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**Review of implementation of the United Nations
Convention against Corruption**

Executive summary

Note by the Secretariat

Addendum

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II. Executive summary

Islamic Republic of Iran

1. Introduction: Overview of the legal and institutional framework of the Islamic Republic of Iran in the context of implementation of the United Nations Convention against Corruption

The Islamic Republic of Iran signed the United Nations Convention against Corruption on 9 December 2003 and deposited its instrument of ratification with the Secretary-General on 20 April 2009. The Iranian Majlis ratified the Bill on Accession to the Convention on 21 Khordad 1385 (11 June 2006). On 20 Mehr 1387 (11 October 2008) the Expediency Council issued a decision allowing the Government of the Islamic Republic of Iran to accede to the Convention. The ratification process was finalized on 20 April 2009 by Presidential signature and the deposit of the instrument of ratification with the Secretary-General of the United Nations.

International treaties, once ratified by the Islamic Consultative Assembly of the Islamic Republic of Iran (Majlis) and signed by the President (articles 77 and 125 of the Constitution of Iran), become an integral part of the country's domestic law (article 9 of the Civil Code). Following the ratification procedure, such treaties can be invoked before judicial authorities and pre-empt other domestic legislation, except any reservation regarding the Constitution and the principles of Islam, in case of conflict, has been made.

The Islamic Republic of Iran was established on 30 March 1979. The sovereign powers of the Islamic Republic of Iran consist of Legislative (Majlis), Executive (President and Ministers) and Judicial (the courts) branches that exercise their functions independently and under the supervision of the Supreme Leader (Article 57 of the Constitution). The Supreme Leader is selected by the Assembly of Experts for Selection of the Leader and is entrusted with setting and supervision of the State's general policies, matters of national referendum, declaration of war and peace, appointment and dismissal of high-ranking officials, resolving disputes between the three branches of the Government, dismissing the President subsequent to the Supreme Court's ruling to that effect, granting amnesty and some other important functions.

The principles governing the Judicial Power include independence of the Judiciary (article 156 of the Constitution), independence and immunity of judges (articles 163, 164 and 171 of the Constitution), rule of law (articles 166 and 167 of the Constitution), equality before the law (article 3 of the Constitution) and justice and human dignity (article 3 of the Constitution). The Iranian legal system is civil law oriented and based on the principles and rules of Islam.

National legislation against corruption includes the provisions of the Islamic Penal Code (IPC), as well as other specific legislation on different aspects of criminalization and prosecution of corruption offences including the Act on Public and Revolutionary Courts' Rules of Procedures in Criminal Matters and the Aggravating the Punishment for Perpetrators of Bribery, Embezzlement and Fraud Act. Additionally, there are special anti-corruption by-laws, directives, enactments and guidelines.

The main institutions tasked with preventing and combating corruption in the Islamic Republic of Iran are the General Headquarters for Combating Economic Corruption, the Ministry of Intelligence, the High Council on Anti-Money Laundering, the Supreme Audit Court, the Secretariat of the General Headquarters for Promoting Integrity in Administrative System and Combating Corruption, the Judiciary, including the General Inspection Organization, the General and Revolutionary Prosecutor's Office, the Judicial Complex for Economic Affairs and law enforcement authorities, including the Police and the Financial Intelligence Unit (FIU).

Recent legislative and institutional developments, in particular through the adoption of the new Islamic Penal Code, are welcomed and contribute to further strengthening implementation of the Convention.

2. Chapter III: Criminalization and law enforcement

2.1. Observations on the implementation of the articles under review

As a preliminary observation on the implementation of Chapter III of the Convention, the Islamic Republic of Iran has a wide scope of coverage for "public official", according to article 3 of the Aggravating the Punishment for Perpetrators of Bribery, Embezzlement and Fraud Act that includes: "Any public employee or official, whether being judicial or administrative, councils, municipalities, revolutionary institutions, or generally speaking the three branches of Government as well as Armed Forces or public companies or public organizations affiliated with the Government and/or those assigned to public services, being it official or non-official (...)". In addition, articles 5 and 7 of the Civil Service Management Act of 2007 contain definitions of executive bodies and employees thereof.

Bribery and trading in influence (arts. 15, 16, 18 and 21)

The IPC and Aggravating Punishment Act contain provisions on active and passive bribery of public officials. Articles 590 to 592 of the IPC criminalize active bribery in the form of giving but there is no mention of a promise or offer. It was noted by national authorities that general provisions such as on attempt could be applied. On the scope of the undue advantage, immovable and movable property and material advantages in the form of cash are covered but immaterial advantages are not explicitly included, nor is the benefit of the undue advantage for another person or entity. Article 4 of the Aggravating Punishment Act criminalizes passive bribery in the form of acceptance, but not solicitation.

Active and passive bribery of foreign officials and officials of public international organizations are not currently covered but draft provisions are being considered.

Certain elements of active and passive trading in influence are criminalized in the Punishment of Unjust and Illicit Exercise of Influence Act of 1936.

Active and passive bribery in the private sector are partly addressed in the Penalizing the Disruption of the State's Economic System Act of 1990 and the IPC, as well as Aggravating Punishment Act; however, general criminal provisions such as illicit acquisition of assets are used to cover this offence.

Money-laundering, concealment (arts. 23 and 24)

The Anti-Money Laundering (AML) Act of 2008 contains extensive provisions implementing article 23 of the Convention. Article 2 of the Act criminalizes money-laundering as defined in article 23, paragraph 1 (a), of the Convention. On paragraph 1 (b), the IPC also applies. Article 3 of the AML Act defines proceeds of crime as “any property derived, directly or indirectly, from criminal activities”. Article 9 of the Act foresees that perpetrators be “sentenced to pecuniary punishment equivalent to one fourth of the proceeds derived from the crime, in addition to return of proceeds of crime, including the origin and the profits derived from the crime (and if it does not exist anymore, a similar property or its value) which shall be deposited with Public Revenue Account in the Central Bank of the Islamic Republic of Iran.”

The Islamic Republic of Iran uses an “all-crimes approach” for predicate offences, including prosecution when the relevant predicate offences are committed abroad. Self-laundering is also criminalized. Articles 554 and 662 of the IPC also criminalize concealment, although limited to proceeds of crime derived to certain offences only.

Embezzlement, abuse of functions and illicit enrichment (arts. 17, 19, 20 and 22)

Embezzlement, misappropriation and other diversion of any property by public officials are criminalized by several provisions of the Aggravating Punishment Act and the IPC. Several acts resulting in abuse of functions are criminalized by the IPC, and a 1990 directive of the Head of Judiciary specifies that any violations of laws and regulations by executive officers, law enforcement, government organizations and public institutions shall result in criminal prosecution under article 576 of the IPC.

The Islamic Republic of Iran has considered criminalizing illicit enrichment but has not yet done so, although provisions on asset declarations exist and in some cases the offence of illicit acquisition of wealth has been applied. Article 49 of the Constitution, the Act on its Implementation of 1984, as well as its By-Law of 1985, and the By-law on Procedural Rules concerning the cases subject to article 49 (approved on 30 May 2000) refer to assets accumulated through bribery, embezzlement, abuse of endowment, abuse of Government contracts and transaction, and other resources subject to public ownership.

Article 674 of the IPC and article 2 of the Aggravating Punishment Act criminalize embezzlement in the private sector.

Obstruction of justice (art. 25)

The IPC contains several articles relevant to the criminalization of obstruction of justice, inter alia, articles 576, 668 and 669. However, not all elements are specifically covered, and draft provisions are currently under consideration.

Liability of legal persons (art. 26)

The Islamic Republic of Iran has established administrative, civil and criminal liability for legal persons. Relevant legislation establishing such liability in different areas includes the IPC, as amended, the Cyber Crimes Act, the Civil Liability Code

and the Commercial Code. Article 143 of the new IPC provides that “as a principle, the criminal responsibility lies with natural persons and the legal person will only hold criminal responsibility if the individual who is authorized to represent or decide or supervise on its behalf commits a crime in its name or on its behalf or in furtherance of its interests.” The Judicial Complex for Economic Crime noted that approximately 100 of their corruption cases involved legal persons. Government bodies and local authorities can also incur civil liability. The liability of legal persons does not prejudice the criminal liability of the natural persons who have committed the offences, according to articles 20 and 143 of the new IPC. Several provisions of the new IPC also set out sanctions for legal persons found liable, “in consideration of the gravity of the committed offence” according to article 20. The same article provides for several sanctions that judges are to choose from, including dissolution of the legal entity, confiscation, barring it from activities, fines and publication of the conviction. Regarding fines, article 21 further states that “the amount of pecuniary fine imposed against entities is at minimum twice and at maximum up to four times of the amount, ordained by set in the law for the commission of the same crime by natural persons.” In addition, article 28 of the new IPC also allows for the amounts of pecuniary fines to be adjusted to the rate of inflation every three years by the Central Bank, upon suggestion of the Minister of Justice and approval by the Council of Ministers.

Participation and attempt (art. 27)

Participation in the commission of an offence as well as the attempt to commit an offence are criminalized in the IPC, with additions being brought by the recent amendments. Article 124 of the IPC states that “Any person who associates with one or more persons in the commission of an offence and the offence is attributable to action of all of them, whether or not the act of each person would be sufficient for the commission of the offence and whether the effect of their act would be the same or different, shall be regarded as an accomplice to the crime and will be subject to the same punishment as established for an independent perpetrator of that crime.” Furthermore, article 125 criminalizes abetting the commission of an offence with lesser penalties than for the principal offence. Attempt is criminalized in article 121 of the IPC, with penalties corresponding to those of the principal offence under certain exceptions. Preparation of an offence is not criminalized.

Prosecution, adjudication and sanctions; cooperation with law enforcement authorities (arts. 30 and 37)

Sanctions for corruption offences are determined in the IPC and the 1988 Aggravating Bribery Law, as well as in clarifications provided by opinions of the Judiciary’s Legal Office. Sanctions include imprisonment, pecuniary punishment, confiscation or seizure of property and deprivation of social rights, etc., and while judges may take into account mitigating or aggravating circumstances, corruption offences may not be pardoned.

The Islamic Republic of Iran does not foresee any immunities or jurisdictional privileges in relation to offences under the Convention, in accordance with the Supreme Leader’s Orders on Combating Corruption. Prosecutors have a certain discretion in the exercise of their powers and issuance of indictments, in cases of minor offences or if compensation has been paid. Draft provisions under

consideration further specify under which conditions prosecutions can be suspended.

The presence of defendants at trial is mandatory and measures exist for their release pending trial or appeal, but only for offences under a certain threshold and not in cases where there is a risk that evidence is destroyed or the defendant is a flight risk. New draft provisions on criminal procedure currently under consideration provide specific conditions for security orders and the issuance of temporary arrest warrants is only allowed for certain corruption offences in case of prior conviction. Early release is possible under the IPC, taking into account the gravity of the offence. New provisions on parole are under consideration.

The Iranian legal system provides for the application of disciplinary measures and sanctions for public officials who are suspects or accused, including suspension. Investigations of administrative breaches can be conducted in parallel and independent to criminal proceedings. The Civil Services Management Act excludes those with effective criminal convictions from being recruited to administrations and permanent dismissals from public service are foreseen in case of conviction for corruption offences. The IPC also foresees deprivation of rights such as standing for public office. Several examples of disciplinary sanctions imposed were provided.

Article 156 of the Iranian Constitution and article 211 of the Fifth Economic, Social and Cultural Development Plan as well as several other provisions provide for measures to reintegrate convicts into society.

Mitigating circumstances may be considered under the IPC and in accordance with opinions from the Judiciary's Legal Office. Furthermore, the new provisions of the IPC detail and clarify in which cases extenuating circumstances can be applied, including "effective collaboration of the accused person in identifying those who participated or assisted in the crime, collecting evidence or detecting properties and objects derived from crime or used in the commission of crime"; "acknowledgment by the accused person prior to prosecution or his/her effective confession during investigation and proceedings"; and "the accused person's attempts to mitigate the consequences of crime or action to compensate damages caused by crime". Immunity from prosecution is not foreseen but such prosecution may be suspended under certain conditions, such as on request of the victim or compensation. The protection of participants in the offence was subject to the same provisions as for witnesses and no agreements in accordance with article 37, paragraph 5, of the Convention had been entered into.

Protection of witnesses and reporting persons (arts. 32 and 33)

The Islamic Republic of Iran recently adopted provisions implementing article 32 of the Convention. The IPC and the Promotion of Administrative Integrity and Combating Corruption Act contain offences criminalizing force and threats, with the latter providing for specific protection measures for certain categories of experts. The draft bill on Criminal Procedure, which is under consideration, contains several measures for the protection of witnesses, informed persons and victims. The Ministry of Justice and Ministry of Intelligence were cooperating in this regard and had prepared a by-law to carry out protection measures. Specific protection measures for the delivery of testimony already existed, such as testifying on camera, and the use of communication technology for such protection is included in the draft

bills. No relocation agreements had been concluded with other States parties. The rights and information of victims is the responsibility of prosecutors and measures exist to protect such rights in the Criminal Procedure Code.

Whistle-blower protection in the public sector is provided for in the Promotion of Administrative Integrity and Combating Corruption Act and provisions in by-laws and directives. The Presidential Office for Administrative Integrity, tasked with addressing administrative offences, noted the application of several measures such as anonymity or protection from harassment, and that rewards could be given to encourage reporting.

Freezing, seizing and confiscation; bank secrecy (arts. 31 and 40)

Article 49 of the Iranian Constitution states that “the Government has the responsibility of confiscating all wealth accumulated through usury, usurpation, bribery, embezzlement, theft, gambling, misuse of endowments, misuse of government contracts and transactions, the sale of uncultivated lands and other resources subject to public ownership, the operation of centres of corruption, and other illicit means and sources, and restoring it to its legitimate owner; and if no such owner can be identified, it must be entrusted to the public treasury.” This general principle is further implemented in the IPC through articles 9 and 10, enabling confiscation of property, proceeds of crime as well as instrumentalities and equipment. Value-based confiscation is foreseen, as is non-conviction-based confiscation. Transformed, converted, and intermingled proceeds of crime, as well as income and other benefits derived therefrom are covered. Information was provided on cases and activities of the FIU and Judicial Complex to implement these provisions of the Convention. The Organization for Collecting and Sale of Possessory Properties is tasked with administering assets, including through a special account in the Central Bank. Authorities such as the General Inspection Organization (GIO), FIU and Judicial Complex could also request information. The Islamic Republic of Iran does not require that an offender demonstrate the lawful origin of alleged proceeds of crime or property liable to confiscation, though measures exist governing asset declarations. General measures exist to protect the rights of bona fide third parties and examples were given to this effect.

The Islamic Republic of Iran does not allow bank secrecy and access to bank records is foreseen for several national authorities. Draft provisions under consideration further strengthen investigative capacities with regard to checking bank accounts.

Statute of limitations; criminal record (arts. 29 and 41)

Article 108, paragraph 2, of the new IPC provides that there is no statute of limitation “with regard to prosecution, issuance of judgement and execution of judgement” for economic crimes, including corruption offences. It was confirmed that as the offences established in accordance with the Convention are subject to “Taaziri” punishment in accordance with sharia law, and that no corruption offences were subject to complaint of a private plaintiff, they were not covered by any period of limitation.

Courts are to take into account, for the purposes of determining punishment, the execution of the sentence for an offence prosecuted abroad and resulting in

conviction, in accordance with article 5 of the new IPC. It was noted that the Judiciary's Centre for Information Technology and Communications could be a useful tool in this regard.

Jurisdiction (art. 42)

Territorial jurisdiction is established by articles 3 and 4 of the IPC, stating respectively that "The criminal laws are applicable to all persons who commit a crime within the land territory, sea area, and airspace of the Islamic Republic of Iran" and that "If the crime occurs partly inside the Islamic Republic of Iran and is resulted outside the Iranian territory, or if the crime occurs partly inside or outside the Islamic Republic of Iran and is resulted inside the country, the crime shall be deemed to have occurred inside the Islamic Republic of Iran." This provision also implements article 42, paragraph 2 (c), of the Convention. Several advisory opinions of the Judiciary's Legal Office provide additional guidance on interpretation and possible exceptions. The Civil Aviation Act enables jurisdiction over aircraft and bilateral agreements do so for jurisdiction over vessels. Jurisdiction over offences committed against Iranian nationals is established by article 8 of the new IPC. Article 5 of the new IPC asserts jurisdiction over any Iranian national or alien who commit offences under the IPC or established under special laws, outside of the territory. In addition, article 6 specifically provides that offences "committed by Government employees, Iranian or non-Iranian, outside the Iranian territory by virtue of their official function and duty, as well as offences committed by diplomatic and consular representatives and other officials of the Government of the Islamic Republic of Iran who enjoy diplomatic immunity, shall be treated in accordance with [relevant] laws of the Islamic Republic of Iran." Offences against the State are prosecuted in accordance with articles 5 and 8 of the new IPC. The Islamic Republic of Iran asserts jurisdiction over Iranian nationals or aliens who have committed offences abroad in case they are not extradited. The Islamic Republic of Iran noted that it could consult with other States with a view to coordinating actions in respect to the same conduct.

Consequences of acts of corruption; compensation for damage (arts. 34 and 35)

Several provisions address the consequences of acts of corruption in the Iranian legal system. In the Law on Aggravated Bribery and the Law on Executing Tenders, if a concession has been acquired by bribery, it has to be withdrawn. Extensive measures have been put into place by national authorities to implement this provision of the Convention; in particular, information provided by the GIO and the Municipality of Tehran included mechanisms to prevent and remedy contracts and tenders tainted by corruption.

General measures exist to ensure that persons can seek compensation for damages caused by corruption, and several national authorities have mechanisms by which complaints can be filed (GIO, Supreme Audit Court, Article 90 Commission). It was noted during a meeting with the Judicial Complex for Economic Affairs that emphasis was also placed on its activities in terms of restorative justice and compensation.

Specialized authorities and inter-agency coordination (arts. 36, 38 and 39)

The primary authority tasked with investigating corruption offences is the Judicial Complex for Economic Affairs, which, according to article 10 of the instruction on its establishment, exercises jurisdiction over the threshold of 10,000,000,000 Rls and more upon referral of authorities responsible for detecting economic crimes, including the GIO, Ministry of Intelligence, Accounting Organization and other related entities and law enforcement agents. The Judicial Complex can also take on cases with a lower amount and, for cases it does not exercise jurisdiction over, the unified police force is competent. Independence of the authorities is ensured by the presence of judges and prosecutors to oversee work of the investigators and the different resources and training activities for these authorities were highlighted. Coordination at the initial stages of investigations is done through the Judicial Complex and communications with other authorities before indictments are issued.

Several provisions exist to encourage cooperation between public officials and authorities and investigative and prosecutorial authorities. This may be done by way of complaints to hierarchy first and then referral. Failure to report the commission of corruption offences may result in punishment under article 606 of the IPC. Article 221 of the Fifth Economic, Social and Cultural Development Plan of the Islamic Republic of Iran establishes the “Council of Supervisory Organs”, consisting of GIO, the Administrative Justice Tribunal, the Auditing Tribunal, the Ministry of Intelligence, the Accounting Organ and the Deputy Supervisor of the Speaker of the Parliament, as well as the Deputy of the President. One of its entrusted tasks is coordination between all respective bodies and authorities combating corruption.

Cooperation between national authorities and the private sector is foreseen in several provisions in the AML law and directives governing the work of the FIU. Extensive efforts are undertaken by the FIU to raise awareness and train banks, financial institutions, guilds and other reporting entities. The FIU refers suspicious transaction reports to the Judicial Complex for further action. Other authorities such as the Bureau for Combating Economic Crime and the Audit Organization contribute to enhancing the capacity of the private sector in combating corruption. Extensive measures also exist to encourage reporting of corruption offences, including through the GIO’s National Portal for Examining Complaints and Reports and its deployment of voluntary inspectors. Furthermore, the Commission on Article 90 of the Constitution also receives and investigates complaints concerning the work of the National Assembly, the executive or judicial powers.

2.2. Successes and good practices

Overall, the following successes and good practices in implementing Chapter III of the Convention in the Islamic Republic of Iran are highlighted:

- The extensive efforts undertaken by different authorities, including the GIO and Ministry of Justice through the Judiciary’s Centre for Information Technology and Communications, to compile data and statistics are commended and may be shared with other States seeking to improve their capacity for data collection.
- With regard to article 23 of the Convention, the Iranian Anti-Money Laundering Act provides for an “all-crimes approach” for predicate offences of

money-laundering, including prosecution when they are committed abroad, and the criminalization of self-laundering.

- The comprehensive measures taken in relation to the establishment of liability of legal persons, and frequent consideration of such liability by the Judicial Complex for Economic Affairs.
- The adjustment of the amounts of pecuniary fines to the rate of inflation every three years is highlighted as a useful approach to maintaining the proportionality of such sanctions.
- Wide scope and practice for seizing and confiscation of proceeds of crime, including value-based seizure and confiscation, as well as non-conviction-based confiscation.
- The establishment of a dedicated body, the Judiciary Complex for Economic Affairs, consisting of experienced judges and independent prosecutors, to take on cases pertinent to commission of economic crimes.
- The involvement of a range of national authorities, including the GIO and FIU as well as the municipality of Tehran, in preventing and combating corruption was highlighted. In particular, the codification of the Statute of Council of Supervisory Organs was welcomed, as it rendered cooperation with the public and revolutionary prosecution offices as well as with the judiciary, both in the prosecution of criminal cases and identification of the challenges and vulnerable loopholes in the economic, social and cultural sectors, more effective.
- Efforts to raise awareness, train and encourage reporting by public officials and authorities are noted, as well as the cooperation with those authorities and investigative and prosecutorial authorities.
- Active engagement with national stakeholders, in particular the private sector, was noted and the different activities of the FIU are highlighted in this regard. In addition, several complaint databases have been established to deal with reports by any person or entity of irregularities or misconduct carried out by public officials, within the supervisory organs and law enforcement bodies.

2.3. Challenges in implementation

The following steps could further strengthen existing anti-corruption measures:

- Take legislative measures to implement article 15 of the Convention and fully cover the following elements: promise, offer and solicitation of an undue advantage; the broad scope of undue advantage to include immaterial advantages; and the element of third-party beneficiaries.
- Take legislative measures to implement the provisions of article 16, paragraph 1, of the Convention and consider taking measures to implement paragraph 2 of that article.
- Consider taking legislative measures to fully implement articles 18 and 19 of the Convention.
- Consider foreseeing sanctions other than only pecuniary fines for offences established in accordance with article 23 of the Convention.

- Take legislative measures to fully implement article 25 of the Convention.
- Continue to ensure protection of witnesses, experts and victims by adopting by-laws and appropriate protection measures.
- Consider requiring that an offender demonstrate the lawful origin of alleged proceeds of crime or property liable to confiscation.
- Consider lowering the threshold for the exercise of institutional jurisdiction by the Judicial Complex for Economic Affairs and clarify formally the relations between the Complex and other competent authorities for investigation and prosecution.
- As a general observation, consider consolidating or simplifying the different legal frameworks that currently exist to criminalize corruption offences and expedite the adoption of draft provisions under consideration.

2.4. Technical assistance needs identified to improve implementation of the Convention

The following technical assistance needs were identified for the implementation of chapter III, for, inter alia, articles 16, 20, 21 and 23: a summary of good practices and lessons learned, model legislation and model agreements or arrangements.

3. Chapter IV: International cooperation

Extradition and mutual legal assistance (MLA) in the Islamic Republic of Iran are primarily governed by the Extradition Law of 1960, the Law on Judicial Cooperation of 1930 and corresponding bilateral treaties.

Article 9 of the Iranian Civil Code provides that the provisions of international treaties that are ratified in accordance with the Constitution are regarded as part of domestic law.

3.1. Observations on the implementation of the articles under review

Extradition; transfer of sentenced persons; transfer of criminal proceedings (arts. 44, 45 and 47)

Extradition may be afforded only if the act constitutes a criminal or misdemeanour offence under Iranian law and the legislation of the requesting State and is punishable by at least one year of imprisonment by the law of the requesting country (article 4 (2) of the Law on Extradition). The Islamic Republic of Iran views most of the offences covered by the Convention, except those that are not criminalized under Iranian law, as extraditable and included in its existing extradition treaties.

The Islamic Republic of Iran has ratified bilateral extradition treaties with 18 countries and has signed bilateral treaties with four countries. Five additional bilateral extradition treaties have been negotiated by the Islamic Republic of Iran.

The Islamic Republic of Iran does not make extradition conditional on the existence of a treaty. Extradition can be conducted based on the principle of reciprocity, while the Convention can be viewed as the legal basis on which an extradition request can be made in practice, but only in combination with the principle of reciprocity.

Nationality is a mandatory ground for refusal under article 8(1) of the Law on Extradition. The Law does not contain direct requirements for prosecution of a national in case his or her extradition is refused. However, such conditions are contained in some bilateral treaties, as well as in article 7 of the new IPC.

Fair treatment protections are afforded under the Constitution (paragraphs 9 and 14 of article 3) and the Act on Rules of Procedures of General and Revolutionary Courts in Criminal Matter. Additionally, more detailed requirements to the fair treatment are contained in the Draft Bill on Criminal Rules of Procedure and the Draft Bill on International Judicial Cooperation.

Some bilateral extradition treaties provide for the condition of consultations before refusing extradition requests.

The Islamic Republic of Iran has concluded a number of bilateral agreements on the transfer of sentenced persons and has also developed a model agreement on the transfer of sentenced persons.

The Islamic Republic of Iran has implemented article 47 of the Convention by considering the possibility of transferring proceedings to other States parties for the prosecution of corruption offences. Corresponding provisions may be included into the new Bill on International Judicial Cooperation.

Mutual legal assistance (art. 46)

The Islamic Republic of Iran has concluded 20 MLA agreements. According to the Law on Judicial Cooperation (1930), MLA can be afforded based on either reciprocity or through bilateral or multilateral agreements. There is no dual criminality requirement applicable to MLA, unless a specific type of assistance is explicitly disallowed by relevant MLA agreements.

The Islamic Republic of Iran would be able to provide MLA in relation to the offences for which legal persons may be held liable.

Iranian legislation does not contain any prohibition on spontaneous transmission of information to other States parties; however, no such cases were observed in practice to date.

Bank secrecy cannot be regarded as an obstacle to providing MLA under current Iranian legislation.

The Islamic Republic of Iran notified the Secretary-General of the United Nations of the designation of the Ministry of Justice as the central authority for receiving and transmitting MLA requests, pursuant to the Convention, on 11 April 2013.

The Islamic Republic of Iran may accept urgent requests orally, by e-mail or through other means of telecommunication; however, they must be further substituted with official requests in writing submitted via official channels.

The Islamic Republic of Iran permits hearings to take place by videoconference when required.

*Law enforcement cooperation; joint investigations; special investigative techniques
(arts. 48, 49 and 50)*

As reported, Iranian law enforcement institutions actively cooperate with their foreign counterparts. The Islamic Republic of Iran has established specialized units to engage in mutual assistance and coordinate the cooperation with foreign partners and liaison officers.

The Iranian FIU has successful experience of cooperation with foreign FIUs with regard to the movement of proceeds of crime or property derived from criminal offences. Positive examples also exist with regard to cooperation in locating and identifying alleged offenders.

Particularly good communication channels were established between the police forces of the Islamic Republic of Iran and the United Arab Emirates.

The Islamic Republic of Iran has placed liaison officers in Afghanistan, Pakistan, the Russian Federation and Turkey. Similar officers have been posted in Azerbaijan, Saudi Arabia and the United Arab Emirates.

The Islamic Republic of Iran has also proposed to create a regional network for law enforcement cooperation under the auspices of the Economic Cooperation Organization (ECO), to be named ECOPOL.

The Islamic Republic of Iran has conducted joint investigations on a case-by-case basis with the law enforcement agencies of Afghanistan, Turkey and the United Arab Emirates. However, the Islamic Republic of Iran also named the inadequacy of existing norms as a challenge to fully implementing the provisions of article 49.

Although there are no explicit provisions in Iranian legislation addressing controlled delivery and other special investigative techniques, there are no legal obstacles to their use and the admissibility of their results as evidence.

The Islamic Republic of Iran also named the inadequacy of existing norms as a challenge to fully implementing the provisions of article 50; however, it will be willing to conclude agreements and arrangements on the use of special investigative techniques with other States parties, as well as to allow such techniques on a case-by-case basis.

3.2. Successes and good practices

The following successes and good practices in respect of the implementation of chapter IV of the Convention are highlighted:

- A number of bilateral extradition and MLA treaties and the continuing efforts of the Islamic Republic of Iran to negotiate and conclude new treaties and agreements.
- An ad hoc operational framework in dealing with international cooperation requests based on the Convention, involving the Ministry of Justice as the designated competent authority.
- Considering the Convention as the legal basis for extradition in practice.

- Development by the Division of International Agreements of the Presidential Office of model agreements on the transfer of sentenced persons and mutual legal assistance.
- Good level of cooperation of the Islamic Republic of Iran with the neighbouring States in the area of law enforcement.
- Proposal to create a regional network for law enforcement cooperation under the auspices of the Economic Cooperation Organization (ECO).

3.3. Challenges in implementation

The following steps could further strengthen existing anti-corruption measures:

- Take into account the requirements of the Convention on the inclusion of corruption offences as extraditable while concluding new extradition treaties.
- Criminalize all mandatory offences covered by the Convention to ensure that the dual criminality requirement is satisfied and extradition can be conducted when such offences constitute the basis of extradition requests.
- Consider introducing legal provisions allowing for the enforcement of foreign sentences in cases where extradition requested for the purpose of enforcing a sentence against an Iranian national is denied.
- Consider expediting the process of the finalization of the adoption of the Bill on International Judicial Cooperation.
- Consider indicating in relevant domestic legislation that MLA to States parties to the Convention can be afforded without the condition of reciprocity.
- Consider introducing corresponding amendments in domestic legislation that would specifically authorize the competent Iranian authorities to provide MLA in the broadest possible scope of cases, as stipulated in paragraph 3 of article 46 of the Convention.
- Consider introducing specific provisions in the domestic legislation regarding the transfer of a detained person as stipulated in paragraphs 10-12 of article 46 of the Convention.
- Introduce corresponding amendments in the relevant domestic legislation giving effect to the requirements of paragraph 29 of article 46 of the Convention.
- Consider enhancing cooperation with other States parties to the Convention in order to give full effect to paragraph 3 of article 48 of the Convention.
- Consider concluding bilateral agreements and arrangements on joint investigations, in line with article 49 of the Convention.
- Introduce corresponding amendments in the domestic legislation in order to give full effect to the provisions of article 50 of the Convention.

3.4. Technical assistance needs identified to improve implementation of the Convention

The following technical assistance needs were identified:

- Summary of good practices/lessons learned and model legislation on transferring of criminal proceedings to other States parties.
 - Summary of good practices/lessons learned and model legislation on mutual legal assistance.
 - Summary of good practices/lessons learned and model legislation on how to enhance law enforcement cooperation involving the use of modern technology as a response to corruption offences.
 - Summary of good practices/lessons learned on the establishment of joint investigative bodies.
-