



Conference of the States Parties to the United Nations Convention against Corruption

Distr.: General
4 August 2017

Original: English

Implementation Review Group
Resumed eighth session
Vienna, 7 and 8 November 2017
Agenda item 2
**Review of implementation of the United Nations
Convention against Corruption**

Executive summary

Note by the Secretariat

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II. Executive summary

Pakistan

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

Pakistan signed the United Nations Convention against Corruption (the “Convention”) on 9 December 2003 and ratified it on 31 August 2007 with a declaration that it does not consider itself bound by the provisions of paragraph 2 of article 66. Moreover, Pakistan also declared that it does not take the Convention as the legal basis for cooperation on extradition with other States parties pursuant to article 44, paragraph 6.

The Constitution of Pakistan of 1973 provides for a federal parliamentary system with a President as Head of State and a popularly elected Prime Minister as Head of Government. The Federal Legislature consists of the Senate (upper house and permanent legislative body) and the National Assembly (lower house), which together with the President make up a body known as the *Majlis-i-Shoora* (i.e., Council of Advisers).

Treaties are not self-executing in Pakistan but are incorporated into the domestic legal framework. The legal system of Pakistan is derived from English common law based on the 1973 Constitution (with amendments) and also some provisions of Sharia law. The sources of law referred to include the following:

- National Accountability Ordinance (NAO) (1999)
- Anti-Money Laundering Act (AMLA) (2010)
- Federal Investigation Agency Act (FIA) 1974 (VIII OF 1975)
- Prevention of Corruption Act (PCA) (1947)
- Pakistan Penal Code (PPC) (Act XLV of 1860)
- Code of Criminal Procedure (CrPC) (1898)
- Extradition Act (EA) (1972)
- Law of Evidence (*Qanoon-e-Shahadat* Order (QSO)), 1984, read with Electronic Transaction Ordinance (ETO), 2002, with reference to admissibility of evidence collected through modern devices

Pakistan is subdivided into four provinces, two federally administered territories and one capital territory. In each province, there exists a Provincial Assembly, which is a directly elected legislature.

2. Chapter III: Criminalization and law enforcement

2.1. Observations on the implementation of the articles under review

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

Active and passive bribery are largely criminalized through NAO sections 9 (a)(i), (ii), (iv) and (vi) read together with PPC sections 161-163 and 165, with the absence of the promise of a bribe. The bribery of foreign officials is partially criminalized (NAO sects. 4 and 9 (a) (i)), however without reference to the Convention’s wider third party beneficiary “any other person”.

The definition of a public official is found in NAO section 5 with a list of who is a “holder of public office” and the term “public servant” is described in PPC section 21. While the list is not considered exhaustive, there is also no catch-all clause for the unforeseen.

Trading in influence is largely criminalized through PPC sections 161-163 together with NAO section 9 (a)(i), (ii), (vi) and (xii), although here too the element of promise is lacking.

Private sector bribery is also criminalized in NAO section 9 (a) when read together with section 14 (c), as clarified by a 2002 Supreme Court judgment, which held that the notion of “any other person” applies equally to private persons and the private sector. The same range of sanctions applies as in cases of bribery of a public official.

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

All aspects of money-laundering — i.e., participation, conspiracy to commit, as well as aiding, abetting etc. — are comprehensively criminalized through the Anti-Money Laundering Act 2010 (AMLA), in particular section 3, which also criminalizes self-laundering. Pakistan has established an exhaustive schedule of predicate offences, which includes corruption offences (AMLA sect. 2 (s)(w)), last updated May 2016. The reversal of the burden of proof is allowed through NAO section 14. Concealment is also criminalized through AMLA section 3.

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

Abuse of functions is criminalized through various provisions on misuse of power and breach of trust (NAO sect. 9 (a)(iii) and (vi), PPC sects. 405 and 409, and PCA sect. 5 (d)). The full preamble of the National Accountability Ordinance provides a broad reference with multiple scenarios of abuse of authority and functions described therein.

Illicit enrichment has been criminalized through a joint reading of NAO sections 9 (a)(iv) and (v) and 14 (c), together with PCA section 5. While Pakistan has several income and wealth declaration systems, there is no centralized body that collates the information and data in relation to illicit enrichment as foreseen in the Convention. However, any investigation will show income and expenditure statements of all documented assets owned by the suspect or third party beneficial owners (Benamidars). Where assets are disproportionate to known sources of income, prosecution is required to prove sources of income known to prosecution after thorough investigation, show assets owned and possessed by accused or other third party beneficiaries and prove that such assets are disproportionate to known sources of income. Cases of illicit enrichment are filed in the Accountability Court.

Embezzlement, misappropriation, etc., in the public and the private sector are both criminalized through NAO section 9 (a)(iii) and (ix)-(xi) and PPC sections 405 and 406.

Obstruction of justice (art. 25)

Obstruction of justice through falsification of evidence and false testimony, or that otherwise interferes with the course of justice is criminalized in a general sense (NAO sects. 30 (a) and 31). The elements of promise, offering or giving of undue advantage in relation to the obstruction are not established.

Obstructing a public official in discharge of a public function, and threats, assault or criminal force towards a public official are criminalized through PPC sections 186, 189 and 353.

Liability of legal persons (art. 26)

The definition of a legal person is outlined in PPC section 11 and NAO sections 5 (o) and 9. Pakistan has made a general reference to the corporate liability, or liability for legal persons as outlined in the Companies Ordinance of 1984 section 305 (f).

However, the sanctions available were generally not found to be effective, dissuasive or proportionate to any possible damage¹ (Oil spill case ref during country visit).

Participation and attempt (art. 27)

Participation and attempt are both criminalized through the general provisions on abetment (PPC sects. 107 and 108-A, notably the explanatory note to 107) as well as AMLA section 3 (d) and NAO section 9 (a)(xii). Preparation is criminalized under PPC sections 120-A and B on criminal conspiracy.

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

NAO section 10 (b) attaches a schedule of punishment for the offences contained therein and range from rigorous imprisonment up to five years (refusal to give information) to 14 years in the more serious cases, as well as a fine (wilful commission of the offence). The Chairman of the National Accountability Bureau (NAB) has the power to accept plea bargains, subject to approval of the Court, but with the exception of prison sentences (NAO sect. 15). The NAB Chairman can also grant a full or conditional pardon in exchange for information and cooperation (NAO sect. 26) as well as return of the assets or gains acquired in return for a full discharge of criminal liability (NAO sect. 25 (a)). As a result, financial crime is rarely sanctioned with imprisonment.

The professional immunities extended to the Federal and Provincial Governments, any member of NAB (including the Chairman) are safeguarded in NAO section 36. The President and the governor of a province enjoy total immunity during their term in office (Constitution art. 248). Ministers enjoy immunity in relation to the exercise of powers and performance of functions. However, the NAB Chairman, subject to the approval of the President, can lift such immunities if deemed as giving difficulty to the application of the Ordinance (NAO sect. 37).

The Supreme Judicial Council (Constitution arts. 210 and 309) oversees the accountability of judges; however, during the country visit, it was clarified that the Council does not meet regularly.

The discretionary powers of the NAB Chairman and PGA, and by extension the Board itself, in relation to prosecutions are outlined in NAO sections 18, 24, 26 and 31 B.

The measures to prevent accused individuals from absconding if released pending trial are captured in CCP sections 87-89, 205, 353 and 540. Persons are also placed on an Exit Control List in order to prevent them from leaving the country.

Persons who provide information to NAB can receive bonuses or make ex gratia payments to members of the public for rendering commendable services in detection, investigation and prosecution (NAO sect. 33A) for which the NAB Recovery and Reward Fund was established in 2002. The rules governing the Fund also stipulate that payments can be made for extraordinary performance and reward for informers.

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

While there is no formal witness protection system in place in Pakistan, NAB has a number of measures available to protect witnesses and their families (NAO art. 31E), including safe houses for witnesses and so-called “faceless courts” through the use of modern technology (Evidence Act art. 164). While a number of regions appear to have established their own witness protection programmes, a draft law on witness protection is reportedly under way at the national level.

The NAB Chairman has also initiated a whistle-blower protection bill, which was submitted to the Lower House of Parliament in July 2015.

¹ Pakistan has, since the country visit, adopted the Futures Market Act 2016 (XIV of 2016).

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

The possibility to freeze, seize and confiscate assets in relation to the investigation of corruption offences is widely foreseen in the legislation (NAO sects. 5 (i), 10, 12 and 23; CrPC sects. 516A, 517 and 550; AMLA sects. 6 (6), 8, 9, 14 and 30; Federal Investigation Agency Act, 1974, sect. 5 (5)). The provisions also allow for instrumentalities or assets that have been converted or intermingled with other property to be seized. Non-conviction-based confiscation is also foreseen within the powers of NAB (NAO sect. 12).

The rights of bona fide third parties are established through NAO section 13. The responsibility to administer seized or confiscated property is allocated on an ad hoc basis (NAO sect. 12; AMLA sect. 11; and CrPC sect. 516-A). While the facilities to administer seized assets exist at a regional level, such facilities would require upgrading at the centralized level. NAO section 14 allows for the reversal of the burden of proof.

The NAB Chairman and its officers, through the delegation of powers, have exclusive powers to seize and access bank records without a court order (NAO sects. 20 and 27).

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

While technically, the statute of limitations should begin to run as soon as cognizance is taken of a crime, this period is suspended by the immediate filing of a First Information Report (FIR). The FIR can be filed without the direct knowledge of who the suspect or culprit is, but it sets in motion an investigation. The investigation period has no time limit, and hence, there is in reality no statute of limitation for crimes committed.

Previous convictions in other States may be taken into account in Pakistan (CrPC section 511; AMLA sections 2 (i) and (q)).

Jurisdiction (art. 42)

Section 4 of NAO and section 2 of PPC establish jurisdiction for offences committed in Pakistan, with section 4 (4) of PPC extending this to ships or aircraft registered in Pakistan. Pakistan also has jurisdiction for crimes committed by Pakistani citizens outside of Pakistan (sect. 4 of NAO and sects. 3 and 4 (1) of PPC). In relation to money-laundering, Pakistan has jurisdiction when the predicate offences are committed abroad (sects. 2 (i) and (q) and 3 AMLA). Pakistan recognizes an additional jurisdictional basis where the accused was working in the service of Pakistan (sect. 4 of NAO and sect. 4 of the Penal Code).

Pakistan does not have specific jurisdiction in cases where a request for extradition is refused. It does extradite its own nationals and would have jurisdiction over persons sought as outlined above.

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

While article 34 appears to be partially implemented, Pakistan has not provided sufficient information to assess fully its compliance (in laws and practice) with the Convention with regard to articles 34 and 35.

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

NAB, the Federal Investigative Agency and the Provincial Anti-Corruption Establishments as well as the Financial Monitoring Unit (FMU) are the primary national agencies that are charged with the fight against corruption in Pakistan. The independence (financial and otherwise) of these agencies has increasingly been strengthened over the past couple of years and has allowed them to enhance their resilience toward political and other interference. While some successful cases have been provided to exemplify this development, it appears that NAB and other relevant

institutions would need to significantly strengthen their investigative, prosecutorial and enforcement capacities in order to be fully effective.

While it was indicated that various mechanisms of informal cooperation through information-sharing between national authorities, including law enforcement agencies and other relevant public sector agencies were in place, little information (NAO sect. 33C) was provided in relation to cooperation among national institutions. There was insufficient information to fully assess the compliance with the Convention.

Bank secrecy is not a hindrance to investigations carried out by NAB (NAO sect. 19) and FMU (AMLA sect. 7(5)). Furthermore, all financial institutions report suspicious transactions reports (STRs) and cash transactions reports (CTRs) directly to FMU (AMLA sect. 7).

2.2. Successes and good practices

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

- The extension of the NAB Chairman’s powers enables NAB to function autonomously in comparison to other national institutions in relation to non-conviction-based confiscation as well as the ability to obtain bank documents without a court order. In view of this good practice, consideration should be given to extending such powers to other relevant agencies, in order to further improve capacity in the investigation and prosecution of corruption-related offences and the confiscation of proceeds of corruption (art. 31).

2.3. Challenges in implementation

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

- Pakistan is encouraged to take measures to enhance its data-collection systems and to coordinate the aggregation and availability of data across institutions in order to demonstrate the effectiveness of its enforcement measures.
- Consider the inclusion of a catch-all clause to supplement the list of public officials (art. 15 (a))
- Ensure that Pakistan’s legislation includes the element “to promise” in relation to bribery offences (arts. 15 (a) and 18 (a))
- Pakistan is urged to significantly strengthen its specialized investigative, prosecutorial and enforcement capacities for corruption cases (art. 15 (b))
- Consider clarifying the scope of the notion of “any other person” in order to ensure that it is beyond doubt that it does include foreign public officials and officials of international organizations (art. 16, paras. 1 and 2)
- Consider the inclusion of a catch-all clause to ensure comprehensive coverage of all Convention offences as predicate offences (art. 23, subparas. 2 (a) and (b))
- Ensure that the elements of “promise, offering or giving of an undue advantage” are also covered in connection with the obstruction of justice (art. 25, subpara. (a))
- Owing to a lack of information, Pakistan is urged to ensure that its legislation meets the requirements of the Convention (art. 26, paras. 2 and 3; art. 30, paras. 6 and 8; and arts. 34 and 35)
- Review its sanctions for legal persons to ensure that they are in line with the Convention and, to that end, are effective, proportionate and dissuasive (art. 26, para. 3)
- Ensure adequate transparency, predictability and proportionality in entering into plea bargains and out-of-court settlements (art. 30, para. 1)

- Consider revising Pakistan’s voluntary return system in relation to corruption offences so that it retains criminal liability, and using the plea bargaining as an attenuating or mitigating circumstance (art. 30, para. 1)
- Review the professional immunities it extends in view of establishing the balance sought by the Convention (art. 30, para. 2)
- Establish clear guidelines for the handling of seized and confiscated assets and consider establishing a centralized asset management office in order to ensure that the assets retain their value (art. 31, para. 3)
- Expedite the adoption of the draft law on witness protection in order to establish a fully fledged witness protection programme (art. 32)
- Accelerate the adoption of the law and the establishment of the whistle-blower protection system (art. 33)
- Continue ensuring that NAB staff continue to receive prosecutorial, investigative and other specialized training (art. 36)
- Ensure that the Pakistani Training Institute/Academy being established by NAB is allocated sufficient funding (art. 36)

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

- Training in specialized areas such as forensic accounting, etc. (arts. 15 and 36)
- Foreign trainings in reputable organizations with emphasis on relevant anti-corruption case studies (arts. 15, 36 and 40)
- Model legislation (arts. 21, 30, 32 and 33)
- On-site assistance by an anti-corruption expert (arts. 21, 30 and 40)
- Legal advice (arts. 30 and 35)
- Financial investigation techniques to detect cases of financial crimes in financial institutions (arts. 30 and 36)
- Supervisory staff training on new technologies, new payment methods (NPMs), trade-based money-laundering (TBML), and cybercrimes and electronic crimes (art. 30)
- International best practices regarding identification and detection of alternate remittances system (ARS) and cash couriers, etc. (art. 30)
- Training programmes may be developed which specifically focus on the linkages between money-laundering and corruption (art. 36)
- Intensive training of supervisory officers and investigation officers, provision of latest technical gadgets and research in successful models of anti-corruption cases may be provided in order to attain uniformity and international homogeneity (art. 36)
- Close coordination and liaison among all the financial sector regulatory authorities (art. 40)

3. Chapter IV: International cooperation

3.1. Observations on the implementation of the articles under review

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

Extradition is regulated by the Extradition Act of 1972 (EA) and the schedule to EA, which provides a list of extraditable offences. The list does not cover all Convention offences. Extradition is subject to the dual criminality principle (sect. 2 (a) EA), and the offence must be identified in the schedule or in a bilateral

extradition treaty. The language presently used in section 2 (a) may appear unclear. Extradition is subject to a minimum penalty requirement of at least 12 months' imprisonment (sect. 5 (2) EA).

Pakistan requires a treaty basis or a notification in the official *Gazette* under EA. It informed the Secretary-General of the United Nations that it does not consider the Convention as the legal basis for cooperation in extradition. Instead, Pakistan relies on bilateral extradition treaties.

Pakistan has concluded bilateral extradition treaties with 28 States. A number of additional bilateral treaties are pending ratification or are under negotiation. Pakistan reported that many of the extradition treaties include lists of extraditable offences which do not specifically include corruption offences. The reviewers noted that Pakistan is obligated to deem these treaties with States parties to the Convention to include Convention offences. Pakistan also reported that since it is a member of the Commonwealth, the London Scheme for Extradition within the Commonwealth is also applicable, although it has not been used in practice.

Pakistan reported that the Ministry of the Interior is responsible for matters concerning extradition. Requests for extradition must be submitted through diplomatic channels, and no steps have been taken to date to simplify or streamline extradition procedures. There is no domestic legislation or procedure to allow for provisional arrests of persons whose extradition is sought in urgent circumstances (art. 44, para. 10, of the Convention).

While Pakistan prohibits extradition if there are grounds for believing that the request was made to prosecute or punish a person on account of race, religion, nationality or political opinions, it does not consider sex and ethnic origin as impermissible grounds (sect. 5 (2)(g) EA). Pakistan allows for the extradition of its own nationals. Pakistan reported that extradition may not be refused solely on the basis that the offence involves fiscal matters, although such offences are not currently included in the schedule to the Act.

The transfer of sentenced persons to and from Pakistan is regulated by the Transfer of Offenders Ordinance. Pakistan has concluded eight bilateral treaties on the transfer of sentenced persons and several more are pending ratification. Pakistan is not party to any multilateral treaty on such transfers. There is no legislation or practice in Pakistan on the transfer of criminal proceedings.

Mutual legal assistance (art. 46)

Pakistan reported that it is in the process of drafting a new law that would comprehensively regulate mutual legal assistance in criminal matters. As of May 2016, the Act is still in the draft form and national consultations are ongoing. Provisions on mutual legal assistance are contained in other legislation such as section 21 of NAO and sections 26-28, 30 and 31 of AMLA.

Section 21 of NAO, however, while it allows for mutual legal assistance requests to be made by Pakistan, does not address the provision of assistance in response to mutual legal assistance requests received from other States. Pakistan explained that the Convention can be directly applied in order to provide assistance to foreign States, as long as coercive measures are not required. In addition, AMLA of 2010 includes provisions to cover mutual legal assistance requests from other States in relation to money-laundering offences.

The current legislative framework does not address many issues, nor does it comply with all of the requirements of article 46 of the Convention. The reviewers underlined the importance of expediting the adoption of the draft law on mutual legal assistance, ensuring its full compliance with article 46.

Pakistan has concluded four bilateral treaties on mutual legal assistance and negotiations for other bilateral treaties are under way. As a member of the Commonwealth, the Harare Scheme Relating to Mutual Assistance in Criminal

Matters within the Commonwealth could be applied by Pakistan, although in practice it has not yet been used.

Pakistan reported that it has made numerous mutual legal assistance requests to other countries and has provided mutual legal assistance to other countries in response to requests received. While there is no specific domestic provision on the issue of dual criminality, Pakistan reported that, in practice, assistance that does not require coercive measures can be provided in the absence of dual criminality.

NAB acts as the central authority for mutual legal assistance requests from other States parties under the Convention. All requests are to be submitted in English or accompanied by an official English translation. Pakistan requires that requests be sent through diplomatic channels, although urgent requests may be sent directly through the central authority of the requesting State as long as they are also sent through diplomatic channels. While there is no specific legislation on the requirements for mutual legal assistance requests, Pakistan has developed a checklist of requirements, which appears to be consistent with article 46, paragraphs 15 and 16, of the Convention.

The grounds for refusal of mutual legal assistance requests are only regulated under AMLA for money-laundering offences. As a matter of practice, Pakistan reported that it would not deny mutual legal assistance on the ground of bank secrecy or that the offence involved fiscal matters, and that it would provide reasons for refusing any mutual legal assistance request. Although not regulated, Pakistan reported that it bears the ordinary costs associated with executing a mutual legal assistance request.

Pakistan has not provided for the transmission of information without prior request in legislation in accordance with article 46, paragraphs 4 and 5, but reported that it would do so in practice.

The current legislative framework does not address the transfer of detained persons to provide evidence (art. 46, paras. 10-12) or safe conduct of witnesses in Pakistan. The laws do not provide for limitations on use or confidentiality, although Pakistan reported that these are respected in practice.

While not regulated in law, Pakistan reported that it could share public government documents and documents that are not public, to the extent permitted by law.

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

On the question of law enforcement cooperation, Pakistan referred to sections 21 and 33-C of NAO and AMLA. Pakistan has established channels of communication with other States through the International Criminal Police Organization (INTERPOL) and the Asia-Pacific Group of the Financial Action Task Force. Pakistan has concluded a number of memorandums of understanding and also cooperates informally on an ad hoc basis. Several European States have police liaison officers posted in Pakistan, and Pakistan posts a number of liaison officers abroad.

Pakistan reported that it carries out joint investigations on a case-by-case basis, using diplomatic channels. Pursuant to section 21 of the NAO Act, Pakistan can also enter into special bilateral agreements for joint investigations.

Pakistan reported that it uses special investigate techniques in practice. Section 19 (e) of NAO allows for surveillance of persons through such means as may be necessary under judicial authorization. The Fair Trial Act of 2013 provides for detailed provisions on both the national and international use of special investigative techniques, but is not applicable to corruption matters.

3.2. Successes and good practices

- Pakistan provides mutual legal assistance based on the direct application of article 46 of the Convention

3.3. Challenges in implementation

The following points are brought to the attention of Pakistan for action or consideration with a view to enhancing international cooperation to combat corruption offences covered by the Convention:

- Pakistan is urged to expand the list of extraditable offences included in the schedule to the Extradition Act to cover all Convention offences or to replace the list with a definition of extraditable offence based on the seriousness of the offence and dual criminality (art. 44, para. 1)
- Pakistan may wish to amend the language of section 2 (a) of the Extradition Act to clarify the element of dual criminality (art. 44, para. 1)
- Pakistan may wish to consider granting extradition in cases including several separate offences, at least one of which is extraditable (art. 44, para. 3)
- Pakistan is urged to deem all of the Convention offences to be included as extraditable offences in its existing bilateral extradition treaties and to include them in future extradition treaties (art. 44, para. 4)
- Pakistan is recommended to amend the Extradition Act to exclude Convention offences from the operation of article 5 (2)(a) on political offences (art. 44, para. 4)
- Pakistan may wish to consider simplifying and streamlining procedures and evidentiary requirements in order to allow for extradition and mutual legal assistance requests to be dealt with efficiently and effectively (art. 44, para. 9, and art. 46, para. 24)
- Pakistan is encouraged to consider taking appropriate measures to allow for the provisional arrest of persons whose extradition is sought in urgent circumstances (art. 44, para. 10)
- Pakistan is encouraged to amend section 5 (2)(g) of the Extradition Act to ensure that no obligation to extradite is imposed if there are substantial grounds for believing that the request was made to prosecute or punish a person on account of sex and ethnic origin (art. 44, para. 15)
- Pakistan is urged to expedite the adoption of the draft law on mutual legal assistance and to ensure its full compliance with the Convention. In particular, this law should:
 - Include the provision of a wide range of assistance measures in response to mutual legal assistance requests from other countries (art. 46, para. 3)
 - Ensure that assistance shall not be declined on the ground of bank secrecy (art. 46, para. 8)
 - Clarify that dual criminality is not required for non-coercive assistance measures (art. 46, para. 9)
 - Clarify the requirements for mutual legal assistance requests from other countries (art. 46, para. 15)
 - Specify the manner of execution of mutual legal assistance requests from other countries (art. 46, para. 17)
 - Clarify limitations on use and confidentiality in relation to mutual legal assistance requests by Pakistan and confidentiality in relation to mutual legal assistance requests by other States (art. 46, paras. 19 and 20)
 - Specify grounds for refusal, including a prohibition to refuse on the basis that the request involves fiscal matters (art. 46, paras. 21 and 22)
 - Regulate safe conduct for witnesses or experts (art. 46, para. 27)

- Pakistan may also wish to consider including provisions in the law on mutual legal assistance relating to the following points:
 - Confirmation that mutual legal assistance may be provided for offences involving legal persons (art. 46, para. 2)
 - Authority to spontaneously provide relevant information to a foreign competent authority without prior request (art. 46, para. 4)
 - Transfer of detained persons to provide evidence (art. 46, paras. 10-12)
 - Possibility of direct transmission of requests to central authorities (art. 46, para. 13)
 - Use of videoconference in proving mutual legal assistance (art. 46, para. 18)
 - Regulation of the postponement or refusal to provide assistance (art. 46, paras. 23, 25-26)
 - Regulation of costs (art. 46, para. 28)
 - Sharing of non-public government records (art. 46, subpara. 29 (b))
- Pakistan may wish to consider taking legislative steps to allow for the possibility of transferring criminal proceedings to and from a foreign State, in cases where it would be in the interest of the proper administration of justice (art. 47)
- Pakistan may wish to consider legislating for the use of special investigative techniques such as controlled delivery, electronic surveillance and undercover operation in corruption investigations, and to allow for cooperation in these matters at the international level (art. 50)

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

The following technical assistance needs were identified by the authorities of Pakistan:

- Technical assistance in policy development, institutional reform, training and capacity-building; on-site visits or assistance (art. 46)
- Development of anti-corruption tools (art. 46)
- Summary of good practices and lessons learned with reference to special investigative techniques (art. 50)