

## **International information exchange and law enforcement cooperation**

- **Which agencies are able to provide informal asset tracing or investigative assistance to a foreign jurisdiction, and what kind of information can be made available through such informal request?**

### **The Special Investigation Commission at the Central Bank of Lebanon:**

It is a legal independent entity with judicial status established at the Central Bank of Lebanon by virtue of Law No /318/ issued on 20/4/2001, and amended in 2003 and 2008. Its mandate is to investigate suspicious transactions reported as money laundering operations, and is the only Lebanese authority authorized to lift banking secrecy on bank accounts and freeze them upon suspicion. Crimes are included in the list of the original crimes covered by the powers of the Commission.

Cases considered by the SIC as money laundering are referred to the judicial authorities and to the concerned parties as Law 318 stipulates.

The secretariat of the Special Investigation Commission is composed of 4 units, and namely the auditors and investigators whose tasks cover:

- A) Verifying upon an assignment by the “commission” the accounts regarding which notices were received and any accounts that are suspected to conceal money-laundering operations.
- B) Collecting evidences regarding the operations that may constitute money-laundering crimes.
- C) Submitting reports to the “Commission” via the Secretary on the results of the verification of accounts and the results of the

investigations related to operations that are suspected to constitute money-laundering operations.

- D) Informing the “administrative unit” in charge of collecting financial information of the reports it prepares on suspicious operations and accounts in order for it to input the information received in its data bank.

This unit cooperates with similar financial investigation units within the EGMONT GROUP to exchange financial information.

### **The Internal Security Forces’ Financial Crimes Unit at the Ministry of Interior**

This Unit is part of the Lebanese police forces. It does contact or deal directly with other police forces in other countries, but is able to do so through the International Criminal Police Organization (INTERPOL) which has an office in Lebanon and includes 190 Member States that cooperate through INTERPOL for extradition and mutual legal assistance.

When the Unit receives the requests from the Member States through INTERPOL by virtue of a red or a blue notice, the case is presented to the Public Prosecution and after obtaining its approval, it does what is necessary and sends the information to the requesting country through the international police organization.

**Remark: Lebanese legislations allow foreign countries to present a request to the competent judicial authorities, through a attorney, for the issuance of judicial decisions that fall within their competence (for conducting an investigation, or hearing a witness, or the use of technical expertise), as it is possible for each natural person or legal entity to review and check back, directly or through a representative, with the official departments that holds information within the official records available to the public, including the real estate departments,**

**the Cars and Vehicles Registration Department and the Commercial Register ...**

### Mutual legal assistance

**Which is the central authority which has the responsibility and power to receive requests for mutual legal assistance?**

#### **The Ministry of Justice:**

The Ministry is the central authority in Lebanon for mutual legal assistance on the international level, including assistance related to asset recovery. Requests for assistance from foreign countries are submitted to the Ministry of Justice through diplomatic channels. The requests for assistance are currently addressed to the Diwan of the Minister of Justice. The Ministry then refers such requests to the Public Prosecution, which decides on the referral of the request to a competent authority for consideration. The result is then submitted by the Public Prosecution to the Ministry of Justice which handles its communication to the requesting State through the diplomatic channels that have been adopted for the submission of the request.

- **Which is the legal framework under which your jurisdiction provides mutual legal assistance for asset recovery? Can the Convention be used as a legal basis?**

**There is no specific regulation in Lebanon providing for mutual legal assistance although a draft law is being presently prepared at the Ministry of Justice. Currently , mutual legal assistance is**

**based on the general principles of international law and cooperation and reciprocity between states.**

**Lebanon did not notify the Secretary general that he agrees on considering that the Convention can be used as legal basis .**

- What types of assistance are available?

**Types of requests for assistance:**

- Any foreign country can ask for assistance from Lebanon in the return of assets acquired through the commission of acts of corruption and that in the following cases:

**1 - Request for information:**

- A – Regarding criminal money, property and proceeds :
- B – Regarding bank accounts

**2 - A request for assistance in investigative proceedings through hearing people or witnesses or relying on technical expertise or inspecting assets, property or real estates .**

**3 - Request for the issuance of a resolution to freeze bank accounts**

**4- Request to seize funds:**

**5- Request to execute a decision to freeze or seize funds issued by a court or a competent authority in the foreign country requesting the assistance:**

**6- Request for the issuance of a decision to confiscate funds based on the request of a competent authority in the country requesting the assistance :**

**7- Request to perform a confiscation order issued by a court or a competent authority in the foreign country requesting the assistance**

**8- Request for the recovery of assets acquired through the commission of acts of corruption:**

**Are there certain legal requirements that must be met?**

**Which is the process, including the minimum required information that must be included in the request?**

**The information that should be available in all requests for assistance:**

- The request for mutual legal assistance on the international level, presented by a foreign country to Lebanon in the area of return of assets acquired through the commission of acts of corruption, corruption requires the following :
  - 1. The formulation of the request in the Arabic language, with the possibility to enclose , a translation of it in a foreign language such as English or French and that in order to clarify the names used in it.
  - 2. Submission of the request in a form of an official original letter that bears the live signature of the competent authorities of the State requesting the assistance,
  - 3. To identify the authority presenting the request, which has to enclose with the request the documents confirming its powers,
  - 4. Identify the subject of the request and its nature as well as the main objective from presenting it,
  - 5. To present a summary of the facts relevant to the request,
  - 6. To state the identity of the people involved and the nationality as well as the fixed, possible or expected whereabouts of each one of them,

**The main legal requirement is the compliance of the request with domestic Lebanese law and public order.**

**Enforcement of freezing/ restraint orders**

- **Can your jurisdiction enforce foreign freezing/ restraint orders? Are there circumstances in which your jurisdiction would seek a domestic order to freeze/ restrain assets described in the foreign request?**

**Which authority in your jurisdiction should a request for enforcement of foreign freezing/ restraint order be sent to?**

**Foreign freezing /restraint orders can be enforced after being granted enforceable power by the President of the civil court of appeal in Beirut upon a request presented by the requesting state.**

**As for bank accounts, the Special Investigation Commission “ SIC “ at the Central Bank is the only Lebanese authority authorized to lift banking secrecy on bank accounts and freeze them upon suspicion and the request has to be presented through the Ministry of Foreign Affairs. This**

**Does your jurisdiction permit the enforcement of foreign freezing orders issued in criminal investigations and /or proceedings? Does this include freezing orders issued in “ non conviction based” or “ civil” asset forfeiture proceedings?**

**Foreign freezing orders concerning bank accounts should be sent to the SIC which assesses the merit of the request and issues a freezing order. As for the other assets, the current Lebanese legal framework does not provide special regulations concerning such issues and the courts have not till now ruled on such requests for us to be able to provide a precise answer.**

- **Does your jurisdiction permit the enforcement of foreign freezing/ restraint orders issued in private civil actions undertaken by the requesting State?**

**The foreign order needs to be granted enforceable power as mentioned above .**

- **Which are the steps to be followed by the requesting State in seeking to enforce the foreign freezing order, and to which authorities should the request be sent?**

**Refer to the answer above under number 1.**

- **If executed, how long does a freezing order stay in effect?  
If executed, the freezing order stays in effect for the period determined in the foreign order.**

### **Enforcement of confiscation/ forfeiture orders**

- **Can your jurisdiction enforce foreign confiscation orders? Are there circumstances in which your jurisdiction would seek a domestic order to confiscate assets described in the foreign request?  
Yes, the foreign order needs to be granted enforceable power.**

**Which authority in your jurisdiction should a request for enforcement of foreign confiscation order be sent to?**

**What are the legal grounds and requirements in your jurisdiction for the enforcement of a foreign confiscation order?**

**Request to perform a confiscation order issued by a court or a competent authority in the foreign country requesting the assistance has to be submitted through diplomatic channels to the Ministry of Justice which will defer it to the Cassation Public Prosecution which will defer it in its turn to the competent judicial authority to execute it in accordance with the provisions provided by in Article 1009 to 1022 of the Civil Procedure Code which excludes from its regulations the foreign judgments issued by the criminal or administrative justice system unless it includes obligations of a civil nature and in terms of these obligations only, and that identifies norms to execute the foreign civil provisions provided that a request would be presented to the President of the Civil Court of Appeal to grant these judgments the enforceable power in Lebanon and that pursuant to the provisions of Article 29 of the Lebanese Penal Code , which stipulates in its first paragraph the possibility to invoke the penal judgments issued by a foreign jurisdiction for the implementation of the resultant compensation and other civilian results and because Lebanon considers that the recovery of the assets acquired through the commission of acts of corruption that is required by virtue of a foreign penal ruling is not described as a penal sanction but as a compensation.**

- **What types of confiscation orders are able to be enforced in your jurisdiction (criminal confiscation order/ non-conviction based confiscation order)?**  
Only criminal confiscation
  - **Who can file an appeal against the enforcement of a foreign confiscation order? When can the appeal be presented and how?**  
The person whose belongings have been confiscated, can follow the following procedures :
    - She can appeal against the judgment granting enforceable power within thirty days of its notification, to the Court of Appeal whose President issued the order .
    - She can also pursue Cassation of the judgment pronounced by the Court of Appeal within two months of its notification
- n.

## **Disposal and return of assets**

- **Which legal framework governs the disposal and return of assets in your jurisdiction? Which institutional framework in your jurisdiction for the disposal and return of assets?**

**There is no specific legal or institutional framework .We are applying the general principles of law and working on a new draft to govern this matter.**

- **Which process for the disposal and return of assets in your jurisdiction has to be followed – for example, is a separate, formal request required to be filed by the requesting State? In this context, does it make a difference whether assets were confiscated as a result of domestic or foreign proceedings?**

### **Request for the recovery of assets acquired through the commission of acts of corruption:**

- It is stipulated in order to return these assets to the requesting state, the issuance of an irrevocable judicial judgment by these authorities ruling for the return of the assets and granting it the enforceable power in Lebanon. The request in this regard is presented to the Ministry of Justice in accordance with the rules mentioned in the first part of the first paragraph above.
- Article 14 of the law on money laundering stated that movable and immovable funds will be confiscated to the interest of the state when a court ruling confirms that they are related to any of the crimes mentioned in article one of that law unless its owners were able to prove, judicially, their legitimate rights concerning these funds.

## **Contact details of authorities**

- **Central authority for mutual legal assistance  
The Ministry of Justice**

- **Asset recovery agencies**  
We are about to create an asset recovery agency at the Ministry of Justice.
- **Specialized economic and financial crimes agencies**  
The Internal Security Forces' Financial Crimes Unit at the Ministry of Interior
- **Financial Intelligence Unit**  
The Special Investigation Commission at the Central Bank of Lebanon
- **Contact points for investigative networks (examples: INTERPOL, CARIN, ARIN-SA/ ARIN-EA/ ARIN-AP, RRAG, Global Focal Point Initiative)**
- The Special Investigation Commission at the Central Bank of Lebanon cooperates with similar financial investigation units within the EGMONT GROUP to exchange financial information.

### **Additional materials**

- **Has your country already developed such a guide? And if yes, can you share it and can it be made publicly available?**  
Yes, and it is already publicly available since we send it to the UNODC and the World Bank and this is here enclosed a copy :

## **Guide for Cooperation with the Republic of Lebanon in the Recovery of Assets Derived from Corruption Abroad**

## **Preface**

This Guide is a contribution of the Republic of Lebanon to the ongoing fight against corruption in the Arab region and worldwide, for which the recovery of stolen assets constitutes an important cornerstone. This is what the UN Convention against Corruption (UNCAC) asserts, and as a State Party to the Convention, the Republic of Lebanon is keen to promote international cooperation in this regard.

The Guide is the fruit of a collaborative effort that was undertaken by senior judges and representatives of the Central Bank, upon the request of the Minister of Justice and with the support of the Arab Bureau of the United Nations Development Programme (UNDP).

Recognizing the need for a more comprehensive and coordinated approach to asset recovery, the Republic of Lebanon is continuing its work to prepare a specialized legislation in this regard, which comes as part and parcel of its efforts to implement the UNCAC and to effectively engage in the Arab Anti-Corruption and Integrity Network (ACINET), which it had the honor to chair in the period of 2013-2014.

Special thanks goes to UNDP for its support and to the respected judges and counsels who worked to bring this report into light, including Arlette Jreissati, Nada Asmar, Elias Eid, Rola Jadayel, Jad Maalouf and Pierre Kanaan. I hope that this Guide provides an addition, even if modest, to the global drive against corruption, and seize the opportunity to re-emphasize the commitment of the Republic of Lebanon to these efforts.

## **Introduction**

Lebanon considers that the fight against corruption in our present times requires concerted efforts and strengthened cooperation at the international level to prevent the perpetrators of crime and corruption from enjoying the fruits of their illicit actions and to deprive them of any proceeds that they could have generated as a result of those actions.

As a founding and active member in the United Nations, Lebanon has committed to international conventions and has joined willingly the United Nations Convention against Transnational Organized Crime (UNTOC) on 5/1/2005 to, as well as the United Nations Convention against Corruption (UNCAC) on 22/4/2009 which made the recovery of assets derived from corruption one of its fundamental principles. By joining these Conventions, Lebanon has become committed to the application of their provisions as part of its legislation that supersedes internal legal provisions that contradicts them.

Lebanon works, continuously and tirelessly, on the development of its legal tools for the application of those two mentioned conventions, and seeks, within this approach, to develop a practical framework and an effective mechanism to detect assets derived from corruption and to trace them in order to be able to freeze, seize and confiscate them in order to return them to their rightful owners. In this regard, Lebanon underlines its ongoing cooperation with UNDP and the UN Office on Drugs and Crimes (UNODC) and a number of international and regional networks, including the Arab Anti-Corruption and Integrity Network (ACINET), the Financial Action Task Force (FATF), the EGMONT GROUP, which is an international gathering for exchange of information between financial intelligence units, in addition to the international Criminal Police Organization (INTERPOL).

Lebanon developed this Guide to present the mechanism available to it currently in the field for the recovery of the assets acquired through the commission of acts of corruption, as it continues its aspiration towards the inclusion in its legislation of an integrated regulation for this matter. This would be part of its quest and endeavor to facilitate related international cooperation, especially with the Arab States.

This Guide presents, in three successive parts, information on the available official channels to receive requests for assistance in the area of asset recovery of assets; the required content of the requests; and finally the types of requests that can be received by Lebanon and the requirements for each as applicable.

## **Part I : The official channels available to receive requests for assistance in the field of recovery of assets**

Lebanon avails several official channels to help in the recovery of assets derived from corruption, including tracing, freezing, seizure, confiscation, and the return of assets to their legitimate owners. These channels are:

### **1 - The Ministry of Justice:**

The Ministry is the central authority in Lebanon for mutual legal assistance on the international level, including assistance related to asset recovery. Requests for assistance from foreign countries are submitted to the Ministry of Justice through diplomatic channels. The requests for assistance are currently addressed to the Diwan of the Minister of Justice. The Ministry then refers such requests to the Public Prosecution, which decides on the referral of the request to a competent authority for consideration. The result is then submitted by the Public Prosecution to the Ministry of Justice which handles its communication to the requesting State through the diplomatic channels that have been adopted for the submission of the request.

### **2 – The Special Investigation Commission at the Central Bank of Lebanon:**

It is a legal independent entity with judicial status established at the Central Bank of Lebanon by virtue of Law No /318/ issued on 20/4/2001, and amended in 2003 and 2008. Its mandate is to investigate suspicious

transactions reported as money laundering operations, and is the only Lebanese authority authorized to lift banking secrecy on bank accounts and freeze them upon suspicion. Crimes are included in the list of the original crimes covered by the powers of the Commission.

Cases considered by the SIC as money laundering are referred to the judicial authorities and to the concerned parties as Law 318 stipulates.

The secretariat of the Special Investigation Commission is composed of 4 units, and namely the auditors and investigators whose tasks cover:

- E) Verifying upon an assignment by the “commission” the accounts regarding which notices were received and any accounts that are suspected to conceal money-laundering operations.
- F) Collecting evidences regarding the operations that may constitute money-laundering crimes.
- G) Submitting reports to the “Commission” via the Secretary on the results of the verification of accounts and the results of the investigations related to operations that are suspected to constitute money-laundering operations.
- H) Informing the “administrative unit” in charge of collecting financial information of the reports it prepares on suspicious operations and accounts in order for it to input the information received in its data bank.

This unit cooperates with similar financial investigation units within the EGMONT GROUP to exchange financial information.

### **3- The Internal Security Forces’ Financial Crimes Unit at the Ministry of Interior**

This Unit is part of the Lebanese police forces. It does contact or deal directly with other police forces in other countries, but is able to do so through the International Criminal Police Organization (INTERPOL) which

has an office in Lebanon and includes 190 Member States that cooperate through INTERPOL for extradition and mutual legal assistance.

When the Unit receives the requests from the Member States through INTERPOL by virtue of a red or a blue notice, the case is presented to the Public Prosecution and after obtaining its approval, it does what is necessary and sends the information to the requesting country through the international police organization.

There is no direct contact between the “Unit” and the Camden Asset Recovery Inter-Agency Network (CARIN) or the European Union’s Law Enforcement Agency (EUROPOL).

**Remark: Lebanese legislations allow foreign countries to present a request to the competent judicial authorities, through a attorney, for the issuance of judicial decisions that fall within their competence (for conducting an investigation, or hearing a witness, or the use of technical expertise), as it is possible for each natural person or legal entity to review and check back, directly or through a representative, with the official departments that holds information within the official records available to the public, including the real estate departments, the Cars and Vehicles Registration Department and the Commercial Register ...**

### Banking secrecy:

Since the adoption of Lebanon of the banking secrecy under the law of September 3, 1956, banking establishments are bound to absolute secrecy in favor of the bank’s clients and may not disclose to anyone, whether a private individual or an administrative military or judicial authority, the names of clients, their assets, and facts concerning them except in the limited cases determined by the law and they are:

- 1 – The existence of a written permission from the client or his heirs,
- 2 – The issuance of a bankruptcy verdict for the client,

3 - The existence of a legal dispute between the bank and the customer on the occasion of banking ties,  
4 - The existence of lawsuits related to the crime of illicit profit,  
5 – The interruption of the bank from payment, and in this case the banking secrecy is lifted on the accounts of the members of the board of directors, authorized signatories and auditors,  
6 – The suspicion of using the money for laundering them and then banking secrecy is lifted by virtue of a decision of the Special Investigation Commission in favor of the competent judicial authorities and the Higher Banking Commission and that on all the accounts opened at these banks or financial institutions, and according to the second paragraph of Item 4 of Article 6 of Law No. 318 \ 2001 on fighting money laundering.

**Second: The information that should be available in all requests for assistance:**

The request for mutual legal assistance on the international level, presented by a foreign country to Lebanon in the area of return of assets acquired through the commission of acts of corruption, corruption requires the following :

1. The formulation of the request in the Arabic language, with the possibility to enclose , a translation of it in a foreign language such as English or French and that in order to clarify the names used in it.
2. Submission of the request in a form of an official original letter that bears the live signature of the competent authorities of the State requesting the assistance,
3. To identify the authority presenting the request, which has to enclose with the request the documents confirming its powers,
4. Identify the subject of the request and its nature as well as the main objective from presenting it,

5. To present a summary of the facts relevant to the request,
6. To state the identity of the people involved and the nationality as well as the fixed, possible or expected whereabouts of each one of them,

### **Third: Types of requests for assistance:**

Any foreign country can ask for assistance from Lebanon in the return of assets acquired through the commission of acts of corruption and that in the following cases:

#### **1 - Request for information:**

A – Regarding criminal money, property and proceeds :

Submitted via official channels mentioned above in the first part, while abiding by the conditions that should be available in accordance with the second part,

B – Regarding bank accounts

The request may be presented either through diplomatic channels to the Ministry of Justice, which will defer it to the cassation public prosecution which will in its turn defer it after confirming the availability of the conditions to the Special Investigation Commission to conduct what is necessary in accordance to what is stated in the first part , or directly from a financial investigation unit to the financial investigation unit of the Special Investigation Commission, which is part of the Egmont Group .

**2 - A request for assistance in investigative proceedings** through hearing people or witnesses or relying on technical expertise or inspecting assets, property or real estates : Is presented through diplomatic channels to the Ministry of Justice , provided that the request includes what justifies it or specifies the informations required from it or includes of the questions which are required to be asked to the people whose interview is wanted.

### **3 - Request for the issuance of a resolution to freeze bank accounts:**

Should be presented with the documents attached to it and the back up of the request either to the Ministry of Justice, through diplomatic channels, which will refer it to the Special Investigation Commission of the Central Bank of Lebanon, or directly to that entity, by its counterparts entities . That commission will take within a period of three business days, a decision to temporarily freeze the suspicious account or accounts for five days, renewable once if the source of the money is still unknown, or if it is suspected that the funds result from money laundering offense or from corruption offenses and would conduct its investigations. After doing its investigations, the Commission decides either to release the account or to lift the banking secrecy on the suspicious account or accounts and freeze the account or accounts if it has the conviction that it should be adopted in the light of the documents presented to it and attached to the request.

Upon approval of the lifting of banking secrecy, the "Commission" needs to send a true copy of its justified final decision to all the Prosecutor General before the Court of Cassation - - who will defer the case on his turn to the competent court and inform the concerned foreign judicial authorities - and to the Higher Banking Commission in the person of its president and to the concerned party and to the relevant bank and to the foreign authority either directly or through the authority via which the information was received. **The decisions of the "Commission" may not be reviewed by any of the administrative or judicial ordinary or extraordinary means of review, including the review for misuse of or excess of power.**

The existence of reciprocity is stipulated in order to respond to the request.

### **4- Request to seize funds:**

Is presented with the enclosed and justifying documents to the Ministry of Justice through the diplomatic channels and the latter will defer it to the

Cassation Public Prosecution which will submit it to the competent judicial authority to check and verify the availability of the elements justifying the request for seizure in the light of the attached documents and in the case of submission of the request directly to the Special Investigation Commission at the Central Bank then the same principles set forth in the third clause above concerning the freezing of bank accounts are followed.

**5- Request to execute a decision to freeze or seize funds issued by a court or a competent authority in the foreign country requesting the assistance:**

Is presented to the Ministry of Justice through the diplomatic channels which will defer it to the Cassation Public Prosecution which will in its turn defer it to the competent judicial authority and a foreign ruling can be executed in Lebanon after granting it the enforceable power and verifying that it was issued according to the law of the State requesting the assistance and if such ruling targets the assets of a bank , then its implementation on this regard would remain contingent on the issuance of a decision from the Special Investigation Commission at the Central Bank of Lebanon .

**6- Request for the issuance of a decision to confiscate funds based on the request of a competent authority in the country requesting the assistance :**

Is to be submitted to the Ministry of Justice which will refer it to the Cassation Public Prosecution which will defer it in its turn to the competent judicial authority for consideration provided that the request would be accompanied with what supports it in terms of justifying facts.

## **7- Request to perform a confiscation order issued by a court or a competent authority in the foreign country requesting the assistance**

To be submitted through diplomatic channels to the Ministry of Justice which will defer it to the Cassation Public Prosecution which will defer it in its turn to the competent judicial authority to execute it in accordance with the provisions provided by in Article 1009 to 1022 of the Civil Procedure Code which excludes from its regulations the foreign judgments issued by the criminal or administrative justice system unless it includes obligations of a civil nature and in terms of these obligations only, and that identifies norms to execute the foreign civil provisions provided that a request would be presented to the President of the Civil Court of Appeal to grant these judgments the enforceable power in Lebanon and that pursuant to the provisions of Article 29 of the Lebanese Penal Code , which stipulates in its first paragraph the possibility to invoke the penal judgments issued by a foreign jurisdiction for the implementation of the resultant compensation and other civilian results and because Lebanon considers that the recovery of the assets acquired through the commission of acts of corruption that is required by virtue of a foreign penal ruling is not described as a penal sanction but as a compensation.

### **Conditions to grant the enforceable power**

The provisions of the Lebanese law stipulate in order to grant the enforceable power:

- 1- the issuance of the judgment from competent judges in accordance with the law of the country in which it was issued
- 2- that it is enforceable in the country of origin and has acquired the force of res judicial in the country where it was rendered,
- 3- that the convicted was notified of the lawsuit that lead to the said ruling and that his right of defense were secured
- 4- that the judgment would be issued on behalf of a state which laws allow the implementation of Lebanese rulings on its territories after verifying these rulings and granting them the enforceable power,
- 5- that the ruling to be implemented does not contain what may violate the public order

- 6- that the request to grant the enforceable power to the foreign judgment includes a true copy of the foreign judgment duly authenticated and documents that confirm it is enforceable in the country where it was issued and a certified copy of the summoning addressed to the party that failed to attend the trial and of the copy of his servicing of the court documents if the judgments was issued in absentia
- 7- a true identical translation of the original of the documents that were presented duly authenticated per the provisions of the Lebanese law.

#### **8- Request for the recovery of assets acquired through the commission of acts of corruption:**

It is stipulated in order to return these assets to the requesting state, the issuance of an irrevocable judicial judgment by these authorities ruling for the return of the assets and granting it the enforceable power in Lebanon. The request in this regard is presented to the Ministry of Justice in accordance with the rules mentioned in the first part of the first paragraph above.

Article 14 of the law on money laundering stated that movable and immovable funds will be confiscated to the interest of the state when a court ruling confirms that they are related to any of the crimes mentioned in article one of that law unless its owners were able to prove, judicially, their legitimate rights concerning these funds.

Lebanon which had engaged itself to abide by the provisions of the UN convention to fight corruption mainly regarding returning of the assets acquired through the commission of acts of corruption corruption has not deducted until now the expenses incurred by it in this regard and that as a confirmation from its part of his readiness to exert the utmost levels of cooperation at the international level in the fight of corruption.

May 2014

