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Macroeconomic policy questions: promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development

Report of the Second Committee*

Rapporteur: Ms. Stefany **Romero Veiga** (Uruguay)

I. Introduction

1. The Second Committee held a substantive debate on agenda item 16 (see [A/79/435](#), para. 2). An account of the Committee's consideration of the sub-item is contained in the relevant summary records.¹

II. Consideration of draft resolutions [A/C.2/79/L.6](#) and [A/C.2/79/L.6/Rev.1](#)

2. At the 21st meeting, on 13 November 2024, the representative of Uganda (on behalf of the States that are members of the Group of 77 and China, taking into account also the provisions of General Assembly resolution [ES-10/23](#) of 10 May 2024) introduced a draft resolution entitled "Promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development" ([A/C.2/79/L.6](#)).

3. At its 23rd meeting, on 25 November 2024, the Committee had before it a revised draft resolution entitled "Promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development" ([A/C.2/79/L.6/Rev.1](#)), submitted by the sponsors of draft

* The report of the Committee on this item is being issued in seven parts, under the symbols [A/79/435](#), [A/79/435/Add.1](#), [A/79/435/Add.2](#), [A/79/435/Add.3](#), [A/79/435/Add.4](#), [A/79/435/Add.5](#) and [A/79/435/Add.6](#).

¹ See [A/C.2/79/SR.8](#), [A/C.2/79/SR.9](#), [A/C.2/79/SR.21](#) and [A/C.2/79/SR.23](#).



resolution [A/C.2/79/L.6](#). Subsequently, Belgium, Hungary and Spain joined in sponsoring the revised draft resolution.

4. At the same meeting, Austria, Croatia, Latvia, Norway and Portugal joined in sponsoring the revised draft resolution.

5. Also at the same meeting, the Committee was informed of the programme budget implications of draft resolution [A/C.2/79/L.6/Rev.1](#), contained in document [A/C.2/79/L.56](#).

6. Also at the 23rd meeting, the Committee adopted draft resolution [A/C.2/79/L.6/Rev.1](#) (see para. 8).

7. At the same meeting, statements after adoption were made by the representatives of the United States of America, Australia (also on behalf of Canada and New Zealand) and Switzerland.

III. Recommendation of the Second Committee

8. The Second Committee recommends to the General Assembly the adoption of the following draft resolution:

Promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development

The General Assembly,

Guided by the purposes and principles enshrined in the Charter of the United Nations,

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,

Reaffirming further the United Nations Convention against Corruption,¹ which is the most comprehensive and universal instrument on corruption, and recognizing the need for its full and effective implementation, to continue to promote its ratification or accession thereto, and its full support for the Mechanism for the Review of Implementation of the Convention,

Recalling its resolution [S-32/1](#) of 2 June 2021 containing the political declaration entitled “Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation”, and recalling also the resolutions and decisions adopted by the Conference of the States Parties to the United Nations Convention against Corruption at its tenth session, held in Atlanta, United States of America, from 11 to 15 December 2023,

Reaffirming the United Nations Convention against Transnational Organized Crime,²

Recalling its resolutions [65/169](#) of 20 December 2010, [71/213](#) of 21 December 2016, [72/207](#) of 20 December 2017, [73/222](#) of 20 December 2018, [74/206](#) of

¹ United Nations, *Treaty Series*, vol. 2349, No. 42146.

² *Ibid.*, vol. 2225, No. 39574.

19 December 2019, [75/206](#) of 21 December 2020 and [76/196](#) of 17 December 2021, [77/154](#) of 14 December 2022 and [78/140](#) of 19 December 2023,

Recalling also its resolutions [71/208](#) of 19 December 2016, [72/196](#) of 19 December 2017, [73/186](#) of 17 December 2018, [74/177](#) of 18 December 2019, [74/276](#) of 1 June 2020 and [75/194](#) of 16 December 2020,

Taking note of the 2024 report of the Inter-Agency Task Force on Financing for Development³ and its policy recommendations for combating illicit financial flows,

Recognizing that making progress on reducing illicit financial flows as facilitated through strengthened international tax cooperation could contribute to domestic resource mobilization and the achievement of other goals and targets in the 2030 Agenda,

Recalling the report of the High-level Panel on Illicit Financial Flows from Africa and its relevant contributions in increasing knowledge of the sources of illicit financial flows, and reiterating its invitation to other regions to carry out similar exercises,

Recalling also the high-level meeting on international cooperation to combat illicit financial flows and strengthen good practices on assets return, convened by the President of the General Assembly at Headquarters on 16 May 2019, and taking note of the Chair's summary,

Recalling further the focus on combating illicit financial flows at the High-level Dialogue on Financing for Development, held on 26 September 2019, as well as the High-level Dialogue on Financing for Development, held on 20 September 2023,

Welcoming the convening of the Summit of the Future on 22-23 September 2024 at the United Nations Headquarters in New York at which resolution [79/1](#) entitled "The Pact for the Future" and its annexes were adopted,

Taking note of the policy recommendations of the sixth Intergovernmental Group of Experts on Financing for Development of the United Nations Conference on Trade and Development,⁴ and recalling the 2020 publication of the Conference on tackling illicit financial flows for sustainable development in Africa,⁵

Taking note also of the report of the High-level Panel on International Financial Accountability, Transparency and Integrity for Achieving the 2030 Agenda,⁶ and taking note of the recommendations by independent experts contained therein for further consideration, as appropriate,

Recalling the conceptual framework for the statistical measurement of illicit financial flows of the United Nations Conference on Trade and Development and the United Nations Office on Drugs and Crime, recalling further that it was endorsed by the Statistical Commission at its fifty-third session for global use as indicator 16.4.1 to measure illicit financial flows in the context of the 2030 Agenda and its indicator framework, and noting the availability of the first official estimates of illicit financial flows based on the endorsed methodology and reported for that indicator,

Reiterating its deep concern about the impact of illicit financial flows, in particular those caused by tax evasion, corruption and transnational organized crime,

³ *Financing for Sustainable Development Report 2024* (United Nations publication, 2024).

⁴ See [TD/B/EFD/6/3](#).

⁵ *Economic Development in Africa Report 2020: Tackling Illicit Financial Flows for Sustainable Development in Africa* (United Nations publication, 2020).

⁶ [A/75/810/Rev.1](#), annex.

on the economic, social and political stability and development of societies, and especially on developing countries and their progress in financing the 2030 Agenda,

Expressing its concern about the consequences of the smuggling of commercial goods carried out by transnational organized criminal groups and about linkages between that crime and corruption and other forms of transnational organized criminal groups, such as money-laundering and drug trafficking,

Noting with great concern the severe negative impact on human health, safety and well-being caused by the coronavirus disease (COVID-19) pandemic, as well as the severe disruption to societies and economies and the devastating impact on lives and livelihoods, and that the poorest and most vulnerable are the hardest hit by the pandemic, reaffirming the ambition to get back on track to achieve the Sustainable Development Goals by designing and implementing sustainable and inclusive recovery strategies to accelerate progress towards the full implementation of the 2030 Agenda for Sustainable Development and to help to reduce the risk of and build resilience to future shocks, crises and pandemics, including by strengthening health systems and achieving universal health coverage, and recognizing that equitable and timely access for all to safe, quality, effective and affordable COVID-19 vaccines, therapeutics and diagnostics are an essential part of a global response based on unity, solidarity, renewed multilateral cooperation and the principle of leaving no one behind,

Acknowledging that the COVID-19 pandemic has put a spotlight on the limitations of the Governments of developing countries to marshal resources in times of crisis, reiterating the need to enhance and strengthen effective domestic resource mobilization, including accountable and transparent public expenditure systems, and strengthen domestic regulatory and legal frameworks, as necessary, to more effectively counter the harm resulting from illicit financial flows, and that the harm done by such flows in straining the limited resources of developing countries evidently affects their ability to address the Sustainable Development Goal financing gap and to mobilize domestic resources for longer-term sustainable development, and recalling the meetings of discussion group VI of the informal process launched by the Secretary-General and the Governments of Canada and Jamaica on Financing for Development in the Era of COVID-19 and Beyond,

Encouraging Member States to use and strengthen appropriate focal points to facilitate information exchange among one another, acknowledging the Riyadh initiative for enhancing international anti-corruption law enforcement cooperation and its Global Operational Network of Anti-Corruption Law Enforcement Authorities, as well as existing agreements, formal forums or networks, including the International Criminal Police Organization (INTERPOL) Global Focal Point Network on Asset Recovery,

Bearing in mind that there are different sources of illicit financial flows and that a separate analysis of each source is more beneficial in designing policy responses to prevent illicit financial flows,

Noting with appreciation the ongoing efforts by regional organizations and other relevant international forums to strengthen cooperation in preventing and combating illicit financial flows, as well as new initiatives taken by Governments and the private sector to mobilize the financial sector in the collective fight against illicit financial flows,

Noting the essential work of relevant initiatives of regional, interregional and multilateral organizations in their efforts to prevent and combat money-laundering,

Recognizing that combating illicit financial flows is an essential development challenge, noting that developing countries are particularly susceptible to the negative

impact of illicit financial flows, and emphasizing that illicit financial flows reduce the availability of valuable resources for financing for development,

Recognizing also the importance of studying the potential relationship between combating illicit financial flows and attaining debt sustainability,

Recognizing further the challenge posed by the increasing scope and complexity of illicit financial flows, and recognizing also that the need for the recovery and return of stolen assets in accordance with the United Nations Convention against Corruption requires strengthened international cooperation,

Recognizing that numerous technical, legal and practical challenges are to be addressed in order to facilitate the repatriation; of proceeds of crime to countries from where they were originally stolen,

Recognizing also that global knowledge of the importance of combating illicit financial flows and enhancing the recovery and return of assets is rapidly increasing, as is the political will to recover illicitly acquired assets by both requesting and requested States, and noting that, while many challenges remain unresolved, tackling them effectively requires a holistic approach that recognizes the different types of illicit financial flows and their impact on sustainable development,

Recognizing further that the loss of resources caused by corruption, including complex cases such as those involving multiple national jurisdictions and vast quantities of assets, may constitute a substantial proportion of the resources of States, and has a particularly negative impact on developing countries,

Reaffirming the importance of chapter V of the United Nations Convention against Corruption, and underlining that the recovery and return of stolen assets pursuant to that chapter is a fundamental principle of the Convention,

Recognizing the work carried out by the Conference of the States Parties to the United Nations Convention against Corruption, and in particular its Open-ended Intergovernmental Working Group on Asset Recovery, to advance the effective implementation of chapter V of the Convention,

Noting the efforts to promote the exchange of information and synergies between the open-ended intergovernmental expert meetings to enhance international cooperation under the United Nations Convention against Corruption and the Working Group on International Cooperation established by the Conference of the Parties to the United Nations Convention against Transnational Organized Crime,

Recalling the third International Expert Meeting on the Return of Stolen Assets, held in Nairobi on 28 and 29 November 2022, and looking forward to the upcoming fourth meeting in Addis Ababa from 11 to 13 December 2024,

Recalling also the holding of the second session of the Illicit Trade Forum, in Geneva on 6 and 7 September 2022, which highlighted the negative impact of illicit trade, including related illicit financial flows, on the implementation of the Sustainable Development Goals, revenue generation and economic activity,

Recalling further the work of the Platform for Collaboration on Tax, which is to intensify collaboration and coordination on tax issues between the United Nations, the International Monetary Fund, the World Bank Group and the Organisation for Economic Co-operation and Development, including on formalizing regular discussions among the four international organizations on the implementation of standards for international tax matters and on the strengthening of their ability to provide capacity-building support to developing countries,

Noting the ongoing efforts of the joint Organisation for Economic Co-operation and Development/United Nations Development Programme initiative, Tax Inspectors

Without Borders, to support developing countries through targeted tax audit assistance programmes,

Recognizing the important work undertaken by academia and civil society in assisting Member States in understanding the challenges associated with the return of stolen assets under chapter V of the United Nations Convention against Corruption,

Noting the work of the 147 members of the Organisation for Economic Co-operation and Development/Group of 20 Inclusive Framework on Base Erosion and Profit Shifting, which provides a forum for collaboration for tackling tax avoidance, improving the coherence of international tax rules and ensuring a more transparent and fair tax environment,

Noting also international developments on the implementation of the Standard for Automatic Exchange of Financial Account Information in Tax Matters under a common reporting standard developed by the Organisation for Economic Co-operation and Development, which 123 members have already committed to implementing by 2026, as well as the role of the 171 members of the Global Forum on Transparency and Exchange of Information for Tax Purposes, which enables cooperation on an equal footing,

Reiterating the pledge that no one will be left behind, reaffirming the recognition that the dignity of the human person is fundamental, and the wish to see the Goals and targets met for all nations and peoples and for all segments of society, and recommitting to endeavour to reach the furthest behind first,

1. *Acknowledges* that preventing and combating illicit financial flows contributes to domestic resource mobilization, which is essential to finance policies aiming to achieve the Sustainable Development Goals;

2. *Takes note* of the report of the Secretary-General;⁷

3. *Reiterates its commitment* to financial integrity for sustainable development, through national efforts and international cooperation to combat illicit financial flows and promote good practices on assets return to foster sustainable development, including through existing relevant international frameworks, such as the, United Nations Convention Against Corruption, while noting the ongoing work of the United Nations Office on Drugs and Crime, the United Nations Conference on Trade and Development and the Group of 20;

4. *Reaffirms its commitment* to strive to eliminate safe havens that create incentives for the transfer abroad of stolen assets and illicit financial flows;

5. *Also reaffirms its commitment* to strengthen regulatory frameworks at all levels in accordance with international standards and to further increase the transparency and accountability of financial institutions and the corporate sector, as well as public administrations;

6. *Takes note* of the work of the media in exposing corruption, tax abuse and the failings of financial integrity regulations and controls;

7. *Calls upon* States parties to the United Nations Convention against Corruption to ensure that all relevant protections are available to those who report corruption and suspected wrongdoing, noting the role that individuals and groups outside of the public sector play in preventing and detecting corruption;

8. *Welcomes* the ongoing efforts of Member States to enhance knowledge and broaden understanding of the challenges and opportunities involved in international cooperation to combat illicit financial flows and strengthen good practices on assets

⁷ A/79/186.

recovery and return consistent with the United Nations Convention against Corruption so as to foster sustainable development;

9. *Acknowledges* that combating illicit financial flows requires a range of actions that includes preventing, detecting and countering such flows in source, transit and destination countries and expeditious law enforcement action and cooperation;

10. *Also acknowledges* the need to combat illicit financial flows and strengthen good practices on the identification, freezing, confiscation, recovery and return of assets as one of the sources of financing for development in a broad range of areas, such as poverty eradication, food security, health, education, investment in social programmes or adaptation to climate change, and may contribute to improved sustainable development outcomes;

11. *Recognizes* that combating illicit financial flows requires a coordinated, whole-of-government approach and therefore encourages Member States to create domestic institutional mechanisms as appropriate and necessary, including those related to digitalization or other appropriate measures to ensure information-sharing and whole-of-government coordination, in this regard invites those Member States willing to prepare integrated national financing frameworks to include plans for combating illicit financial flows, including through the transfer and sharing of data, where appropriate, and with the necessary safeguards, and looks forward to the formulation by the Inter-Agency Task Force on Financing for Development of guidance on how countries can incorporate financial integrity actions into their financing frameworks;

12. *Notes* that international cooperation in combating illicit financial flows is a work in progress that must continue to be pursued, and encourages all countries to develop effective tools and create a policy environment for combating illicit financial flows, in accordance with the existing relevant international frameworks, including the United Nations Convention against Corruption;

13. *Recognizes* that measures aimed at combating illicit financial flows require cross-border cooperation between law enforcement agencies without undue political influence and that, where requested, technical assistance can also contribute to better international cooperation, and encourages Member States, where applicable and subject to their domestic legal systems, and in line with their treaty obligations, to cooperate and exchange information and best practices in this regard;

14. *Encourages* countries and relevant multilateral and international organizations to continue and strengthen their efforts to provide, upon request, technical assistance and capacity-building assistance to developing countries, as well as to support African and other regional initiatives, to prevent, detect and combat illicit financial flows and to strengthen good practices on the identification, freezing, confiscation, recovery and return of assets to foster sustainable development in line with the 2030 Agenda for Sustainable Development;⁸

15. *Urges* Member States that have not yet done so to consider ratifying or acceding to the United Nations Convention against Corruption and the United Nations Convention against Transnational Organized Crime and the Protocols thereto,⁹ and urges States parties to those Conventions and Protocols to make efforts towards their effective implementation;

⁸ Resolution 70/1.

⁹ United Nations, *Treaty Series*, vols. 2225, 2237, 2241 and 2326, No. 39574.

16. *Reaffirms* the need for Member States to effectively implement and enforce all existing obligations under the United Nations Convention against Corruption as a critical part of combating illicit financial flows;

17. *Urges* Member States to increase their efforts to prevent and counter corruption that involves vast quantities of assets and related illicit financial flows, noting that no country alone can effectively combat complex cases involving multiple jurisdictions and that international cooperation and technical assistance are needed in the prevention of and fight against corruption, including in asset recovery;

18. *Urges* enhanced global efforts to trace, seize, confiscate and return criminal proceeds, in line with international obligations and domestic legal frameworks;

19. *Stresses* that anti-corruption measures should be an integral part of national development policies and strategies and therefore invites countries developing integrated national financing frameworks to include anti-corruption components and standards therein, as appropriate, further stresses that all jurisdictions should consider undertaking further research, policy development and programming, as appropriate, to address corruption, and decides to prevent, deter, detect and counter corruption, increase transparency and promote good governance;

20. *Encourages* closer public-private sector collaboration to better tackle corruption, and stresses that further research, policy development and programming should help in reaching this goal;

21. *Notes with concern* that proceeds derived from offences established under the United Nations Convention against Corruption have yet to be disposed of in favour of the requesting States parties, their prior legitimate owners and victims of the crimes, and decides to prevent, deter, detect and counter corruption, increase transparency and promote good governance;

22. *Urges* States parties to consider, when applicable, using the international cooperation provisions of the United Nations Convention against Transnational Organized Crime and the United Nations Convention against Corruption, in appropriate cases, to investigate and prosecute the smuggling of commercial goods;

23. *Encourages* States parties to the United Nations Convention against Corruption to make full use of the asset recovery tools set forth in chapter V of the Convention, including mechanisms for the enforcement of foreign restraining and confiscation orders;

24. *Calls upon* all States parties to the United Nations Convention against Corruption, in particular requesting and requested States parties, to cooperate to recover the proceeds of crime as defined in the Convention, and to fulfil their obligation to ensure the return or disposal of such proceeds, in accordance with article 57 of the Convention, and invites States parties, in accordance with their respective domestic laws, to consider allocating recovered resources to finance the achievement of the Sustainable Development Goals and to strengthening the implementation of existing multilateral legal instruments for the purpose of asset recovery and return;

25. *Requests* the United Nations Office on Drugs and Crime, in coordination with the Stolen Asset Recovery Initiative, to continue to expand global knowledge and data collection on asset recovery and return by 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;¹⁰

26. *Stresses* that efforts in international tax cooperation should be universal in approach and scope and fully take into account the different needs and capacities of all countries, in particular the least developed countries, landlocked developing countries, small island developing States and African countries;

27. *Encourages* further efforts by relevant national and international actors to mitigate transfer pricing not in line with the arm's length principle and trade misinvoicing;

28. *Calls upon* all countries to work together to eliminate base erosion and profit shifting and to ensure 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;

29. *Also calls upon* all countries to cooperate, in accordance with applicable bilateral or multilateral agreements, in the areas of mutual legal assistance, administrative assistance and the exchange of information in tax matters, as well as the automatic exchange of financial account information;

30. *Notes with concern* that developing countries face obstacles in receiving information, and calls upon existing parties to information-exchange agreements to strengthen the cooperation necessary to assist interested developing countries that are parties to such agreements in accessing and using relevant information provided under such agreements, and provide capacity-building, where possible, to developing countries to meet the relevant standards;

31. *Invites* signatories to bilateral or multilateral tax transparency agreements to consider allowing information exchanged pursuant to those agreements to be used where permitted under such agreements and when written consent is provided, having regard to confidentiality and domestic law limitations;

32. *Invites* the Economic and Social Council to update and strengthen the United Nations code of conduct on cooperation in combating international tax evasion¹¹ in response to new international agreements and to emphasize the importance of developing countries being able to benefit from international tax cooperation;

33. *Recognizes* the importance of the consideration of international tax cooperation at the United Nations, in that regard takes note with appreciation of the work of the Committee of Experts on International Cooperation in Tax Matters, and invites the Economic and Social Council to explore options to strengthen the role of the Committee while giving due consideration to the need that efforts in international tax cooperation should be universal in approach and scope;

34. *Takes note* of the ongoing work on the implementation of the Organisation for Economic Co-operation and Development/Group of 20 two-pillar solution to address the tax challenges arising from the digitalization of the economy, acknowledges the need for a careful analysis of the implications for developing countries, and encourages a special focus on their unique needs and capacities;

35. *Also takes note* of the report on the second session of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation¹² and the completion by the Committee of its work, including the annexed Draft Terms of Reference for a United Nations Framework

¹⁰ [CAC/COSP/2021/17](#), sect. I.A, resolution 9/2, para. 15.

¹¹ Economic and Social Council resolution [2017/3](#).

¹² [A/79/333](#).

Convention on International Tax Cooperation,¹³ which recognized, among other specific priority areas, measures against tax-related illicit financial flows as a potential early protocol;

36. *Recalls* the analysis, in the *Financing for Sustainable Development Report 2022*, the *Trade and Development Report 2021* of the United Nations Conference on Trade and Development and *World Economic Situation and Prospects 2022* of the Department of Economic and Social Affairs of the Secretariat, of the Organisation for Economic Co-operation and Development/Group of 20 two-pillar solution, and calls for inclusive discussions to address the uncertainties and implications for developing countries, including their capacity-building needs;

37. *Also recalls* that new technologies can both increase efficiency in revenue collection and strengthen the efforts to combat illicit financial flows, expresses concern that virtual assets are being used for illicit activities, and in this regard encourages Member States and other relevant organizations to take measures in line with international standards, where applicable, to prevent and counter their illicit use;

38. *Notes* that various jurisdictions have introduced mechanisms to increase beneficial ownership transparency, including beneficial ownership registries of legal entities and legal arrangements, such as companies, trusts and limited liability partnerships, encourages all jurisdictions to consider establishing appropriate mechanisms through either a registry of beneficial ownership or an alternative mechanism, in line with domestic law and applicable international standards, and encourages Member States to facilitate the timely availability of adequate, accurate and up-to-date beneficial ownership information;

39. *Also notes* that a wide variety of individuals and entities are involved in the transactions that comprise an illicit financial flow, recognizes the need to consider appropriate business regulatory policies, taking into account national circumstances, and in this regard requests the Department of Economic and Social Affairs, the United Nations Office on Drugs and Crime and the United Nations Conference on Trade and Development to jointly prepare a global mapping of existing standards and guidelines, in consultation with all relevant stakeholders, taking into account national circumstances, and to submit these to the Economic and Social Council for intergovernmental discussion;

40. *Calls upon* States to effectively investigate and refer for prosecution professional service providers who are involved in or enable criminal activities related to illicit financial flows, including corruption, tax evasion and money-laundering in accordance with national legislation, and to scale up international cooperation in this regard;

41. *Recognizes* the significant progress and availability of concepts and tested methods to measure illicit financial flows, notes the outcomes of pilot studies across three continents showing that measurement of these flows is possible, while challenging, and requires strengthened support, and calls for increased transparency and the strengthening of efforts to enhance the capacity of national authorities for data collection and analysis to combat illicit financial flows with more informed and targeted policy efforts, emphasizing the need to strengthen national capacity to measure illicit financial flows in the context of the 2030 Agenda and increase the exchange of data within national government institutions as well as from international institutions;

42. *Requests* the United Nations Office on Drugs and Crime and the United Nations Conference on Trade and Development, as custodian agencies of Sustainable

¹³ Ibid., annex I.

Development Goal indicator 16.4.1 on the total value of inward and outward illicit financial flows, to strengthen support to Member States, especially developing countries, provide technical guidance and tools for data compilation and reporting, establish a platform to refine concepts and methods and empower national authorities to inform efforts to track and curb the flows and exchange their good practices, and invites all Member States to engage with the custodian agencies towards more informed and effective policy action and reporting of data on the indicator;

43. *Invites* all institutions involved in measuring and reporting on illicit financial flows to use the statistical concepts and methods to estimate illicit financial flows, encourages all Member States to report on Sustainable Development Goal indicator 16.4.1, using the methodology adopted by the Statistical Commission, and calls upon the United Nations system entities, international organizations and donors to work in coordination with the custodian agencies to train national statistical offices and other entities in charge of reporting on illicit financial flows on these methods adopted by the Statistical Commission;

44. *Invites* the President of the General Assembly, the President of the Economic and Social Council, the Secretary-General and the United Nations Office on Drugs and Crime to give appropriate consideration to the importance of combating illicit financial flows and strengthening good practices on asset return to foster sustainable development, calls upon the relevant organizations of the United Nations system, within their respective mandates and resources, to continue their consideration of the negative impact of illicit financial flows on financing the 2030 Agenda based on its indicator 16.4.1 and to coordinate their efforts to further explore policy responses to the phenomenon, and in this regard invites all other relevant international institutions to support these efforts, in accordance with their respective mandates;

45. *Reaffirms* the commitment at the very heart of the 2030 Agenda to leave no one behind and commit to taking more tangible steps to support people in vulnerable situations and the most vulnerable countries and to reach the furthest behind first;

46. *Calls upon* the Economic and Social Council and the United Nations Office on Drugs and Crime to enhance, within existing mandates, policy recommendations for combating illicit financial flows, involving all the relevant institutions and using existing bodies, to review progress on financial integrity issues, to scale up efforts to provide data on indicator 16.4.1, as well as to foster the implementation of existing intergovernmental agreements to address illicit financial flows;

47. *Looks forward* to the convening of the Fourth International Conference on Financing for Development, from 30 June to 3 July 2025 in Seville, Spain, to, inter alia, discuss efforts to combat illicit financial flows;

48. *Requests* the Secretary-General to submit to the General Assembly at its eightieth session a report, within existing resources, in relation to progress made on combating illicit financial flows and the implementation of assets return and recovery based on existing mechanisms, and to elaborate on strengthening international coordination in this regard, and requests the United Nations Conference on Trade and Development and the United Nations Office on Drugs and Crime to inform the General Assembly at its eightieth session about the implementation of the present resolution, through a dedicated section of the *Sustainable Development Goals Pulse* report, to be introduced to the Second Committee by the Secretariat, elaborating in particular on the progress in testing, refining and applying the methodology to report on indicator 16.4.1, and the need to combat illicit financial flows and recover and return stolen assets in line with commitments contained in the Addis Ababa Action

Agenda of the Third International Conference on Financing for Development¹⁴ and the 2030 Agenda for Sustainable Development, in the context of the COVID-19 pandemic;

49. *Decides* to include in the provisional agenda of its eightieth session, under the item entitled “Macroeconomic policy questions”, the sub-item entitled “Promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development”.

¹⁴ Resolution [69/313](#), annex.