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Crime prevention and criminal justice

Colombia, Honduras and Mongolia: revised draft resolution

Preventing and combating corrupt practices and the transfer of proceeds of corruption, facilitating asset recovery and returning such assets to legitimate owners, in particular to countries of origin, in accordance with the United Nations Convention against Corruption

The General Assembly,

Recalling its resolutions [54/205](#) of 22 December 1999, [55/61](#) of 4 December 2000, [55/188](#) of 20 December 2000, [56/186](#) of 21 December 2001 and [57/244](#) of 20 December 2002, and recalling also its resolutions [58/205](#) of 23 December 2003, [59/242](#) of 22 December 2004, [60/207](#) of 22 December 2005, [61/209](#) of 20 December 2006, [62/202](#) of 19 December 2007, [63/226](#) of 19 December 2008, [64/237](#) of 24 December 2009, [65/169](#) of 20 December 2010, [67/189](#) and [67/192](#) of 20 December 2012, [68/195](#) of 18 December 2013, [69/199](#) of 18 December 2014, [71/208](#) of 19 December 2016, [73/190](#) of 17 December 2018, [75/194](#) of 16 December 2020 and [77/235](#) of 15 December 2022, as well as its resolution [74/276](#) of 1 June 2020 and decision 74/568 of 31 August 2020, and all relevant Human Rights Council resolutions, including resolutions [23/9](#) of 13 June 2013,¹ [29/11](#) of 2 July 2015,² [35/25](#) of 23 June 2017,³ [41/9](#) of 11 July 2019,⁴ [47/7](#) of 12 July 2021⁵ and [53/17](#) of 13 July 2023,⁶

Recalling also the entry into force on 14 December 2005 of the United Nations Convention against Corruption,⁷ which is the most comprehensive and universal

¹ See *Official Records of the General Assembly, Sixty-eighth Session, Supplement No. 53 (A/68/53)*, chap. V, sect. A.

² Ibid., *Seventieth Session, Supplement No. 53 (A/70/53)*, chap. V, sect. A.

³ Ibid., *Seventy-second Session, Supplement No. 53 (A/72/53)*, chap. V, sect. A.

⁴ Ibid., *Seventy-fourth Session, Supplement No. 53 (A/74/53)*, chap. V, sect. A.

⁵ Ibid., *Seventy-sixth Session, Supplement No. 53 (A/76/53)*, chap. VII, sect. A.

⁶ Ibid., *Seventy-eighth Session, Supplement No. 53 (A/78/53)*, chap. VII, sect. A.

⁷ United Nations, *Treaty Series*, vol. 2349, No. 42146.



instrument on corruption, and recognizing the need to continue to promote its ratification or accession thereto and its full and effective implementation,

Noting the adoption of the United Nations Convention against Corruption by the General Assembly, in its resolution 58/4 of 31 October 2003, and the opening for signature of the Convention by Member States at the high-level political conference convened for that purpose in Merida, Mexico, from 9 to 11 December 2003, and highlighting the efforts of the United Nations Office on Drugs and Crime to promote the implementation of the Convention,

Stressing the need for States parties to the Convention to give full effect to the resolutions of the Conference of the States Parties to the United Nations Convention against Corruption,

Bearing in mind the need to promote and strengthen measures to prevent and combat corruption more efficiently and effectively, that the return of assets is one of the main objectives, an integral part and a fundamental principle of the Convention, and recalling article 51 of the Convention, under which States parties shall afford one another the widest measure of cooperation and assistance with regard to asset return,

Recognizing that fighting corruption at all levels and in all its forms is a priority and that corruption is a serious barrier to effective resource mobilization and allocation and diverts resources away from activities that are vital for poverty eradication and sustainable development,

Acknowledging the Riyadh initiative for enhancing international anti-corruption law enforcement cooperation as part of which the Global Operational Network of Anti-Corruption Law Enforcement Authorities was established under the auspices of the United Nations Office on Drugs and Crime,

Reaffirming its resolution 70/1 of 25 September 2015, entitled “Transforming our world: the 2030 Agenda for Sustainable Development”, in which it adopted a comprehensive, far-reaching and people-centred set of universal and transformative Sustainable Development Goals and targets, its commitment to working tirelessly for the full implementation of the Agenda by 2030, its recognition that eradicating poverty in all its forms and dimensions, including extreme poverty, is the greatest global challenge and an indispensable requirement for sustainable development, its commitment to achieving sustainable development in its three dimensions – economic, social and environmental – in a balanced and integrated manner and to building upon the achievements of the Millennium Development Goals and seeking to address their unfinished business,

Reaffirming also its resolution 69/313 of 27 July 2015 on the Addis Ababa Action Agenda of the Third International Conference on Financing for Development, which is an integral part of the 2030 Agenda for Sustainable Development, supports and complements it, helps to contextualize its means of implementation targets with concrete policies and actions, and reaffirms the strong political commitment 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,

Welcoming, as part of the 2030 Agenda for Sustainable Development, the commitment to promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels,

Reaffirming the comprehensive set of commitments contained in the political declaration entitled “Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation”, adopted at the first-ever special session of the General Assembly against

corruption, held from 2 to 4 June 2021,⁸ which is a milestone in the efforts of the international community to prevent and combat corruption, including domestic efforts such as preventive measures, criminalization, law enforcement and asset recovery, and reaffirming also the strong commitment of the States parties to the United Nations Convention against Corruption in which it was agreed to step up the efforts to promote and effectively implement the anti-corruption obligations and robust commitments under the international anti-corruption architecture,

Reiterating the invitation to the Conference of the States Parties to the United Nations Convention against Corruption, as the treaty body with prime responsibility for promoting and reviewing the implementation of the Convention, to follow up and build on the political declaration through an inclusive follow-up process to the special session, and recalling resolution 9/2 of 17 December 2021 of the Conference of the States Parties to the Convention,⁹

Reaffirming its resolution 70/174 of 17 December 2015 on the Thirteenth United Nations Congress on Crime Prevention and Criminal Justice, and recalling the adoption by the Thirteenth Congress of the 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,¹⁰ and reaffirming also its resolution 76/181 of 16 December 2021 on the Fourteenth United Nations Congress on Crime Prevention and Criminal Justice, and welcoming the adoption by the Fourteenth Congress of the Kyoto Declaration on Advancing Crime Prevention, Criminal Justice and the Rule of Law: Towards the Achievement of the 2030 Agenda for Sustainable Development,¹¹ through which States strengthen international cooperation and assistance regarding the identification, tracing, freezing, seizing and confiscation of proceeds or other property and instrumentalities of crime and their disposal including by return, including in accordance with all the relevant provisions and principles of the United Nations Convention against Transnational Organized Crime¹² and the Convention against Corruption, and where appropriate, give special consideration to concluding agreements or mutually acceptable arrangements in this regard, on a case-by-case basis, for the return and final disposal of confiscated property pursuant to article 57, paragraph 5, of the Convention against Corruption, as well as due consideration to agreeing to measures to enhance transparency and accountability, recognizing that, consistent with article 4 of the Convention, States cannot unilaterally impose terms in this regard,

Reaffirming also the additional commitments to recognize asset recovery as an important element of crime prevention and criminal justice, particularly in cases involving corruption, and in that regard strengthen political will while safeguarding due process; to encourage States to remove barriers and overcome obstacles to applying measures for the recovery of assets, in particular by simplifying their legal procedures, where appropriate and in accordance with domestic law, taking into consideration the 2030 Agenda for Sustainable Development in the use of returned assets in accordance with domestic law and in line with domestic priorities, and bearing in mind that strengthening the recovery of stolen assets and their return will support the implementation of the 2030 Agenda; and to implement the measures necessary to obtain and share reliable information on beneficial ownership of

⁸ Resolution S-32/1, annex.

⁹ See CAC/COSP/2021/17, sect. I.A.

¹⁰ Resolution 70/174, annex.

¹¹ Resolution 76/181, annex.

¹² United Nations, *Treaty Series*, vol. 2225, No. 39574.

companies, legal structures or other complex legal mechanisms, thus facilitating the investigation process and the execution of mutual legal assistance requests,

Recognizing that education plays a fundamental role in the prevention of and fight against corruption, in as much as it makes corrupt behaviour socially unacceptable,

Recalling resolution 9/8 of 17 December 2021 of the Conference of the States Parties to the United Nations Convention against Corruption on anti-corruption education, awareness-raising and training,¹³ in which the Conference recognized the fundamental role of education in the prevention of and fight against corruption as it promotes integrity and fosters a culture of rejection of corruption, urged States parties to implement or improve, as may be necessary, their efforts to implement anti-corruption educational programmes for young people and periodic training programmes for public officials, especially those in positions vulnerable to corruption, to enable them to meet the requirements for the correct, honourable and proper performance of public functions, and invited States parties to consider, as appropriate, requesting the assistance of the United Nations Office on Drugs and Crime and other relevant international organizations and initiatives in this regard, such as the International Anti-Corruption Academy and the Stolen Asset Recovery Initiative,

Recalling also that in resolution 9/8 of the Conference of the States Parties to the Convention, the Conference invited States parties, in accordance with the fundamental principles of their domestic law, to promote the active participation of civil society and the media and to undertake public information activities that contribute to promoting public knowledge of anti-corruption laws and regulations and non-tolerance of corruption,

Reiterating the need to improve the understanding of the linkages between gender and corruption, including the ways in which corruption can affect women and men differently, and to promote gender equality and the empowerment of women, and taking note of relevant reports of the United Nations Office on Drugs and Crime for the effective implementation of respective resolutions of the Conference of the States Parties to the Convention,

Recognizing that the effective and meaningful participation of women and girls in public life is essential, and that intensified efforts are needed to develop and implement policies and programmes to prevent and combat corruption, including raising awareness and enhancing the ability of women and girls to resist, report and seek redress against corruption, while considering their specific and diverse experiences, and recognizing also that demanding sex or acts of a sexual nature within the context of the abuse of authority may be considered a particular form of corruption, which is primarily perpetrated against women and girls, and concerned about the serious negative impact of such situations on them,

Reaffirming the importance of respect for human rights, the rule of law at the national and international levels, the proper management of public affairs and democracy in the fight against corruption,

Acknowledging that good governance, at the national and international levels, has a role in the prevention of and fight against corruption,

Recognizing that improvements in the promotion and protection of human rights at the domestic level have a role to play in the prevention of and fight against corruption at all levels,

¹³ See [CAC/COSP/2021/17](#), sect. I.A.

Highlighting the importance for States parties to the Convention to consider, in appropriate cases, the impact of corruption offences on victims in their measures to prevent, investigate and prosecute corruption offences, and to further consider the participation and protection of victims in their domestic efforts to combat corruption, in accordance with the Convention and domestic law,

Realizing that the fight against corruption at all levels, including by facilitating international cooperation to achieve the purposes enshrined in the Convention, including on asset recovery and return, plays an important role in the promotion and protection of all human rights and in the process of creating an environment conducive to their full enjoyment and realization,

Recognizing that supportive national legal systems are essential in preventing and combating corrupt practices, facilitating asset recovery and returning the proceeds of corruption to legitimate owners,

Recalling that the purposes of the Convention, as set out in article 1, are to promote and strengthen measures to prevent and combat corruption more efficiently and effectively, to promote, facilitate and support international cooperation and technical assistance in the prevention of and fight against corruption, including in asset recovery, and to promote the integrity, accountability and proper management of public affairs and public property,

Recalling also article 43, paragraph 1, of the Convention, in which States parties are encouraged, where appropriate and consistent with their domestic legal systems, to consider assisting each other in investigations of and proceedings in civil and administrative matters relating to corruption,

Recalling further resolution 10/7 of 15 December 2023 of the Conference of the States Parties to the Convention on promoting international cooperation in civil and administrative proceedings related to corruption as provided in the United Nations Convention against Corruption, in which the Conference called upon States parties to effectively implement article 43, paragraph 1, of the Convention,

Welcoming the commitment of States parties to the Convention, in particular their determination 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,

Recalling the third preambular paragraph of the Convention, in which States parties expressed concern about cases of corruption that involve vast quantities of assets, which may constitute a substantial proportion of the resources of States, and that threaten the political stability and sustainable development of those States, and taking note of resolution 7/2 of 10 November 2017 of the Conference of the States Parties to the Convention¹⁴ in this regard,

Recognizing that those who engage in corrupt acts, whether natural or legal persons, should be held accountable and prosecuted by their domestic authorities, consistent with domestic law and the requirements of the Convention, and that all appropriate efforts should be made to conduct a financial investigation into assets illegally acquired by them and to recover such assets through domestic confiscation proceedings, international cooperation for purposes of confiscation or appropriate direct recovery measures,

Concerned about the links between corruption and other forms of crime, particularly organized crime and economic crime, including money-laundering, as

¹⁴ See [CAC/COSP/2017/14](#), sect. I.A.

recognized in the Convention, which may increasingly serve as a significant source of profit for criminal activities,

Acknowledging that the fight against all forms of corruption requires comprehensive anti-corruption frameworks and strong institutions at all levels, including at the local and international levels, able to undertake efficient preventive and law enforcement measures in accordance with the Convention, in particular chapters II and III, and recognizing the strategic role of a holistic approach to countering corruption, money-laundering and transnational organized crime,

Reaffirming resolution 9/4 of 17 December 2021 of the Conference of the States Parties to the United Nations Convention against Corruption on strengthening the implementation of the United Nations Convention against Corruption at regional levels,¹⁵ in which the Conference welcomed the United Nations Office on Drugs and Crime initiative to adopt a regional approach in its anti-corruption technical assistance delivery, including through the creation of regional platforms across the world to fast-track the implementation of the Convention, and recognized that multilateral and bilateral technical assistance is more effective when aligned with national anti-corruption strategies and action plans and built on their respective strengths, and therefore noted the importance of coordination among donors, technical assistance providers and recipient countries in order to leverage resources and increase efficiencies, avoid duplication of effort and meet the needs of recipient countries,

Noting with appreciation the work of States parties, international and intergovernmental organizations and sport-related organizations to support efforts to tackle corruption in sport, emphasizing also the role of public-private partnerships and multi-stakeholder approaches, and the need to effectively implement resolutions 7/8 of 10 November 2017¹⁶ and 8/4 of 20 December 2019¹⁷ adopted by the Conference of the States Parties to the Convention,

Noting with appreciation also the efforts of States parties, international and intergovernmental organizations and sport-related organizations to effectively implement all resolutions and decisions of the General Assembly and the Conference of the States Parties to the United Nations Convention against Corruption that include references to tackling corruption in sport, notably Assembly resolution 77/235 on preventing and combating corrupt practices and the transfer of proceeds of corruption, facilitating asset recovery and returning such assets to legitimate owners, in particular to countries of origin, in accordance with the United Nations Convention against Corruption, and Conference resolutions 7/8 of 10 November 2017 on corruption in sport, 8/4 of 20 December 2019 on safeguarding sport from corruption and 10/3 of 15 December 2023 on the follow-up to the Marrakech declaration on the prevention of corruption,

Recalling the Youth Forum discussions held during the opening of the special session of the General Assembly against corruption, held at United Nations Headquarters from 2 to 4 June 2021,

Noting with appreciation the publication and launch of the United Nations Office on Drugs and Crime *Global Report on Corruption in Sport* to support the effective implementation of resolutions 7/8 and 8/4 adopted by the Conference of the States Parties to the Convention,

¹⁵ See [CAC/COSP/2021/17](#), sect. I.A.

¹⁶ See [CAC/COSP/2017/14](#), sect. I.A.

¹⁷ See [CAC/COSP/2019/17](#), sect. I.A.

Acknowledging the support provided by the United Nations Office on Drugs and Crime, including under its Programme on Safeguarding Sport from Corruption and Economic Crime, and in particular, the promotion of its *Global Report on Corruption in Sport*, which is the only comprehensive publication covering all forms of corruption in sport, as well as its cooperation with the International Olympic Committee aimed at enhancing awareness, building capacities and enhancing cooperation aimed at tackling corruption in sport, including through the publication and launch of the report of the United Nations Office on Drugs and Crime and the International Olympic Committee entitled “A practical guide to the prosecution of cases of competition manipulation”, the report of the United Nations Office on Drugs and Crime, the International Criminal Police Organization (INTERPOL) and the International Olympic Committee entitled “Investigation of cases of competition manipulation: a practical guide”, and the report of the United Nations Office on Drugs and Crime entitled “Safeguarding sport from corruption: focus on the FIFA World Cup 2026 and 2028 Summer Olympics in Los Angeles”,

Recognizing that the success of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption depends on the full commitment and constructive engagement of all States parties to the Convention in a progressive and comprehensive process, and recalling in that regard resolution 3/1 of 13 November 2009 of the Conference of the States Parties to the Convention,¹⁸ including the terms of reference of the Mechanism contained in the annex to that resolution, Conference decision 5/1 of 29 November 2013,¹⁹ Conference resolution 6/1 of 6 November 2015,²⁰ Conference resolution 8/2 of 20 December 2019²¹ and Conference decision 8/1 of 20 December 2019,²²

Noting with appreciation the commitment of States parties to the Convention to the Implementation Review Mechanism, both as States parties under review and as reviewing States, and the support provided by the United Nations Office on Drugs and Crime in this regard, and recalling decision 10/2 of 15 December 2023 of the Conference of the States Parties to the Convention,

Welcoming the efforts of the United Nations Office on Drugs and Crime, as the secretariat of the Implementation Review Mechanism, in ensuring the necessary coordination with relevant international and regional organizations in the field of anti-corruption with a view to further facilitating and enhancing synergies between anti-corruption peer review mechanisms,

Bearing in mind that the prevention and eradication of corruption is a responsibility of all States and that they must cooperate with one another, with the support and involvement of individuals and groups outside the public sector, such as civil society, non-governmental organizations, the private sector, academia and community-based organizations, if their efforts in this area are to be effective,

Reaffirming that strengthening international cooperation among law enforcement and other relevant agencies is a global imperative in order to effectively prevent and combat transnational corruption,

Recalling resolution 9/5 of 17 December 2021 of the Conference of the States Parties to the United Nations Convention against Corruption on enhancing international anti-corruption law enforcement cooperation,²³ in which, inter alia,

¹⁸ See [CAC/COSP/2009/15](#), sect. I.A.

¹⁹ See [CAC/COSP/2013/18](#), sect. I.B.

²⁰ See [CAC/COSP/2015/10](#), sect. I.

²¹ See [CAC/COSP/2019/17](#), sect. I.B.

²² Ibid., sect. I.C.

²³ See [CAC/COSP/2021/17](#), sect. I.A.

States parties were called upon, in accordance with their international obligations and domestic law, and without prejudice to their domestic law and policies on data-sharing and their own investigations, prosecutions or judicial proceedings, to proactively and in a timely manner share information between anti-corruption law enforcement authorities without a prior request, where they believe that such information could assist the authority in undertaking or successfully concluding inquiries and criminal proceedings or could result in the formulation of a mutual legal assistance request, as provided in articles 46, paragraph 4, and 56 of the United Nations Convention against Corruption, including by considering using the Global Operational Network of Anti-Corruption Law Enforcement Authorities and other existing networks and capabilities, such as that of INTERPOL, and financial intelligence units, as appropriate,

Affirming the importance of promoting dialogue among central authorities and practitioners prior to the submission of mutual legal assistance requests, which are particularly valuable in investigations of corruption, and coordination and cooperation on asset recovery through inter-agency networks, including regional networks, where appropriate,

Reaffirming its concern about the laundering and transfer of stolen assets and proceeds of corruption, and stressing the need to address this concern in accordance with the Convention,

Expressing concern over illicit financial flows, and related tax evasion, corruption and money-laundering, and their negative impact on the world economy, and inviting Member States to consider developing strategies or policies to combat those practices and to curb the harmful effects of jurisdictions and territories that are uncooperative in tax matters and to strive to eliminate safe havens that create incentives for the transfer abroad of stolen assets and for illicit financial flows,

Noting the efforts made by all States parties to the Convention in tracing, freezing and recovering their stolen assets, and underlining the need to redouble efforts to assist in the recovery of those assets in order to preserve stability and sustainable development,

Recognizing that States continue to face challenges in recovering assets owing to differences between legal systems, the complexity of multi-jurisdictional investigations and prosecutions, the limited implementation of effective domestic tools such as non-conviction-based forfeiture for asset recovery, as well as other administrative or civil procedures leading to confiscation, lack of familiarity with the mutual legal assistance procedures of other States and difficulties in identifying the flow of corruption proceeds, and noting the particular challenges posed in recovering the proceeds of corruption in cases involving individuals who are or have been entrusted with prominent public functions, as well as their family members and close associates,

Concerned about the difficulties, particularly the legal and practical difficulties, that both requested and requesting States face in asset recovery, taking into account the particular importance of the recovery of stolen assets for sustainable development and stability, and noting the difficulty of providing information establishing a link between proceeds of corruption in the requested State and the crime committed in the requesting State, which in many cases can be difficult to prove,

Recognizing the common difficulties experienced by States parties to the Convention in establishing a nexus between identified assets and the crime from which such assets are derived, and emphasizing the critical importance of effective domestic investigative efforts and international cooperation to overcome such difficulties,

Recognizing also the critical importance of effective international cooperation in efforts to combat corruption, particularly with respect to offences specified in the Convention with a transnational element, and encouraging continued cooperation by States parties, consistent with the requirements of the Convention, in all efforts to investigate and prosecute natural and legal persons, including the use of other legal mechanisms, where appropriate, for offences specified in the Convention and to recover assets related to such offences, consistent with chapter V of the Convention,

Calling upon all States parties to the Convention and, in particular, requested and requesting States, to cooperate to recover the proceeds of corruption and demonstrate strong commitment to ensure the return or disposal of such proceeds in accordance with article 57 of the Convention,

Noting the responsibility of requesting and requested States parties to cooperate to ensure that a greater proportion of the proceeds emanating from corruption are recovered, returned or otherwise disposed of in accordance with the provisions of the Convention,

Concerned that some persons accused of crimes of corruption have managed to escape justice and thus have eluded the legal consequences of their actions and have been successful in hiding their assets,

Taking into account the need to hold corrupt officials accountable by depriving them of the illicit profits and proceeds of their crimes and welcoming resolution 10/6 of 15 December 2023 on enhancing the use of beneficial ownership information to strengthen asset recovery, adopted by the Conference of the States Parties to the Convention, in which States parties are, inter alia, called upon to ensure, or continue ensuring, access to adequate, accurate and up-to-date beneficial information of legal persons and legal arrangements, urged to cooperate closely with one another, where appropriate and feasible, through the use of digital and innovative technologies, including to facilitate the recovery and return of assets and encouraged to make use of relevant beneficial ownership information, as appropriate, to prevent, investigate and prosecute corruption and money-laundering and to facilitate the identification, recovery and return of assets, in accordance with the Convention and domestic law,

Acknowledging the vital importance of ensuring the independence and effectiveness of authorities charged with investigating and prosecuting crimes of corruption and of recovering the proceeds of such crimes by several means, such as establishing the necessary legal framework and allocating the necessary resources,

Acknowledging also the fundamental principles of due process of law in criminal proceedings and in civil or administrative proceedings to adjudicate property rights,

Reiterating its concern about the seriousness of problems and threats posed by corruption to the stability and security of societies, undermining the institutions and the values of democracy, ethical values and justice and jeopardizing sustainable development and the rule of law, in particular when an inadequate national and international response leads to impunity,

Reaffirming resolution 10/12 of 15 December 2023, adopted by the Conference of the States Parties to the Convention, in which the Conference called upon States parties to develop effective frameworks, in accordance with the fundamental principles of their domestic law, to provide incentives for the private sector to adopt integrity measures, including codes of conduct, to prevent and combat corruption and promote transparency in its relations with national public officials, foreign public officials and officials of public international organizations, and encouraged States parties to ensure that comprehensive integrity systems do not create undue burdens on businesses and take into account their specific characteristics in different sectors,

including their risk profiles, sizes, industries and financial capacities, so as to promote economic development,

Concerned about the negative impact of widespread corruption on the enjoyment of human rights, recognizing that corruption constitutes one of the obstacles to the effective promotion and protection of human rights, as well as to the achievement of the Sustainable Development Goals, and recognizing also that corruption may disproportionately affect the most disadvantaged individuals of society,

Stressing that preventive measures, as outlined in chapter II of the Convention, are one of the most effective means of countering corruption and avoiding its negative impact on the enjoyment of human rights, and underlining that prevention measures should be strengthened at all levels,

Noting with appreciation the ongoing efforts by regional organizations and forums to strengthen cooperation in combating corruption, which aim, inter alia, to ensure openness and transparency, combat domestic and foreign bribery, tackle corruption in high-risk sectors, strengthen international cooperation and promote public integrity and transparency in the fight against corruption, which fuels illicit trade and insecurity and is a tremendous barrier to economic growth and the safety of citizens,

Noting with appreciation also the efforts made by those States that have established national coordination mechanisms between, inter alia, the different levels of their Governments and other actors, such as civil society organizations, the private sector and academia, to prevent and combat corruption, and noting the important role of the Implementation Review Mechanism as a platform to further strengthen coordination and information exchange,

Noting the efforts of regional organizations and international forums to combat corruption, including the International Expert Meeting on Management and Disposal of Recovered and Returned Stolen Assets, including in Support of Sustainable Development, held in Addis Ababa from 14 to 16 February 2017, and the second International Expert Meeting on the Return of Stolen Assets, held in Addis Ababa from 7 to 9 May 2019, as well as the third International Expert Meeting on Asset Return and the 2030 Agenda for Sustainable Development, held in Nairobi on 28 and 29 November 2022, the Global Expert Group Meetings on Corruption involving Vast Quantities of Assets held in Lima from 3 to 5 December 2018 and in Oslo from 12 to 14 June 2019, the Asia-Pacific Economic Cooperation Course of Action on Fighting Corruption and Ensuring Transparency and the Santiago Commitment to Fight Corruption and Ensure Transparency, and the Group of 20 Anti-Corruption Action Plan, the Group of 20 Anti-Corruption Open Data Principles, the Saint Petersburg Development Strategy, the non-binding Guiding Principles on Enforcement of the Foreign Bribery Offence, the Guiding Principles to Combat Solicitation and the Group of 20 High-Level Principles on Strengthening Asset Recovery Mechanisms for Combating Corruption,

Noting also the work of other initiatives in the field of asset recovery, such as the Stolen Asset Recovery Initiative of the United Nations Office on Drugs and Crime and the World Bank, and welcoming their efforts to enhance cooperation between requesting and requested States and to collect information on international asset recovery cases in relation to offences established in accordance with the Convention, including on volumes of assets frozen, seized, confiscated and returned, pursuant to resolution 8/9 of 20 December 2019 on strengthening asset recovery to support the 2030 Agenda for Sustainable Development, adopted by the Conference of the States Parties to the Convention at its eighth session,

Noting with appreciation the Lausanne process initiative, and welcoming the fulfilment of the mandate contained in resolutions 5/3 of 29 November 2013,²⁴ 6/2 and 6/3 of 6 November 2015²⁵ and 7/1 of 10 November 2017²⁶ of the Conference of the States Parties to the Convention to develop practical guidelines on and a step-by-step guide for the efficient recovery of stolen assets, in close cooperation with the International Centre for Asset Recovery of the Basel Institute on Governance and with the support of the Stolen Asset Recovery Initiative of the United Nations Office on Drugs and Crime and the World Bank, that provides effective and coordinated approaches to asset recovery for practitioners from requesting and requested States,

Recalling resolution 6/2 on facilitating international cooperation in asset recovery and the return of proceeds of crime, resolution 6/3 on fostering effective asset recovery and resolution 6/4 of 6 November 2015 on enhancing the use of civil and administrative proceedings against corruption, including through international cooperation, in the framework of the United Nations Convention against Corruption,²⁷ adopted by the Conference of the States Parties to the Convention at its sixth session, held in Saint Petersburg, Russian Federation, from 2 to 6 November 2015, and resolution 7/1 on strengthening mutual legal assistance for international cooperation and asset recovery, as well as resolution 8/1 of 20 December 2019 on strengthening of international cooperation on asset recovery and of administration of frozen, seized and confiscated assets, resolution 8/6 of 20 December 2019 on implementation of international obligations to prevent and combat bribery as defined under the United Nations Convention against Corruption and resolution 8/9 on strengthening asset recovery to support the 2030 Agenda for Sustainable Development,²⁸ adopted by the Conference of the States Parties to the Convention at its eighth session, held in Abu Dhabi from 16 to 20 December 2019, as well as resolution 10/7 on promoting international cooperation in civil and administrative proceedings related to corruption as provided in the United Nations Convention against Corruption, adopted by the Conference of the States Parties to the Convention at its tenth session, held in Atlanta, United States of America, from 11 to 15 December 2023,

Recognizing that preventing and combating corruption is particularly challenging during times of emergencies and crisis response and recovery and that international cooperation is essential in all these efforts, in accordance with resolution 9/1 of 15 December 2021, entitled “Sharm el-Sheikh declaration on strengthening international cooperation in the prevention of and fight against corruption during times of emergencies and crisis response and recovery”,²⁹ and resolution 10/11 of 15 December 2023, entitled “Follow-up to the Sharm el-Sheikh declaration on strengthening international cooperation in the prevention of and fight against corruption during times of emergencies and crisis response and recovery”, of the Conference of the States Parties to the Convention,

Recalling resolution 10/4 of 15 December 2023 of the Conference of the States Parties to the Convention, in which the Conference acknowledged the Vienna Principles towards a Global Framework for the Measurement of Corruption, and encouraged States parties, in accordance with domestic law, as appropriate, to consider utilizing objective methodologies and indicators developed in consultation with national experts and the United Nations Office on Drugs and Crime, and/or through broad cooperation across the United Nations system, to measure corruption

²⁴ See [CAC/COSP/2013/18](#), sect. I.A.

²⁵ See [CAC/COSP/2015/10](#), sect. I.

²⁶ See [CAC/COSP/2017/14](#), sect. I.A.

²⁷ See [CAC/COSP/2015/10](#), sect. I.

²⁸ See [CAC/COSP/2019/17](#), sect. I.B.

²⁹ See [CAC/COSP/2021/17](#), sect. I.A.

risks within their respective territories and assess the effectiveness of policies and actual measures to combat corruption,

1. *Welcomes* the holding of the tenth session of the Conference of the States Parties to the United Nations Convention against Corruption in Atlanta, United States of America, from 11 to 15 December 2023;

2. *Also welcomes* the adoption on 15 December 2023 by the Conference of the States Parties at its tenth session of all resolutions³⁰ and decisions of that session;³¹

3. *Takes note with interest* of decision 10/1 of 15 December 2023 of the Conference of the States Parties, in which the Conference decided that its eleventh session would be held in Qatar in 2025;

4. *Condemns* corruption at all levels and in all its forms, including bribery, as well as the laundering of proceeds of corruption and other forms of economic crime;

5. *Expresses concern* about the magnitude of corruption at all levels, including the scale of stolen assets and proceeds of corruption, and in this regard reiterates its commitment to preventing and combating corrupt practices at all levels, in accordance with the Convention;

6. *Reaffirms* the strong commitment of the States parties to the United Nations Convention against Corruption as the most comprehensive, legally binding universal instrument on corruption, and to integrating it into domestic legal systems;

7. *Welcomes* the fact that 191 parties have already ratified or acceded to the Convention, thus making it an instrument enjoying a status very close to universal adherence, and in this regard urges all Member States and competent regional economic integration organizations, within the limits of their competence, that have not yet done so to consider ratifying or acceding to the Convention as a matter of priority, and urges all States parties to take appropriate measures to ensure its full and effective implementation;

8. *Encourages* States parties to the Convention to review its implementation and commit to making it an effective instrument to deter, detect, prevent and counter corruption and bribery, prosecute those involved in corrupt activities and encourage the international community to develop good practices on asset return, and,

³⁰ Resolution 10/1, entitled “Atlanta 2023: promoting integrity, accountability and transparency in the fight against corruption”; resolution 10/2, entitled “Strengthening the implementation of the United Nations Convention against Corruption in small island developing States”; resolution 10/3, entitled “Follow-up to the Marrakech declaration on the prevention of corruption”; resolution 10/4, entitled “Methodologies and indicators for measuring corruption and the effectiveness of anti-corruption frameworks”; resolution 10/5, entitled “Measures to address corruption involving organized criminal groups”; resolution 10/6, entitled “Enhancing the use of beneficial ownership information to strengthen asset recovery”; resolution 10/7, entitled “Promoting international cooperation in civil and administrative proceedings related to corruption as provided in the United Nations Convention against Corruption”; resolution 10/8, entitled “Protection of reporting persons”; resolution 10/9, entitled “Promoting transparency and integrity in public procurement in support of the 2030 Agenda for Sustainable Development”; resolution 10/10, entitled “Addressing the societal impacts of corruption”; resolution 10/11, entitled “Follow-up to the Sharm el-Sheikh declaration on strengthening international cooperation in the prevention of and fight against corruption during times of emergencies and crisis response and recovery”; and resolution 10/12, entitled “Providing incentives for the private sector to adopt integrity measures to prevent and combat corruption”.

³¹ Decision 10/1, entitled “Venue for the eleventh session of the Conference of the States Parties to the United Nations Convention against Corruption”; and decision 10/2, entitled “Further extension of the second cycle of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption”.

furthermore, to strive to eliminate safe havens that create incentives for transfer abroad of stolen assets and for illicit financial flows;

9. *Reaffirms* the comprehensive set of commitments contained in the political declaration adopted by the special session of the General Assembly against corruption, held from 2 to 4 June 2021, with regard to the United Nations Convention against Corruption and to stepping up efforts to promote and effectively implement the anti-corruption obligations and robust commitments under the international anti-corruption architecture;

10. *Reiterates* the invitation to the Conference of the States Parties to the United Nations Convention against Corruption, as the treaty body with prime responsibility for promoting and reviewing the implementation of the Convention, to follow up and build upon the political declaration;

11. *Notes with appreciation* the work carried out under the Mechanism for the Review of Implementation of the United Nations Convention against Corruption and by the Implementation Review Group, and urges Member States to continue to support this work and make every possible effort to provide comprehensive information and adhere to the timelines for review, as contained in the guidelines for governmental experts and the secretariat in the conduct of country reviews;³²

12. *Welcomes* the progress made in the first and second review cycles of the Mechanism and the efforts made by the United Nations Office on Drugs and Crime in support of the Mechanism, and encourages the use of the lessons learned in order to improve the efficiency and effectiveness of the Mechanism, as well as the implementation of the Convention;

13. *Strongly encourages* States parties to the Convention to continue to actively engage in the Implementation Review Mechanism on chapter II (Preventive measures) and chapter V (Asset recovery) of the Convention, and invites them to provide appropriate extrabudgetary resources to contribute to the financing of the Mechanism;

14. *Notes with appreciation* the work of the Open-ended Intergovernmental Working Groups on Asset Recovery and on the Prevention of Corruption, of the Implementation Review Group and of the open-ended intergovernmental expert meeting to enhance international cooperation under the United Nations Convention against Corruption, and encourages States parties to the Convention to support the work of all these subsidiary bodies of the Conference of the States Parties to the Convention;

15. *Calls upon* States parties to the Convention to continue and to reinforce the effective implementation of the preventive measures outlined in chapter II of the Convention and in the resolutions of the Conference of the States Parties to the Convention;

16. *Also calls upon* States parties to the Convention to fulfil their commitments, in accordance with its terms, to criminalize the bribery of foreign public officials and officials of public international organizations, and to strengthen their efforts to effectively enforce these laws;

17. *Encourages* all States parties to the Convention to strengthen their commitment to effective national action and international cooperation to give full effect to chapter V of the Convention and to contribute effectively to the recovery of the proceeds of corruption;

³² CAC/COSP/IRG/2010/7, annex I.

18. *Urges* Member States to combat and penalize corruption in all its forms, as well as the laundering of proceeds of corruption, to prevent the acquisition, transfer and laundering of proceeds of corruption and to work for the prompt recovery and return of such assets in accordance with the principles of the Convention, including chapter V;

19. *Calls upon* States parties to the Convention to make available online, including by considering the use of open data formats, as much government information as feasible, subject to relevant limitations in domestic law and data privacy, in relation to the implementation of the Convention, in order to enable greater transparency, accountability and efficiency;

20. *Recalls* the decision of the Conference of the States Parties to the Convention to call upon States parties to give particular and timely consideration to the execution of international mutual legal assistance requests that need urgent action, and to ensure that the competent authorities of requested States have adequate resources to execute requests, taking into account the particular importance of the recovery of these assets for sustainable development and stability;³³

21. *Urges* States parties that have yet to designate a central authority for international cooperation in accordance with the Convention to do so, and to appoint focal points for the purposes of international cooperation and mutual legal assistance in asset recovery, and where appropriate, encourages States parties to make full use of the Open-ended Intergovernmental Working Group on Asset Recovery to facilitate cooperation and the implementation of the Convention, as well as to consider making use of the Global Operational Network of Anti-Corruption Law Enforcement Authorities and other existing networks and capabilities, such as that of the International Criminal Police Organization (INTERPOL), and financial intelligence units, as appropriate;

22. *Encourages* States parties to the Convention to use and promote informal channels of communication and the possibility of spontaneous exchange of information, as permitted by domestic law, in particular prior to making formal requests for mutual legal assistance, by, inter alia, designating officials or institutions, as appropriate, with technical expertise in international cooperation in asset recovery to assist their counterparts in effectively meeting requirements for mutual legal assistance;

23. *Urges* States parties to the Convention to remove barriers to applying measures for the recovery of assets, in particular by simplifying their legal procedures, where appropriate and in accordance with their domestic law, and by preventing the abuse of such procedures while safeguarding due process, and also encourages States parties to limit, where appropriate, domestic legal immunities, in accordance with their legal systems and constitutional principles, in accordance with article 30, paragraph 2, of the Convention;

24. *Encourages* States parties to the Convention to give full effect to the resolutions, including those on asset recovery, of the Conference of the States Parties to the Convention;

25. *Calls upon* States parties to the Convention, in accordance with their domestic law, to take appropriate measures to identify, assess, mitigate and manage corruption risks in the public sector and to enhance the capacities of public institutions, including in their procurement processes, to prevent and address the infiltration of organized criminal groups by strengthening policies that promote good governance, the rule of law, transparency and accountability;

³³ CAC/COSP/2013/18, sect. I.A, resolution 5/3, para. 6.

26. *Encourages* States parties to the Convention, in line with resolution 10/4 of the Conference of the States Parties to the Convention, to consider applying, where appropriate, the Vienna Principles towards a Global Framework for the Measurement of Corruption, aimed at guiding future initiatives in the development and implementation of corruption measurement frameworks and methodologies to achieve greater accuracy, reliability and usefulness, which may lead to more effective anti-corruption strategies and policies;

27. *Reiterates its invitation* to the Conference of the States Parties to the Convention to identify gaps and challenges in the implementation of the Convention by taking into account the results of the Implementation Review Mechanism, as well as any gaps and corruption challenges within the international anti-corruption framework, and to consider any recommendations by States parties to address the gaps and challenges identified in such a way as to improve the Convention and the implementation thereof as may be necessary, and in this regard and as a first step, invites the Conference, in the future, after the conclusion of and evaluation of the findings from the second review cycle, to organize a special session of the Conference on all aspects of the asset recovery and return process, with a view to considering all options available under the Convention, including exploring possible areas for improvement of the international asset recovery framework;

28. *Urges* States parties to the Convention to afford one another the widest possible cooperation and assistance in the identification, freezing, confiscation, recovery and return of stolen assets and proceeds of corruption, and to give particular and timely consideration to the execution of requests for international mutual legal assistance, in accordance with the Convention, and to afford one another the widest possible cooperation and assistance in the extradition of individuals accused of offences, in accordance with their obligations under the Convention, including article 44;

29. *Also urges* States parties to the Convention to ensure that procedures for international cooperation allow for the seizure and/or restraint of assets for a time period sufficient to preserve those assets in full, pending confiscation proceedings in another State, to ensure that there are adequate mechanisms in place to manage and preserve the value and condition of assets pending the conclusion of confiscation proceedings in another State, and to allow or expand cooperation in the enforcement of foreign seizure and freezing orders and confiscation judgments, including through measures to permit recognition of non-conviction-based seizure and freezing orders and confiscation judgments, where possible;

30. *Requests* Member States to take appropriate steps to prevent and counter the illicit trade and trafficking in cultural property and other items of archaeological, historical, cultural, rare scientific and religious importance originating from a context of armed conflict, notably from terrorist groups, including by prohibiting cross-border trade in such illicit items where States have a reasonable suspicion that the items originate from a context of armed conflict, notably from terrorist groups, and which lack clearly documented and certified provenance, thereby allowing for their eventual safe return;

31. *Urges* States parties to the Convention to take a proactive approach to international cooperation in asset recovery by making full use of the mechanisms provided for in chapter V of the Convention, including initiating requests for assistance, making spontaneous and prompt disclosures of information on proceeds of offences to other States parties and considering making requests for notifications, in accordance with article 52, paragraph 2 (b), of the Convention, and, where appropriate, implementing measures to permit the recognition of non-conviction-based forfeiture judgments;

32. *Also urges* States parties to the Convention to ensure that adequate, accurate and up-to-date beneficial ownership information on companies, legal entities and other legal arrangements is accessible to law enforcement agencies and other relevant authorities, including, as appropriate, financial intelligence units and tax administrations, thus facilitating the investigation process and the execution of requests, and encourages States parties to the Convention to cooperate in order to implement the measures necessary to enable them to obtain reliable, adequate, accurate and timely information on beneficial ownership of companies, legal structures or other complex legal mechanisms, including trusts and holdings, used to commit crimes of corruption or to hide and transfer proceeds;

33. *Urges* Member States, where appropriate and consistent with their national legal systems, to provide each other with the widest possible assistance in investigations of and proceedings in civil and administrative matters relating to corruption offences, committed by natural or legal persons, including, if appropriate, through mutual legal assistance, for the detection of corruption offences, the identification, freezing and confiscation of assets, and the other purposes established in article 46, paragraph 3, of the Convention;

34. *Calls upon* Member States to take the necessary measures, in accordance with their domestic law, to permit another Member State to initiate civil action in their courts to establish title to or ownership of property acquired through the commission of corruption offences by natural or legal persons, as well as to permit their courts to recognize a civil claim of another Member State for payment of compensation or damages caused by corruption offences and for ownership of confiscated property acquired through the commission of such offences, in accordance with article 53 of the Convention;

35. *Urges* States parties to the Convention to prevent, investigate and prosecute corruption offences established in accordance with the Convention, including, among others, when they involve vast quantities of assets, to freeze, seize, confiscate and return proceeds of offences, in accordance with the Convention, and to consider measures criminalizing attempts to commit such offences, including when organized criminal groups are involved;

36. *Calls upon* States parties to the Convention to take measures to ensure that legal and natural persons are held accountable for corruption offences in accordance with its terms, including, among others, when they involve vast quantities of assets, and encourages States parties to the Convention to consider the legal aspects of asset recovery and to strengthen cooperation in criminal matters, in accordance with chapter IV of the Convention;

37. *Encourages* Member States to prevent and combat all forms of corruption by increasing transparency, integrity, accountability and efficiency in the public and private sectors, including in public procurement, and recognizes in this regard the need to prevent impunity by prosecuting corrupt officials and those who corrupt them and to cooperate in their extradition, in accordance with the obligations under the Convention;

38. *Stresses* the need for transparency in financial institutions, invites Member States to work on the identification and tracking of financial flows linked to corruption, the freezing or seizing of assets derived from corruption and the return of such assets, in accordance with the Convention, and encourages the promotion of human and institutional capacity-building in that regard;

39. *Urges* States parties to the Convention to give timely consideration to mutual legal assistance requests relating to the identification, freezing, tracing and/or recovery of proceeds of corruption and to respond effectively to requests for exchange

of information related to proceeds of crime, property, equipment or other instruments referred to in article 31 of the Convention situated in the territory of the requested State party, in accordance with the provisions of the Convention, including article 40;

40. *Urges* States, in accordance with the fundamental principles of their legal systems, to develop and implement or maintain effective, coordinated anti-corruption policies that promote the participation of society and reflect the principles of the rule of law, proper management of public affairs and public property, integrity, transparency and accountability, in accordance with article 5, paragraph 1, of the Convention, and in this respect encourages States and legal professionals and non-governmental organizations, where appropriate, to assist businesses, in particular small and medium-sized businesses, to develop codes of conduct and compliance programmes for preventing bribery and corruption and promoting integrity;

41. *Invites* States parties to the Convention to recognize the importance of the involvement of young people and children as key actors in strengthening ethical behaviour, beginning with the identification and adoption of values, principles and actions that make it possible to build a fair and corruption-free society, in accordance with the Convention;

42. *Encourages* States parties to the Convention, in accordance with their domestic legal systems, to establish confidential complaint systems and provide protection against any unjustified treatment of whistle-blowers, and urges States parties to provide effective protection to witnesses, consistent with articles 32 and 33 of the Convention;

43. *Urges* States parties to the Convention to effectively implement all resolutions and decisions of the Conference of the States Parties to the Convention, including resolutions 7/8 on corruption in sport, 8/4 on safeguarding sport from corruption, and 10/3 on the follow-up to the Marrakech declaration on the prevention of corruption, as well as General Assembly resolution 77/235 on preventing and combating corrupt practices, facilitating asset recovery and returning such assets to legitimate owners, particularly to countries of origin, in accordance with the United Nations Convention against Corruption, inter alia, through taking robust legislative and law enforcement measures, supporting technical assistance and promoting capacity-building initiatives, as appropriate, and promoting cooperation between law enforcement agencies and relevant sport-related organizations and stakeholders, as well as resolution 7/5 on promoting preventive measures against corruption, and also urges States parties to the Convention to enhance prevention, detection, investigation, cooperation and the exchange of information and good practices to tackle the different manifestations of corruption in sport, including by considering policy recommendations identified in the United Nations Office on Drugs and Crime *Global Report on Corruption in Sport*, where appropriate;

44. *Encourages* Member States to consider actively engaging in and contributing to the systematic collection of relevant information, such as trends, good practices, projects, programmes and initiatives to tackle the manifestation of sport-specific corruption, including the manipulation of sport competitions, and illegal betting, and corruption related to the transfer of athletes, the administration of sport organizations and the organization of sport events, and relevant offences related to the ownership of sports clubs and institutions, and interlinkages between corruption and organized crime in sport, in order to develop evidence-based strategies and activities to tackle them;

45. *Welcomes* the progress made by the United Nations Office on Drugs and Crime and across the United Nations system as well as by other relevant international and regional organizations in measuring corruption risks, trends and prevalence, as well in assessing the effectiveness of policies and actual measures to combat corruption;

46. *Welcomes* the efforts of Member States that have enacted laws and taken other positive measures in the fight against corruption in all its forms, and in this regard encourages Member States that have not yet done so to enact such laws and to implement effective measures at the national level, in accordance with the Convention;

47. *Notes* the establishment by States of financial intelligence units, and encourages States that have not yet done so to consider establishing such units in accordance with article 58 of the Convention;

48. *Reaffirms* the need for Member States to take measures to prevent the transfer abroad and laundering of assets derived from corruption, including to prevent the financial institutions in both countries of origin and countries of destination from being used to transfer or receive illicit funds, as well as to assist in their recovery and to return such assets to the requesting State, in accordance with the Convention;

49. *Calls upon* Member States to continue to work with all stakeholders in international and domestic financial markets to deny safe haven to assets acquired illicitly by individuals as a result of acts of corruption, to deny entry and safe haven to corrupt officials and those who corrupt them and to enhance international collaboration in the investigation and prosecution of corruption offences, as well as in the recovery of proceeds of corruption;

50. *Acknowledges* that effective and timely communication and cooperation between competent authorities can be an important factor in curbing the cross-border movement of persons involved in the commission of corruption offences and of property, which includes funds, derived from the commission of corruption offences, and can also contribute to the efforts to prevent and counter illicit financial flows derived from corruption, and encourages States parties to strive to eliminate the exploitation of deficiencies in regulatory regimes and channels that may serve as incentives for the cross-border movement of these persons and such property, as well as investigate and prosecute corruption offences, when possible and consistent with domestic law and to endeavour to deny these persons and their family members, who knowingly benefit from such property, safe havens and visas, where appropriate and in accordance with domestic legal frameworks and international obligations, also with a view to strengthening international cooperation to facilitate the return of persons sought for corruption offences;

51. *Urges* all Member States to abide by the principles of proper management of public affairs and public property, fairness, responsibility and equality before the law and the need to safeguard integrity and to foster a culture of transparency, accountability and rejection of corruption, in accordance with the Convention;

52. *Invites* Member States 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 their criminal justice systems, in accordance with the Convention;

53. *Calls for* further international cooperation, inter alia, through the United Nations system, in support of national, subregional and regional efforts to prevent and combat corrupt practices and the transfer and laundering of proceeds of corruption, in accordance with the principles of the Convention, and in this regard encourages close and enhanced coordination, cooperation and synergies between anti-corruption agencies, law enforcement agencies and financial intelligence units;

54. *Also calls for* closer and active collaboration among interested States parties to the Convention, regional organizations and the United Nations system, including international financial institutions, in identifying commendable practices in effective and coordinated approaches to asset recovery consistent with chapter V of

the Convention, and encourages in this regard sharing such practices on a voluntary basis with the United Nations Office on Drugs and Crime for collection and dissemination, including through its reports to the Conference of the States Parties to the Convention;

55. *Stresses* the need for further cooperation and coordination among the different international, regional and subregional organizations and initiatives mandated to prevent and combat corruption;

56. *Urges* Member States to take appropriate measures, within their means and in accordance with fundamental principles of their national 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, the private sector and academia, in the prevention of and fight against corruption and to raise public awareness, through, inter alia, media campaigns, regarding the existence, causes and gravity of and the threat posed by corruption, and calls upon Member States to ensure a safe and enabling environment for this participation by making efforts so that the conditions are present for non-government stakeholders to effectively contribute to achieving the objectives of the United Nations Convention against Corruption, in accordance with domestic law and the respective applicable international obligations;

57. *Recalls* article 63, paragraph 4 (c), of the Convention, in which it is stated, inter alia, that the Conference of the States Parties to the Convention shall agree upon activities, procedures and methods of work to achieve the objectives set forth in paragraph 1 of that article, including by cooperating with relevant international and regional organizations and mechanisms and non-governmental organizations, and in this regard invites the Conference of the States Parties to give further consideration to the implementation of the above-mentioned provision;

58. *Requests* the Secretary-General to continue to provide the United Nations Office on Drugs and Crime with the resources necessary to enable it to promote, in an effective manner, the implementation of the Convention and to discharge its functions as the secretariat of the Conference of the States Parties to the Convention, and also requests the Secretary-General to ensure that the Mechanism for the Review of Implementation of the Convention is adequately funded, consistent with the resolution adopted by the Conference of the States Parties at its sixth session;³⁴

59. *Reiterates its call upon* the private sector, at both the international and the national levels, including small and large companies and transnational corporations, to remain fully engaged in the fight against corruption, notes in this context the role that the United Nations Global Compact can play in fighting corruption and promoting transparency, emphasizes the need for all relevant stakeholders, including within the United Nations system, as appropriate, to continue to promote corporate responsibility and accountability, and in this regard recalls the adoption on 29 November 2013 of resolution 5/6 on the private sector,³⁵ the adoption on 6 November 2015 of resolution 6/5, the Saint Petersburg statement on promoting public-private partnership in the prevention of and fight against corruption,³⁶ and the adoption of resolution 10/12 on providing incentives for the private sector to adopt integrity measures to prevent and combat corruption by the Conference of the States Parties to the Convention;

60. *Reaffirms* resolution 10/12 of the Conference of the States Parties to the Convention, in which the Conference called upon States parties to develop effective frameworks, in accordance with the fundamental principles of their domestic law, to

³⁴ See [CAC/COSP/2015/10](#).

³⁵ See [CAC/COSP/2013/18](#), sect. I.A.

³⁶ See [CAC/COSP/2015/10](#), sect. I.

provide incentives for the private sector to adopt integrity measures, including codes of conduct, to prevent and combat corruption and promote transparency in its relations with national public officials, foreign public officials and officials of public international organizations, and encouraged States parties to ensure that comprehensive integrity systems do not create undue burdens on businesses and take into account their specific characteristics in different sectors, including their risk profiles, sizes, industries and financial capacities, so as to promote economic development;

61. *Recalls* article 12 of the Convention and calls upon States parties, where appropriate, to adopt or strengthen the anti-corruption measures, and to prevent corruption in the private sector and to provide effective, proportionate and dissuasive civil, administrative or criminal penalties for failure to comply with such measures, necessary for private sector compliance with applicable laws and regulations, organizing opportunities for the exchange of relevant experience and good practices, and to support and promote initiatives to ensure that private sector entities are well equipped to conduct business with integrity and transparency, particularly in their relations with the public sector and other stakeholders, and in fair competition, and to encourage the private sector to take collective action in this regard, including through the establishment of public-private partnerships in the prevention of and fight against corruption;

62. *Encourages* Member States to implement and raise awareness regarding effective anti-corruption education programmes;

63. *Urges* the international community to provide, inter alia, technical assistance to support national efforts to strengthen human and institutional capacity aimed at preventing and combating corrupt practices and the transfer of proceeds of corruption and to facilitate asset recovery and the return and disposal of such proceeds in accordance with the Convention, and to support national efforts in formulating strategies for mainstreaming and promoting anti-corruption efforts, transparency and integrity in both the public and the private sectors;

64. *Notes with appreciation* the progress achieved by the United Nations Office on Drugs and Crime anti-corruption hubs since their creation and their continued work, as part of the implementation of Conference resolution 9/4, and urges States parties to afford one another, according to their capacities, the widest measure of technical assistance, notably at the regional level, and addressing, upon request, technical assistance priorities, including those identified in the country reviews;

65. *Urges* States parties and signatories to the Convention to strengthen the capacity of legislators, law enforcement officials, judges and prosecutors to combat corruption and to deal with matters relating to asset recovery, including in the areas of mutual legal assistance, confiscation, criminal confiscation and, where appropriate, non-conviction-based forfeiture, as well as civil and administrative proceedings, in accordance with national law and the Convention, and to give the highest consideration to providing technical assistance in those fields, upon request;

66. *Encourages* Member States to exchange and share with each other, including through regional and international organizations, as appropriate, information on lessons learned and good practices, as well as information related to technical assistance activities and initiatives in order to strengthen international efforts to prevent and combat corruption;

67. *Encourages* States parties to the Convention to, inter alia, take necessary measures, in accordance with the fundamental principles of domestic law, to mainstream a gender perspective into preventive anti-corruption policies and strategies, to raise awareness that demanding sex or acts of a sexual nature within the

context of the abuse of authority may constitute a distinct form of corruption, and to address any legislative gaps, as necessary, to prevent and prosecute such corruption effectively, and encourages the meaningful participation and cooperation of women's and community-based organizations in the development, planning, implementation and monitoring of anti-corruption programmes in accordance with resolution 10/10 of 15 December 2023 of the Conference of States Parties to the Convention;

68. *Also encourages* States parties to the Convention to provide regular updates and to expand, where appropriate, the information contained in the relevant databases of knowledge on asset recovery, such as Tools and Resources for Anti-Corruption Knowledge and Asset Recovery Watch, taking into consideration constraints on information-sharing based on confidentiality requirements;

69. *Requests* the United Nations Office on Drugs and Crime, in coordination with the Stolen Asset Recovery Initiative, to continue to expand the global knowledge and data collection on asset recovery and return and continue gathering and sharing information on challenges and good practices, as well as on volumes of assets frozen, seized, confiscated and returned in relation to corruption offences, and the number and types of cases, as appropriate, while ensuring the protection of personal data and privacy rights, drawing upon existing efforts, within existing resources;³⁷

70. *Encourages* the collection and systematization of good practices and tools for cooperation in asset recovery, including the use and expansion of secure information-sharing tools, consistent with domestic law, with a view to enhancing early, spontaneous and effective information exchange insofar as possible and in accordance with the Convention;

71. *Also encourages* the collection of substantial information duly researched and regularly published by recognized organizations and representatives of civil society;

72. *Encourages* States parties to the Convention to make widely available information on their legal frameworks and procedures with regard to asset recovery under chapter V of the Convention, in practical asset recovery, mutual legal assistance and beneficial ownership guides or other formats designed to facilitate use by other States, and to consider, where advisable, the publication of that information in other languages and its dissemination through databases and other digital platforms for that purpose;

73. *Also encourages* States parties to the Convention to share approaches and practical experience for the return of assets, consistent with article 57 of the Convention, for further dissemination through the Secretariat;

74. *Encourages* requesting States to ensure that adequate national investigative procedures have been initiated and substantiated for the purpose of presenting mutual legal assistance requests, and in this context encourages requested States to provide, when appropriate, information on legal frameworks and procedures to the requesting State;

75. *Encourages* States parties to the Convention to compile and make available information in accordance with article 52 of the Convention and to take other actions that help to establish the linkage between assets and offences under the Convention;

76. *Notes with appreciation* the Stolen Asset Recovery Initiative of the United Nations Office on Drugs and Crime and the World Bank and its cooperation with relevant partners, including the Global Operational Network of Anti-Corruption Law

³⁷ See [CAC/COSP/2021/17](#), sect. I.A, resolution 9/2, para. 15.

Enforcement Authorities, the International Centre for Asset Recovery and other initiatives, such as that of INTERPOL, and encourages coordination among existing initiatives;

77. *Requests* the United Nations Office on Drugs and Crime to continue to provide, in collaboration with the World Bank through the Stolen Asset Recovery Initiative and in coordination with other relevant stakeholders, upon request, technical assistance for the implementation of chapter V of the Convention, including by providing direct expertise on policy or capacity-building through the Office's Global Programme to prevent and combat corruption through the effective implementation of the United Nations Convention against Corruption in support of achieving the Sustainable Development Goals³⁸ and, where appropriate, regional programmes, using its range of technical assistance tools;

78. *Encourages* Member States 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 Convention, in particular chapter V thereof, and in this regard to continue to discuss 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 acquired by the Stolen Asset Recovery Initiative;

79. *Invites* States parties that have not yet done so to encourage their anti-corruption law enforcement authorities to consider joining, effectively participating in and making best use of the United Nations Office on Drugs and Crime Global Operational Network of Anti-Corruption Law Enforcement Authorities and to make best use of opportunities for cooperation through other international organizations, networks and entities such as the Stolen Asset Recovery Initiative and the asset recovery inter-agency networks;³⁹

80. *Encourages* States parties to the Convention to consider, where appropriate, making use of the non-binding Lausanne Guidelines for the Efficient Recovery of Stolen Assets and the supporting step-by-step guide, available online, in their practice and to continue to exchange practical experiences, with a view to keeping the step-by-step guide up to date, as well as enhancing effective approaches to asset recovery based on lessons learned from past cases, being mindful that the Lausanne process can provide important platforms in this regard;

81. *Welcomes* the work of the United Nations Office on Drugs and Crime, within its mandate, on education in the area of anti-corruption and the rule of law, including under the Global Resource for Anti-Corruption Education and Youth Empowerment (GRACE) initiative, and requests the Office to continue, subject to the availability of extrabudgetary resources and in close consultation with States parties to the Convention, its efforts to promote education on anti-corruption and the rule of law at all levels – early childhood, primary, secondary, tertiary, adult and distance education, including technical and vocational training;

82. *Also welcomes* the work of the International Anti-Corruption Academy, a centre of excellence for education, training and academic research, takes note with interest of its efforts to launch relevant programmes in the anti-corruption field, including the development of an objective database on existing legal frameworks to

³⁸ See resolution 70/1.

³⁹ See CAC/COSP/2021/17, sect. I.A, resolution 9/5, para. 3.

fight corruption, and looks forward to its continued efforts to promote the goals and implementation of the Convention;

83. *Recognizes* the efforts of the Group of 20 in countering corruption at both the global and the national levels, takes note with appreciation of the anti-corruption initiatives outlined in the communiqué of the Summit of the Group of 20, held in Rome on 30 and 31 October 2021, and urges the Group of 20 to continue to engage other States Members of the United Nations and the United Nations Office on Drugs and Crime in its work in an inclusive and transparent manner to ensure that initiatives of the Group of 20 complement or strengthen the work being undertaken by the United Nations system;

84. *Requests* the Secretary-General, within existing reporting obligations, to include in his report to the General Assembly at its eighty-first session under the item on crime prevention and criminal justice an analytical section entitled “Preventing and combating corrupt practices and the transfer of proceeds of corruption, facilitating asset recovery and returning such assets to legitimate owners, in particular to countries of origin, in accordance with the United Nations Convention against Corruption”, and also requests the Secretary-General to transmit to the Assembly the report of the Conference of the States Parties to the Convention on its eleventh session.
