

***International Co-operation dealing with Economic Crime, Offenders
and Recovery of Stolen Assets***

Scoping Paper

**Prepared by the OECD in collaboration with the FATF Secretariat, the UNODC and the
World Bank for the G20**

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Executive Summary

This scoping paper was developed by the OECD in collaboration with the FATF Secretariat, the UNODC and the World Bank in response to G20 Leaders' request. It provides an overview of the international policy frameworks and standards that are relevant to combatting corruption and other economic crimes, highlighting initial insights on the linkages between different crimes and possible gaps in the effectiveness of international cooperation.

The scoping paper has been discussed at the G20 ACWG meeting in October 2019 in Paris and in February 2020 in Riyadh. It is a part of a work stream on international cooperation on economic crime, offenders and recovery of stolen assets and provides a basis for possible future action by the G20 in this area. Building on the gaps in international cooperation frameworks identified in this scoping paper, recommendations for possible future action, which are an integral part of the response to Leaders' request, are presented separately in a paper "Proposals for G20 Action on International Cooperation on Corruption and Economic Crimes, Offenders and Recovery of Stolen Assets" developed by the G20 ACWG chairs for discussions by G20 members.

The work stream builds on the G20 commitments made in the Anti-Corruption Action Plan 2019-2021¹ and the 2018 call by G20 Leaders to "*explore links between corruption and other economic crimes and ways to tackle them, including through co-operation on the return of persons sought for such offences and stolen assets.*"² This call was further renewed in the 2019 G20 Osaka Declaration³, in which the Leaders committed to "continue practical co-operation to fight corruption and reaffirm [our] commitment to deny safe haven to persons sought for corruption and their proceeds of corruption consistent with our G20 and international commitments and our domestic legal systems and [will] work more closely on asset recovery co-operation."

The OECD, UNODC, World Bank and the FATF are home to a wide range of standards, good practice frameworks and international cooperation mechanisms applicable to economic crimes, including corruption. These organisations also undertake extensive and regular evaluations of the legal, regulatory and policy frameworks implemented in their member and non-member economies to assess countries' ability to tackle various forms of economic crimes, including through international cooperation.

This analysis shows that, despite the existence of relevant international legal frameworks and mechanisms, international cooperation could be further strengthened to better capture the linkages between economic crimes, which are increasingly international in nature, and therefore to effectively tackle them.

First, countries should make sure they adhere to all international obligations relevant to economic crimes. In particular, in line with G20 commitments, countries should ensure comprehensive criminalization of corruption offences, including bribery and make bribes explicitly non-tax deductible, in accordance with the requirements of UNCAC and the OECD Anti-Bribery

¹ G20 Anti-Corruption Action Plan 2019-2021, available at: [https://www.oecd.org/officialdocuments/publicdisplaydocumentpdf/?cote=DAF/WGB/RD\(2018\)10&docLanguage=En](https://www.oecd.org/officialdocuments/publicdisplaydocumentpdf/?cote=DAF/WGB/RD(2018)10&docLanguage=En)

² G20 Leaders' Declaration 2018, available at: http://www.g20.utoronto.ca/2018/buenos_aires_leaders_declaration.pdf

³ G20 Leaders' Declaration 2019, available at: <https://www.consilium.europa.eu/en/press/press-releases/2019/06/29/g20-osaka-leaders-declaration/>

Convention. Countries should also take steps towards adherence to international instruments, including the OECD Anti-Bribery Convention.

Second, information sharing both within and between countries may not be adequately proactive or systemic to address the growing risks of economic crimes. Robust mechanisms in information sharing that include safeguards for due process and the protection of fundamental rights, and adequate consultations between authorities can help combat different forms of economic crime, including domestic and foreign bribery, tax crime, money laundering and illicit trade. Capacity building and networking between authorities, and allocation of sufficient resources, both human and financial, also play an important role in enabling authorities to detect, audit, investigate and disrupt economic crime through international cooperation. There are also further opportunities for boosting the use of tax information in the detection of economic crimes and identifying foreign bribery, as well as embezzlement, money-laundering and asset recovery cases. Overall, considering the links between corruption and other forms of economic crime, a whole-of-government approach and cross-agency cooperation in addressing the threats is strongly recommended.

Third, the efficiency of international legal assistance could be increased by applying conduct-based tests for the fulfilment of dual criminality requirements, including by lifting such requirements, where possible and in compliance with the requirements of domestic legal systems. This could be further achieved by adopting such measures as may be necessary to enable the provision of a wider scope of assistance in the absence of dual criminality, overall coherence of approaches to criminalisation of offences, and evidentiary thresholds for the provision of legal assistance. Expedited proceedings relative to extradition, where feasible, may increase efficiency. The principle of ‘prima facie’ culpability, used in some jurisdictions, as one of the grounds of examining extradition requests often results in examining evidence to the extent of establishing it to the stage of ‘beyond reasonable doubt’. This approach significantly delays the process of extradition....

Fourth, review processes and law enforcement networks provide various mechanisms for countries to provide feedback on other countries’ provision of international cooperation. Their aim is not to resolve bilateral disputes therefore international cooperation on particular cases could be facilitated with access to independent expert views against existing standards.

Finally, raising awareness of the international conventions, treaties and mechanisms as well as their functioning is a key factor in ensuring the effective implementation of international co-operation measures. Various existing platforms outlined in this paper, such as Interpol, the Egmont Group of Financial Intelligence Units and the regional Asset Recovery International Networks, the OECD Global Forum for Transparency and Exchange of Information for Tax as well as the working groups and networks of the OECD Working Group on Bribery, the OECD Task Force on Tax Crimes and Other Crimes, the United Nations and the FATF, provide useful frameworks for information sharing and learning activities.

Introduction

Corruption offenses are often committed alongside and associated with a range of other crimes that aim at obtaining an economic or financial advantage, such as money laundering, tax crimes, illicit trade and organised crime. Economic crimes have a corrosive, corrupting effect on the global financial system. These crimes may involve misappropriation of substantial sums of money, often draining billions of dollars out of the economy and weakening the global banking infrastructure, which could further aggravates the global financial vulnerability.

In many cases, corruption offenses and other economic crimes are transnational. Greater interconnections across international borders and reduced restrictions have also increased the scope and scale of risks that economies face from economic crime. Recently several incidences have come to light where economic offenders have exploited the global network and international openness to evade judicial and criminal proceedings of the country in which such crimes were committed. This makes tracing the fugitive offenders and their illicit assets more challenging and results in procedural delays and deferred justice. Economic offences tend to extend beyond domestic borders, highlighting the importance of multilateral policy responses and cross-border co-operation in addressing these threats.

Understanding the crimes committed alongside corruption will help to: (1) make use of, and where appropriate, broaden the toolkit available to detect, investigate and prosecute corruption and related offences and to recover stolen assets, (2) involve a broader range of authorities, nationally and internationally, in anti-corruption initiatives, and (3) identify and dismantle the networks that facilitate corruption and economic crime.

The COVID-19 crisis further highlights the urgent need to ensure effective international cooperation to address the risks of corruption and other economic crime related to public spending, enhanced government involvement, stimulus measures, and emergency procurement and recruitment among various other policy measures put in place in response to the COVID-19 crisis.

The objective of this paper is to provide a preliminary mapping of international and national standards, institutions and initiatives, their mandates, and existing practices in international co-operation dealing with corruption and economic crime and offenders as well as the recovery of stolen assets. This includes the OECD, UNODC, the World Bank and the Financial Action Task Force (FATF), the Stolen Asset Recovery (StAR) Initiative (a joint partnership between UNODC and the World Bank), which offer fora for dialogue, experience sharing and capacity building, and develop evidence-based policy guidance related to international co-operation addressing various forms of economic crimes.

The first section of the paper provides a mapping of mandates and activities of several international organisations, including the OECD, UNODC, World Bank, the StAR Initiative and the FATF, related to international co-operation tackling selected areas of economic crime, including corruption and bribery, tax crimes, money laundering, illicit trade and organised crime. The second section focuses on available international mechanisms aimed at addressing these crimes, fugitive economic offenders and stolen assets. While regional bodies may also provide useful reference points for co-operation efforts, this paper focuses predominantly on the role of global institutions and initiatives related to international co-operation addressing economic crime, offenders and the recovery of stolen assets.

1. Existing frameworks in the fight against corruption and other economic crimes

International organisations, such as the OECD and the United Nations, do not define ‘corruption’, but instead establish different types of corrupt behaviour. The OECD Anti-Bribery Convention requires its Parties to criminalize bribery of foreign public officials, while the United Nations Convention against Corruption (UNCAC) addresses a broad range of conduct, including, embezzlement, misappropriation or other diversion of property, illicit enrichment, abuse of functions, trading in influence and obstruction of justice.

Likewise, there is no internationally recognized definition of the term economic crime. Europol describes it as illegal acts committed by an individual or a group of individuals to obtain a financial or professional advantage.⁴ Corrupt offences are often committed alongside other economic crimes, and corruption can facilitate other economic crimes by influencing prevention and enforcement frameworks.

Based on the discussions of the G20 Anti-Corruption Working Group in May 2019, this scoping paper focuses on a preliminary selection of international frameworks addressing corruption and bribery, economic crime, including, tax crimes, money laundering and illicit trade.

The following sections outline the global instruments, related review mechanisms and cooperation frameworks related to corruption, other economic crime and organised crime.

1.1. International instruments on combatting corruption

1.1.1 *The United Nations Convention against Corruption (UNCAC)*

UNCAC is the only legally binding global instrument on all forms of corrupt behaviour. The Convention covers five key areas: preventive measures, criminalization and law enforcement, international cooperation, asset recovery, as well as a chapter on technical assistance and information exchange. The Convention calls upon States to afford one another the widest measure of mutual legal assistance in investigations, prosecutions and judicial proceedings in relation to the offences covered by this Convention, and contains provisions on Mutual Legal Assistance (MLA) and extradition of offenders, as well as on cross-border law enforcement cooperation and joint investigations. In the area of asset recovery, UNCAC provides a framework for the prevention, detection, tracing, seizure, freezing and confiscation as well as the return and disposal of the proceeds of corruption.⁵ Issues related to extradition and transfer of economic offenders and the recovery of stolen assets in the context of UNCAC are further discussed below. The UNCAC Implementation Review Mechanism (IRM) was established in 2009 to assist to the Conference of the States Parties to UNCAC in overseeing the implementation of the Convention.

⁴ <https://www.europol.europa.eu/crime-areas-and-trends/crime-areas/economic-crime>.

⁵ United Nations Convention against Corruption, <https://www.unodc.org/unodc/en/corruption/uncac.html>.

All G20 members have acceded to UNCAC and all the G20 countries have been actively participating in the UNCAC IRM both as States parties under review and as reviewing States.⁶ The EU also confirmed its commitment to the UNCAC review process.

The Conference of the States Parties to the UN Convention against Corruption is the main policymaking body of the United Nations in the area of anti-corruption. The Conference was established, in line with article 63 of the Convention, to improve the capacity of States to implement the Convention, to enhance cooperation among States in achieving the objectives of the Convention; and to promote and review the implementation of the Convention. Its eighth session was held in December 2019 in Abu Dhabi, where the Conference adopted a record number of 15 resolutions and one decision, covering a wide range of topics, including on asset recovery, the Implementation Review Mechanism, corruption prevention, safeguarding sport from corruption, measurement of corruption, corruption related to crimes that impact the environment, foreign bribery, and the role of national parliaments and supreme audit institutions in preventing corruption as well as on the modalities for the 2021 United Nations General Assembly Special Session (UNGASS) against corruption. The Conference also decided to extend the duration of the second cycle of the IRM until June 2024 to allow for the completion of the country reviews under that cycle.

The IRM is divided into two cycles. The first cycle covers the review of implementation of the criminalization and law enforcement (chapter III) and international cooperation (chapter IV) provisions of the Convention. The second cycle addresses the review of the implementation of preventive measures (chapter II) and asset recovery (chapter V) provisions of the Convention.

Box 1. UNCAC country reviews

As of March 2020, 170 executive summaries of the country review reports for the first cycle have been completed. The executive summaries have been posted online on the pages with the documentation for the respective sessions of the Implementation Review Group and on the country profiles page. In addition, 85 country review reports for the first cycle have been published on the UNODC website at the request of the respective States parties. For the second cycle of the IRM, 35 executive summaries have been completed and eleven country review reports have been published. Additionally, all G20 countries have committed to publishing their full country reports, yet as of March 2020, not all had done so.

The country reviews have triggered legislative and institutional amendments in many States, with a view to fully implement the Convention and address the implementation gaps identified in the course of the reviews. Such gaps and deviations were more obvious with regard to the implementation of chapter III of the Convention. The Convention has had wide-ranging implementation effects, with significant results in terms of both criminalization and law enforcement. However, given that in those areas the Convention requires a particularly wide and multifaceted range of measures on the part of States parties, challenges were detected in varying degrees in respect of all relevant provisions.

As regards chapter IV of the Convention, a somewhat different picture emerges. For a significant number of States parties, the implementation of the provisions contained in chapter IV was facilitated by the self-executing character of key provisions and their direct applicability by competent State authorities. Undoubtedly, this has offered States parties the objective advantage of reducing the need to engage in often time-consuming and uncertain domestic normative

⁶ For more information, please see the UNCAC country profiles: <https://www.unodc.org/unodc/en/treaties/CAC/country-profile/index.html>

processes by substantially transferring the task of implementing Convention provisions to the executive and judiciary branches of Government. There were indications that the IRM itself had played a dynamic role by triggering patterns of domestic reform, specifically regarding chapter IV of the Convention, and encouraging more frequent exchanges in matters of extradition and mutual legal assistance.⁷

According to available information, many of the challenges encountered in the course of the first cycle remained highly relevant during the second cycle (such as the protection of reporting persons). One example of measures taken as a result of the outcome of the first review cycle and of direct relevance to the chapters under review during the second cycle related to illicit enrichment and the means for detecting this offence. In addition, States have reported that they had, *inter alia*, established new systems for the declaration of assets and other liabilities that targeted the prevention of conflicts of interest, drafted codes of conduct for public officials, or that they had adopted or were in the process of adopting anti-corruption strategies and corresponding action plans. Many States reported on strengthening advocacy mechanisms through awareness-raising activities, including workshops, study tours, press conferences and television series. To strengthen transparency, some States also reported drafting legislation on access to information. Some States had adopted new anti-money-laundering legislation and specific anti-money-laundering strategies, and some States reported conducting risk assessments.

More generally, a recent analysis undertaken by UNODC showed that the impact of the IRM in promoting the full implementation of the Convention in the 145 States parties for which information was available (as of September 2019) was as follows:

- (a) 90 per cent of States parties reported legislative reform efforts by outlining the adoption of new laws or the amendment of current laws to bring them in line with the requirements of the Convention;
- (b) 71 per cent found that the IRM and its peer review process had helped identify gaps and shortcomings in their frameworks and systems for fighting corruption and/or expressly noted the overall positive impact of the IRM on their national efforts to fight corruption, including by leading to improvements in their national institutional structure and cooperation;

Moreover, many States noted that the ratification or accession process itself had prompted reflection on their anti-corruption systems, while others described how responding to the self-assessment checklist had helped identify weaknesses that needed to be addressed. States also highlighted the importance and the benefits of the peer-learning aspect of the IRM, which allowed States to accumulate a wealth of experience. States also referred to the IRM's influence in shaping the course and strategic policy adopted in the fight against corruption.⁸

It is not within UNODC's mandate to resolve bilateral disputes between States concerning the interpretation and application of UNCAC. The settlement of such disputes was also not included among the goals of the IRM by the States Parties to the Convention. Notably, however, UNCAC does contain the mechanism for settling disputes among States parties, concerning its interpretation

⁷ For more information, please see State of implementation of the United Nations Convention against Corruption report, available at https://www.unodc.org/documents/treaties/UNCAC/COSP/session7/V.17-04679_E-book.pdf

⁸ For additional information, see the report of the Secretariat "Good practices and experiences of, and relevant measures taken by, States parties after the completion of the country reviews, including information related to technical assistance" (CAC/COSP/2019/11), available at <https://www.unodc.org/documents/treaties/UNCAC/COSP/session8/V1909931e.pdf>

or application, in its article 66. The article provides a range of dispute settlement means that States could resort to, including negotiation, arbitration and reference of the dispute to the International Court of Justice. UNODC stands ready to support the States in understanding better how this mechanism could be used in practice, including by analyzing similar mechanisms and good practices existing under other multilateral treaties. States may also want to use UNCAC more actively as a legal basis rather than bilateral arrangements. Having more cases based on UNCAC, as a legal basis, could provide sufficient justification for States to resort to article 66 in the future.

In its resolution 7/1, the Conference of the States Parties to the UNCAC⁹ requested the Secretariat to continue to collect statistics on the use of Convention as a legal basis for MLA and asset recovery. As per the report published by UNODC¹⁰, a total of 95 States parties explicitly confirmed their ability to use the Convention as a basis for MLA and a total 28 States parties informed the Secretariat of their ability to use the Convention as a legal basis for the purpose of asset recovery. Although, these statistics are impressive, it also shows that many States would rely on bilateral arrangements and/or MOUs for providing MLA and assistance in recovery of assets in addition to the Convention. Notably, as highlighted in the UNODC study entitled State of implementation of the United Nations Convention against Corruption Criminalization, law enforcement and international cooperation,¹¹ most States would be able to provide MLA based on the principle of reciprocity and without any particular legal basis. It also appears that MLA practitioners often lack awareness about UNCAC and its useful avenues for requesting and getting assistance. There is a need for using Convention more proactively as a legal basis, and continuing raising awareness among practitioners regarding its many advantages and innovative provisions on MLA.

1.1.2. The OECD Anti-Bribery Convention

Box 2. Links between foreign bribery and other economic crime

Efforts to combat foreign bribery may help in the detection and prosecution of other crimes often linked to foreign bribery such as tax fraud, procurement fraud and bid rigging, and money laundering, as is demonstrated in the hypothetical case below.

Hypothetical Foreign Bribery Case

A construction company from Country “A”, a Party to the OECD Anti-Bribery Convention, bribes an official from Country “B”, the Minister of Transportation, to influence the award of a public procurement contract to build a highway. The bribe is concealed as “consultation fees”, a deductible expense in the company’s tax return, and is paid into an offshore account in the name of the Ministry of Transport’s wife. As a result of the bribery, the construction company is awarded the contract, which is worth EUR 1.5 billion, well above market prices. The best qualified bidder was another company.

⁹ <https://www.unodc.org/unodc/en/corruption/COSP/session7-resolutions.html>

¹⁰ Statistical information on the use of the United Nations Convention against Corruption as a legal basis for mutual legal assistance and in relation to civil and administrative proceedings and asset recovery, May, 2019. <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/EMIInternationalCooperation/31-May-2019/V1901627e.pdf>

¹¹ Available at https://www.unodc.org/documents/treaties/UNCAC/COSP/session7/V.17-04679_E-book.pdf

Foreign bribery generates substantial criminal proceeds that are subject to seizure and confiscation or applicable monetary sanctions of comparable effect and individuals that commit foreign bribery are liable to lengthy terms of imprisonment.

The OECD Convention on Combating the Bribery of Foreign Public Officials in International Business Transactions (OECD Anti-Bribery Convention)¹² which came into force in February 1999, is the only global instrument to focus primarily on the prohibition of bribery of foreign public officials in international business transactions. Article 16 of UNCAC, which came into force in December 2005, also recognises that foreign bribery is contrary to transnational public policy¹³. Similarly to UNCAC, the Anti-Bribery Convention also obliges State parties to adopt legislative and other measures to establish foreign bribery as a criminal offense. However, not all G20 countries have ratified the OECD Anti-Bribery Convention or followed through on their UNCAC treaty obligations.

Work at the OECD on combating foreign bribery takes place in the Working Group on Bribery in International Business Transactions (WGB), which is responsible for monitoring implementation of the Anti-Bribery Convention). Foreign bribery involves, but is not limited to, the most lucrative international business transactions, including infrastructure contracting, resource exploitation and transportation.¹⁴ As a result, the transactional sums can be in the billions. Moreover, efforts to combat foreign bribery can help detect and prosecute closely linked economic crimes, including tax fraud, procurement fraud, and money laundering that are often committed alongside foreign bribery (see box 2).

The Parties to the OECD Anti-Bribery Convention must make the supply of bribes (offering, promising or giving) to foreign public officials in international business a criminal offence, subject to effective, proportionate and dissuasive sanctions, including imprisonment for natural persons, and monetary sanctions and confiscation for enterprises. In addition to the core criminal obligations, Parties must also provide effective mutual legal assistance to other Parties to the Convention, including extradition. Furthermore, Parties must make bribes non-tax deductible, and consider including language in their bilateral tax treaties for allowing the sharing of tax information by tax authorities with law enforcement and judicial authorities in a “contracting state” to combat corruption.¹⁵

The systematic monitoring process of the OECD Working Group on Bribery is its main tool for ensuring that Parties effectively implement the requirements in the Convention. The monitoring phases place increasing emphasis on enforcement. Phases 2 to 4 involve mandatory on-site visits that include meetings with all the main stakeholders, such as prosecutors, police, central agencies, the private sector and civil society. Phase 4 also includes a survey of Parties regarding other Parties’

¹² OECD Anti-Bribery Convention: http://www.oecd.org/daf/anti-bribery/ConvCombatBribery_ENG.pdf

¹³ See case World Duty Free vs. Kenya: <https://www.iisd.org/itn/2018/10/18/world-duty-free-v-kenya/>

¹⁴ See discussion on sectors involved in foreign bribery on pages 21-22 of the OECD Foreign Bribery Report: An Analysis of the Crime of Bribery of Foreign Public Officials: https://read.oecd-ilibrary.org/governance/oecd-foreign-bribery-report_9789264226616-en#page24

¹⁵ See the Recommendation of OECD Council on Tax Measures for Further Combating Bribery of Foreign Public Officials in International Business Transactions: <http://www.oecd.org/tax/crime/2009-recommendation.pdf>.

performance in international co-operation.¹⁶ With all these points of view, the WGB is able to conduct a holistic and objective assessment of each Party's implementation of the Convention, including practice in providing mutual legal assistance and extradition in foreign bribery cases.

Between 1999 and December 2018, the Parties to the Convention, which account for approximately 67 per cent of world exports, imposed sanctions on 615 individuals and 203 entities.¹⁷ The robust peer-review process of the WGB plays an important role in the strength of the Anti-Bribery Convention, as well as the accumulation of expertise on foreign bribery enforcement, including the area of mutual legal assistance. Between 1999 and 2017, 7% of foreign bribery schemes were detected through mutual legal assistance.¹⁸

Box 3. Monitoring Implementation of OECD Anti-Bribery Convention

- There are 44 Parties to the Convention – the 37 OECD countries plus Argentina, Brazil, Bulgaria, Costa Rica, Peru, Russia and South Africa.
- Monitoring takes place in the form of a programme of systematic follow-up currently composed of 4 Phases. Phase 1 is a desk review. Phases 2-4 involve a mandatory on-site visit.
- The reports are automatically published and implementation of recommendations is closely followed up.

The topic of bribery of foreign public officials and officials of public international organizations (article 16 UNCAC) has also been extensively discussed in the sessions of the Conference of the States Parties to UNCAC and the sessions of its Implementation Review Group.¹⁹ UNODC has produced thematic reports and a flagship study entitled State of Implementation of the United Nations Convention against Corruption: Criminalization, Law Enforcement and International Cooperation²⁰ that analyse the main challenges and good practices in the area of criminalization of the offence of bribery of foreign public officials and officials of public international organizations.

Resolutions of the Conference of the States Parties to UNCAC and recommendations of its Working Groups urge States to criminalize and combat the offence of bribery of foreign public officials and officials of public international organizations, most recently resolution 8/6 on Implementation of international obligations to prevent and combat bribery as defined under the UN Convention against Corruption. In resolution 8/2, the Conference has approved a set of non-binding recommendations and conclusions based on lessons learned regarding the implementation of chapters III and IV of UNCAC as a potentially useful guide for practitioners.

¹⁶ See Annex 3 of the Phase 4 Guide on Monitoring Implementation of the OECD Anti-Bribery Convention.

¹⁷ OECD Working Group on Bribery, 2018 Enforcement of the Anti-Bribery Convention. Investigations, Proceedings and Sanctions. <http://www.oecd.org/daf/anti-bribery/OECD-Anti-Bribery-Convention-Enforcement-Data-2019.pdf>

¹⁸ OECD (2017), The Detection of Foreign Bribery, <https://www.oecd.org/corruption/anti-bribery/The-Detection-of-Foreign-Bribery-ENG.pdf>

¹⁹ Conference of the State Parties to UNCAC and its Implementation Review Group, <https://www.unodc.org/unodc/en/corruption/COSP/conference-of-the-states-parties.html>; <https://www.unodc.org/unodc/en/corruption/IRG/implementation-review-group.html>

²⁰ State of Implementation of UNCAC, https://www.unodc.org/unodc/en/corruption/tools_and_publications/state_of_uncac_implementation.html

States parties to UNCAC can also use a broad range of tools available to them under UNCAC and provided by UNODC while cooperating in their fight against foreign bribery as highlighted in subsequent sections. In the context of the implementation of article 16 of UNCAC, the major challenge is the absence in some States of a criminal offence addressing the bribery of foreign public officials and officials of public international organizations. Apart from the non-existence of normative measures (i.e. the clear violation of the requirement under article 16 para. 1 to make foreign bribery a criminal offence), common challenges relate to the scope of foreign public officials and officials of public international organizations covered by the offence, and especially to the apparent ineffectiveness of the existing legislation, which runs the risk of being downgraded to the level of fulfilling a merely symbolic function.

Box 4. Other Anti-Corruption Instruments: Council of Europe

A wide range of corrupt behaviour is also covered by the legal instruments on anti-corruption adopted by the Council of Europe, including the Criminal and Civil Law Conventions on Corruption, and the Recommendations on Codes of Conduct for Public Officials and on Common Rules against Corruption in the Funding of Political Parties and Electoral Campaigns. The Conventions cover active and passive bribery of domestic and foreign public officials, of national and foreign parliamentarians and members of international parliamentary assemblies in the private sector, of international civil servants, domestic, foreign and international judges and officials of international courts, active and passive trading in influence, money-laundering of proceeds from corruption offences and accounting offences connected with corruption. These instruments have a broad geographic coverage and are monitored by the Group of States against Corruption (GRECO), the Council of Europe's anti-corruption monitoring body. GRECO consists of 50 Member States and 10 observers. Membership in GRECO is open to any state which took part in the elaboration of the enlarged partial agreement or which becomes a Party to the Criminal or Civil Law Conventions on Corruption.

1.2 Interlinkages between tax crimes, corruption and other economic crimes

Box 5. Links between tax crimes and other economic crimes

Tax evasion often occurs alongside the commission of other serious economic crimes, such as corruption or money laundering. The work of the OECD in the tax transparency and international co-operation has direct relevance to the fight against economic crimes. The OECD Task Force in Tax Crimes and Other Crimes (TFTC) leads the implementation of the Oslo Dialogue, which provides tools to jurisdictions for fighting tax crimes and illicit financial flows through a whole of government approach. The TFTC is also actively engaged in a dialogue with the Financial Action Task Force (FATF) and the OECD Working Group on Bribery.

The Financial Action Task Force (FATF) includes tax evasion as a predicate offence for money laundering (see section 1.3.). More broadly, corruption inherently involves tax fraud because the bribe is not declared as taxable income and/or unlawfully deducted. The OECD recognised the importance of engaging the tax system to combat corruption in its 2009 Council Recommendation, including calling on OECD members to deny tax deductibility of expenses for bribery; to facilitate sharing of tax information with anti-corruption authorities; and to equip tax administrations to identify and report suspicions of corruption. A World Bank study of 25 000 firms in 57 countries found that firms that pay more bribes also evade more taxes.

With the advances in the globalisation of the financial system, including in new forms such as crypto-assets, so-called “stablecoins”, and central bank digital currencies, the proceeds of economic crimes - such as corruption - can be easily concealed abroad, with a view to escaping detection and recovery. Tax authorities have powerful tools available to them to identify and

recover financial assets, wherever they are held. There is an opportunity to leverage the mechanisms available to tax authorities for obtaining and sharing this information to further the fight against corruption. An OECD study showed that only 2% of foreign bribery cases had been detected by a financial intelligence unit and only 1% by tax authorities²¹, indicating room for progress in interagency cooperation. Tax transparency, which is an important component of fighting tax evasion and other economic crimes, needs to be paired with domestic and international collaboration of different law enforcement and regulatory agencies. This is one of the main priorities of the OECD's Oslo Dialogue, which promotes a "whole-of-government" approach to counter economic crimes through better domestic and international co-operation.

Since 2009 and in response to the repeated G20 calls, the OECD has hosted the Global Forum on Transparency and Exchange of Information for Tax Purposes (the Global Forum). The Global Forum brings together more than 150 jurisdictions working to ensure effective implementation of the international standards of tax transparency and exchange of information for tax purposes through a robust peer review and monitoring mechanism. These standards offer important tools for cross-border tax cooperation and information sharing, while at the same time imposing safeguards to protect the confidentiality of the information exchanged.

The tax transparency standards ensure that information is available on the owners of companies and other legal arrangements (including beneficial ownership), appropriate accounting records and information on financial accounts (including the beneficial ownership of the accounts) are maintained. Such information must be accessible and exchanged upon request with other tax authorities. The Global Forum released a beneficial ownership toolkit²² in March 2019 to help developing countries ensure effective implementation of the beneficial ownership standard.

Box 6. Key facts on ending bank secrecy in relation to suspected tax offences

- 95 jurisdictions, including all international financial centres, automatically exchanged financial account information by the end of 2019
- EUR 102 billion of additional tax identified from voluntary disclosure and similar efforts
- Information on 47 million financial accounts automatically exchanged in 2018 with a total value of around EUR 4.9 trillion
- Decline of 24% of bank deposits in offshore financial centres over last 10 years as a result of AEOI
- Bank deposits in IFCs have fallen by USD 410 billion over the past ten years

Source: OECD Secretary-General Report to G20 Finance Ministers and Central Bank Governors, June 2019

Responding to a call from the G20, OECD and G20 countries developed a new standard for the automatic exchange of financial account information – the Common Reporting Standard (CRS). Under this standard, more than 100 jurisdictions committed to obtain prescribed financial information from their financial institutions and to automatically exchange that information, including information on beneficial ownership and account balances, with jurisdictions where the account holders are resident for tax purposes by the end of 2018. The Global Forum closely

²¹ OECD (2017), The Detection of Foreign Bribery, <https://www.oecd.org/corruption/anti-bribery/The-Detection-of-Foreign-Bribery-ENG.pdf>

²² OECD and Inter-American Development Bank (2019), A Beneficial Ownership Implementation Toolkit, <http://www.oecd.org/tax/transparency/beneficial-ownership-toolkit.pdf>

monitors the exchange agreements being put in place to ensure they provide for exchange between all interested appropriate partners.

Although confidentiality is one of the cornerstones of a sound exchange of information system in general and of tax administration in particular, more and more countries recognise that to fight economic crimes more effectively it is crucial that tax administrations are obliged to report suspicions of serious non-tax offences to the appropriate law enforcement authority. Information obtained domestically may be shared between agencies as permitted by domestic law²³. Exchanged tax information received by a tax administration pursuant to an information exchange agreement may generally only be shared with persons or authorities concerned with the assessment, collection, or recovery of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, taxes of that jurisdiction or the oversight of the above, and may only be used for such purposes. Certain information exchange agreements may permit exchanged information to be used for other purposes, provided specific conditions are met. For example, the multilateral Convention on Mutual Administrative Assistance in Tax Matters (MAC)²⁴ expressly allows this, subject to the following conditions: (i) such information may be used for such other purposes under the laws of the supplying Party and (ii) the competent authority of that Party authorises such use (Article 22.4).

The OECD's Forum on Tax Administration (FTA) is currently working through its Joint International Taskforce on Shared Intelligence and Collaboration (JITSIC) on the operational opportunities and challenges of the onward sharing of information obtained under the CRS for non-tax purposes, with the OECD's Committee on Fiscal Affairs (through its Working Party 10 on Exchange of Information and Tax Compliance) assessing the need for further coordinated legal and policy initiatives in this domain. Subject to appropriate confidentiality and data protection safeguards as well as any necessary legislative underpinning, there may be public policy reasons for tax administrations which wish to do so to share this CRS information on foreign accounts with authorities dealing with anti-money laundering and illicit finance, as well as other.

1.2.1. "Whole-of-government" approach through the Oslo Dialogue

International and inter-agency co-operation is a fundamental component of combatting tax crimes and illicit financial flows. The OECD's Oslo Dialogue, launched by the OECD at the first Forum on Tax and Crime in 2011 as a response to the call of the G20, explores a "whole of government" approach to co-operation between different enforcement agencies responsible for tax crimes and other economic crimes at both the domestic and international levels.

Building on the objectives of the Oslo Dialogue, the OECD Task Force on Tax Crimes and Other Crimes (TFTC) carries out technical work to improve:

- i. inter-agency co-operation between tax and law enforcement agencies including anti-corruption and anti-money laundering authorities to counter crime more effectively, including mapping the domestic law gateways for information sharing

²³ OECD (2010), Recommendation of the Council to Facilitate Co-operation between Tax and Other Law Enforcement Authorities to Combat Serious Crimes, <https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0384>

²⁴ OECD (2019), Convention on Mutual Administrative Assistance in Tax Matters, <https://www.oecd.org/ctp/exchange-of-tax-information/convention-on-mutual-administrative-assistance-in-tax-matters.htm>. This Convention has currently 129 participating jurisdictions. It provides for all possible forms of administrative co-operation between states in the assessment and collection of taxes. This co-operation ranges from exchange of information, including automatic exchanges, to the recovery of foreign tax claims.

and reporting, and synthesising international best practice in co-operation.²⁵ This builds on the OECD Council Recommendations for reporting by tax officials of suspicions of economic crimes and sharing of tax exchanged information with other law enforcement authorities;²⁶

- ii. the ability of tax administrations to identify, audit, investigate and disrupt tax crime and other serious crimes including money laundering and bribery, by sharing insights on emerging risks, case studies and reporting on best practices (see below) and
- iii. to raise global awareness of the links between tax crime and other serious crimes, including through global meetings of experts and support for developing countries (see below).

The TFTC has published numerous studies to improve co-operation and enhance efforts to combat economic crime, including a joint 2018 OECD/World Bank report on “Improving Co-operation between Tax Authorities and Anti-Corruption Authorities in Combating Tax Crime and Corruption”²⁷, “Fighting Tax Crime: The Ten Global Principles”²⁸ and “the Money Laundering and Terrorist Financing Awareness Handbook for Tax examiners and Tax Auditors”²⁹.

To raise global awareness, the OECD hosts the Forum on Tax and Crime, a biennial event held under the auspices of the Oslo Dialogue bringing together experts on tax, customs, anti-corruption, anti-money laundering, policing, and prosecution, to take stock of the threats posed by tax crime, the progress made in combating it, and the priorities for action.

In addition, the OECD conducts significant capacity building in tax crime and economic crime Investigation. The OECD’s work in tax aims to enhance global co-operation, including driving improvements in transparency, setting global standards and best practices, ensuring effective mechanisms for international co-operation, and working with developing countries to build capacity for fighting economic crimes. As actions of economic offenders are global, so too must the international response be, equipping all countries to combat these crimes and leaving no safe

²⁵ OECD (2017), Effective Inter-Agency Co-operation in Fighting Tax Crimes and Other Financial Crimes - Third Edition, OECD Publishing, Paris. <http://www.oecd.org/tax/crime/effective-inter-agency-co-operation-in-fighting-tax-crimes-and-other-financial-crimes.htm>

²⁶ OECD Council Recommendation of the Council on Tax Measures for Further Combating Bribery of Foreign Public Officials in International Business Transactions, 25 May 2009 - C(2009)64, <http://www.oecd.org/tax/crime/2009-recommendation.pdf>; and OECD Council Recommendation of the Council to Facilitate Co-operation between Tax and Other Law Enforcement Authorities to Combat Serious Crimes, 14 October 2010 - C(2010)119, <http://www.oecd.org/tax/crime/2010-recommendation.pdf>

²⁷ OECD (2018), Improving Co-operation between Tax Authorities and Anti-Corruption Authorities in Combating Tax Crime and Corruption. Paris: Organisation for Economic Co-operation and Development, available at <http://www.oecd.org/tax/crime/improving-co-operation-between-tax-authorities-and-anti-corruption-authorities-in-combating-tax-crime-and-corruption.pdf> and The World Bank; 2018. Licence: CC BY-NC-SA 3.0 IGO

²⁸ OECD (2017), Fighting Tax Crime: The Ten Global Principles, OECD Publishing, Paris. <http://www.oecd.org/tax/crime/fighting-tax-crime-the-ten-global-principles.htm>

²⁹ OECD (2019), Money Laundering and Terrorist Financing Awareness Handbook for Tax Examiners and Tax Auditors, OECD, Paris. www.oecd.org/tax/crime/money-laundering-and-terrorist-financing-awareness-handbook-for-tax-examiners-and-taxauditors.pdf

haven for stolen assets. The following are the two initiatives aimed specifically at building capacity of tax and economic crime investigators in developing countries:

- **OECD International Academies for Tax Crime Investigation**, located in Italy, Kenya, Argentina and Japan. The Academies have trained over 700 officials from more than 90 countries including more than 50 developing countries, on conducting and managing investigations, money laundering, asset recovery and other key issues.
- **Tax Inspectors Without Borders-Criminal Investigation (TIWB-CI)**, which supports developing countries in building criminal tax investigation capacity, through a bespoke, real time “learning by doing” approach and support on systemic reforms, to help the prevention, investigation and recovery of assets from tax crime and economic crimes.

The World Bank in partnership with the Netherlands Fiscal Information and Investigation Service (FIOD) and the U.S. Internal Revenue Service (IRS) are supporting the East African Community (notably Burundi, Kenya, Rwanda, and Uganda) in building capacity to root out tax evasion in the construction sector through targeted assistance to threat assessments, follow-the-money techniques, investigation, and international cooperation. The project is supported by the Global Tax Program. A similar initiative is under preparation in Asia in partnership with the Australian Tax Office.

1.3. The Financial Action Task Force (FATF) Standards

Box 7. Laundering the proceeds of economic crime

Corrupt officials engage in money laundering to hide and ultimately enjoy their illicit funds. They use a broad array of methods to hide their proceeds, such as disguising their ownership through corporate vehicles and trust companies and using gatekeepers and nominees to launder proceeds through the domestic and foreign financial institutions. An increasing number of evaluations by the FATF and its Global Network, and national anti-money laundering risk assessments reveal that corruption is often one of the highest proceeds generating crimes in the relevant jurisdiction, drawing strong links between corruption and money laundering.

'Money laundering' is the process by which illegally obtained funds are made to look like they have been legitimately obtained. Money laundering allows criminals to profit from their crimes.

The requirement to criminalise money laundering is included in several international conventions:

- The United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances 1988
- The United Nations Convention against Transnational Organized Crime 2000
- The United Nations Convention against Corruption 2003 (article 23)³⁰

³⁰ UNCAC recognizes the importance of fighting money-laundering in the anti-corruption context by requiring States parties to criminalize money-laundering, to adopt measures to effectively prevent it, and by urging the recovery of the proceeds of corruption and the establishment of financial intelligence units. It requires States to criminalize money-laundering in its article 23, introduce measures to prevent money-laundering in its article 14, and measures on prevention and detection of transfers of proceeds of crime in article 52, and also encourages the establishment of financial intelligence units in article 58. The implementation of these provision is reviewed in the course of the UNCAC Implementation Review Mechanism.

The FATF has led efforts to prioritise the investigation and prosecution of those that profit from crime and seek to hide those profits. The FATF has developed a comprehensive set of standards to assist countries in developing legal, regulatory, and operational measures to counter money laundering (ML), terrorist financing (TF) and the financing of proliferation of weapons of mass destruction (PF).

The FATF mutual evaluation process measures (1) jurisdictions' compliance with 40 technical recommendations and (2) jurisdictions' effectiveness in actually preventing and combatting money laundering, terrorist financing and proliferation financing against 11 immediate outcomes.

Technical compliance against the FATF Recommendations

The FATF Recommendations require countries to identify, assess, and understand the ML/TF risks for the country and take action which is proportionate to those risks (Recommendation 1). A comprehensive risk assessment should include consideration of the risks posed by the laundering of the proceeds of corruption offences (and other predicate offences) and anti-corruption experts should be consulted to provide input into the risk assessment.

The FATF Recommendations require countries to have in place national co-ordination and cooperation mechanisms for anti-money laundering/counter-financing of terrorism (AML/CFT) purposes (Recommendation 2). Many countries have standing committees or multi-agency bodies that have been established for this purpose. These mechanisms should engage anti-corruption and other relevant authorities, and form part of multi-agency bodies, to provide input on issues of AML/CFT policy, particularly those authorities responsible for the investigation and prosecution of corruption and other related offences which are predicate offences to ML.

The FATF Recommendations also set out how countries should criminalise ML (Recommendation 3), confiscate proceeds of all serious crimes (Recommendation 4), improve transparency of beneficial owners (Recommendation 24 & 25), have mechanisms in place for international co-operation, including mutual legal assistance and extradition (Recommendations 36 – 40).

Under Recommendation 3, countries are required to apply the crime of money laundering to all serious offences, with a view to including the widest range of predicate offences (i.e., the crimes which can generate the proceeds of crime). At a minimum, countries should include as predicates a wide range of offences falling within 21 broad categories including corruption and bribery, fraud, participation in an organised crime, illicit trafficking, smuggling, tax crimes, and other proceeds-generating and violent or terrorist offences. Predicate offenses should extend to conduct that occurs in other countries that is criminalised in both the country of origin and the country where the money laundering occurs. The FATF does not prescribe how countries should cover these predicate offences (e.g., by reference to thresholds for serious crimes, lists of specific crimes, or all offences). Instead, the FATF specifies that countries may decide, in accordance with their domestic law, how they will define those offences and the nature of any particular elements of those offences that make them serious offences.

The FATF Standards require countries to, among other things, have competent authorities with the powers to identify and investigate ML, associated predicate offences and TF, conduct financial investigations identify offenders and assets, trace criminal proceeds and instrumentalities, obtain evidence for prosecutions, enable the seizure and confiscation of assets to deprive criminals of their illicit profits, and co-operate with international counterparts to achieve these objectives (Recommendations 30 to 31). The FATF also established the requirement for all countries to establish Financial Intelligence Units (Recommendation 29).

In 2003, the FATF became the first international body to set international standards on beneficial ownership. In 2012, the FATF strengthened its standards on beneficial ownership

(Recommendation 24 & 25), to give more clarity about how countries should ensure information is available, and to deal with vulnerabilities such as bearer shares and nominees. The results of FATF Mutual Evaluations indicate that in general jurisdictions are struggling to effectively implement standards related to beneficial ownership, specifically transparency (see below). In October 2019, FATF released a best practices paper to provide suggested solutions to common issues in beneficial ownership transparency, supported by cases and examples.³¹

Box 8: Results of FATF and FSRB mutual evaluations - beneficial ownership transparency

As at June 2020, 27 FATF members and 75 FSRB members have been assessed since the FATF Standards on beneficial ownership were strengthened in 2012. For Recommendation 24 (technical measures to ensure the transparency and beneficial ownership of legal persons):

- No country has achieved a fully compliant rating and only 11 out of 27 FATF evaluations (41%) achieved a largely compliant rating. The other 59% of countries already evaluated were rated partially compliant (14) or non-compliant (2).
- In FSRB evaluations, only 33% (25 countries) achieved a largely compliant rating. The other 66% were rated partially compliant (37) or non-compliant (13).

For Immediate Outcome 5 (which assesses the effectiveness of measures to prevent the misuse of legal persons and arrangements for ML and TF and the availability of beneficial ownership information):

- No jurisdiction has achieved a high level of effectiveness in preventing the misuse of legal persons and arrangements. Only 5 out of 27 FATF Members evaluated (19%) achieved a substantial level of effectiveness. The other 81% of FATF members evaluated displayed either a moderate (18) or low (4) level of effectiveness.
- In FSRB evaluations, only 7% (5 jurisdictions) achieved a substantial level of effectiveness. The remaining 93% displayed a moderate (29) or low (41) level of effectiveness.

Considering the continuing challenges in this area, the FATF issued in October 2019 Best Practices on Beneficial Ownership for Legal Persons to assist countries in strengthening their systems. The FATF is currently undertaking a review of Recommendation 24 to address these issues.

The FATF Recommendations require countries to have mechanisms that facilitate international co-operation and co-ordination for all authorities (policy makers, the FIU, law enforcement, supervisors and other competent authorities) at the policy and operational levels. The FATF Recommendations require countries to implement a strong framework for information sharing. Under Recommendation 37, countries should provide the widest possible range of MLA in relation to the investigation and prosecution of money laundering and its associated predicate offences. Under Recommendation 38, countries should have the authority to take expeditious action in response to requests by foreign countries to identify, freeze, seize and confiscate the proceeds of crime. Where dual criminality is required for MLA, it is important for countries to have criminalised an adequate range of predicate offences (including corruption and related offences). In addition, countries should have an appropriate legal framework to enable competent authorities to rapidly, constructively and effectively provide the widest range of international co-operation, including through information exchanges between FIUs and law enforcement authorities (Recommendation 40). Recommendation 40 also states that law enforcement authorities should be able to exchange domestically available information with foreign counterparts for intelligence or investigative purposes relating to money laundering, associated predicate offences or terrorist

³¹ FATF(2019), Best Practices on Beneficial Ownership for Legal Persons, FATF, Paris, www.fatf-gafi.org/publications/documents/beneficial-ownership-legal-persons.html

financing, including the identification and tracing of the proceeds and instrumentalities of crime. Such international cooperation through informal channels can be particularly valuable in corruption and related investigations and lead to better chances of securing timely and successful formal MLA.

In addition to the criminal justice measures set out above, the FATF Recommendations also include a range of preventative measures to protect the financial sector and the designated non-financial businesses and professions (e.g., casinos, lawyers, accountants, real estate agents, dealers in precious metals and stones and trust and company service providers) from misuse. To increase the transparency of the financial system, the FATF Recommendations require a reliable paper trail of business relationships, transactions, and discloses the true ownership and movement of assets. These include requirements to undertake customer due diligence (Recommendation 10), maintain records (Recommendation 11), identity and take enhanced measures in relation to politically-exposed persons (Recommendation 12) and report suspicious transactions (Recommendation 20). For further information see the FATF Best Practices Paper on the use of the FATF Recommendations to combat corruption.³²

Effectiveness assessment against the FATF's Immediate Outcomes

The FATF is one of the first international bodies to develop a methodology for, and assess, countries' effectiveness of their AML/CFT regimes. At the highest level, the objective of effectively implementing AML/CFT measures is so that financial systems and the broader economy are protected from the threats of money laundering and the financing of terrorism and proliferation, thereby strengthening financial sector integrity and contributing to safety and security. The methodology breaks this high-level objective into three intermediate outcomes and 11 immediate outcomes. Some of the key immediate outcomes relevant to this paper include:

- Immediate Outcome 1: Money laundering and terrorist financing risks are understood and, where appropriate, actions coordinated domestically to combat money laundering and the financing of terrorism and proliferation.
- Immediate Outcome 2: International co-operation delivers appropriate information, financial intelligence, and evidence, and facilitates action against criminals and their assets. This Immediate Outcome covers formal and informal international cooperation (including the repatriation of stolen assets). As part of the evaluation process, all members of the FATF Global Network (including all G20 members) have an opportunity to provide feedback on their experience of international cooperation with the assessed country. However, the aim of this feedback process is not to assess countries on a rolling basis or to resolve bilateral disputes between countries.
- Immediate Outcome 5: Legal persons and arrangements are prevented from misuse for money laundering or terrorist financing, and information on their beneficial ownership is available to competent authorities without impediments.
- Immediate Outcome 6: A wide variety of financial intelligence and other relevant information is collected and used by competent authorities to investigate money laundering, associated predicate offences and terrorist financing. This delivers reliable, accurate, and up-to-date information; and the competent authorities have the resources and skills to use the information to conduct their analysis and financial investigations, to identify and trace the assets, and to develop operational analysis.

³²

<http://www.fatf-gafi.org/media/fatf/documents/recommendations/BPP-Use-of-FATF-Recs-Corruption.pdf>

- Immediate Outcome 7: Money laundering offences and activities are investigated and offenders are prosecuted and subject to effective, proportionate and dissuasive sanctions. Ultimately, the prospect of detection, conviction, and punishment dissuades potential criminals from carrying out proceeds generating crimes and money laundering.
- Immediate Outcome 8: Criminals are deprived (through timely use of provisional and confiscation measures) of the proceeds and instrumentalities of their crimes (both domestic and foreign) or of property of an equivalent value. Confiscation includes proceeds recovered through criminal, civil or administrative processes; confiscation arising from false cross-border disclosures or declarations; and restitution to victims (through court proceedings). The country manages seized or confiscated assets, and repatriates or shares confiscated assets with other countries. Ultimately, this makes crime unprofitable and reduces both predicate crimes and money laundering.

The assessment of effectiveness means that the FATF's mutual evaluations assess not only whether the relevant laws, processes and procedures are in place, but whether countries are using those measures in line with the risks in the jurisdiction. The onus is on the country to provide evidence of its effectiveness.

FATF Mutual Evaluations and their impact

Two-hundred and five jurisdictions have committed to implementing the FATF Standards and to be assessed for compliance with the FATF Recommendations and using the FATF's methodology, which assesses not only technical compliance but also effectiveness according to eleven defined 'immediate outcomes'. The FATF, and its network of nine FATF-style regional bodies, undertakes comprehensive peer evaluations of jurisdictions which result in Mutual Evaluation Reports containing key findings, recommended actions and ratings.

Box 9. Monitoring Implementation of the FATF Standards

- 205 jurisdictions that have committed to, and are assessed against, the FATF Standards. The FATF has 37 member jurisdictions and 2 regional organisations representing most major financial centres in all parts of the globe (all G20 members are members or observers of the FATF). Other jurisdictions are members of nine FATF-style regional bodies (FSRBs) which form the FATF Global Network.
- Monitoring of the implementation of the FATF Standards takes place in the form of 14-month mutual evaluation process undertaken by the FATF or FATF-style regional bodies (FSRBs) involving desk based and on-site components.
- The Mutual Evaluations includes an assessment of the country's technical compliance (putting in place relevant laws, regulations and processes) and effectiveness against 11 specific immediate outcomes, for example:
- The reports are considered by the FATF or FSRBs, undertake a quality and consistency process, and are published online. Depending on the results, countries enter either regular or enhanced follow-up and are expected to report back on progress against the recommendations. Countries with poor results are referred to the FATF's International Cooperation Review Group.
- A key objective of the FATF is to continually identify jurisdictions with significant weaknesses in their AML/CFT regimes, and to work with them to address those weaknesses. The FATF's process helps protect the integrity of the international financial system by issuing a public warning about the risks emanating from the identified jurisdictions. These public warnings also put pressure on the identified jurisdictions to address their deficiencies in order to maintain their position in the global economy. Public identification, and the prospect of public identification, encourages countries to swiftly make significant improvements.
- As of February 2020, the FATF has reviewed over 100 countries and jurisdictions and publicly identified 80 of them. Of these 80, 60 have since made the necessary reforms to address their AML/CFT weaknesses and have been removed from the process.

A key objective of the FATF is to help countries improve their anti-money-laundering and counter-terrorist financing (AML/CFT) regimes through various follow-up processes, and to continually identify jurisdictions with significant weaknesses, and to work with them to address those deficiencies. The FATF's public identification process helps protect the integrity of the international financial system and warn countries and the private sector about the money laundering and terrorist financing risks emanating from the identified jurisdictions. This puts pressure on the identified jurisdictions to address their deficiencies by implementing the action plan agreed with the FATF. The FATF listing process is an effective tool to incentivise the necessary strategic improvements to their AML/CFT system.

In addition to its standard-setting, the FATF continues to develop policy, guidance, and best practices to counter money laundering, terrorist financing, the financing of proliferation of weapons of mass destruction, and other related threats to the integrity of the international financial system; studies risks, trends and methods of illicit finance; and promotes the effective implementation of the FATF Standards globally. FATF is currently pursuing further work on beneficial ownership transparency and in addressing barriers to asset recovery.

The FATF is currently undertaking a Strategic Review to inform how FATF evaluations of countries can better promote and enable more effective and efficient AML/CFT measures. This project consists of a stock take of existing findings then work to review and modernise the mutual evaluation and follow-up processes, including the FATF's methodology for assessing effectiveness and the work of FATF's International Cooperation and Review Group.

Box 10. Results of FATF and FSRB mutual evaluations – asset recovery and informal international cooperation

As at June 2020, 27 FATF members and 75 FSRB members were assessed against the latest FATF Standards.

While technical compliance on confiscation and provisional measures (Recommendation 4) and mutual legal assistance in asset recovery (Recommendation 38) is strong, there are significant issues in the practical implementation of these measures. While all FATF members and 80% of FSRB members assessed either compliant or largely compliant on Recommendation 4 and over 90% of FATF members and around 70% of FSRB members assessed either compliant or largely compliant on Recommendation 4, for Immediate Outcome 8 (which assesses countries' effectiveness in asset recovery) around 60% of FATF members and almost 90% of FSRB members were rated as achieving a low or moderate level of effectiveness.

For Recommendation 40 on informal cooperation:

- Almost all FATF members that have been assessed (26 out of 27) are rated compliant or largely compliant with R.40. Only one member was rated partially compliant on its legal basis for informal cooperation.
- In FSRB evaluations, over 70% of countries achieved a compliant or largely compliant rating on R.40 (55 out of 75). Of the others, 23% (17 jurisdictions) were partially compliant and 4% (3 jurisdictions) were non-compliant.

For Immediate Outcome 2 (which assesses the effectiveness of both formal and informal cooperation):

- 85% of FATF members have a high or substantial level of effectiveness in seeking providing international cooperation. Only 15% are rated moderately effective at international cooperation.
- 43% of FSRB members have a substantial level of effectiveness in seeking providing international cooperation. 41% demonstrated a moderate level of effectiveness, while 16% demonstrated a low level of effectiveness in international cooperation.

A number of the countries that had fundamental deficiencies in asset recovery or international cooperation are currently in the FATF International Cooperation and Review Group (ICRG) observation period or in the ICRG pool – which means the FATF may review them depending on risks they present. If strategic deficiencies are identified, the FATF develops an action plan with the country to address these issues.

1.4. Illicit trade

Box 11. Links between illicit trade and other economic crime

Criminal networks conducting illicit trade are serious economic offenders, operating in the shadows of globalisation. Several factors, including dysfunctional and misused logistical capacities and facilities, poor quality transport-related infrastructure and a lack of transparency in trade facilitation practices contribute to increasing the risk of illicit trade. The proceeds of crime from illicit trade are used for further corruption, to distort markets, and to erode the conditions for long-term economic and social development, particularly in developing countries. The laundered proceeds of crime in the international financial system are used to finance the lavish lifestyle of criminals and corrupt actors.

Illicit trade is serious economic crime. It costs governments and the private sector billions in foregone revenue and profits, translating into lost jobs, lower service delivery and higher

inequality. The OECD's latest research indicates that the global trade in counterfeit and pirated goods alone amounted to as much as USD 509 billion, or 3.3% of world trade in 2016³³. The trafficking of persons, narcotics, arms, excise goods (such as tobacco), waste products and illegal wildlife products are other examples of illicit trade that generate billions of dollars' worth of proceeds of crime.

The scope of existing international instruments is more comprehensive for certain forms of illicit trade than others. For example, international treaties governing narcotics, such as the United Nations Single Convention on Narcotics, seek to promote international cooperation between law enforcement authorities, with a view towards elevating transaction costs and risks for criminal networks. However, institutional capacities are generally less comprehensive in the case of illicit goods that cannot be easily distinguished visually from legal items (such as illicit tobacco or counterfeits). The growing size of illicit trade in these goods demonstrates that urgent action is needed to strengthen international legal frameworks for these crimes as well. Countries need to work on enhancing prosecution of intellectual property rights (IPR) related crimes in third party or transit economies, while continuing to develop and implement a comprehensive agreement on other forms of smuggling that build upon the existing frameworks convention.

Countries also need to apply other existing legal principles, including those embodied in the United Nations Convention against Corruption (UNCAC) and the United Nations Convention against Transnational Organized Crime (UNTOC), to a broader range of illicit activities.

Despite considerable efforts in recent years, wildlife crime remains a growing problem worldwide. Once described as an emerging threat, wildlife crime has evolved into one of the most significant transnational criminal activities and has major economic, social and environmental impact. UNODC published a Guide on Drafting Legislation to Combat Wildlife Crime³⁴ to assist States in protecting wildlife by criminalizing serious wildlife offences, as defined in this Guide, thereby enhancing States' prosecution and criminal justice capacities. The Guide is intended as a technical tool to assist States in reviewing and amending existing legislation and adopting new legislation against wildlife crime in line with the United Nations Convention against Transnational Organized Crime and the United Nations Convention against Corruption.

At a more practical level, the Wildlife Inter-Regional Enforcement (WIRE) initiative was set up in response to the need for intensified cooperation between jurisdictions in the investigation and prosecution of wildlife and forest crime. The WIRE meetings are led by UNODC and offer specialized platforms for law enforcement, prosecution and judicial assistance in combating wildlife and forest crime, with a view to building bridges between direct counterparts in Asian and African countries and provide opportunities for the exchange of information and intelligence. The WIRE initiative comprises three sectorial working groups (Police, Prosecutors and Customs).

In addition, some existing legal instruments can lend themselves as relevant tools for extensive information sharing and co-ordination across agencies and nations. For example, the Council of Europe's Medicrime Convention treats the counterfeiting of medicines as criminal fraud against ill people, undermining public trust in the capacity of governments to provide effective health services. The Convention, signed in 2011, requires signatories to have the necessary criminal law in place to detect, enforce and punish such crimes. Under the Convention, it is a criminal offence to "manufacture, supply, or traffic in counterfeit medical products; to falsify documents, to manufacture and supply medical products without authorisation; and to market drugs without

³³ OECD/EUIPO (2019), Trends in Trade in Counterfeit and Pirated Goods, Illicit Trade, OECD Publishing, Paris.

³⁴ https://www.unodc.org/documents/organizedcrime/tools_and_publications/Wildlife_Crime_ebook.pdf

complying with industry standards”. The penalties are to be established by individual economies. Additionally, INTERPOL has produced work on illicit medical products, including in the context of COVID-19 crisis. INTERPOL assists member countries through training and building the knowledge of agencies involved in the fight against illicit trafficking and pharmaceutical crime.³⁵

It was hoped that the Convention would strengthen international co-operation and information sharing. However, as of December 2019, eight years since its signing, 32 countries signed on to the Convention, but only 16 have ratified it, suggesting that this channel for combating counterfeit drugs is likely to face an arduous process.

Free Trade Zones as hubs for serious economic crimes

In recognition of the severe impact of illicit trade, the OECD has convened a Task Force on Countering Illicit Trade (see section 1.9.4 for more detail). The Task Force’s latest work includes research and activities to address illicit trade in Free Trade Zones (FTZ), which is a growing issue among governments. OECD and EU Intellectual Property Office (EUIPO) joint research suggests that, while economically valuable for trade, certain FTZ are abused by criminal networks to transfer, store, manufacture and ship illicit products³⁶. As FTZ provide light regulation and good infrastructure, they are attractive not only to intermediaries in licit trade but also to parties engaged in illegal and criminal activities. Additional research by FATF, the World Bank, and private sector groups such as the International Chamber of Commerce (ICC) all point to the higher risk of Free Trade Zones for money laundering³⁷, illicit smuggling of tobacco³⁸, counterfeits³⁹ and arms smuggling. From these facts alone, it is clear that international norms and tools are necessary to address serious economic crimes in these zones.

Box 12. Key facts on illicit trade in free trade zones (FTZ)

- An additional free trade zone within an economy is associated with a 5.9% increase in the value of counterfeit exports;
- A 1% increase in the value of export from free trade zones increases the value of counterfeit exports by 0.28%;
- A 1% increase in the number of firms operating in free trade zones increases the value of counterfeit exports by 0.29%;
- The most recent estimates put the number of free trade zones worldwide at over 3,500 zones in more than 130 economies.

The OECD is working on an instrument to address serious economic crimes in Free Trade Zones. The ‘OECD draft Recommendation to Counter Illicit Trade: enhancing transparency in Free Trade

³⁵ INTERPOL (2018), Fact Sheet on Illicit Goods and Global Health, https://www.interpol.int/content/download/623/file/GHS-01_2018-03_EN_LR.pdf; INTERPOL (2020), COVID-19: The Global Threat of Fake Medicines, https://www.interpol.int/content/download/15305/file/20COM0356%20-%20IGGH_COVID-19%20threats%20to%20medicines_2020-05_EN.pdf

³⁶ OECD/EUIPO (2018) Trade in Counterfeit Goods and Free Trade Zones Evidence from Recent Trends

³⁷ FATF (2010) Money Laundering vulnerabilities of Free Trade Zones

³⁸ World Bank (2019), Confronting Illicit Tobacco Trade: A global Review of Country Experiences.

³⁹ ICC/BASCAP (2013), Controlling the Zone: Balancing facilitation and control to combat illicit trade in the world’s Free Trade Zones

Zones' sets out a series of basic principles, rules and norms that add transparency and accountability to the economic activities in Free Trade Zones.

1.5. Use of corruption and other economic crimes by organised criminal networks

Box 13. Links between corruption and organised crime

Organised crime flourishes particularly in environments where the public sector is undermined by corruption. Through corruption, organized criminal groups can obtain protection from public officials, influence political decisions and infiltrate state structures and legitimate businesses. These phenomena are often intertwined, usually through money laundering and illicit financial flows, creating an amplified risk for the international community. As such, corruption and organized crime are not only a significant hindrance to investments and economic growth; they can also create a serious threat to sustainable development as demonstrated in the 2030 Agenda for Sustainable Development.

Organised crime networks use corruption and other economic crimes to hinder investigations, avoid prosecution, and obtain, manage and conceal illegally obtained proceeds. Such groups and networks have managed, on the one hand, to expand their influence from local and national to international level as they have clearly shown great capability to adapt and transform their strategies and expand their activities in a transnational environment. On the other hand, their strategy has evolved to prioritize corruption and money-laundering over violence and threats to better leverage their multinational impact.

The significance of the fight against corruption and organized crime has a prominent place within the 2030 Agenda for Sustainable Development, which clearly recognizes that sustainable development and the rule of law are strongly interrelated and mutually reinforcing. Concerted efforts to curb corruption and organised crime are important components of policies and strategies to promote and strengthen the rule of law.

Organized crime often interacts with corrupt officials in the public sector, as well as businesses, legal professions and institutions across various sectors domestically and within different jurisdictions internationally, thus poisoning their proper functioning and mandate. Recent investigations and case law worldwide have provided evidence of growing links between crime syndicates, business structures and public administration.

The vast assets of major organized criminal groups, including transnational ones, allow them to make use of financial resources not otherwise available on the legal capital market. These resources are used to corrupt politicians and public officials. Public procurement and local government are two prominent examples of infiltration and brokering, while white-collar professionals link the business and the public administration with the organized crime, a sort of clearing house for unlawful interests.

Organized crime has focused on profit-oriented and lucrative illegal activities (for example, trafficking in a broad range of commodities) and is now even more similar to a global economic player with a strong entrepreneurial, complex and sophisticated propensity which makes the "coalition building" between organizations located far away from each other to extend their interests and increase the resilience and ability to circumvent countering measures.

Another cause of concern is the use by criminal organizations of technological innovation which is often exploited to ease the concealment of illicit proceeds: in some cases, through complex corporate schemes, organized criminal groups take advantage of as many financial transactions as

possible, having their legal entity counterparts that run ICT platforms convert legal tender currency into virtual currency or crypto-assets, among other schemes. These instruments are now perceived as a sort of “safe-haven asset” with respect to possible criminal asset recovery measures, often as an alternative to investing in traditional off-shore financial activities. In general, criminals, and particularly organized criminal groups, have become the unintended beneficiaries of new technology and globalization as these developments have enabled them to commit crimes and profit from them by exploiting transnational activities and to expand their illicit activities and businesses on digital platforms in a way that has lowered the risks, in particular the risk of detection.⁴⁰

In October 2018, FATF clarified how AML/CFT requirements apply in the context of virtual assets to ensure that they are not a safe-haven or alternative investment for criminal organisations. FATF has also introduced confidential guidance on how to confiscate virtual assets. While the FATF Standards have been updated to require that virtual asset service providers (including virtual asset exchanges) are reporting entities for AML/CFT purposes and ensure they are subject to adequate supervision (including controls to prevent criminals and their associates from owning or controlling them), many countries are still in the process of updating their laws and regulations, and establishing supervisory capacity to adequately oversee these activities.

FATF studies show two particular vulnerabilities in relation to organised crime and corruption which impact AML measures. First, is the situation where organised crime groups have the ability to control the domestic government impacting the integrity of institutions and the government’s ability to combat money laundering – this is considered a structural issue in the FATF mutual evaluations. Secondly, the situation where organised crime has corrupted a private institution, for example a bank or a casino, to enable the laundering of proceeds of crime.⁴¹

Several multilateral agreements, such as UNCAC, UNTOC and regional instruments⁴², as well as accumulated evidence at the operational level (INTERPOL and various law enforcement, judicial and asset recovery networks and initiatives)) offer knowledge on the linkages between corruption in the public and private sectors with (transnational) organized crime.⁴³

⁴⁰ Fourteenth United Nations Congress on Crime Prevention and Criminal Justice, Workshop 4, “Current crime trends, recent developments and emerging solutions, in particular new technologies as means for and tools against crime”, Background paper prepared by the Secretariat, A/CONF.234/11, para. 2.

⁴¹ . See <https://www.fatf-gafi.org/media/fatf/documents/reports/Laundering%20the%20Proceeds%20of%20Corruption.pdf> and example 5 in <http://www.fatf-gafi.org/media/fatf/documents/recommendations/BPP-Use-of-FATF-Recs-Corruption.pdf>

⁴² General Assembly resolution 55/25 of 15 November 2000, annex.

⁴³ At the policy level, the World Ministerial Conference on Organized Transnational Crime, held in Naples, Italy, from 21 to 23 November 1994, unanimously adopted the Naples Political Declaration and Global Action Plan against Organized Transnational Crime (A/49/748, annex, sect. I.A.), in which it emphasized the need for urgent global action against organized transnational crime; and called upon States to take into account structural characteristics and the modus operandi of organized crime in devising strategies, policies, legislation and other measures, and, in particular, such qualities of organized crime as “violence, intimidation and corruption to earn profit or control territories or markets”. (Ibid., II. Global Action Plan against Organized Transnational Crime, A. Problems and dangers posed by organized transnational crime, para. 12.) In its resolution 49/159 of 23 December 1994, the General Assembly approved the Naples Political Declaration and Global Action Plan against Organized Transnational Crime, highlighting, among others, “the growing threat of organized crime, with its highly destabilizing and

Moreover, UNTOC calls upon States to address, including through criminalization, corruption in the public sector and to adopt such legislative and other measures as may be necessary to establish as criminal offences active and passive bribery in the public sector. Furthermore, through the broad definition of “serious crime”, UNTOC may apply also in relation to other forms of economic crime that meet the relevant punishment threshold.

The intergovernmental bodies relating to the implementation of both UNCAC and UNTOC (Conferences of the Parties to both Conventions and their competent Working Groups) have consistently discussed policies, measures and strategies to address challenges encountered by States parties, including the links between corruption, transnational organized crime and money-laundering. The findings of the reviews conducted during the first and the ongoing second review cycle within the framework of the UNCAC Implementation Review Mechanism offer a substantive and useful corpus of information for shaping good practices and addressing technical assistance needs. It is expected that, in a similar manner, accumulated knowledge resulting from the soon to be launched operational phase of the newly established Mechanism for the Review of Implementation of UNTOC and the Protocols thereto will be conducive to shaping appropriate responses.

The spreading and the transnational character of corruption may be effectively tackled only through collective efforts. The G20 Anti-Corruption Working Group, within its competence and in line with its tradition of issue advocacy, definition of policies and call for action, has given attention to these issues through a series of relevant documents at different levels. See Annex for a list of documents referring to the link between corruption and organised crime.

corrupting influence on fundamental social, economic and political institutions” and urged States to implement them as a matter of urgency.

2. International co-operation tools

The previous section of the scoping paper outlined international policy frameworks and standards that apply to various economic crimes, relative review processes and the links between these crimes. In this section, the focus is turned to mechanisms and procedures that facilitate practical international cooperation in implementing these standards. It covers mechanisms such as mutual legal assistance, extradition, asset recovery as well as several tools that are applicable to specific areas of economic crime.

2.1. Mutual Legal Assistance and Informal Assistance

Mutual Legal Assistance (MLA) is a formal process by which jurisdictions seek and provide assistance in gathering information, intelligence, and evidence for investigations; in implementing provisional measures; and in enforcing foreign orders and judgments, including in relation to asset recovery as described below. The G20 has adopted High Level Principles on Mutual Legal Assistance in 2013.

An MLA request is typically submitted in writing and must adhere to specified procedures, protocols, and conditions set out in multilateral or bilateral agreements or domestic legislation. During the investigation, these requests generally refer to evidence, provisional measures, or the use of certain investigative techniques (such as the power to compel production of bank account documents, obtain search and seizure orders, take formal witness statements, and serve documents). An MLA request is generally required for the enforcement of confiscation orders.

Informal assistance, such as law enforcement cooperation (article 48 UNCAC or FATF Recommendation 40) and spontaneous information sharing, typically consists of any official support rendered outside the context of MLA requests. Although “informal” in comparison to an MLA request, the concept is authorized by legislation and involves formal authorities, as it is important to safeguard due process and the protection of fundamental rights. The importance of informal assistance has also been emphasized in numerous international agreements and practitioner meetings. In contrast to MLA requests, the information gathered through informal assistance is not typically admissible in court, though it can be. Typically, it is more like intelligence or background information that can be used to develop the investigation and may lead to an MLA request. These processes are applicable to all types of economic crimes, including corruption.

In this regard a key role is played by INTERPOL as an important international platform for the quick and secured exchange of sensitive law enforcement information between its member countries through its I-247 global network at the pre-MLA stage of cooperation in transnational economic crime cases. Other examples of important platforms that facilitate informal cooperation include Europol and various regional networks such as the Organization of American States (OAS) Hemispheric Information Exchange Network for Mutual Assistance in Criminal Matters and Extradition, the Lausanne process, the Red Iberoamericana de Cooperación Jurídica Internacional, the Criminal Cooperation Network and the Anticorruption Network of the Ibero-American Association of Public Prosecutors (AIAMP), the European Judicial Network, the Rede de Cooperação Jurídica e Judiciária Internacional dos Países de Língua Portuguesa, or the Global Legal Information Network. Asset Recovery Inter-Agency Networks such as CARIN also play a key role for providing informal cooperation in tracing and recovery of assets as well as the OECD’s

Law Enforcement Officials Informal Meeting and the Latin America and the Caribbean Law Enforcement Officials Network..

Recommendation 29 of the FATF Standards requires all countries to establish a financial intelligence unit which, under Recommendation 40,⁴⁴ should have a legal basis for providing cooperation on ML, associated predicate offences and TF. The Egmont Group has a membership of 164 Financial Intelligence Units (FIUs) and provides a platform for the secure exchange of financial intelligence internationally. FIUs are uniquely positioned to cooperate and support national and international efforts to counter financial crime and are a trusted gateway for sharing financial information domestically and internationally in accordance with global AML/CFT standards. UNCAC offers a strong framework for States to engage in meaningful international cooperation at both the pre-MLA and post-MLA stages in corruption cases and can also be used as a basis for cooperation. UNODC's set of non-binding recommendations and conclusions based on lessons learned regarding the implementation of chapters III and IV of the Convention⁴⁵ contains the following observations regarding the most prevalent challenges identified in the UNCAC country reviews in the context of international cooperation:

- Consider the allocation of adequate resources to further strengthen the efficiency and capacity of international cooperation mechanisms.
- Ensure the quality, efficiency and effectiveness of national frameworks on international co-operation, including by putting in place and rendering fully operational information systems that allow for managing requests for extradition and mutual legal assistance, with a view to facilitating the monitoring of such requests, assessing the effectiveness of the implementation of international cooperation arrangements and gathering comprehensive statistics.
- Ensure that all offences established in accordance with the Convention are extraditable, such as by:
 - (a) Using the Convention as a legal basis for cooperation on extradition;
 - (b) Revising the minimum penalty thresholds for extradition or the lists of extraditable offences in domestic legislation in case of the strict application of dual criminality requirements;
 - (c) Interpretation of the dual criminality requirement, focused on the underlying conduct rather than the strict terminology of offences;
 - (d) Reviewing or concluding bilateral or multilateral extradition agreements and arrangements to cover all offences under the Convention.
- Make or update the requisite notifications to the United Nations as to:
 - (b) The designation of a central authority for mutual legal assistance;
 - (c) The languages acceptable for mutual legal assistance requests.
- Specify the conditions and grounds for refusing extradition more clearly in the national legislation.

⁴⁴ FATF Recommendation 40 requires international cooperation between a range of competent authorities, including but not exclusively FIUs.

- Ensure that extradition proceedings are carried out efficiently and, subject to domestic law, endeavour to simplify and streamline procedures and evidentiary requirements relating thereto. Similarly, execute mutual legal assistance requests efficiently.
- Engage in consultations with requesting States before refusing extradition and mutual legal assistance requests.
- Allow for or expanding the practice of spontaneous transmission, i.e. without a prior request, of information that could assist in undertaking or successfully concluding investigations and criminal proceedings in other States parties or could result in formal mutual legal assistance requests being made by other States parties, including through the adoption of relevant laws or regulations, as appropriate.
- Ensure that mutual legal assistance that does not involve coercive action can be provided even in the absence of dual criminality, where consistent with the basic concepts of the legal system.
- Establish a legal and procedural framework for the transfer of sentenced persons and the transfer of criminal proceedings, and considering entering into relevant bilateral or multilateral agreements.
- Take steps to enhance law enforcement cooperation, including where possible using modern technology, and concluding agreements or arrangements to allow the competent authorities responsible for the investigation of corruption offences (including prosecutors and judicial authorities, if appropriate) to establish joint investigative teams with law enforcement agencies in other jurisdictions.
- Take measures to allow competent authorities to use special investigative techniques, to regulate their use and to ensure the protection and admissibility in court of evidence derived therefrom.

UNODC also maintains an online directory of competent national authorities for international cooperation. The directory contains information on: (a) Central authorities for mutual legal assistance; (b) Prevention authorities; (c) Asset recovery focal points; (d) Central authorities for extradition; and (e) Focal points for international co-operation in the use of civil and administrative proceedings. The online directory of competent national authorities is available at www.unodc.org/comppauth_uncac/en/index.html and in the joint SHERLOC (Sharing Electronic Resources and Laws on Crime) knowledge management portal covering the respective authorities under UNCAC, UNTOC and the three Protocols thereto, and the international legal framework against terrorism: www.sherloc.unodc.org.

In addition, UNODC has developed a Model Treaty on Mutual Assistance in Criminal Matters (General Assembly resolution 45/117, as amended by General Assembly resolution 53/112). The treaty, together with a manual is available online: <https://www.unodc.org/unodc/en/legal-tools/model-treaties-and-laws.html>

In addition, UNODC has developed model legislation on extradition and on mutual assistance in criminal matters to assist Member States in giving effect to the provisions of the model treaties approved by the General Assembly, to enhance effective international cooperation. The model laws take into consideration the developments occurred after the adoption of the model treaties, in particular the adoption of UNCAC and UNTOC. The reports of past expert working groups on extradition and mutual legal assistance casework also contain guidelines, from a practitioner's perspective, that may be useful to legislative drafting in this area, as well as to national central authorities established to promote international cooperation in criminal matters. The model

legislation is available for download at: <https://www.unodc.org/unodc/en/legal-tools/model-treaties-and-laws.html>

Parties to the OECD Anti-Bribery Convention are required to provide mutual legal assistance for foreign bribery to the fullest extent possible under their laws and relevant treaties and arrangements with other Parties, and make foreign bribery an extraditable offence under the laws and extradition treaties between them.⁴⁶ Furthermore, Parties to the Convention have adopted the OECD Council Recommendation on Further Combating the Bribery of Foreign Public Officials (2009 Recommendation),⁴⁷ which encourages Parties to consult and co-operate as appropriate in foreign bribery investigations with law enforcement authorities in other countries, including non-Parties, and international and regional law enforcement networks involving Parties and non-Parties. Parties are also recommended to share information, provide evidence, extradition, and the identification, freezing, seizure, confiscation and recovery of the proceeds of the bribery of foreign public officials, and consider ways for facilitating mutual legal assistance between Parties and with non-Parties.

The 2009 Recommendation also provides further guidance on criminalising foreign bribery and establishing corporate liability for the offence.⁴⁸ By implementing this guidance, Parties are able to increase harmonisation and help promote greater horizontality for the purpose of satisfying dual criminality requirements for mutual legal assistance and extradition.

The OECD Working Group on Bribery has identified challenges to effective international legal assistance, which include the length of time it takes for requests to be executed, the onus of proof needed to obtain such assistance, strict dual criminality requirements in some countries, and problems with the admissibility of evidence obtained through MLA channels.⁴⁹ More specifically, the WGB, in the context of its country evaluations, has identified the following gaps which would need to be addressed to improve international cooperation in the context of transnational bribery enforcement:

- *Providing and seeking MLA:* On several occasions, the Working Group has recommended that countries amend their legislation to ensure that a broad range of MLA can be provided as set out in article 9 of the Anti-Bribery Convention, enhance their capacity to provide prompt MLA, and/or more proactively seek MLA in foreign bribery cases⁵⁰;
- *Dual criminality requirement:* Under the Convention parties may make MLA and extradition subject to dual criminality. The Convention seeks to avoid strict forms of dual criminality. However, this standard has somewhat limited applicability, as it only applies if both the requesting country and recipient country are parties to the Convention, or at least have a foreign bribery offence. A potential gap therefore still exists regarding requests for evidence involving countries which do not yet have a foreign bribery offence, contrary to their obligation under article 16 of UNCAC. This has proven a major enforcement

⁴⁶ See article 9.1 and 10.1 of the OECD Anti-Bribery Convention.

⁴⁷ See Paragraph XIII. i) and v) of the 2009 Recommendation.

⁴⁸ See Annex 1 of the 2009 Recommendation of Council on Further Combating the Bribery of Foreign Public Officials in International Business Transactions: <https://www.oecd.org/corruption/anti-bribery/OECD-Anti-Bribery-Recommendation-ENG.pdf>

⁴⁹ For further examples of common MLA challenges in foreign bribery cases, see OECD (2012), Typology on Mutual Legal Assistance in Foreign Bribery Cases, Chapter II, www.oecd.org/daf/anti-bribery/TypologyMLA2012.pdf

⁵⁰ MLA is further discussed in section 1.6.

challenge where the country receiving the mutual legal assistance request has not criminalised foreign bribery.

- *Proceedings against legal persons:* Obtaining international cooperation from countries that – contrary to their obligation under article 26 UNCAC - do not have a system for liability of legal persons can be a further obstacle to enforcement of corruption offences. This problem can also occur between countries that have different forms of corporate liability, and measures may need to be taken to ensure that MLA can be provided in foreign bribery-related civil or administrative proceedings against a legal person to a foreign country whose legal system does not allow criminal liability of legal persons (cf. G20 High Level Principles on the Liability of Legal Persons for Corruption⁵¹).
- *Bank secrecy:* Refusals or delays in providing international cooperation where the requested measures involve information protected by bank secrecy can constitute major obstacles to financial investigations and prosecutions such as foreign bribery cases. Article 9.3 of the Anti-Bribery Convention is clear in providing that international cooperation should not be denied or unduly delayed on the ground of bank secrecy.
- *The statute of limitations* in the context of MLA and extradition can also constitute an obstacle to enforcement. The lapse of time is a bar to extradition in most treaties and domestic laws, and some countries are further unable to grant MLA in cases where the offence is time barred (i.e. “dual punishability”).
- *Undue influence on decisions to provide international cooperation:* In its country evaluations, the WGB has also outlined that undue political influence over decisions to grant international cooperation may constitute an obstacle to effective enforcement of corruption offences, including transnational bribery. For this reason, the Working Group recommended on several instances that decisions to provide mutual legal assistance and extradition should not be influenced by decisions of a political nature relating to the national economic interest, relations with another state, or the identity of the person.

2.2. Mechanisms of International Cooperation in Money Laundering and Asset Recovery

Depriving criminals of their ill-gotten gains, sound cooperation throughout all steps of the process of money laundering and asset recovery investigations and the return of stolen assets are key to dis-incentivising crime. International cooperation is key to ensuring that investigators have access to vital financial intelligence to pursue money laundering cases and asset recovery. The FATF includes a specific recommendation on informal cooperation (Recommendation 40) and measures the effectiveness of information cooperation in Immediate Outcome 2. Informal information exchange can occur via:

- financial intelligence units (including through the Egmont Group of Financial Units)
- law enforcement agencies (including through INTERPOL or a range of regional Asset Recovery Inter-Agency Networks)

⁵¹ https://www.bmjv.de/SharedDocs/Downloads/EN/G20/2017-g20-acwg-liberty-legal-persons-en.pdf?__blob=publicationFile&v=1

- tax authorities (including through the Global Forum on Transparency and Exchange of Information for Tax Purposes)
- customs authorities (including through the World Customs Organisation), and
- exchange of information between non-counterparts (also referred to as diagonal cooperation)⁵².

Since the adoption of UNCAC, which identifies the return of stolen assets as a fundamental principle, the global interest in and focus on asset recovery has only increased. The Sustainable Development Goals, which have specific asset recovery targets, and the Addis Ababa Agenda for Action on Financing for Development highlighted the importance of broader asset recovery objectives and the significance of asset recovery to development.

The G20, through its Anti-Corruption Working Group, has kept a steady focus on asset recovery and in 2011 in Cannes agreed to key elements of an effective asset recovery framework and a set of nine key principles for asset recovery to be implemented by G20 members. In 2014, the G20 Anti-Corruption Working Group published national Step-by-Step Guides on Asset Recovery⁵³, and in 2016 the G20 High Level Principles on Cooperation on Persons Sought for Corruption and Asset Recovery⁵⁴. The ACWG countries also updated their 2012 asset tracing profiles in 2017.⁵⁵

The Stolen Asset Recovery (StAR) Initiative is a partnership between the World Bank Group and UNODC that supports international efforts to end safe havens for the proceeds of corruption. StAR works with developing countries and financial centers to prevent the laundering of the proceeds of corruption and to facilitate more systematic and timely return of stolen assets. Since its establishment after the entry into force of UNCAC, StAR has assisted many countries in developing legal frameworks, institutional expertise, and the skills necessary to trace and return stolen assets. StAR provides platforms for dialogue and collaboration and also facilitates contact among different jurisdictions involved in asset recovery. StAR also contributes to policy influence on the topic, and builds and maintains partnerships with the relevant actors in asset recovery. Knowledge development and dissemination are also a core part of StAR's work and several publications and tools are referenced below.

FATF requires that countries have measures in place to confiscate the proceeds of a wide range of predicate crimes (including a range of economic crimes). This includes both domestic measures, and the ability to use these when responding to requests from foreign countries to identify, freeze, seize, confiscate and return the proceeds of crime.⁵⁶ Mutual Evaluations of G20 countries go into

⁵² FATF Methodology, Criterion 40.20.

⁵³ G20 Anti-Corruption Working Group Step-by-step Guide on Asset Recovery, available at: http://www.g20australia.org/g20_priorities_g20_2014_agenda/anti_corruption/g20_anti_corruption_working_group_asset_recovery.html

⁵⁴ G20 High Level Principles on Cooperation on Persons Sought for Corruption and Asset Recovery, available at: http://www.bmjbv.de/SharedDocs/Downloads/EN/G20/High%20Level%20Principles%20on%20Cooperation%20on%20Persons%20Sought%20for%20Corruption%20and%20Asset%20Recovery.pdf?__blob=publicationFile&v=1

⁵⁵ https://www.bmjbv.de/SharedDocs/Downloads/EN/G20/Asset_Tracing_Country_Profiles.pdf;jsessionid=111B77C5B8DD6D1A5A4130DE4C736019.1_cid297?__blob=publicationFile&v=2

⁵⁶ See FATF Recommendations 4 and 38 and Immediate Outcome 8

detail on their individual strengths and weaknesses. The recommendations for further work vary significantly from one country to the next according to its risks and context. The FATF is currently undertaking further work on challenges on international asset recovery and confiscation of criminal proceeds (including both conviction-based and non-conviction based asset recovery).

Chapter V of UNCAC provides a comprehensive framework for stolen asset recovery. In addition to a whole chapter dedicated to asset recovery, several other provisions in UNCAC stipulate measures relevant to the prevention of corruption and asset recovery, including:

- Measures to prevent and criminalize the laundering of the proceeds of corruption;
- Measures to allow for the effective freezing, seizure and confiscation of the proceeds of corruption;
- Measures ensuring entities or persons who have suffered damage as a result of an act of corruption have the right to initiate legal proceedings against those responsible for that damage in order to obtain compensation;
- Procedures related to the request and provision of mutual legal assistance, law enforcement co-operation, joint investigations and use of special investigative techniques.

Through thematic implementation reports, UNODC provides regular updates on the implementation of chapter V (Asset recovery) of UNCAC by States parties under review in the second cycle of the UNCAC Implementation Review Mechanism.⁵⁷

The most common challenges in the implementation of chapter V as identified to date by reviewers in the course of the country reviews include:

- Challenges related to the identification of foreign and domestic politically exposed persons (PEPs) and beneficial owners, reporting of foreign interests, effectiveness of the asset declaration system, prohibition of shell banks, as well as lack of resources of competent authorities.
- No or limited non-conviction-based confiscation; no direct enforcement of foreign confiscation orders or exclusion of certain corruption offences; no mechanisms for preservation of property for confiscation; no measures to freeze or seize upon an order or request by a foreign State.
- Lack of mechanisms to give effect to foreign orders or obtain domestic orders for search, seizure or confiscation; no obligation to give, before lifting any provisional measure, the requesting State party an opportunity to present its reasons in favour of continuing the measure; Convention could not be used as treaty basis in line with article 57 of UNCAC on return and disposal of assets.
- Insufficient legislative or other measures for the return of proceeds to requesting States; no regulation of costs or deduction of expenses in the course of mutual legal assistance.

⁵⁷ For more information, please see Implementation of chapter V (Asset recovery) of the United Nations Convention against Corruption/Thematic report prepared by the Secretariat <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/27-29May2019/V1901601e.pdf>

- Lack of mechanisms for foreign States to establish title or ownership of property, be awarded compensation or damages or be recognized as legitimate owners of property in foreign confiscation proceedings.
- Complicated asset recovery procedures; inadequate legislation and/or procedures for mutual legal assistance; and lack of capacity of competent authorities.
- Challenges related to emergency freezing powers for financial intelligence units; insufficient financial intelligence unit capacity, including in the area of international co-operation.
- Lack of incorporation of regional standards into domestic law; insufficient measures and coverage for the spontaneous transmission of information.
- Insufficient ability to use the Convention as a treaty basis; lack or shortage of bilateral or multilateral agreements or arrangements.

The most common good practices in the implementation of chapter V which to date have been identified by reviewers in the course of the country reviews include:

- Definition of politically exposed persons includes domestic politically exposed persons; establishment of registry of bank accounts or of beneficial owners; sharing of financial intelligence with other States.
- Capacity to provide international cooperation in asset recovery measures in both conviction-based and non-conviction-based proceedings; reduced, as compared to heightened conviction-based evidentiary standards, evidentiary and formal requirements for the enforcement of a foreign, or issuance of a domestic, freezing, seizure or confiscation order.
- Close co-operation and consultations between requesting and requested States; use of the Convention as legal basis for mutual legal assistance.
- Active engagement in the development and promotion of international co-operation; institutional arrangements for asset recovery.
- Use of various networks, including practitioner-based networks and agreements to facilitate international co-operation.
- Foreign States treated like any other legal person when initiating civil action in another jurisdiction's courts to establish title to or ownership of property acquired through a corruption offence, or to claim compensation or damages when harmed by such an offence..
- Spontaneous sharing of information, when possible, with a wide range of counterparts.
- Successful return of property confiscated by a State party pursuant to article 31 or 55 of UNCAC, through implementation of the obligations contained in chapter V and international cooperation.
- Close cooperation with other financial intelligence units.

In terms of tools, various guides and handbooks by UNODC and the Stolen Asset Recovery Initiative (StAR) cover different aspects of asset recovery, including a general Handbook on Asset

Recovery: A Guide for Practitioners⁵⁸ and a Digest of Asset Recovery Cases⁵⁹ and a Study on Effective Management and Disposal of Seized and Confiscated Assets⁶⁰. The Asset Recovery Watch database launched in 2011 seeks to track efforts by prosecution authorities worldwide to go after assets that stem from corruption. The database contains 245 entries that detail cases involving over 50 requesting and over 40 requested jurisdictions. The database is updated periodically and currently contains documentation on approximately \$8.2 billion in stolen funds that have been frozen, adjudicated or returned to affected countries since 1980. The database contains available information on asset recovery cases and is organized based on jurisdictions of origin and recovery of assets, status of cases (ongoing or completed), implicated UNCAC articles, and the implication of money-laundering. StAR is currently widening the scope of data collection through a detailed questionnaire to update the database as well the "Few and Far" publication, which was developed jointly with the OECD and includes figures for quantities of assets frozen and returned by OECD countries between 2006 and 2012. The questionnaire also seeks to identify barriers and challenges countries are facing in the course of their asset recovery efforts. StAR has also collected asset recovery guides⁶¹ from several countries and made them available on its website.

The legal library, part of the TRACK (Tools and Resources for Anti-Corruption Knowledge) web-based platform launched by UNODC in 2011, contains laws, jurisprudence and information on anti-corruption authorities from over 180 jurisdictions worldwide. Developed and administered by UNODC and supported by StAR and partner organizations, the legal library collects and disseminates indexed and searchable legal information according to each provision of UNCAC. A special section of the TRACK portal is dedicated to asset recovery. This section assembles in one place all relevant information and links to data available on asset recovery, e.g., States' legislation relevant to chapter V of UNCAC.⁶²

Furthermore, the Guidelines for the Efficient Recovery of Stolen Assets⁶³ developed during the Lausanne Process convened by the Government of Switzerland in collaboration with StAR and the International Centre for Asset Recovery unravel the asset recovery process, breaking it down into practical, manageable guidelines. The Guidelines are accompanied by a non-binding step-by-step approach. Both guides intend to assist practitioners, policymakers and legislators to better plan each step of the process and the guidelines have been used in capacity-building workshops to structure the approach and discussion. The breakdown into guidelines and step-by-step instructions enables one to view the asset recovery process outside its traditional thematic streams: (i) intelligence and pre-investigation activities; (ii) investigation; (iii) prosecution and adjudication; and (iv) confiscation and restitution. Other subjects of core importance to the asset recovery process (e.g., communication strategies, trust building and expectation management) are also included.

⁵⁸ StAR (2011), Handbook on Asset Recovery: A Guide for Practitioners, https://www.unodc.org/documents/corruption/Publications/StAR/StAR_Publication_-_Asset_Recovery_Handbook.pdf.

⁵⁹ UNODC (2015), Digest of Asset Recovery Cases, https://www.unodc.org/documents/corruption/Publications/2015/15-05350_Ebook.pdf

⁶⁰ UNODC (2017), Effective Management and Disposal of Seized and Confiscated Assets, https://www.unodc.org/documents/corruption/Publications/2017/17-07000_ebook_sr.pdf

⁶¹ StAR (2017), Asset recovery guides, <https://star.worldbank.org/ArabForum/asset-recovery-guides>.

⁶² UNODC TRACK Portal: <http://www.track.unodc.org/Pages/home.aspx>

⁶³ Government of Switzerland, StAR, Guidelines for Efficient Recovery of Stolen Assets, https://guidelines.assetrecovery.org/start_guidelines.

UNODC also started a process to identify good practices on the management and disposal of recovered and returned stolen assets in support of sustainable development, including via Expert Meetings on the Management and Disposal of Recovered and Returned Stolen Assets, including in support of sustainable development and on the return of stolen assets, known as the Addis process. The objective of the Addis I and Addis II Expert Meetings was the development of good practices on asset return and management and disposal of recovered and returned stolen assets, taking into account, inter alia, UNCAC, the Sustainable Development Goals (SDGs), and other processes and initiatives such as the Global Forum for Asset Recovery principles.⁶⁴

Previously, UNODC produced a study on effective management and disposal of seized and confiscated assets.⁶⁵

The outcomes of the country reviews conducted in the framework of the UNCAC Implementation Review Mechanism indicated that several States parties had faced particular challenges and had identified corresponding technical assistance needs in connection with the implementation of article 31 of the Convention on freezing seizure and confiscation. Among them, the administration of frozen, seized and confiscated assets featured prominently. The main challenges reported by States in that regard were the absence of a body tasked with the management and disposal of frozen, seized and confiscated assets and the lack of an effective legal framework governing the administration of such assets. The non-binding guidelines are aimed at assisting States parties in addressing the main challenges faced regarding the management of frozen, seized and confiscated assets at the national level.⁶⁶ The Conference of the States Parties to UNCAC in its resolution 8/2 mandates UNODC to continue gathering good practices in this regard, to update the study and to complete the draft guidelines.

Additionally, UNODC is working on non-binding guidelines on the timely sharing of information in accordance with article 56 of UNCAC and improving communication and coordination between various asset recovery practitioner networks.⁶⁷

In 2009, the INTERPOL/StAR Global Focal Point Network on Asset Recovery (GFPN) was established with the aim of assisting practitioners to overcome operational barriers associated with facilitating repatriation of the proceeds of corruption by providing a secure information exchange platform for criminal asset recovery. The network currently has 234 dedicated Focal Points nominated by national law enforcement agencies, judicial and administrative authorities, and represents 133 countries. Focal points can exchange information and technical knowledge through

⁶⁴ Please see for more information:

UNODC (2019), International Expert Meeting on the Return of Stolen Assets, <https://www.unodc.org/unodc/en/corruption/meetings/addis-egm-2019.html>;

UNODC (2017), International Expert Meeting on the Management and Disposal of Recovered and Returned Stolen Assets, including in support of sustainable development, <https://www.unodc.org/unodc/en/corruption/addis-egm-2017.html>.

⁶⁵ UNODC (2017), Effective Management and Disposal of Seized and Confiscated Assets, https://www.unodc.org/documents/corruption/Publications/2017/17-07000_ebook_sr.pdf.

⁶⁶ Revised draft non-binding guidelines on the management of frozen, seized and confiscated assets <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/workinggroup2/2019-May-29-30/V1901749e.pdf>

⁶⁷ Draft non-binding guidelines on the timely sharing of information in accordance with article 56 of the Convention and improving communication and coordination between various asset recovery practitioner networks, <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/workinggroup2/2019-May-29-30/V1901548e.pdf>

the secure communication system (I-SECOM). The GFPN is also providing operational support and technical assistance to its members, as well as working meetings, conferences, and training workshops organized in various regions of the world.⁶⁸

Asset Recovery Inter-Agency Networks provide practitioners in the field of asset confiscation and recovery an opportunity to address challenges in international cooperation. The Camden Asset Recovery Inter-Agency Network (CARIN) was the first of these networks, and others established later operate around the same primary objectives, namely: the identification, seizure, freezing, confiscation and recovery of assets pertaining to all crimes. They all have common methodologies and objectives. The networks promote international cooperation through informal channels of communication between requesting and requested countries. To enhance secure communication and the generation of statistics, some networks develop secure platforms accessible only to their members. The StAR Initiative participates in network meetings and supports their work by contributing technical expertise and bringing new members and contacts to the networks.

Current asset recovery inter-agency networks are: Camden Asset Recovery Information Network (CARIN), Asset Recovery Interagency Networks for Asia-Pacific (ARIN-AP), the Caribbean (ARIN-CARIB), Eastern Africa (ARIN-EA), Southern Africa (ARINSA), Western Africa (ARINWA), West and Central Asia (ARIN-WCA) and the Latin-America Asset Recovery Network (RRAG).

Ad hoc asset recovery forums have offered practitioners from around the world an opportunity to collaborate on their ongoing cases and achieve tangible results. Forums such as the Global Forum on Asset Recovery (GFAR), the Arab Forums on Asset Recovery (AFAR) and the Ukraine Forum on Asset Recovery (UFAR) were structured to break down bureaucratic silos. They uniquely brought together policymakers with investigators and prosecutors, as well as high-level political officials responsible for asset recovery efforts and civil society organizations. These forums offer the opportunity to dispense with the typical geographic groupings by bringing together requesting and requested countries, including financial centres and countries relevant for the asset tracing work necessary to advance specific investigations. The deliverables of these forums included progress on cases achieved by focus countries, increased capacity through technical sessions, renewed commitment to advancing asset recovery cases, and increased collaboration among involved jurisdictions.⁶⁹ GFAR, co-hosted by the UK and the US in December 2017 with four focus countries (Nigeria, Tunisia, Sri Lanka and Ukraine) was the venue for over a hundred bilateral and multijurisdictional case related meetings between these four countries and requested jurisdictions in order to make progress on specific cases. The co-hosts and focus countries also adopted the GFAR principles on disposition of assets that highlights a set of ten principles for countries undertaking asset recovery, including the importance of early dialogue and partnership, and transparency in the return process.

Other relevant initiatives include the International Anti-Corruption Coordination Centre (IACCC), led and funded by the UK, which is focused on collaborating with law enforcement authorities across the world to tackle allegations of grand corruption. The IACCC supports authorities by

⁶⁸ StAR, World Bank, UNODC (2018), Directory of Asset Recovery Networks, <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/workinggroup2/2018-June-6-7/V1803851e.pdf>

⁶⁹ Excerpt from Stolen Asset Recovery Initiative (StAR), International Partnerships on Asset Recovery Overview and Global Directory of Networks (2019), available at: <https://star.worldbank.org/sites/star/files/networks-16-reduced-maps.pdf>

sharing information, providing guidance and assists in tracing stolen assets obtained through grand corruption.⁷⁰

Moreover, the Council of Europe's Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime and on the Financing of Terrorism contains measures on the tracing, identification, freezing, management and confiscation of proceeds of crime and lists corruption and tax crimes in the list of predicate offences.

Building on the OECD Anti-Bribery Convention focusing on the supply of bribes to foreign public officials and article 16 of UNCAC on bribery of foreign public officials and officials of public international organizations, the OECD's and UNODC's experiences could usefully inform G20 members, be they parties to the Conventions or not, on repatriating the proceeds obtained by individuals and companies that offer, promise and give bribes to foreign public officials. They could also help inform work on transferring such individuals.

2.2.1. Recovery of assets in the area of tax

The recovery of assets remains an area where the international tax legal framework exists but where greater awareness and political will are needed, and steps should be taken to address practical implementation challenges. With respect to the legal framework, the Convention on Mutual Administrative Assistance in Tax Matters (MAC) provides a legal framework for the participating jurisdictions to request assistance in the recovery of taxes, where the person or assets are abroad. The challenge to date is that a significant number of countries have a reservation against this article, meaning they are not obligated to provide such assistance. The OECD's Committee on Fiscal Affairs (through its Working Party 10 on Exchange of Information and Tax Compliance) is further exploring the options to address this issue and to provide more clarification, however ultimately political will is required to make use of this instrument and provide such assistance. Moreover, while the MAC does not address recovery of proceeds of criminal offences, it could be used as a basis for assistance and exchange of information in the context of criminal asset recovery measures (see also section 1.2.). In addition, the Forum on Tax Administration⁷¹ has conducted a survey to better identify the source of these challenges, which include lack of legal mechanism to request assistance; lack of awareness or knowledge about the requirements of the requested country to grant such assistance; differences in national rules, practices and interpretations; slow or no responses to requests; insufficient resources to provide assistance; absence of an organisational structure to handle asset recovery⁷² and issues in the quality or appropriateness of the request itself. Given the links between economic crimes such as corruption and tax, and the importance of ensuring economic offenders are deprived of their assets, strengthening the international tax framework for recovery of assets will contribute to the global effort to tackle economic crimes more generally.

⁷⁰ International Anti-Corruption Coordination Centre, <https://www.nationalcrimeagency.gov.uk/what-we-do/crime-threats/bribery-corruption-and-sanctions-evasion/international-anti-corruption-centre>.

⁷¹ The Forum on Tax Administration was created in 2002 and is a unique forum on tax administration for Commissioners from 53 OECD and non-OECD countries, including members of the G20.

⁷² Self-assessments carried out through the Maturity Model at various TIWB-CI pilot locations also found other shortcomings, including lack of Asset Recovery Manual, and the lack of access to financial information during investigation due to bank secrecy law or due to severe restrictions put on obtaining that information, thereby adversely affecting the capacity to follow the money to locate assets.

The OECD Task Force on Tax Crimes and Other Crimes is also active in the area of asset recovery. In 2012, the TFTC note on “International recovery of assets and opportunities for improvement” identified certain key barriers to international co-operation in asset recovery and suggested possible steps to remove these barriers. These include legal barriers such as international or domestic law provisions excluding asset recovery with respect to tax crimes and absence of legal agreements between countries and jurisdictions; as well as operational barriers such as communication barriers, incompatible evidentiary requirements and uncoordinated duplication of domestic approaches to international asset recovery.

The OECD’s Committee on Fiscal Affairs is undertaking further work to identify how international asset recovery could be made more effective, through its Working Party 10 on Exchange of Information and Tax Compliance; the Forum on Tax Administration; and the TFTC. The work will involve an analysis of the existing legal framework to identify gaps (such as challenges in the framework for assistance in tax collection under the multilateral Convention on Mutual Administrative Assistance in Tax Matters and mapping the current state of international agreements covering asset recovery); identifying possible solutions to operational barriers (including exploring solutions to the resourcing challenge of providing assistance and better informing countries of the respective powers and procedures of their counterparts), and organisation of an event for bringing together the competent authorities of various jurisdictions involved in asset recovery).

The World Bank is also currently developing a publication entitled “Anatomy of Tax Evasion”, which will become available in 2020, providing information about key tax evasion schemes and how to detect them in order to create a sharing understanding of this type of crimes

2.3. Extradition and Denial of Entry

As perpetrators of corruption offences may flee a jurisdiction to avoid prosecution, extradition proceedings are necessary to bring them to justice in the prosecuting State.

Extradition is a formal process leading to the return or delivery of fugitives to the jurisdiction in which they are wanted. Diverse national definitions of offences as well as deficiencies in the protection of human rights can give rise to serious impediments to extradition efforts and effective international co-operation. Modern extradition treaties are based on respecting the principles laid down in the relevant international human rights conventions. They are also based on the principle of dual criminality, which applies when the same conduct is criminalized in both the requesting and requested States and the penalties provided for it are above a defined threshold, for example, one year of deprivation of liberty.

The importance of this process generated the need for a model extradition treaty, in response to which the United Nations adopted the Model Treaty on Extradition (General Assembly resolution 45/116, annex). However, in addition to action by States to amend old treaties and sign new ones, some conventions on particular offences contain provisions for extradition, as well as jurisdiction and mutual assistance. Such examples include the OECD Anti-Bribery Convention (see article 10), as well as UNCAC (article 44) and UNTOC (article 16).

All extradition treaties, whether international, regional or bilateral, comprise more or less the same principles, although the domestic laws reveal differences, bearing in mind the specificity of each legal system. The same applies to the standards related to extradition proceedings.

UNCAC sets a basic minimum standard for extradition for the offences it covers and also encourages the adoption of a variety of mechanisms designed to streamline the extradition process. States parties may apply the Convention as a legal basis of extradition (article 44, para. 5) and

conclude bilateral or regional extradition arrangements to enhance the effectiveness of international cooperation (article 44, para. 18; article 44, para. 6(b)). Significantly, UNCAC also allows for the lifting of dual criminality, whereby a person may be extradited even if the conduct is not criminalized in the State party from which he or she is sought (article 44, para. 2). Furthermore, UNCAC, *inter alia*, encourages States to apply accessory extradition (article 44 para. 3), emphasizes that UNCAC offences cannot be considered as political offences when UNCAC is used as a legal basis for extradition (article 44 para 4), provides an option to use it as a legal basis for extradition between States that require a treaty (article 44 para 5), urges States, subject to their domestic law, to endeavour to expedite extradition procedures and to simplify evidentiary requirements relating thereto (article 44 para 9), allows States to take the person sought into custody or ensure his or her presence at extradition proceedings (article 44 para 10), requires States to submit the case to its authorities for the purpose of prosecution where the person sought is a national of the requested State and cannot be extradited for that reason (article 44 para 11), and requires States to ensure the guarantees of fair treatment at all stages of extradition proceedings (article 44 para 14) while acknowledging that extradition may be refused on the grounds of the discriminatory nature of a request (article 44, para 15) States may not refuse extradition on the sole ground that the offence is also considered to involve fiscal matters (article 44 para 16) and shall consult, where appropriate, before refusing extradition (article 44 para 17).

UNCAC implementation reviews revealed that most States parties regulate extradition in their domestic legal systems, usually in codes of criminal procedure or in special extradition acts and laws on international co-operation with wide variations in terms of the detail.

Even though most States do not formally require a treaty as a basis for extradition, in practice most of them use to a great extent treaty-based processes, in implicit acknowledgement of the formal character of the extradition procedure. Besides UNCAC, other international instruments that were reported to be used as a legal basis for extradition in transnational corruption cases include the OECD Anti-Bribery Convention⁷³, multilateral arrangements and wide-ranging regional instruments, such as the Inter-American, the European and the Economic Community of West African States Conventions on Extradition, the Southern African Development Community Protocol on Extradition and the London Scheme for Extradition within the Commonwealth. Additionally, the FATF recommendations cover extradition and comprehensively assess countries in this regard⁷⁴. A considerable amount of information has been accumulated by UNODC as a result of the UNCAC Implementation Review Mechanism and has been organized in thematic reports on the implementation of chapter IV. In December 2019, the Conference of the States Parties to UNCAC approved a set of non-binding recommendations and conclusions based on lessons learned regarding the implementation of chapters III and IV of the Convention. The document presents practical options for policymakers and practitioners to consider implementing in order to strengthen international cooperation frameworks, based on good practices, challenges, observations and technical assistance needs identified in 169 UNCAC country reviews of the first review cycle. In the area of extradition, the main legal and practical obstacles, as observed during the UNCAC reviews, include:

- different approaches to the criminalization of corruption offences, which may result in the absence of dual criminality and thus refusal to extradite,
- lack of expedited extradition proceedings,

⁷³ See Article 10 of the OECD Anti-Bribery Convention, and paragraph 33 of the Commentaries on the OECD Anti-Bribery Convention.

⁷⁴ FATF Recommendation 39 and Immediate Outcome 2.

- lack of familiarity with UNCAC, especially, the opportunity to use it as a legal basis for extradition,
- inadequate consultations between requesting and requested States,
- lack of human and technical resources and capacities in authorities in charge of extradition proceedings.

Countries also frequently apply different evidentiary thresholds to different countries. The variations usually depend on whether or not the request stems from a treaty that prescribes lower thresholds or is based on reciprocity; and on whether or not the requesting State belongs to certain groupings of countries enjoying preferential treatment.

The different legal systems followed in the world often pose challenges in processing and examining extradition requests. Significant delays are often caused by deficient extradition packages that do not meet treaty requirements because the packages are not thoroughly reviewed before transmission to the Requested State. Such deficiencies often require the Requested State to seek additional information from the Requesting State which can take months and sometimes years to receive. Additionally, judges unfamiliar with the extradition process often permit defense counsel to cause delays by unnecessarily litigating factual details that should be reserved for trial in the Requesting State. Stronger advocacy by prosecutors appearing in court could help to educate judges. Additionally, conventional extradition processes are mostly prolonged, being prone to undue delays through purported seeking of legal remedies on false, frivolous or inadmissible grounds by fugitive economic offenders. Hence, these lacunae need to be discussed and processes reformed to check such misuse and frustration thereby of the objectives behind the requests for extradition.

“The principle of ‘prima facie’ culpability as one of the grounds of examining extradition requests in some jurisdictions often results in examining evidence to the extent of establishing it to the stage of ‘beyond reasonable doubt’. It significantly delays the process of extradition.

Requiring the requesting state to produce evidence to a prima facie standard can be detrimental to the prosecution, imposing burdens such as document production and authentication that can be resource intensive and ultimately may not be required for trial. This can also lead to unnecessary delays, which may be prejudicial to the fugitive. Unless required by domestic law, requested states are encouraged to eliminate such potentially burdensome and delaying measures.

While fair treatment shall be guaranteed at all stages of the extradition proceedings, including enjoyment of all the rights and guarantees provided by the domestic law of the State where the person sought is present, such protections may not be misused. It is also important that old extradition treaties may be reviewed to bring them in tune with changing nature of crime and modus operandi of criminals.

Paragraph 9 of article 44 of UNCAC requires that States parties shall endeavor to expedite extradition procedures and to simplify evidentiary requirements relating thereto. The UNCAC IRM demonstrates that only about a half of the States parties to the Convention have simplified extradition procedures in place. Such procedures need to be introduced and applied more often in the context of the Convention-based requests. Relevant measures could include time limits for reaching a decision to extradite, guidance principles for internal use by competent authorities and open channels of communication with foreign counterparts. Taking proactive steps to raise awareness among all stakeholders about applicable laws, procedures and time frames, as well as of enabling the monitoring of extradition cases and collecting data on the exact duration of extradition proceedings and introducing case management systems are also useful measures that can be used to enhance the effectiveness of extradition.

Besides extradition, most States parties to UNCAC also have the necessary legal framework in place to carry out transfers of sentenced persons under certain conditions, in accordance with the (optional) provision of article 45 of UNCAC.

In some countries, the transfer of prisoners could theoretically also be carried out on the basis of reciprocity; in practice, however, almost all States rely on the provisions of international treaties. The rationale for the transfer of sentenced persons (including corruption offenders) to their country of origin, in order that they complete their sentences there, is humanitarian. Such transfer is usually consent-based. Nevertheless, there may be circumstances allowing for the transfer of a sentenced person to his or her home State regardless of whether he or she consents, for example, when the person in question has been ordered to be deported from the sentencing State after serving his or her sentence.

Multilateral initiatives appear to be used extensively for the transfer of sentenced person. A prominent role is played by the Convention on the Transfer of Sentenced Persons. Other noteworthy arrangements include the Scheme for the Transfer of Convicted Offenders within the Commonwealth, the InterAmerican Convention on Serving Criminal Sentences Abroad, the Commonwealth of Independent States Convention on the Transfer of Persons Sentenced to Deprivation of Liberty for the Further Serving of Sentences, the Convention on the Transfer of Sentenced Persons between States members of the Community of Portuguese-Speaking Countries and the Riyadh Arab Agreement on Judicial Cooperation and the national legislations based on the EU framework decision of 27 November 2008 on the application of the principle of mutual recognition to judgments in criminal matters imposing custodial sentences or measures involving deprivation of liberty for the purposes of their enforcement.

Other mechanisms preliminary to the extradition of prisoners include INTERPOL's Red Notice, a request to law enforcement worldwide to locate and provisionally arrest a person pending extradition, surrender, or similar legal action; and the European Arrest Warrants, which are applicable throughout all EU member states.

The G20 ACWG has also carried out discussions focusing on the denial of entry in the context of the G20 Denial of Entry Experts Network (G20 DoEEN). The Network shares experiences and explores areas for possible collaboration with expert representatives from G20 ACWG members. The discussions build on and promote the implementation of the G20 Common Principles for Action: Denial of Safe Haven adopted in 2012. The inaugural meeting of the DoEEN was held in October 2015.⁷⁵

2.4. International cooperation for specific crimes

2.4.1. *Anti-corruption co-operation between law enforcement practitioners*

The OECD Working Group on Bribery provides law enforcement practitioners from the Parties to the Anti-Bribery Convention with fora for sharing challenges and best practices in foreign bribery enforcement. This includes biannual meetings of the WGB's Law Enforcement Network, which is only for Parties to the Anti-Bribery Convention. It provides a confidential platform for the Parties to the Anti-Bribery Convention to discuss actual foreign bribery cases and allows the Parties to receive information about foreign bribery allegations involving their nationals and companies abroad that they were unaware of. These meetings enable law enforcement authorities to exchange

⁷⁵ G20 Denial of Entry Experts Network Inaugural Meeting (2015), https://www.bmjbv.de/SharedDocs/Downloads/EN/G20/DoE%20Experts%20Network%20Meeting:%20Chair%20Summary.pdf?__blob=publicationFile&v=1

information with their foreign counterparts on a more informal basis before sending an MLA request. Furthermore, these meetings often facilitate bilateral discussions for Parties to discuss pending MLA requests in foreign bribery cases. Through these meetings, law enforcement authorities are also able to make contacts and build trust. They have also addressed trends and challenges, including those identified above, as well as a need for stronger law enforcement networks between countries and increased resources and expertise for countries responding to MLA requests in international bribery cases.⁷⁶

Non-parties officials may be invited to the Law Enforcement Network meetings to participate in instances where they are also invited to participate in WGB meetings. Non-parties are also invited on an ad hoc basis to meetings of the Global Law Enforcement Network (GLEN), which are open to law enforcement practitioners from all countries, usually back-to-back with the WGB LEN meetings.

The processes related to UNCAC also provide a venue for meetings and networking among practitioners. The Conference of the States Parties to UNCAC meets every two years to discuss policy priorities and further implementation of UNCAC. In 2011, the Conference of the States Parties decided to convene special open-ended intergovernmental expert meetings to enhance international cooperation⁷⁷. Such meetings aim to facilitate the exchange of experiences and knowledge among States, to disseminate information on good practices in order to strengthen capacities at the national level and to build confidence and encourage cooperation between requesting and requested States by bringing together competent authorities, anti-corruption bodies and practitioners involved in international cooperation.

Two of its subsidiary bodies, the Asset Recovery Working Group and the International Cooperation Expert Meeting, meet yearly in Vienna to discuss the implementation of chapters IV and V of UNCAC and are also used as opportunities for bilateral or multijurisdictional coordination.

UNODC also maintains an online directory of national central authorities for international cooperation, its TRACK (Tools and Resources for Anti-Corruption Knowledge) portal contains the legislation of States parties pertinent to international cooperation and UNODC's UNCAC country profiles page contains in-depth information pertaining to the outcomes of the review process.

Closer cooperation between the G20 Anti-Corruption Working Group and law enforcement networks, including of the OECD Working Group on Bribery and the processes related to UNCAC, could be envisaged. Such engagement could take the form of mutual participation in meetings with efforts to achieve concrete common goals such as the fulfilment of dual criminality requirements and evidentiary thresholds for the provision of mutual legal assistance, as well as the use of tax information for the purposes of detecting and investigating foreign bribery. These topics could be addressed through joint seminars between the law enforcement networks and the G20 ACWG.⁷⁸

⁷⁶ 2015 OECD Survey of participants of the Global Law Enforcement Network on the common challenges and possible solutions in mutual legal assistance.

⁷⁷ UNODC, Open-ended intergovernmental expert meetings on international cooperation: <https://www.unodc.org/unodc/en/corruption/EM-InternationalCooperation/expert-meetings-on-international-cooperation.html>

⁷⁸ A project for a seminar on effective mutual legal assistance has already been developed by the OECD.

2.4.2. Challenges and obstacles to effective international co-operation in tax

Three key aspects of using international co-operation in combatting economic crimes are obtaining relevant information, sharing and using information effectively across all relevant agencies, and recovering the proceeds of economic crime.

In tax matters, the significant gains in international tax transparency – including automatic exchange of financial account information and the availability of exchanging information on request – mean that the aspect of international co-operation is well established. This will continue to be strengthened with further work on ensuring the effective availability of beneficial ownership information as well as revising the standards to ensure the availability and exchange of information on crypto-assets.

When it comes to sharing and using the significant information available to tax authorities with other authorities such as anti-corruption authorities, the 2018 OECD/World Bank study found that “despite success stories, anecdotal evidence provided by many jurisdictions [...] suggests that reporting and information sharing between authorities often occurs on ad-hoc basis rather than systematically”. These studies show that in many cases, the fundamental legal gateways for domestic and international co-operation are in place but could be strengthened (for example to allow a wider range of forms of information sharing or with a wider range of authorities); but in particular, what remains to be done is ensuring those opportunities are regularly, systematically and effectively used in practice. There are also legal restrictions which prohibits sharing of information received by tax authorities with other law enforcement agencies dealing with serious economic crimes such as corruption, money laundering, terror financing and drug related offences. There is a need for sharing this information on the real time basis only on the intimation to the supplying State, which can be achieved through a Protocol to the MAC, which would provide a legal instrument to facilitate the same. This requires both top-down political will to use a whole-of-government approach, as well as putting in place the practical mechanisms for collaboration and measures to safeguard due process and protect fundamental rights including the right not to incriminate oneself. Successful examples of such practical mechanisms have been documented and feature in the TFTC’s publications and Academy programmes.

2.4.3. International cooperation tackling illicit trade

Governments have taken a range of actions to counter illicit trade, but their efforts have fallen short in many respects, as criminal networks are quick to adapt their operations to avoid detection and circumvent law enforcement. In response, governments need to enhance their efforts to counter the illicit trade, by, among other things, strengthening the scope and intensity of international co-operation to counter illicit trade.

In 2017, G20 Leaders endorsed the G20 High Level Principles on Combatting Corruption Related to Illegal Trade in Wildlife and Wildlife Products and the G20 High Level Principles on Countering Corruption in Customs, both aimed at combatting illicit trade.

Over the past six years, the OECD Task Force has grown in size, and has an ambitious mandate to address and develop whole-of-government policy against illicit trade. To achieve this objective, the OECD is working with governments and a range of non-governmental organisations, international organisations, civil society, trade associations and private sector companies to find common approaches to illicit trade. By leveraging its expertise in governance and economic analyses, the Task Force is working to first chart illicit trade, and secondly to address governance gaps and institutional shortfalls in the context of a “whole of government” approach, looking beyond law the narrow scope of police and law enforcement agencies.

The Task Force also convenes annual meetings and several policy dialogues and workshops, as well as forums to tackle the challenging issues from a “whole of government” perspective.

The Task Force carries out:

- Meetings to foster inter-agency co-operation to foster better co-ordination against illicit trade
- Estimates of the size and economic impact of illicit markets, including country case studies
- Public-private dialogues to find common ground on issues relating to illicit trade that affects industries. This includes issues relating to specific sectors of illicit trade, e.g. wildlife trafficking or counterfeits, and cross-cutting issues, e.g. misuse of small shipments in illicit trade, or problems with effective information sharing between private and public stakeholders.
- Policy development towards closing governance gaps and loopholes that enable illicit trade. This includes for example on-going policy developments on guidance to increase transparency in Free Trade Zones. This also includes discussions on policy goals resulting in loopholes in information exchanges, and determining ways of leveraging technological improvements to the advantage of law enforcement to ensure that governments can keep up with the rapidly evolving risk environment.
- Awareness-raising among relevant authorities to highlight latest trends, issues and gaps in global trade integrity. A good example is the High Level IP Enforcement Forum that took place in June 2019 at the OECD that brought together key international decision makers, enforcement agencies, multinational companies, and other private actors as well as relevant stakeholders to discuss trends and ways to limit illicit trade in counterfeit goods in a prospective and dynamic setting. The Task Force has developed a number of studies on illicit trade impacts and governance gaps, including joint OECD/European Union Intellectual Property Office (EUIPO) estimates on the economic impact of counterfeits, publications on governance gaps facilitating illicit trade, and wildlife trafficking⁷⁹.

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Examples of recent publications include:

- OECD/EUIPO, (2019) Counterfeiting and Piracy and the Swedish Economy;
- OECD/EUIPO, (2019) Trends in Trade in Counterfeit and Pirated Goods;
- OECD/EUIPO, Misuse of Small Parcels for Trade in Counterfeit Goods;
- OECD (2018), Strengthening Governance and Reducing Corruption Risks to Tackle Illegal Wildlife Trade;
- OECD/EUIPO (2018), Trade in Counterfeit Goods and Free Trade Zones;
- OECD (2018), Governance Frameworks to Counter Illicit Trade.

ANNEX

Non-exhaustive list of international conventions and treaties that are relevant to asset recovery⁸⁰

- United Nations Convention against Corruption (UNCAC)
- United Nations Convention against the Illicit Traffic in Narcotic Drugs and Psychotropic Substances;
- United Nations Convention on Transnational Organized Crime (UNTOC);
- Financial Action Task Force Recommendations and Methodology Organisation for Economic Co-operation and Development Convention on Combating Bribery of Foreign Public Officials in International Business Transactions;
- Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Proceeds of Crime (1990) and the revised Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Proceeds of Crime and on the Financing of Terrorism;
- Inter-American Convention against Corruption;
- African Union Convention on Preventing and Combating Corruption and Related Offenses;
- The Convention on Mutual Administrative Assistance in Tax Matters
- Scheme Relating to Mutual Assistance in Criminal Matters within the Commonwealth (the Harare Scheme);
- Council of the European Union Framework Decision 2003/577/JHA on the Execution in the European Union of Orders Freezing Property or Evidence;
- Council of the European Union Framework Decision 2006/783/JHA on the Application of the Principle of Mutual Recognition to Confiscation Orders;
- Commonwealth of Independent States Conventions on Legal Assistance and Legal Relationship in Civil, Family and Criminal Matters;
- Southern African Development Community Protocol against Corruption;
- Southeast Asian Mutual Legal Assistance in Criminal Matters Treaty;
- Mercosur Mutual Legal Assistance in Criminal Matters Treaty (Dec. No. 12/01); and
- Bilateral Mutual Legal Assistance treaties.

⁸⁰ See Stolen Asset Recovery Initiative (StAR), Asset Recovery Handbook: A Guide for Practitioners (2011), available at: <https://star.worldbank.org/star/publication/assetrecovery-handbook>

G20 documents referring to the links between corruption and organised crime

The following G20 documents refer to the link between corruption and organized crime:

- Asset tracing country profiles:
https://www.bmjv.de/SharedDocs/Downloads/EN/G20/Asset_Tracing_Country_Profiles.pdf?__blob=publicationFile&v=2;
- Requesting mutual legal assistance in criminal matters from G20 countries:
https://www.bmjv.de/SharedDocs/Downloads/EN/G20/Requesting%20Mutual%20Legal%20Assistance%20in%20Criminal%20Matters%20from%20G20%20Countries%20-%20A%20step-by-step%20guide.pdf?__blob=publicationFile&v=1;
- G20 Anti-Corruption Working Group Nine Key Principles of Asset Recovery Benchmarking Survey:
https://star.worldbank.org/sites/star/files/asset_recovery_country_profiles.pdf;
- Issues Paper On Corruption And Economic Growth:
https://star.worldbank.org/sites/star/files/oecd_issues_paper_on_corruption_and_economic_growth_2013.pdf;
- Mutual Legal Assistance G20 ACWG Note prepared by the OECD and the UNODC
https://star.worldbank.org/sites/star/files/g20_russia_note_on_mutual_legal_assistance.pdf;
- 2015-16 G20 Anti-Corruption Implementation Plan
https://star.worldbank.org/sites/star/files/g20_acwg_2015-16_anti-corruption_implementation_plan_australia_2014.pdf;
- Questionnaire on Country self-assessment report on implementation and enforcement of G20 commitments on foreign bribery (Australia 2014):
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