



G20 Anti-Corruption Working Group Action Plan 2025-2027

Introduction

Corruption hampers sustainable economic growth, impedes market competition, undermines the rule of law and erodes citizens' trust in institutions. Corruption is a severe impediment to building prosperity and security for our countries and communities and undermines the achievement of the 2030 Agenda for Sustainable Development.

Therefore, the successful fight against corruption, including by strengthening integrity, transparency, and accountability in the public and private sector and enhancing asset recovery, is essential to promoting security and stability in societies, the institutions and values of democracy, ethical values, justice, sustainable development and the rule of law. Moreover, fighting corruption contributes to inclusive growth, fair and just institutions, and to the delivery of better public policies and services, which promotes social inclusion and contributes to poverty eradication by reducing social and economic inequality. Diminishing corruption is also crucial for ensuring fair competition. At the same time, the fight against corruption needs to respect human rights, due process and fundamental freedoms.

In this context, the ACWG has become one of the main instances of international dialogue and coordination on anti-corruption issues, promoting the exchange of experiences and good practices and developing principles to guide the actions of G20 countries and invitee countries and to inform the wider international community in their efforts in preventing and combatting corruption, and in asset recovery. The ACWG leads by example and has a particular responsibility in promoting the implementation of international anti-corruption multilateral instruments, especially the United Nations Convention against Corruption (UNCAC).

Since the establishment of the ACWG in 2010, the G20 ACWG Action Plans have served as a critical instrument for guiding the group's substantive work, setting priorities and areas of work, and supporting the implementation of existing commitments. The Action Plan is complemented by the ACWG annual accountability report and other initiatives that benchmark G20 collective and individual progress in the fight against corruption, such as the development of documents and the voluntary implementation initiative, as applicable.



Under the Brazilian Presidency, the G20 decided to adopt a revised methodology for its Action Plan by developing a more targeted, concise and actionable document, while maintaining the same level of ambition that marked past plans. The G20 ACWG Action Plan 2025-2027 will focus on identified common priorities where the G20 can best add value to global action and outcomes. The Action Plan is guided by national contributions, collected through a survey conducted by the Presidency, which identified and defined common priority areas to be pursued in the next triennium.

The selection of specific topics aims to ensure the continuity of ACWG efforts in high-priority areas, increasing the impact of targeted G20 actions and facilitating the implementation of past commitments. The reformed approach of the Action Plan also leaves space for future presidencies of the G20 to set and pursue their own priorities, while committing to incorporating deliverables related to these designated topics.

The 2025-2027 G20 Action Plan identifies five common substantive priorities:

I. Asset Recovery in Corruption Cases and International Cooperation and Mutual Legal Assistance

Tracing, identification, freezing, seizure, confiscation, recovery and return of the proceeds of crime is key to global efforts to deprive persons who committed corruption offences of their illicit gains. The return of assets is a fundamental principle of the UNCAC pursuant to its chapter 5, which provides that “States Parties shall afford one another the widest measure of cooperation and assistance in this regard.” These efforts may be accomplished through timely and effective international cooperation and sharing of information among central and competent authorities across different jurisdictions, consistent with our legal obligations and without undue political influence. The ACWG will continue its work to further strengthen practical international cooperation in this regard, including by working with G20 countries to best navigate how to address procedural differences and, where appropriate, leveraging existing relevant networks and initiatives such as the Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network), and relevant asset recovery inter-agency networks or other bodies supporting cooperation in asset recovery including, where applicable, the joint UNODC and the World Bank StAR initiative, and the Camden Assets Recovery Inter-Agency Network (CARIN) and its regional ARINS, making the best use of the capabilities developed by INTERPOL and the Egmont Group of Financial Intelligence Units. Additionally, the ACWG can explore how G20 countries can enhance international cooperation towards denial of entry and safe haven.



The ACWG should lead by example to further reinforce the international consensus on cooperating against transnational corruption by drawing guidance from existing high-level principles, including the 2016 High-Level Principles on Cooperation on Persons Sought for Corruption and Asset Recovery and the 2023 High-Level Principles on Strengthening Asset Recovery Mechanisms for Combatting Corruption, in furtherance of our pledge to pursue a multilateral approach in preventing and combatting corruption.

G20 countries recognize the need for effective, efficient and responsive international cooperation in mutual legal assistance consistent with UNCAC, including in asset recovery and return, within a reasonable time and without undue delays, and they will continue to address challenges in their fight against corruption, including capacity to fully implement obligations under the UNCAC. In this context, G20 countries also recognize the possibility to explore other measures for asset recovery and return, such as through the use of direct asset recovery, pursuant article 53 of UNCAC.

G20 countries should provide their competent and central authorities with effective cooperation methods and channels that facilitate effective informal pre-MLA and formal MLA process¹ and measures to identify, trace, evaluate, investigate, freeze, seize and confiscate proceeds of crime, including as in line with Articles 46, 48 and 54 of the UNCAC and FATF Recommendation 38. G20 members should continue to explore cooperation on denial of entry following the G20 Common Principles for Action: Denial of Safe Haven.

II. Anti-Money Laundering and Beneficial Ownership Transparency

Corruption and money laundering are often intrinsically linked. By adopting and strengthening Anti-Money Laundering and Beneficial Ownership Transparency measures particularly those outlined in the UNCAC and in the FATF recommendations, G20 countries can reinforce their anti-corruption policies and practices through increased transparency, good governance principles, and high integrity standards. Denying and addressing safe havens for proceeds of crime is essential for depriving persons who committed corruption offences of their ill-gotten gains and for asset recovery. This includes putting in place and implementing measures that facilitate the prevention, detection, investigation and prosecution of corruption and money laundering predicated offences. Putting in place and implementing transparency

¹ For more information on what formal and informal means, please see ["https://www.unodc.org/documents/corruption/G20-Anti-Corruption-Resources/Accountability-and-Monitoring-Reports/2023_G20_ACWG_Accountability_Report_on_Mutual_Legal_Assistance.pdf"](https://www.unodc.org/documents/corruption/G20-Anti-Corruption-Resources/Accountability-and-Monitoring-Reports/2023_G20_ACWG_Accountability_Report_on_Mutual_Legal_Assistance.pdf).



measures on beneficial ownership is also a crucial part of anti-corruption and anti-money laundering efforts.

III. Countering Foreign Bribery

The G20 reaffirms its commitment to demonstrate and continue concrete efforts and share information about our actions towards criminalizing foreign bribery and enforcing foreign bribery legislation, in line with Article 16 of UNCAC under which all States Parties, including G20 countries, are required to criminalize the bribery of foreign public officials. The ACWG should focus on the adoption and enforcement of foreign bribery laws through supporting and strengthening the effective implementation of and compliance with applicable international commitments and legal instruments by all G20 countries. The ACWG should continue to enhance experience sharing and to improve international cooperation in an effective manner to counter foreign bribery and could help reinforce international cooperation and exchange of information by increasing collaboration, information and knowledge sharing between existing international, regional and sub-regional bodies including continued engagement with the OECD. It is paramount that all the major world economies represented by the G20 work to advance efforts to counter foreign bribery.

IV. Public Sector Transparency, Integrity and Accountability

Public sector transparency, integrity, and accountability are key to strengthening trust in government and public institutions, fostering good governance, rule of law, social and economic development, and achieving the 2030 Sustainable Development Goals. This in particular aligns with Sustainable Development Goal 16.10.2, which emphasizes ensuring public access by adopting access to information legal frameworks.

The ACWG should share well established and emerging good practices to support the implementation of the obligations deriving from UNCAC and other applicable treaties, as well as past G20 commitments in these areas. It should explore new ways of measuring, identifying, mitigating and addressing corruption risks in the public sector, including by identifying and managing conflicts of interest, strengthening whistleblower protection, and improving transparency and accountability in decision making processes. In this respect, the ACWG can also explore the use of new technologies. The G20 ACWG should also discuss ways to leverage digital public infrastructure to enhance transparency, accountability and efficiency in governance significantly reducing avenues for corruption.



The ACWG should work to promote best practices on enhancing effective cooperation among public bodies and specialized authorities responsible for preventing and combatting corruption and their ability to face new and emerging challenges and risks. In particular, public procurement represents one of the main areas of government expenditure that is vulnerable to corruption and, therefore, is subject to specific challenges and potential risks to public integrity.

The ACWG should explore the policies and practices that allow individuals and groups outside the public sector to contribute to efforts to promote public sector transparency, integrity, and accountability.

V. Private Sector Transparency and Integrity

The ACWG should continue to share good practices and promote efforts by G20 countries to work closely with the private sector, including small and medium sized enterprises (SMEs), in promoting anti-corruption compliance measures and programs to build a culture of integrity and transparency and responsible business conduct. The ACWG should continue to foster responsibility among private sector parties to prevent and counter corruption by building on relevant ACWG work in this area.

WAY FORWARD

The ACWG highlights that this plan should guide its work in the next three years and invites the forthcoming presidencies to examine at least one of the selected priorities during their tenure in the format that best fits their program of work.

The G20 ACWG will continue to promote actions to prevent and counter corruption in areas that are cross-cutting priorities for the wider international community. In this regard, we will endeavor to continue discussions on mainstreaming a gender perspective into the G20's anti-corruption efforts and work towards developing a body of evidence-based research to constitute a basis for collective action initiatives on this issue.

For 2025-2027, the G20 ACWG Action Plan maintains the ACWG practices of: cooperating closely with and supporting the work of relevant international organizations with anti-corruption mandates, which may include the United Nations Office on Drugs and Crime (UNODC), the Organisation for Economic Cooperation and Development (OECD), the World Bank, the Financial Action Task Force (FATF), the International



Monetary Fund (IMF), INTERPOL and the Egmont Group of Financial Intelligence Units; promoting collaboration with other G20 workstreams that consider issues related to the G20 anti-corruption agenda; and cooperating closely with non-G20 countries, engagement groups, such as Business 20 (B20) , Civil 20 (C20), and Women 20 (W20), as well as, where appropriate, a diversity of business and civil society organizations that promote transparency, integrity, and other anti-corruption measures including but not limited to wide representation of organizations from G20 countries. The ACWG welcomes their continued support and contributions in developing G20 deliverables and outcomes.

To hold itself accountable for its anti-corruption commitments and raise awareness of its activities, the ACWG will report annually to G20 leaders on the progress of its work particularly through an accountability report, continue efforts that promote collective learning and exchange of good practices, and make its priorities, schedule of meetings and deliverables publicly available.