Agenda, countries were to redouble efforts to substantially reduce illicit financial flows by 2030, with a view to eventually eliminating them, including by combating tax evasion and corruption through strengthened national regulation and increased international cooperation. It also encouraged international community to develop good practices on asset return	<p>We commit to enhancing revenue administration through modernized, progressive tax systems, improved tax policy and more efficient tax collection. We will work to improve the fairness, transparency, efficiency and effectiveness of our tax systems, including by broadening the tax base and continuing efforts to integrate the informal sector into the formal economy in line with country circumstances. In this regard we will strengthen international cooperation to support efforts to build capacity in developing countries, including through enhanced official development assistance (ODA).</p> <p>We will also reduce opportunities for tax avoidance and consider inserting anti-abuse clauses in all tax treaties. We will enhance disclosure practices and transparency in both source and destination countries, including by seeking to ensure transparency in all financial transactions between Governments and companies to relevant tax authorities. We will make sure that all companies, including multinationals, pay taxes to the Governments of countries where economic activity occurs and value is created, in accordance with national and international laws and policies.</p> <p>We commit to scaling up international tax cooperation. We encourage countries, in accordance with their national capacities and circumstances, to work together to strengthen transparency and adopt appropriate policies, including multinational enterprises reporting country-by-country to tax authorities where they operate; access to beneficial ownership information for competent authorities; and progressively advancing towards automatic exchange of tax information among tax authorities as appropriate, with assistance to developing countries, especially the least developed, as needed. Tax incentives can be an appropriate policy tool. However, to end harmful tax practices, countries can engage in voluntary discussions on tax incentives in regional and international forums.</p>
OECD	2016	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base	The Convention offers measures for governments to close the gaps in existing international tax rules by transposing results from the OECD/G20 BEPS Project into bilateral tax treaties worldwide. It	<p>Article 3 – Transparent Entities</p> <p>Article 4 – Dual Resident Entities</p> <p>Article 5 – Application of Methods for Elimination of Double Taxation</p>

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	Erosion and Profit Shifting	<p>modifies the application of thousands of bilateral tax treaties concluded to eliminate double taxation. It also implements agreed minimum standards to counter treaty abuse and to improve dispute resolution mechanisms while providing flexibility to accommodate specific tax treaty policies.</p>	<p>Article 7 – Prevention of Treaty Abuse</p> <p>Article 8 – Dividend Transfer Transactions</p> <p>Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions</p> <p>Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents</p>
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Other themes

Theme/subject area	Institution	Year	Title of the full document	Brief Description	Excerpts from the commitment (Please note: these excerpts are not exhaustive or comprehensive. Please click on the document to access full text).
Natural resource management	Extractive Industries Transparency Initiative	2003	The Extractive Industries Transparency Initiative (EITI) Standard	<p>The EITI is the global standard for the good governance of oil, gas and mineral resources.</p> <p>When implemented by a country, the EITI ensures transparency and accountability about how a country's natural resources are governed. This ranges from how the rights are issued, to how the resources are monetised, to how they benefit the citizens and the economy.</p>	<p>Principle 1: We share a belief that the prudent use of natural resource wealth should be an important engine for sustainable economic growth that contributes to sustainable development and poverty reduction, but if not managed properly, can create negative economic and social impacts.</p> <p>2. We affirm that management of natural resource wealth for the benefit of a country's citizens is in the domain of sovereign governments to be exercised in the interest of their national development.</p> <p>5 We underline the importance of transparency by governments and companies in the extractive industries and the need to enhance public financial management and accountability.</p> <p>8 We believe in the principle and practice of accountability by government to all citizens for the stewardship of revenue streams and public expenditure.</p> <p>9 We are committed to encouraging high standards of transparency and accountability in public life, government operations and in business.</p> <p>12 In seeking solutions, we believe that all stakeholders have important and relevant contributions to make - including governments and their agencies, extractive industry companies, service companies, multilateral organisations, financial organisations, investors and non-governmental organisations.</p>

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Overview of international commitments on corruption and illicit finance

Prevention of corruption	Thirteenth United Nations Congress on Crime Prevention and Criminal Justice	2015	Doha Declaration on Integrating Crime Prevention and Criminal Justice into the Wider United Nations Agenda to Address Social and Economic Challenges and to Promote the Rule of Law at the National and International Levels, and Public Participation	United Nations and regions and nine international organisations	<p>4. We reiterate the importance of promoting peaceful, corruption-free and inclusive societies for sustainable development, with a focus on a people-centred approach that provides access to justice for all and builds effective, accountable and inclusive institutions at all levels</p> <p>5. We strive (d) To make every effort to prevent and counter corruption, and to implement measures aimed at enhancing transparency in public administration and promoting the integrity and accountability of our criminal justice systems, in accordance with the United Nations Convention against Corruption</p> <p>7. We emphasize that education for all children and youth, including the eradication of illiteracy, is fundamental to the prevention of crime and corruption and to the promotion of a culture of lawfulness that supports the rule of law and human rights while respecting cultural identities.</p> <p>8. We endeavour to strengthen international cooperation as a cornerstone of our efforts to enhance crime prevention and ensure that our criminal justice systems are effective, fair, humane and accountable, and ultimately to prevent and counter all crimes. We encourage States parties to implement and make more effective use of the United Nations Convention against Transnational Organized Crime and the Protocols thereto, the United Nations Convention against Corruption, the three international drug control conventions and the international conventions and protocols related to countering terrorism, and urge all Member States that have not yet done so to consider ratifying or acceding to those instruments.</p>
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Overview of international commitments on corruption and illicit finance

Corruption risk management	OECD	2016	Recommendation of the Council for Development Co-operation Actors on Managing the Risk of Corruption	<p>The Recommendation encourages countries to set up or revise their systems for managing risks of corruption and for responding to actual instances of corrupt practices in development co-operation</p>	<p>III.RECOMMENDS that Members and non-Members adhering to this Recommendation (hereafter the “Adherents”) set up or revise their system to manage risks of and respond to actual instances of corrupt practices in development co-operation. Such a system should be implemented by the Adherent’s international development agencies and their implementing partners when they are involved in the disbursement and/or management of aid and should include, as appropriate:</p> <ol style="list-style-type: none"> 1.Code of Conduct (or equivalent), 2.Ethics or anti-corruption assistance/advisory services 3.Training and awareness raising on anti-corruption 4.High level of auditing and internal investigation 5.Active and systematic assessment and management of corruption risks in an ongoing way and at multiple levels of decision making 6.Measures to prevent and detect corruption enshrined in ODA contracts 7.Reporting/whistle-blowing mechanism 8.Sanctioning regime 9.Joint responses to corruption to enhance the effectiveness of anti-corruption efforts 10.Take into consideration the risks posed by the environment of operation
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Environmental crime and corruption	G20	2017	G20 High Level Principles on Combatting Corruption Related to Illegal Trade in Wildlife and Wildlife Products	The High Level Principles provide a reference to countries wishing to strengthen their efforts to combat corruption related to illegal trade in wildlife and wildlife products.	<p>Main principles cover:</p> <ol style="list-style-type: none"> 1. Strengthening frameworks to combat corruption linked to illegal trade in wildlife and wildlife products. 2. Prevention 3. Investigation, prosecution and sanctioning 4. (Self-)Assessment of Progress
Corruption in small island countries	Pacific Island Forum	2018	Boe Declaration on Regional Security	The leaders of the Pacific Island Forum reaffirmed their commitments to address climate change, ensure good governance, belief in the liberty of the individual under the law, upholding democratic processes and institutions and recognising the vulnerability of member countries to threats to their security	<ol style="list-style-type: none"> (i) We reaffirm that climate change remains the single greatest threat to the livelihoods, security and wellbeing of the peoples of the Pacific and our commitment to progress the implementation of the Paris Agreement; (ii) We recognise an increasingly complex regional security environment driven by multifaceted security challenges , and a dynamic geopolitical environment leading to an increasingly crowded and complex region;

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Protection of whistleblowers	G20	2019	G20 High-Level Principles for the Effective Protection of Whistleblowers	<p>Protecting whistleblowers was a priority issue for Japan’s 2019 G20 Presidency, which aimed to respond to the 2019-2021 Action Plan of the G20 Anti-Corruption Working Group’s (ACWG) call to “assess and identify best practices, implementation gaps and possible further protection measures as appropriate.” The High-Level Principles focus on five core pillars: 1) legal framework, 2) scope of protected disclosures, 3) procedure for protected disclosures, 4) remedies and effective protection against retaliation, and 5) effective enforcement and self-evaluation of the legal framework.</p>	<p>Principle 1: Establish and implement clear laws and policies for the protection of whistleblowers</p> <p>Principle 2: The scope of protected disclosures should be broadly but clearly defined.</p> <p>Principle 3: Protection should be available to the broadest possible range of reporting persons</p> <p>Principle 4: Provide for visible reporting channels and adequate support to whistleblowers</p> <p>Principle 5: Ensure confidentiality for whistleblowers</p> <p>Principle 6: Define retaliation against whistleblowers in a comprehensive way</p> <p>Principle 7: Ensuring robust and comprehensive protection for whistleblowers</p> <p>Principle 8: Provide for effective, proportionate and dissuasive sanctions for those who retaliate</p> <p>Principle 9: Ensure that whistleblowers cannot be held liable in connection with protected disclosures</p>
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Protection of whistleblowers	Organisation of American States	1996	Inter-American Convention against Corruption	This was the first anti-corruption convention to be adopted	<p>Article III: Preventive Measures</p> <p>For the purposes set forth in Article II of this Convention, the States Parties agree to consider the applicability of measures within their own institutional systems to create, maintain and strengthen:</p> <p>8. Systems for protecting public servants and private citizens who, in good faith, report acts of corruption, including protection of their identities, in accordance with their Constitutions and the basic principles of their domestic legal systems</p>
Protection of Whistleblowers	United Nations	2003	United Nations Convention against Corruption	This is the only truly global anti-corruption instrument	<p>Article 13. Participation of society</p> <p>2. Each State Party shall take appropriate measures to ensure that the relevant anti-corruption bodies referred to in this Convention are known to the public and shall provide access to such bodies, where appropriate, for the reporting, including anonymously, of any incidents that may be considered to constitute an offence established in accordance with this Convention</p> <p>Article 32. Protection of witnesses, experts and victims 1. Each State Party shall take appropriate measures in accordance with its domestic legal system and within its means to provide effective protection from potential retaliation or intimidation for witnesses and experts who give testimony concerning offences established in accordance with this Convention and, as appropriate, for their relatives and other persons close to them.</p> <p>Article 33. Protection of reporting persons</p> <p>Each State Party shall consider incorporating into its domestic legal system appropriate measures to provide protection against any unjustified treatment for any person who reports in good faith and on reasonable grounds to the competent authorities any facts concerning offences established in accordance with this Convention.</p>

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Protection of whistleblowers	African Union	2003	African Union Convention on Preventing and Combating Corruption	This is the regional anti-corruption framework in Africa, representing regional consensus on what African states should do in the areas of prevention, criminalisation, international cooperation and asset recovery	<p>Article 5: Legislative and other Measures</p> <p>For the purposes set-forth in Article 2 of this Convention, State Parties undertake to:</p> <p>5. Adopt legislative and other measures to protect informants and witnesses in corruption and related offences, including protection of their identities.</p> <p>6. Adopt measures that ensure citizens report instances of corruption without fear of consequent reprisals.</p> <p>7. Adopt national legislative measures in order to punish those who make false and malicious reports against innocent persons in corruption and related offences.</p>
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PARTNER AGENCIES

GIZ/BMZ (Germany), Global Affairs Canada, Ministry for Foreign Affairs of Finland, Danida (Denmark), Sida (Sweden), SDC (Switzerland), Norad (Norway), FCDO (UK).

ABOUT U4

The U4 anti-corruption helpdesk is a free research service exclusively for staff from U4 partner agencies. This service is a collaboration between U4 and Transparency International (TI) in Berlin, Germany. Researchers at TI run the helpdesk.

The U4 Anti-Corruption Resource Centre shares research and evidence to help international development actors get sustainable results. The centre is part of Chr. Michelsen Institute (CMI) in Bergen, Norway – a research institute on global development and human rights.

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KEYWORDS

International commitments

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