

Questionnaire on Beneficial Ownership Information

Contact Information

Please provide contact details for potential follow-up questions. Contact details will be treated confidentially.

1. Definition of beneficial ownership & mechanisms for obtaining beneficial ownership information

1.1 Please provide the definition of "beneficial ownership" in your country for:

- (a) legal persons; and
- (b) legal arrangements, including the relevant legislation (if applicable).

Please describe criteria and thresholds that are applied to determine beneficial ownership, including any criteria for exercising control without legal ownership (e.g. voting rights, right to appoint or remove board of directors).

Ans: Directorate of Investment and Company Administration of the Ministry of Investment and Foreign Economic Relations issued the directive No. 17/2019 on 15th November 2019 on Disclosure of Beneficial Ownership Information.

The article 3 (a) of the directive No. 17/2019 describes that "**Beneficial ownership** means the natural person(s) who ultimately owns or controls a customer and/or the natural person on whose behalf a transaction is

being conducted. It also includes those persons who exercise ultimate effective control over a legal person or arrangement.”

The article 3 (b) of the directive No. 17/2019 describes that “**Legal persons** mean any entities other than natural persons that can establish a permanent customer relationship with a financial institution or otherwise own property. In this expression, companies, corporations, joint ventures, body corporate, foundations, partnerships, or associations and other relevantly similar entities are also included.”

The article 3 (c) of the directive No. 17/2019 describes that “**Legal arrangements** refer to express trusts or other similar legal arrangements.”

The article 3 (d) of the directive No. 17/2019 describes that “**Beneficial Owner** would be any individual who (i) hold, directly or indirectly, more than 5% of the shares and/or voting rights; (ii) have the right, directly or indirectly, to appoint and remove the majority of the board; or (iii) have the right to exercise, or actually exercises, significant influence or control over the public or private company or corporate entity.”

According to the answer of the Ministry of Planning and Finance, Myanmar has been implementing Beneficial Ownership according to the 2019 EITI Standard, requirements 2.5. President Office announced Notification No. 104/2019 on 2 October 2019, to disclose Beneficial Ownership information which is one of the EITI implementation process. In the Notification, Directorate of Investment and Company Administration (DICA) is delegated as a focal agency for implementing Beneficial Ownership in Myanmar.

According to the answer of the Ministry of Home Affairs, 2014 Anti Money Laundering Law defines that "Beneficial owner" means a person who principally owns or controls an intermediary or delegates other person on

his behalf. This expression also includes a person who controls effectively the company or the planned activity.

The Anti-Money Laundering Law and the Anti-Money Laundering Rules do not specifically set forth the criteria or threshold for beneficial ownership. However, rule 42 (a) (1) of the Anti-Money Laundering Rules prescribes that "The reporting organizations shall take adequate action in order to understand the ownership and control structure of the following customer who are entitled to manage transfer of money and properties on behalf of other company, organization or other legal person: (a) with respect to legal entities, in identifying on each of the following natural person that: (i) owns or controls directly or indirectly more than 25 percent of the ownership of the legal entity."

Moreover, Paragraph 3 (l) of the Directive for the CDD Measures of the Central Bank of Myanmar dated 15-11-20219 defines that "'Beneficial Owner" refers to the natural person(s) who ultimately owns or controls a customer and/or the natural person on whose behalf a transaction is being conducted. It also includes those persons who exercise ultimate effective control over a legal person or arrangement". Furthermore, paragraph 311(a-1) of the directive also described that "With respect to such legal persons or arrangement, identification should be made of each natural person that: (1) Owns or controls directly or indirectly more than 20 percent of the legal entity or exercises control of the legal person or arrangement through other means;".

2. Access to basic information on legal persons

2.1 Please describe the process for obtaining basic information on legal persons created or registered in your country, including the role of the company registry.

Ans: According to the answer of the Ministry of Investment and Foreign Economic Relations, the electronic company registry “Myanmar Companies Online (MyCO)” has established for obtaining basic information on legal persons registered under the Myanmar Companies Law.

The section 421 (a) of the Myanmar Companies Law prescribes that “The Registrar must establish, keep and maintain all registers required to be maintained by it under this Law and all records filed with it under this Law.”

The article 3 (a) of the Myanmar Companies Regulations describes that “The Registrar shall establish and maintain the electronic registry system. Any registry transaction under the Law shall be carried out using the electronic registry system.”

The article 3 (b) of the Myanmar Companies Regulations describes that “The Registrar may determine the manner in which a registry transaction may be carried out on the electronic registry system and may require a registry transaction to be carried out only by electronic means on the electronic registry system.”

According to the answer of the Ministry of Planning and Finance, regarding the legal person and the legal arrangement, beneficiary owner property information must be maintained in microfinance institutions and in its composition; that is involved in this Organization as the following must be made known to the public:

- (a) Company name;
- (b) Confirmation of composition;
- (c) Legal structure and status;
- (d) Registered address;
- (e) Company constitution rules;
- (f) List of Directors

Politically exposed persons (PEPs) within the Myanmar EITI framework are defined as individuals who are or were entrusted with prominent public functions, either domestically or internationally.

According to the answer of the Ministry of Home Affairs, in respect of the basic information on legal persons created or registered in Myanmar, not only the government agencies but also private agencies and every person can access via the web page of DICA (www.myco.dica.gov.mm) without fee.

2.2 Please list the categories of basic information on legal persons that is obtained and recorded by the company registry (or other relevant registries), e.g. name of entity, date of incorporation, tax ID number, etc.

Ans: According to the answer of the Ministry of Investment and Foreign Economic Relations, the section 6 (b) of the Myanmar Companies Law prescribes that “The application to the Registrar for the registration of a company under this Law must be made in the prescribed form and must state:

- (a) the proposed name of the company;
- (b) the proposed type of company;
- (c) the full name and address of each applicant;
- (d) the full name, date of birth, gender, nationality and address of every director and any secretary of the proposed company;
- (e) that each individual named as a director or secretary of the proposed company has given their written consent to act as a director or secretary of the proposed company;
- (f) the address of the registered office of the proposed company, which in the absence of any other notice will be taken to be the address for service of documents to the proposed company;

- (g) the address of the company's principal place of business if different to the registered office; and
- (h) in the case of a private, public or unlimited company:
 - (aa) the full name and address of every member of the proposed company;
 - (bb) that each member of the proposed company has given their written consent to be a member and subscribe for the shares to be allotted to them;
 - (cc) the number and class of shares to be issued to each member;
 - (dd) the currency in which the company's share capital is to be denominated;
 - (ee) the amount (if any) each member agrees to pay for each share;
 - (ff) whether these shares will be fully paid on registration;
 - (gg) whether the proposed company has an ultimate holding company;
 - (hh) whether the proposed company will, on incorporation, be a foreign company; and
- (9) in the case of a company limited by guarantee:
 - (a) the full name and address of every member of the proposed company;
 - (b) that each member of the proposed company has given their written consent to be a member;
 - (c) the proposed amount of the guarantee that each member agrees to provide; and
 - (d) if the company is to have a share capital:
 - (aa) the number and class of shares to be issued;

- (bb) the currency in which the company's share capital is to be denominated
- (cc) the amount (if any) each member agrees to pay for each share; and
- (dd) whether these shares will be fully paid on registration.”

According to the answer of the Ministry of Planning and Finance, there are total of (303) companies of beneficial ownership information according to gems and jade, mining, oil and gas, pearl and forestry sectors, you can access those information related to these companies at <https://bo.dica.gov.mm/>. Since 1 August 2018, when new company registration and re-registration processes started with the Company Registration System (MyCo), Internal Revenue Department has been using the Taxpayer Identification Number (TIN) in coordination with the Directorate of Investment and Company Administration concerning with the company registration.

According to the answer of the Ministry of Home Affairs, the categories of basic information on legal persons that is obtained and recorded by the company registry are-

- (1) Company Name, Type, Registration No, Registration Date and whether Foreign Company or not
- (2) Company Status
- (3) Company's filling history,
- (4) Company Address, Name of Director, Address and nationality.

2.3 Is the company registry available publicly & online in your country?

YES/NO

If YES, please provide links to the company registry and any other relevant registries of legal persons, or provide details about how the public can access them.

Ans: YES

According to the answer of the Ministry of Investment and Foreign Economic Relations, the links to the company registry “the Myanmar Companies Online Registry (MyCO)” is <https://www.myco.dica.gov.mm/>. Creating an account with the Myanmar Companies Online Registry (MyCO) allows access to MyCO. Account users have access to register new companies, lodge change filings, order company documents and extracts, and request company authority.

Do not need to create an account to perform a Company Search on MyCO.

3. Access to beneficial ownership information of legal persons

3.1 Through which mechanism(s) can competent authorities (such as law enforcement, police, financial intelligence unit and tax agencies) access beneficial ownership information on companies and other legal persons created or registered in your country. Please select all that apply

- Through a registry/registries with beneficial ownership information.
- Through a different mechanism.
- Competent authorities do not currently have access to beneficial ownership information

If REGISTRY, please provide further details on such registry(ies) including:

- (1) Authority(ies)/agency(ies) responsible for obtaining and maintaining beneficial ownership information and for maintaining the register(ies). Please list if more than one;
- (2) Categories of beneficial ownership information (data fields) obtained, recorded and maintained on the registry(ies), e.g. name, nationality, date of birth, address, etc.,
- (3) Types of legal entities covered within the scope of the beneficial ownership registry(ies), including any exempt entities;
- (4) Details of the registry's(ies') access policy:

- (a) Is the information on the registry(ies) available to the public?
YES/NO
 - (b) If YES, please include a link(s) to the registry(ies).
 - (c) If NO, please list the authorities/agencies that have access to this information, or that can request access.
 - (d) Does accessing beneficial ownership information in the registry(ies) entail any costs?
 - (e) Does the registry(ies) provide features to search information by different types of information, e.g. legal entity name, name of director, name of beneficial owner, by first or last name, by business address, by registered agent? Is it possible to search for a combination of information (Boolean searches)?
- (5) Frequency of updates of information and triggers for updates;
- (6) Any mechanisms to verify beneficial ownership information submitted to the registry (ies) by legal persons or their representatives (if they exist).

Ans: Directorate of Investment and Company Administration of the Ministry of Investment and Foreign Economic Relations issued the directive No. 17/2019 on 15th November 2019 on Disclosure of Beneficial Ownership Information.

In recent time in Myanmar, the Beneficial Ownership Disclosure Registry which shall be establish in accord with the sectors-wide consistent BO legal framework is only in the initial planning stage.

The article 4 of the DICA's directive No. 17/2019 describes that "All legal person or legal arrangement incorporated within the Republic of the Union of Myanmar must comply with this directive."

The article 5 of the DICA's directive No. 17/2019 describes that "All legal persons sand legal arrangements are required to obtain and hold up-to

date information on their beneficial ownership and submit it in a timely manner to DICA and the Internal Revenue Department.”

DICA also issued the Directive No. 7/2023 “Announcement for nominee directors and members as nominee shareholders are not allowed under Myanmar Companies Law” on 2023 January 17.

And DICA also issued the Directive No. 11/2023 “Announcement to Communicate for the Exchange of Basic Information and Beneficial Owners of the Registered Companies” on 2023 January 26.

According to the answer of the Ministry of Home Affairs, Competent authorities (such as law enforcement, police, financial intelligence unit and tax agencies) can access beneficial ownership information on companies and other legal persons created or registered in our country through a registry/registries (DICA) with beneficial ownership information. The responsible for obtained and maintaining beneficial ownership information is DICA. The categories of beneficial ownership information are name of beneficial owner/s, date of birth, national ID/ passport no, nationality, address, number of holding shares and status relating to contribution for the shares. Every Legal person created or registered and financial institutions are covered within the scope of the beneficial ownership registry (ies).

Details of the registry’s(ies’) access policy

According to section 421 of Myanmar Companies Law and Directive no (11/2023) of DICA dated on 26-1-2023, the registered beneficial owner information is available by the public with fee defined by DICA. For government agencies including law enforcement agencies and supervisory authorities of reporting agencies can request the information, without any fee, from DICA by sending official letter. In respect of basic information, any person can search by using company name and registration number via DICA webpage and any other information cannot be used for such kind

of search. In respect of B.O information, the requested person or entity shall describe the required information types. As soon as, updated information has been received, DICA updates the information.

(DICA shall provide the mechanism to verify submitted beneficial ownership information if they have such kind of mechanism)

According to the answer of the Ministry of Planning and Finance, Competent Authorities from Internal Revenue Department can access beneficial ownership information on companies and other legal persons created or registered in Myanmar through Directorate of Investment and Company Administration.

Moreover, Revenue Competent Authorities are cooperating in exchange of information and obtaining the necessary information with other institutions (e.g Ministry of Home Affairs and FIU etc.).

Subject to the provision of the Tax Administration Law Section 26, subsection (b), when additional information is required, Revenue Competent Authorities are entitled to access it, notwithstanding an existing law or a contract, including the Central Bank of Myanmar Law, with respect to the production of or access to documents or other evidence.

According to the answer of the Central Bank of Myanmar (CBM), in accordance with Instruction No. 18/2019 (Customer Due Diligent -CDD Instruction), the Central Bank of Myanmar (CBM) has instructed Banks and NBFIs Institutions to conduct AML/CFT related CDD Measures including to collect Beneficial Ownership Information and to make confirmation of actual owners of transactions.

Likewise, the CBM has published instructions to impose guidelines to Banks and Non-bank financial Institutions, Remittance Business Licensees, Money Changers and Mobile Financial Services Providers and Mobile

Banking Businesses to comply with fit and proper criteria and to present sufficient information of Beneficial Owners and substantial interest holders.

The CBM does not take the role of a registry but the CBM supervises and securitizes Banks and NBFIs by collecting information of Beneficial Owners and substantial interest holders.

Approval of beneficial ownership/ legal person

Microfinance Institution must request the Microfinance Business Supervisory Committee in writing for the approval of the appointment of beneficial owners/legal persons (the Directors and Chief Executive Officer) on the 30 days prior to their appointment.

The request for approval shall include information and documentation on the candidates in Forms-1 and 2 and shall include at a minimum-

- (a) Name, National Identification Card/Passport number, address, academic, qualifications, profession and experience;
- (b) Details as to designation and responsibility of prior work;
- (c) Details as to the name and address of family of the Director, Chief Executive Officer, family and relevant person's details and financial interest of himself/herself or his/her family, share ownership in his/her name and name of the family, and whether or not there is substantial ownership and substantial capacity;
- (d) Details of the shares and debentures subscribed by him/her and family members in the concerned microfinance institution;
- (e) Details as to whether any of his/her family members is working as an employee in the concerned microfinance institution, if any;

- (f) Details as to whether the concerned microfinance institution has, or is going to have, any type of agreement with himself/herself or his/her family member;
- (g) Personal declaration made by the concerned person that he/she is not ineligible or disqualified according to the Microfinance Business Law and this Directive;
- (h) Any other details specified by the Microfinance Business Supervisory Committee from time to time.

The Microfinance Business Supervisory Committee shall review the request and approve or disapprove the said request within thirty days.

- 3.2 Please describe any other sources (mechanisms) through which competent authorities/agencies can access beneficial ownership information in your country. In each case, please describe how beneficial ownership information on companies and other legal entities is made available to authorities and/or the public (if applicable).

Examples may include through private-public partnerships (e.g. involving financial institutions, notaries and/or corporate service providers), through stock exchange or security exchange commission, or disclosure obligations for participation in public procurement processes, etc.

Ans: -

- 3.3 Are foreign legal persons, foreign (express) trusts or foreign legal arrangements allowed to operate in/own assets/ and/or register in your country? **YES/ NO**

If YES,

- (1) how is basic information on these arrangements recorded (if at all)?
- (2) how is beneficial ownership information on these arrangements recorded (if at all)? Please provide details of the relevant legislation and practices.

Ans: According to the answer of the Ministry of Investment and Foreign Economic Relations, Foreign companies and the overseas corporations can be registered in accord with the Myanmar Companies Law.

In the case of the foreign companies, the basics information requirements are as same as the answer mentioned for the above Question 2.1.

In the case of the overseas corporations, the section 47 (b) of the Myanmar Companies Law prescribes that: “the application must:

- (a) state the name of the overseas corporation;
- (b) state the full names, date of birth, gender, nationalities and residential addresses of the directors and any secretary of the overseas corporation at the date of the application;
- (c) state that the overseas corporation has appointed an authorised officer, and provide the full name, date of birth and residential address of the authorized officer appointed by the overseas corporation (who will be authorised to accept service of documents in the Union of documents on behalf of the overseas corporation);
- (d) state that the person named as the authorised officer has given their written consent to act as authorised officer the overseas corporation;
- (e) the full address of the registered office in the Union of the overseas corporation;
- (f) state the full address of the place of business in the Union of the overseas corporation (if it is different to the registered office) or, if the overseas corporation has more than one place of business in the Union, the full address of the principal place of business in the Union of the overseas corporation;
- (g) state the full address of its registered office or principal place of business in its place of origin;

- (h) include a declaration by the overseas corporation that all matters stated in the application are true and correct; and
- (i) have attached evidence of incorporation of the overseas corporation and a copy of the instrument constituting or defining the constitution of the corporation, and, if not in Myanmar language, a Myanmar language translation of such documents and a summary statement in the English language duly certified by a director in that behalf shall be filed.

4. Access to basic information and beneficial ownership information of (express) trusts and other similar legal arrangements.

4.1 Does your country recognize (express) trusts or other similar legal arrangements? **YES/NO**

- (1) If YES, please provide a broad overview of your country's system and mechanisms for obtaining beneficial ownership information on (express) trusts and other similar legal arrangements created or registered in your country.
- (2) If NO, please skip to question 5

Ans: -

4.2 How is basic information on (express) trusts and other legal arrangements obtained and recorded in your country?

Ans: -

4.3 How is beneficial ownership information on (express) trusts and other legal arrangements obtained and recorded in your country?

- Through a registry/registries with beneficial ownership information
- Through a different mechanism
- Competent authorities do not currently have access to beneficial ownership information

If **REGISTRY**, please provide details on the registry(ies), authority(ies)/ agency (ies) in charge of maintaining the registry(ies), type of information collected, and details on the access policy.

If **ALTERNATIVE MECHANISM**, please provide details on the mechanism, type of information collected, and details on the access policy.

Ans: -

5. Sanctions

5.1 Please describe the types of sanctions, sanctionable conduct, and targets of sanctions for noncompliance with beneficial ownership disclosure regulations (whether on the registry(ies) or through an alternative mechanism).

Ans: According to the answer of the Ministry of Investment and Foreign Economic Relations, the article 10 of the DICA's directive No. 17/2019 describes that "Any legal person or legal arrangement that fails to provide accurate and up-to-date information and fails to comply with this directive, successor regulations and directives shall be punishable in line with Chapter (XI) of the Anti-Money Laundering Law."

5.2 Please describe the powers available to the designated authority (ies)/ agency(ies) to enforce sanctions for non-compliance with the beneficial ownership disclosure requirements, including any statistics on enforcement of such sanctions.

Ans: -

6. International Cooperation, asset recovery and challenges

6.1 Does your country make beneficial ownership information available to foreign competent authorities (directly or upon request)? Please provide details of the relevant legislative and regulatory framework in your country that allows for the international exchange of such information.

Ans: Directorate of Investment and Company Administration of the Ministry of Investment and Foreign Economic Relations issued the directive No. 17/2019 on 15th November 2019 on Disclosure of Beneficial Ownership Information.

In recent time in Myanmar, the Beneficial Ownership Disclosure Registry which shall be establish in accord with the sectors-wide consistent BO legal framework is only in the initial planning stage.

After establishing the planned Beneficial Ownership Disclosure Registry, any requesting authorities can easily be accessible to the required information.

According to the answer of the Ministry of Planning and Finance, regarding the requesting taxpayer information from DTA partner countries, Internal Revenue Department is exchanging the tax related information according to the Exchange of Information Article.

According to the answer of the Ministry of Home Affairs, Foreign Competent Authorities are allowed to obtain the basic and beneficiary ownership information of the legal persons upon request. By exercising the power conferred by the section 10 and 11 of the Anti-Money Laundering Law and the Directive no (11/2023) of DICA dated 26-1-2023, the information relating to money laundering and terrorist financing can be exchanged with international counterpart organization.

6.2 Please describe how foreign competent authorities may request or access beneficial ownership information on legal persons and legal arrangements formed in your country which agency(ies)/authority(ies) is/are responsible for receiving and responding to foreign requests? **Please provide contact information and instructions.**

Ans: According to the answer of the Ministry of Investment and Foreign Economic Relations, in recent time in Myanmar, the Beneficial Ownership

Disclosure Registry which shall be establish in accord with the sectors-wide consistent BO legal framework is only in the initial planning stage.

According to the answer of the Ministry of Planning and Finance, as mentioned above 6.1, foreign competent authorities may request or access beneficial ownership information on legal persons and legal arrangements formed to the Central Authority in accordance with Mutual assistance in criminal matter law. The contact information is Ministry of Home Affairs, Office No. (10), Naypyitaw.

In accordance with the answer of the Ministry of Home Affairs, according to the Directive no (11/2023) of DICA dated 26-1-2023, foreign competent authorities can request DICA to provide the basic and beneficiary ownership information of the legal persons through the respective Myanmar counterpart law enforcement agencies or supervisory authorizes by using official channels including electronic means (company.dica@mifa.gov.mm). The main responsible agency for receiving and responding to foreign request is DICA and the contact email address is company.dica@mifer.gov.mm. If the request is relevant to money laundering and financing of terrorism, the request shall be made via Myanmar Financial Intelligence Unit and the contact email address is relation@myanmarfiu.com.

6.3 In your opinion, what are the main challenges faced by foreign competent authorities to access beneficial ownership information held in your country?

Ans: According to the answer of the Ministry of Investment and Foreign Economic Relations, in recent time in Myanmar, the Beneficial Ownership Disclosure Registry which shall be establish in accord with the sectors-wide consistent BO legal framework is only in the initial planning stage.

After establishing the planned Beneficial Ownership Disclosure Registry, any requesting authorities can easily be accessible to the required information.

According to the answer of the Ministry of Planning and Finance, due to the main purposes of DTA are not to escape tax assessment and non-double taxation that we have limitations to receive beneficial ownership information.

According to the answer of Ministry of Home Affairs, there are no particular difficulties for Competent Authorities in foreign countries to obtain beneficial owner information in Myanmar according to our opinion.

6.4 In your opinion, what are the main challenges faced by competent authorities of your country to access/receive beneficial ownership information held in a foreign country?

Ans: According to the answer of the Ministry of Planning and Finance, to receive beneficial ownership information, capacity building is limited due to fiscal, technical and tax law limitations.

According to the answer of Ministry of Home Affairs, Competent Authorities in Myanmar face no particular difficulties in obtaining information on beneficial owners in foreign countries according to our opinion.

6.5 Do you have any case studies or examples where the transparency of beneficial ownership has enabled or enhanced the effective recovery and return of proceeds of crime in (or for) your country?

Ans: Bureau of Special Investigation has no case to provide in which the proceeds of crime in (or for) my country were recovered or returned effectively due to the transparency of beneficial ownership information.

7. Good Practices for Beneficial Ownership Transparency

7.1 Has your country implemented any specific good practices relating to Beneficial Ownership Transparency that you wish to highlight? Examples could include good practices in verification, data format, searchability, use of technology, enforcement of sanctions, automatic red flagging, use or risk-based approach.

Ans: Directorate of Investment and Company Administration of the Ministry of Investment and Foreign Economic Relations issued the directive No. 17/2019 on 15th November 2019 on Disclosure of Beneficial Ownership Information.

In recent time in Myanmar, the Beneficial Ownership Disclosure Registry which shall be established in accord with the sectors-wide consistent BO legal framework is only in the initial planning stage.

In this planning stage, the competent authorities such as Anti-Money Laundering Central Board (AMLCB), Anti-Corruption Commission, law enforcement, police, and the financial intelligence unit-FIU) should be learned from the international good practice.

According to the answer of the Ministry of Planning and Finance, all legal entities and legal arrangements are required to obtain and hold up-to-date information on their beneficial ownership and submit it in a timely manner to Directorate of Investment and Company Administration (DICA) and the Internal Revenue Department. A form will be made available on the DICA website (<http://www.dica.gov.mm/>). All legal entities and legal arrangements are also required to cooperate with the competent authorities to the fullest extent possible in determining the beneficial owner by:

- (a) authorizing one or more natural persons resident in Myanmar, accountable to DICA, to provide all basic information and available

beneficial ownership information, and giving further assistance to the authorities; and/or

- (b) authorizing a Designated Non-Financial Business and Professions (“DNFBPs”) in Myanmar, accountable to DICA, for providing all basic information and available beneficial ownership information, and giving further assistance to the authorities.

8. Follow-up to the special session of the General Assembly against corruption

8.1 Please describe any other measures, if any, that your country may have taken to implement paragraph 16 of the political declaration adopted by the General Assembly at its special session against corruption held in June 2021.

Ans: -