

## **Annex**

To facilitate the provision of information on good practices and challenges with respect to the establishment of effective financial disclosure systems for appropriate public officials (inter alia information on legislation, policies, practices and institutions on establishing and maintaining effective financial disclosure systems for appropriate public officials, including measures as may be necessary to permit their competent authorities to share that information with the competent authorities in other States parties) the Secretariat has prepared the following questionnaire as a guide that States parties may wish to use.

The Secretariat also wishes to draw the attention of the Government to the note entitled “Asset and interest disclosure systems (article 8, paragraph 5, of the United Nations Convention against Corruption)” contained in document [CAC/COSP/WG.4/2018/3](#) that could be used as background material for the completion of the questionnaire.

### **Contact information**

#### **1. Basic information**

1.1. Does your country have a financial disclosure system(s) for appropriate public officials in line with articles 8, paragraph 5 and 52, paragraphs 5 and 6 of the Convention? **YES**

1.2.

##### **If YES,**

a. Please provide a broad overview of your country’s financial disclosure system(s) for public officials and list the relevant national legislation:

IRI has a financial disclosure system for public officials system.

This system has based on the:

1. Principle 142 of Constitution Law of IRI
2. Article 115 of the Sixth Development Plan Law (2015)
3. The Law on Dealing with Assets of Public official and Agents in Islamic Republic of Iran. (2015)
4. Executive Bylaw of The Law on Dealing with Assets of Public official and Agents in Islamic Republic of Iran. (2019)

In accordance of these regulation, Special platform has been designed:  
[www.amval.adliran.ir](http://www.amval.adliran.ir)

b. If your country has, in addition, ad hoc financial disclosure requirements, please provide a broad overview, including applicable categories of officials, sectors/activities, etc:

There is broad verities of Public Officials who have to disclosure their assets under above regulations.

This obligation will contained their children and spouses.

c. What is the objective(s) of your country's financial disclosure system(s) (please select all that apply)?

- Detection of illicit enrichment
- Prevention of conflicts of interest
- All of the above (combined system)
- Other, please describe: \_\_\_\_\_

**If NO,**

a. Please describe (cite and summarize) the alternative measures put in place to ensure full compliance with article 8, paragraph 5 and article 52, paragraphs 5 and 6 of the Convention or is planning to take, together with the envisaged time frame, if any.

1.3. Has your country criminalized “illicit enrichment” as foreseen under article 20 of the Convention? **YES/NO**

**Yes**

If **YES**, please explain.

The law of Adding Articles to The Law on the Implementation of Principle Forty-ninth of the IRI Constitution, has Criminalization “Illicit Enrichment” in accordance with article 20 on UNCAC.

## 2. Targeted officials

2.1. Please list the categories of officials required to file a financial disclosure. Please select all that apply and provide the range of targeted officials in each relevant category.

- Public officials, including representatives from all branches and agencies of government
- Members of the legislative branch, please list:
- Members of the judiciary and prosecution, please list:
- Members of the executive branch, including armed forces and agencies subordinate to a minister, please list:
- Officials of independent government bodies (*e.g., standalone boards, commissions and agencies that fall outside the executive, legislative and judicial branches of government*), please list:
- Officials at the supranational (high-level) bodies (*e.g., representatives of the country in regional and global organizations/bodies*), please list:
- Officials at subnational levels of government (*e.g., officials at the level of local government, provinces and municipalities*), please list:
- Political party officials, please list:
- Representatives of publicly owned (fully and partially) enterprises, please list:
  - Representatives of private entities, professional associations, foundations and similar bodies performing public functions and services of public interest, please list:
  - Other, please list:

2.2. What factor(s) shaped the decision on the targeted categories of officials? Please select all that apply.

- Objective of the system
- Hierarchical level and position of officials
- Corruption risk level of sectors and functions
  - Resources and capacity to manage and verify disclosure
  - Other.

Mentioned regulations, has based on Hierarchical level and position of officials, and obviously has consider objective function of system.

2.2.1. Please elaborate on your response above.

2.3. Does any authority have the power to request any official who would usually fall outside the disclosure system to file financial disclosure (*e.g., designate those in high-risk categories, those under investigation for corruption offences, etc.*)? **YES/NO**

**If YES**, please list the authority (ies), and explain the applicable criteria and procedures.

Yes;

According to Article 2 of Executive Bylaw of The Law on Dealing with Assets of Public official and Agents in Islamic Republic of Iran. (2019), Special office that has established in judiciary, will be in charge to request officials to file financial disclosure. But these requests couldn't be outside of the disclosure system.

2.4. How does your country create and update the list of filers?

Updating and creation of lists will be manually as so as electronic based on appointments of public officials.

### 3. Frequency of disclosure

3.1. When and how often are targeted officials required to file/submit financial disclosures? Please select all that apply.

- Upon entering office
- Upon leaving office
  - Annually
  - Biennially (once every two years)
  - Once every three years
  - Some categories of officials are more frequently required to declare than the others
  - Other, please describe. \_\_\_\_\_

3.2. Does the competent authority have the power to request targeted officials (filers) to submit ad hoc financial disclosures between the official submission periods? **YES/NO**

**If YES**, please explain.

**Yes**, according to the Article 14 of Executive Bylaw of The Law on Dealing with Assets of Public official and Agents in Islamic Republic of Iran. (2019), competent authority have the power to request targeted officials to submit financial disclosures between the official submission periods, during investigation.

3.3. Are the targeted officials required to update/amend their financial disclosures between submission periods? **YES/NO**

**If YES**, please provide the ground for updating/amending submitted disclosures and the relevant time frame.

No, according to the Article 9 of Executive Bylaw, If the number of family members increases, decreases or changes after the announcement of the asset list, public officials are obliged to apply changes and announce their asset list at the end of submission period.

#### **Competent authority and disclosure process**

3.4. Which authority/entity is responsible for collecting and maintaining financial disclosures? Please select all that apply.

- Central competent authority
- Entities employing the targeted officials
  - Other authorities depending on the categories/levels of officials (election Commissions, supreme courts, parliamentary committees, etc.). Please list: \_\_\_\_\_

3.5. How are the financial disclosures submitted?

- Centralized submission directly to the central competent authority via:
- Electronic (online) submission system
  - Submission using the paper submission
  - Delegated submission using paper submission (e.g., to individual bodies, which store them and transmit them to the competent authority)
  - Delegated submission using both paper and electronic (online) submission (*paper declarations are submitted to individual bodies while the electronic copies are submitted to a centralized online system of the competent authority*)
  - Other.

3.5.1. Please elaborate on your response above and describe the processes and methods of submitting the disclosures.

One of the conditions for holding public position, is commitment to provide assets information in the special self-declaration format (Article 2 of law), self-declaration list should upload on the special platform (Article 3 and 6 of bylaw)

3.6. If electronic submission is possible, please describe the online tools and platforms available for submitting financial disclosures.

According to the Article 3 and 6 of bylaw, special platform has been provided for uploading asset list. This platform after special registration will be ready for use in following address:

[www.amval.adliran.ir](http://www.amval.adliran.ir)

3.7. Please describe the measures implemented to ensure compliance and appropriate quality of information when completing and submitting the financial disclosure (e.g., disseminating information materials, training, awareness raising, etc.).

In Accordance with article 13 of bylaw, special board composed of 3 high ranked judges will be in charge for review of self-declaration list.

#### **4. Scope of disclosures**

4.1. Please list the assets and interests included in the financial disclosure forms, including categories of assets and other financial interests. Please also refer to the list below.

- Immovable (and not movable) assets
- their value and source
  - those (assets) held in the name of others
- Income
- their source
- Securities
- Investments
- Savings
- Bank accounts
- Any other business relationships with financial institutions
- Liabilities / loans / mortgage
- Cash
- Gifts
- Livestock
- Ownership interests (*shareholdings*) in companies and other legal entities and arrangements
- Business / outside activities (*business interests and financial connections*)
- License(s) (*to carry out commercial activities*)
- Usufruct rights (to use and benefit from an asset owned by others)
  - Information on all legal persons linked to the official in any way, individual economic activity, membership and position in undertakings, establishments, associations or foundations

4.2. Is the requirement to disclose an asset dependent on its value (*e.g., assets below a certain threshold do not need to be declared*)? Please explain.

No, there is not specific threshold.

4.3. Does the information mentioned in question 5.1 include assets and relevant financial interests located both in and outside the country? **YES/NO**

Yes, assets and relevant financial interests located both in and outside the country should announce, based on article 12 of bylaw.

4.3.1. **If YES**, does it require the disclosure of an interest in or a signature or other authority over a financial account in a foreign country (please see article 52, paragraph 6, of the Convention)?

**No**, foreign approval will not be required.

4.4. Does your country's financial disclosure system include a declaration of beneficial ownership (of legal entities and arrangements, including nominee arrangements and trusts)?<sup>1</sup> **YES/NO**

5. Please explain.

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<sup>1</sup> On beneficial ownership, please refer to the conference room paper prepared by the secretariat entitled "Good practices and challenges with respect to beneficial ownership and how it can foster and enhance the effective recovery and return of proceeds of crime" ([CAC/COSP/WG.2/2022/CRP.1](#)).

Above Mentioned Law and Bylaw and platform, are not based on BO, but IRI money Laundering law and bylaw have a comprehensive regulation in this area and FIU platforms will cover BO in any filed including Public Official assets.

5.1.1. Are the targeted officials required to declare assets and interests held, managed or controlled through such legal entities and arrangements? **YES/NO**

**If YES**, please explain.

No, According to the bylaw, exception has been made on assets and interests held, managed or controlled through such legal entities and arrangements.

5.2. Are targeted officials also required to submit information for their family members? **YES/NO**

Yes.

**If YES**,

a. Please describe the scope of the family members (spouse(s), registered/non-registered partner(s), children (minor, financially dependent, within the same household, age limits, etc.)).

Spouse and dependent children will be covered by mentioned law.

b. Please describe the type of information that must be submitted for family members. Is it the same as of the public official?

This is the same as of the public officials.

5.3. Does the financial disclosure system cover individuals other than the family members of the filers? **YES/NO**

**No.**

If **YES**, please list the applicable individuals and the type of information that needs to be submitted.

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5.4. For subsequent regular financial disclosures, what is the extent of information included in such financial disclosures?

Information required in the disclosure includes only changes in the equity of the filer since the last disclosure

A complete new disclosure (i.e., a net worth statement)

Other, please describe: \_\_\_\_\_

5.5. Does your country's financial disclosure regime require declaring expenditures? **YES/NO**

**If YES**, please provide an overview of the relevant features.

**No**, expenditures have not included in this regime.

## 6. Access to disclosed information

6.1. Is the information on financial disclosure publicly available? **YES/YES IN PART/NO**  
**No.**

**If YES OR YES IN PART**

a. Please describe the measures in place to ensure public access to financial disclosure information (*e.g., proactive publication on a central online platform and/or on relevant authorities' websites, ad hoc disclosure in a paper form upon request, etc.*)

\_\_\_\_\_

b. If not all disclosures are publicly available, please list the categories of targeted officials whose disclosures are accessible and/or remain confidential.

All information about all persons subject to the mentioned law, According to article 5, will remain confidential.

c. If only part of the financial disclosure information is available, please list the type of information that is publicly available.

\_\_\_\_\_

d. Does accessing financial disclosure information entail any costs?

**No.** it does not.

e. Does the publication of financial disclosure provide features to search information by different types of information, e.g., legally and beneficially held entities' names and business addresses, types of assets and interests? Please explain.

\_\_\_\_\_

f. Do the means of enabling public access allow for a comparison of the targeted officials' assets and interests over a specific period?

\_\_\_\_\_

g. Are any measures in place to protect the personal information of the targeted officials and their family members, when applicable? Please explain.

The Platform has been designed on the base of confidentiality.

h. Please provide the link(s) to the online platform/resource where financial disclosure information is available to the public, if applicable.

There is not available information to the public.

6.2. Do the relevant competent national authorities (law enforcement, FIU, tax and customs authorities, etc.) have access to the financial disclosures? **YES/YES IN PART/NO**

**No.**

**If YES or YES IN PART**, please explain how such access is granted, including the list of competent national authorities that can access or request access.

Financial disclosures will not be available for other relevant national authorities

## 7. Verification of financial disclosure information

7.1. Is the information disclosed verified? **YES/NO**

**Yes.**

**If YES**, please describe the procedures and practices in place to verify the content of financial disclosures, including:

a. Competent authority that conducts the verification (centralized and/or delegated)

In Accordance with article 13 of bylaw, special board composed of 3 high ranked judge will be in charge for review of self-declaration list.

b. Frequency (regularity) of verifications (ad hoc and/or systematic and routine)

Verification of financial disclosures could implement ad hoc as so as systematic.

c. Extent of verification (verification of completeness, compliance with disclosure requirements and/or the analysis of the content of the disclosures)

Detail of completeness has determined on online platform and any imperfection will identified during online process.

d. Verification processes and methodologies (e.g., manual examination, electronic checks undertaken against other databases or relevant information, etc.)

In accordance with Article 13 to 17 of mentioned bylaw, manual examination beside of electronic checks will be applied.

7.2. How does your country determine which disclosures to verify?

- Annual verification plan(s)
- Periodic mandatory verification of specific categories of officials
- Random sampling of declarations
- Media reports and/or complaints from the public
- Requests from law enforcement / investigative units

Other, please describe

In accordance with Article 13 to 17 of mentioned law, manual examination beside of electronic checks will be applied. Annual, periodic and random verification can be applied by order of the head of judiciary.

If applicable, does the electronic financial disclosure mechanism(s) allow for automated verification (cross-checking) of information across various registers and databases held by the public and private entities, such as registries of various assets, company registers, HR, tax and real estate data, etc.? **YES/NO**

**NO.**



**If YES**, please explain.

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7.3. Do the competent authorities have timely and direct access to databases and information necessary to verify information in the financial disclosure? **YES/NO**

Please explain.

**Yes**, Special Office according to the article 3 of bylaw, has timely and direct access to databases and information necessary to verify information in the financial disclosure. Also head of judiciary has a direct access to databases.

7.4. Do competent authorities have access to the information held by financial institutions, including bank account records? **YES/NO**

Please explain.

**Yes**, competent authorities will have access to the information held by financial institutions by quires.

7.5. Please provide the overall verification rate of financial disclosures in percentages for each applicable verification method.

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## **8. Sanctions**

8.1. Please provide an overview of sanctions for non-compliance with financial disclosure requirements, including the sanction able conducts, type of sanctions, forms of sanctions (administrative/criminal) and targeted officials.

Based on Article 115 of the Sixth Development Plan Law (2015), in the case of non-compliance with financial disclosure requirements, up to six months prison could be applied. In the cases of confidentiality breach, six months up to 2 years prison, fine, deprivation of social rights will be applied.

8.2. Is there any applicable statute of limitations? **YES/NO**

Please explain.

Yes in part, in the cases of confidentiality breach and also for non-compliance information.

8.3. Please describe the powers available to the competent authority (responsible for verification of disclosures) to impose and enforce the sanctions described above.

According to the article 19 of mentioned bylaw, in case of concealment or incomplete disclosure, special office will refer the case to Tehran prosecutors for prosecution.

## **9. International cooperation and asset recovery**

9.1. Does your country (proactively or at the request of another State party) share financial disclosure information with foreign States? **YES/NO**

No, except according to the case related to the recognition of foreign judicial verdicts.

**If YES**, please describe the channels and mechanisms for cooperation.

- 9.2. Does your country cooperate and execute requests received from foreign authorities to assist them in the verification of information in their financial disclosures? **YES/NO**

**If YES**, please explain, including the channels used.

If requests have been based on MLA, After Head of Judiciary approval, and through diplomatic channels, cooperation is possible.

- 9.3. If applicable, please provide the contact details of the authority responsible for the above types of international cooperation (for exchanging financial disclosure information).

## **10. Good practices**

- 10.1. Please provide examples of any good practices in connection with your country's financial disclosure regime that facilitated the recovery and return of proceeds of crime.

## **11. Challenges**

- 11.1. What were the main challenges faced by your country when introducing the financial disclosure system(s)?

Making relation between differences platforms is important field that need to assessment and updating by regulations.

- 11.2. In your opinion, what are the main challenges faced by competent authorities of your country to verify financial disclosures, including accessing information regarding assets and financial interests located abroad?

Promote Cooperation between foreign authorities in the asset recovery cases will be necessary.

- 11.3. What are the main challenges faced by your country when imposing and enforcing sanctions for non-compliance?

In cases where the accused is not present in country, enforcing sanction in the absence of adequate International cooperation will be challenging.

## **12. Follow-up to the special session of the general assembly against corruption**

- 12.1. Please describe any other measures, if any, that your country may have taken to implement paragraph 7<sup>2</sup> of the political declaration adopted by the General Assembly at its special session against corruption held in June 2021.

## **13. Other**

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<sup>2</sup> 7. We will strengthen our efforts to prevent, identify and manage conflicts of interest, including by assessing and mitigating corruption risks and through effective and transparent financial disclosure systems, with information disclosed by appropriate public officials made available as widely as possible, and we will use innovative and digital technology in this field, with due regard for data protection and privacy rights.

13.1. Please provide any other information you consider relevant to your country's legal framework and practices in connection with establishing an effective financial disclosure system that is not highlighted in the questions above.