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.4/2018/2 that could be used as background material for the completion of the questionnaire.

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Note: Only questions that apply to the State of Qatar have been answered.

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/NO

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.

There is a disclosure system in the State of Qatar, for members of the Shura Council, according to Law No. (7) of 2021 regarding the Shura Council in Article 14 and 15, provided that: "

Article 14

The members of the Council shall aim in their conduct the interests of the country and shall not exploit the membership in any way whatsoever for their benefit or for the benefit of those with whom they have a special relationship.

Disclosure of conflicts of interest, property and income cases and notification of gifts

Article 15

The member must disclose cases that may lead to conflicts of interest, upon acquiring membership, and throughout its term.
The member is also required to disclose to the Council when membership is filled, when leaving it, and at the end of each year, all properties and sources of income, of any kind.

The member is obligated to disclose to the council any monetary or in-kind gift he receives because of membership or on its occasion.

The regulation regulates the rules and procedures for the disclosure stipulated in this article and the gifts transferred to the state.

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.

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.

Many Qatari legislations have dealt with cases of conflicts of interest, especially with public officials or public positions that are most vulnerable to corruption. The Qatari legal framework regulated many matters related to conflicts of interest, including:

- Organizing external activities of public servants.
- Prohibiting public office holders from acquiring certain types of assets or holding certain positions in legal institutions that are inconsistent with their basic functions, such as the membership of a public office holder on the board of directors of a particular company.
- Limiting formal actions that may be taken by a public official due to a conflict of interest.
- Impose criminal and administrative penalties in the event that public officials fail to comply with applicable conflict of interest legislation.

This is as follows:

<table>
<thead>
<tr>
<th>The permanent constitution of the State of Qatar</th>
<th>In Article 115 of the constitution, the constitution stipulates preventing conflicts of interest for members of the Shura Council with regard to exploiting membership for his own benefit or for the benefit of those with whom he has a special relationship.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Law No. (7) of 2021 regarding the Shura Council</td>
<td>Article 14 The members of the Council shall aim in their conduct the interests of the country and shall not exploit the membership in any way whatsoever for their benefit or for the benefit of those with whom they have a special relationship. Disclosure of conflicts of interest, property and income cases and notification of gifts.</td>
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<td>Article 15 The member must disclose cases that may lead to conflicts of interest, upon acquiring membership, and throughout its term.</td>
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</tbody>
</table>
| Law No. (12) of 1998 organizing the Central Municipal Council | Article 8 bis  
The member shall avoid any act that would cause a conflict of interest between his own activities or the activities of the entity he works for and the interests of the Board, or that would directly or indirectly achieve an interest for him. |
| Law No. (17) of 2021 regarding the diplomatic and consular corps | (Article 54) prohibits members of the diplomatic and consular corps from the following:  
- Buying or renting what is offered for sale by his employer, or having an interest in contracts, works, contracting, or tenders related to the work of his job or employer.  
- His or his spouse's practice of any other work in the accredited country |
| Law No. (24) of 2015 promulgating the law regulating tenders and auctions | (Article 33) prohibits the employees of the government entity, who assume duties and job competencies related to contracts conducted by this entity, from having any direct or indirect interest in those contracts, and none of them may be a partner or agent for one of the bidders or bidders. Or a member of its board of directors or an employee, and in this case they must declare any interest they have that may overlap with the nature of their aforementioned competencies. |
| Law No. (15) of 2016 issuing the Civil Human Resources Law, | Article (80) prohibits the public official from taking any of the actions that may lead to a conflict between his personal interest and the interest of his employer, including the following:  
- Intentionally or negligently doing any act or refraining from doing an act which contradicts the requirements and duties or responsibilities of his/her job, or results in the loss of any right of the State or one of the Government Entities.  
- Working for others with or without remuneration even during times other than the official working hours without a prior written permission of the Chief Executive Officer.  
However, the Employee may with a salary or a reward undertake the works of custodianship, guardianship or deputyship for absentees if he/she is a relative or has blood relation up to the fourth degree with interdicted, minor or absentee. He/she may undertake the supervision of the endowment if he/she is entitled thereto or is conditioned by the endower for the supervision, as well as the guardianship works over the funds in which he/she is a partner or has an interest therein, or the funds owned by one who is a relative |
or has blood relation with him/her up to the fourth degree.
In all the previous cases, the Employee shall notify the
authority where he/she works thereof and shall keep the
notification in his/her service file.

- Combining more than one job in the Government Entities
  without taking the approval from the chairman of the Council
  of Ministers
- Practising any business or trade that is contrary to his/her
duties as an Employee in the Government Entity, or contrary
to the Government Entity’s interest, or that might create
direct or indirect interest for the Employee in any contracts,
works or tenders which are related to the Government
Entity’s activity, or to which the Government Entity is a party.
- Exploiting his/her powers and influencing his/her
subordinates or inciting them to violate the provisions of the
applicable laws, regulations, decisions and systems.
- Accepting gifts, presents, tips, grants, amounts of cash or
others by himself/herself or by others, from any person, for
or because of work related to his/her job, to achieve the
interest of others.

Article (81) stipulates that The Employee shall avoid any work that
might cause a conflict of interest between his/her own activities
and the interests of the Government Entity and its projects, or that
would directly or indirectly affect his/her interest or interest of one
of his/her relatives up to the fourth degree.

Article (82) stipulates that Every Employee who violates the duties,
commits the prohibitions stipulated in this Law or violates the
requirement of the duty of his/her job works shall be disciplinarily
punished without prejudice to his/her civil or criminal liabilities
where appropriate.

| Law No. (11) of 2016 Concerning the State Audit Bureau | Article (46) prohibited the President of the Bureau, or the Deputy President, while in office, from taking any other public office. They also shall not, even indirectly, buy or lease any assets of the State, even by public auction, or lease, sell or trade any of his assets to the State. They also shall not take part in the obligations held by the State or general authorities or public corporations, nor combine between their position and the membership of board of directors of any company, authority or corporation. |
| Decision No (109) of 2010 to Promulgate the Regulation of the State Audit Bureau Personnel Affairs | Article (122) An employee must avoid any action resulting in a conflict of interests between the employee’s own activities and the Bureau’s interests and projects, or that would affect directly or indirectly his interests or the interests of one of his relatives to the fourth degree. |
| Article(123) | Every employee who violates his duties or commits the prohibitions set forth herein or defaults in the performance of his duties shall be disciplined, without prejudice to his civil or criminal responsibility, where appropriate.
No employee shall be exempted from liability for any act or omission contrary to the provisions of these regulations on the basis of an order issued to such employee by his superior, unless he proves that the offence was pursuant to a written order issued to him by such superior, though the employee had alerted in writing such person of such offence. In such case, liability shall be on the source of the order alone, unless the order issued by his superior involves a criminal offence in which case subordinates shall be liable as well, in accordance with the provisions of criminal liability. |
| --- | --- |
| Law No. (8) of 2012 regarding the Qatar Financial Markets Authority | Article 19
Neither the Chairman, nor the Vice-Chairman, a Member of the Board, the Chief Executive Officer, or any employee of the Authority, shall have a direct or indirect personal interest in the contracts concluded with or for the Authority, or in the projects carried out by the Authority, or in any other field of the activities thereof.
Article 20
The Authority’s board members, CEO or any of the Authority’s employee, during their work therein, shall be prohibited to practice any function, profession or any other work in the private sector that related to the Authority’s work, or provide any services or consultations, directly or indirectly, or participate in the membership of the board of directors of anybody subject to the supervision of the Authority or any related body. To be excluded the functions of the councils and committees formed or supervised by the State. |
| Law No: (10) of 2003 on Promulgating the Judicial Authority Law | Article(41)
Judges shall maintain standards of decency and honor, both within their work and outside of it, and shall be committed to protecting their reputations and their careers and to preventing anything which might affect their honesty or call into question their integrity.
Judges shall not engage, whether paid or unpaid, in business or in any action that is inconsistent with the independence and honor of the judiciary.
The Council may decide to prevent judges from engaging in any act which conflicts with the nature and duties of the office and the good performance thereof, as deemed by it.
Article(42)
Judges shall be prohibited from expressing the political views or engaging in political activities.
Judges shall not stand for election to legislative or municipal councils during their work in the judiciary.
Article(43) |
Judges shall not express an opinion on the dispute presented before them and shall not divulge the secrets of deliberation. Article (44)

No judges related to one another by blood or marriage up to the fourth degree shall serve in the same Circuit. No judge related to any party to a case, or his representative or agent, by blood or marriage as stipulated in the previous paragraph, shall hear such case. Article (45)

The judge shall not hear any case in which he has a direct or indirect personal interest or a relationship with any of its parties, which is in conflict with his judicial duties. Article (46)

The judge shall not accept, nor shall he authorize one of his family members to accept, a gift from litigants or their agents or their families.

<table>
<thead>
<tr>
<th>Law No. (13) of 1990 On the Issuance of the Civil and Commercial Pleadings Law</th>
<th>Article (98)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Judge shall be ineligible to hear the claim and prohibited from considering the claim, even if not recused by either opponent in the following cases:</td>
<td></td>
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<tr>
<td>1. If the judge is a relative or relative by marriage of an opponent within the fourth degree of relation.</td>
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<td>2. If the judge or judge’s spouse has an outstanding dispute with an opponent or opponent’s spouse.</td>
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<tr>
<td>3. If the judge is the attorney of an opponent in the private business thereof, guardian or trustee thereof or the judge is possibly an heir thereof, has within the fourth degree kinship or kinship by marriage relation with a guardian or trustee of the opponent or with a director of board, manager or general partner of the opponent company, and such director, manager or partner has a personal interest in the claim.</td>
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</tr>
<tr>
<td>4. If the judge or judge’s spouse or one of his relatives or relatives by marriage in lineal consanguinity, or anyone for whom the judge acts as his attorney, guardian or trustee, has an interest in the current claim.</td>
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<tr>
<td>5. If the judge provides advice or pleads for an opponent, or writes in the claim, even if before working in the judiciary or if the judge previously heard the claim as a judge, expert or arbitrator, or gives testimony in the claim.</td>
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</tr>
<tr>
<td>6. If there is a kinship or kinship by marriage relation within the fourth degree between the judge and one of the judges sitting with him in one circuit or the attorney or advocate of an opponent.</td>
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</tr>
<tr>
<td>Article (99)</td>
<td>The work or judgment of the judge in the aforementioned cases shall be null and void, even if made by agreement of the litigants.</td>
</tr>
<tr>
<td>Article (100)</td>
<td>Judge may be recused for either of the following reasons:</td>
</tr>
</tbody>
</table>
1. If the judge or judge’s spouse has a claim similar to the heard claim.
2. If the judge or judge’s spouse has a dispute with an opponent or opponent’s spouse after filing the claim laid before the judge, unless such claim is filed for purpose of recusing the judge in order not to hear the claim laid before him.
3. If the divorcée from the judge of which the judge has a child, or a judge’s relative or relative by marriage in lineal consanguinity has an existing claim pending before the court against an opponent in the claim or opponent’s spouse, unless such claim is filed after filing the claim laid before the judge for purpose of his recusal.
4. If an opponent works for the judge, or if the judge is accustomed to eat or reside with an opponent, or if the judge receives a gift from an opponent before or after filing the claim.
5. If there is animosity or cordiality between the judge and an opponent that would render the judge incapable to judge without bias.

| Law No. (10) of 2002 on the Public Prosecution | Article(27) Members of the Public Prosecution shall not engage in any business or other actions, whether paid or unpaid, that are inconsistent with the independence and dignity of the Public Prosecution. The Attorney General may prevent a member of the Public Prosecution from performing any work that he deems contrary to the independence and good performance of their job. |
| Article(28) Members of the Public Prosecution are prohibited from expressing their political opinions or engaging in political work, and they shall not stand for parliamentary or municipal council elections during their work in the Public Prosecution. |
| Article(29) A member of the Public Prosecution shall not be involved in any issue or take any action in which he has a direct or indirect personal interest, a kinship or affinity relationship up to the fourth degree to any party to such issue. |
| Article(30) A member of the Public Prosecution shall not accept a gift from a litigant or the litigant’s agent or their family, nor to permit one of his family member to accept or retain such gift. |

1.2. Has your country criminalized “illicit enrichment” as foreseen under article 20 of the Convention? YES/NO
   [ ] YES, please explain.
   [ ] NO

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: Shura Council members

☐ 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.

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

The executive regulations of the Shura Council Law have not been issued yet, so it is not possible to determine the responsible party.

If YES, please list the authority(ies), and explain the applicable criteria and procedures.
2.4. How does your country create and update the list of filers?

The executive regulations of the Shura Council Law have not been issued yet, so it is not possible to determine the responsible party.

2.5. Please provide the approximate number of filers.

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

The executive regulations of the Shura Council Law have not been issued yet, so it is not possible to determine the responsible party.

3.3.

If YES, please explain.

3.4. 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.

The executive regulations of the Shura Council Law have not been issued yet, so it is not possible to determine the responsible party.

4. Competent authority and disclosure process

The executive regulations of the Shura Council Law have not been issued yet, so it is not possible to determine the responsible party.

4.1. 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: 

4.2. 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.

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

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

4.4. 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.).

5. Scope of disclosures

The executive regulations of the Shura Council Law have not been issued yet, so it is not possible to determine the responsible party.

5.1. 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 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, establishment, associations or foundations

5.2. Is the requirement to disclose an asset dependent on its value (e.g., assets below a certain
5.3. Does the information mentioned in question 5.1 include assets and relevant financial interests located both in and outside the country? **YES/NO**

5.3.1. **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)?

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

Please explain.

The State of Qatar has adopted a multipronged approach in identifying the real beneficiary, by obliging legal persons and legal arrangements to identify the real beneficiary and keep the required information about it, such as requiring the competent authorities to approve its establishment by obtaining and keeping that information updated and making it available to the competent authorities. Upon request, in addition to obligating financial institutions and designated non-financial businesses and professions to identify the real beneficiary thereof within the framework of due diligence measures.

In this context, Law No. 20 of 2019 requires financial institutions and designated non-financial businesses and professions to take due diligence measures, including identifying and verifying the identity of permanent or occasional customers, based on original documents, data or information from an independent and reliable source. These procedures include identifying and verifying the identity of the real beneficiary using documents, information or data from a reliable source to convince the subject entities that they know the real beneficiary. The Ministry of Commerce and Industry has issued the guideline on the beneficial owner, the third part of which is dedicated to how subject entities can identify the beneficial owner within the framework of their taking due diligence measures towards their clients, in implementation of the requirements of Article 11 of Law No. (20) of the year 2019 issuing the Anti-Money Laundering and Terrorist Financing Law and its executive regulations, and the rules for the obligations of legal auditors, dealers in precious metals or precious stones, trust fund service providers, and companies with the anti-money laundering and terrorist financing requirements issued by Minister of Commerce and Industry Resolution No. (48) For the year 2020. The Anti-Money Laundering and Terrorist Financing Section at the Ministry of Commerce and Industry verifies the compliance of the entities subject to its control with the requirements imposed on them regarding identifying the real beneficiary of their customers on an ongoing basis through the work of control and office and field inspection that is carried out. Complementing the Unified Beneficial Ownership Register database focus of the Single Economic Register, DNFBPs will have an ample, comprehensive, and up-to-date source of all data on the beneficial ownership of their customers that they can refer to for purposes of conducting due diligence measures.

On the other hand, the Ministry of Commerce and Industry is the competent authority to register 90% of the legal persons that can be established in the country, which are commercial companies, in addition to being the authority that maintains the Unified Economic Register, which is a national database in which all basic information and required information about the real beneficiaries of each business are collected. Legal persons and legal arrangements established in the country. In this context, and since the issuance of Law No. 1 of 2020 regarding the unified economic register and its executive regulations pursuant to Cabinet Resolution No. 12 of 2020, the declaration of the real beneficiary has become a mandatory procedure for registration in the commercial register, or for requesting its renewal or amendment, as well as for obtaining a commercial license so that no The aforementioned transactions can be completed only after the real beneficiary is declared according to the attached form and by following the steps shown on the Ministry's website, the local investor portal (the real beneficiary) (invest.gov.qa) - Invest in Qatar (invest.gov.qa).
Commercial Registration and Licenses Department is responsible for collecting all information about the beneficial owners authorized by the commercial companies, verifying that it is accurate and up-to-date, and compiling it in the beneficial ownership record that it maintains for the purpose. Decision of the Minister of Commerce and Industry No. 2 of 2022 (attached) regarding the obligations of combating money laundering and terrorist financing related to commercial companies clarified all the obligations of companies related to identifying the real beneficiary thereof and maintaining a full, accurate and updated record at the company’s headquarters that includes the required information about it and making it available to the competent authorities upon request. A guide to the obligations of commercial companies related to the real beneficiary (attached) and the guide on the real beneficiary, which are published on the investor portal website referred to above, have also been issued.

The State of Qatar has adopted the best international practices in the field of devoting transparency and obtaining information about the real beneficiaries of legal persons and legal arrangements by establishing a unified economic register, which includes all basic information and information about the real beneficiaries of all entities active in the country (commercial companies, Non-profit organizations, legal arrangements, including endowments and liberal professions) regardless of the entity registered or licensed by it. The unified economic register consists of copies of the records kept by the various authorities concerned with licensing or registration, in addition to the unified record of the beneficial owners, which includes all information about the beneficial owners of legal persons and legal arrangements established in the country to be available to law enforcement agencies and the financial information unit and other competent authorities, especially the General Tax Authority, as well as the specified non-financial businesses and professions within the framework of their implementation of due diligence measures.

And in accordance with the Minister of Trade and Industry’s decision No. 34 of 2022, the Unified Economic Register Section was established in the Commercial Registration and Licenses Department, which works to take the necessary measures to centralize the unified economic register, including communication with all the competent authorities in the country that appointed liaison officers and determined the economic number. The unified system that will be approved for the electronic exchange of information between the competent authorities and the competent department of the unified economic register, and to enable the competent authorities of the aforementioned number in order to adopt it in their records and the licenses they issue to everyone who is licensed or registered. The Ministry of Commerce and Industry has obtained basic information from all the competent authorities in the country and obtained information about the real beneficiaries from the authorities concerned with registration or licensing.

5.4.1. 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.

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

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.)).

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

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

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

5.7. 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:____________________

5.8. Does your country’s financial disclosure regime require declaring expenditures? YES/NO

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

6. Access to disclosed information

6.1. Is the information on financial disclosure publicly available? YES/YES IN PART/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.

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?

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.

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

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

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.

7. Verification of financial disclosure information

7.1. Is the information disclosed verified? YES/NO

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)

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

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

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

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: _______________________

7.3. 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, ITR, tax and real estate data, etc.? YES/NO
If YES, please explain.

7.4. 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.

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

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

8. Sanctions

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

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

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

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
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.

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.

10.2. Do you have any case studies or examples where the financial disclosure regime has enabled or facilitated the recovery and return of proceeds of crime in (or for) your country?

10.3. Please provide examples of good practices concerning the operation of your country’s financial disclosure system, including policies and measures adopted to enhance compliance with financial disclosure requirements.
11. Challenges

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

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?

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

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 72 of the political declaration adopted by the General Assembly at its special session against corruption held in June 2021.

13. Other

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.