



**G20 ANTI-CORRUPTION
WORKING GROUP
Anti-Corruption Action Plan 2022-2024**

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. The forms and manifestations of corruption are constantly evolving, and new vulnerabilities, especially in a context of economic crisis, increase opportunities and incentives for corrupt behaviour.

The prevention of and the fight against corruption have to be conducted in a manner consistent with our obligations with regard to and respect for all human rights, justice, democracy and the rule of law at all levels.

The international community is experiencing a major health crisis with devastating effects on the global economy. With recovery comes the opportunity to lay the foundation for a sustainable, transparent and inclusive recovery.

It remains a top priority for G20 countries to use the lessons learned from this crisis and come out of it stronger, more transparent, more accountable and more resilient. Countering corruption should be at the heart of our global recovery efforts. Now more than ever, the fight against corruption requires increased, intensified international cooperation and renewed global commitment, in the spirit of zero tolerance of corruption through an enhanced exchange of information and sharing of lessons learned and good practices.

Turning the lessons learned during the pandemic into an opportunity to strengthen global anti-corruption efforts, G20 countries will lead by example and bolster domestic and collective action to assess and tackle corruption, including emerging forms of corruption. We should foster our collective preparedness for future crisis or emergencies, promoting the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations, community-based organizations and the private sector.

The G20 Anti-Corruption Action Plan 2022-2024 focuses on areas where the G20 can continue to lead by example and bring added value to global action. The Action Plan is guided by the political declaration of the first-ever special session of the United Nations General Assembly (UNGASS) against corruption, which the G20 fully welcomed and supported, as well as the first-ever G20 Anti-Corruption Ministerial Communiqué. It is also informed by the "Think Pieces" developed by the Organisation for Economic Co-operation Development (OECD), United Nation Office on Drugs and Crime (UNODC), Financial Action Task Force (FATF) and the World Bank (WB) during the Saudi and Italian G20 Presidencies in 2020 and 2021, which aim at stimulating the thinking and discussion on the promotion of international cooperation, in particular regarding (i) Asset recovery; (ii) Law enforcement cooperation; (iii) Information-sharing; (iv) Technology, and (v) Denial of safe haven/entry.

In addition, enhanced efforts are needed to ensure the timely implementation of our previous commitments and legal obligations, in particular those enshrined in the multilateral instruments we are respectively party to. Thus, we will strive to ensure the implementation of existing G20 commitments and identify further areas where the G20 can best add value and give momentum to existing efforts, without duplicating work undertaken elsewhere.

G20 Anti-Corruption Action Plan 2022-2024

In 2022-2024, the G20 has three overarching objectives for its anti-corruption agenda:

- Promote the implementation of existing G20 commitments and treaty obligations to increase the impact of the international anti-corruption agenda.
- Build on existing G20 anti-corruption commitments by developing further targeted actions on the topics where the G20 Anti-Corruption Working Group (ACWG) can best add value through extensive consultation and joint contribution, and increase the impact of our work in the wider international community, and
- Meet new corruption challenges identified by the international community and promote actions to prevent and counter corruption in related areas.

In implementing this Action Plan, the ACWG will continue to build on its cooperation and engagement with relevant international organizations and bodies, in particular UNODC, OECD, FATF, WB and the International Monetary Fund (IMF). The ACWG will also strengthen its cooperation with other organizations such as INTERPOL and the Egmont Group of Financial Intelligence Units.

Reaffirming that the G20 is a member driven process, the ACWG will further strengthen its engagement with other stakeholders such as academia, civil society, media, and the private sector, and will continue to promote their important role and active participation in the fight against corruption highlighting national efforts in this field. The ACWG will continue to welcome their contributions when developing the G20 deliverables and outcomes and support their efforts in informing and promoting the implementation of anti-corruption efforts. In this regard, the ACWG will raise awareness of ACWG proceedings and make relevant information on the collective G20 anti-corruption progress publicly available.

The ACWG will also continue and, as necessary, enhance its interaction and cooperation with other relevant work streams within the G20 and its active engagement with the B20, C20, W20, and Academia, as well as with other stakeholders, including non-G20 countries and regional groups and/or organizations.

Strengthening the implementation of past G20 anti-corruption commitments and the existing international anti-corruption architecture

Strengthening the implementation of existing anti-corruption G20 commitments

In the more than ten years since the ACWG first met, the Group has collectively developed commitments and products on countering corruption through prevention, criminalization and law enforcement, international cooperation and asset recovery. The G20 is committed to holding itself accountable and to members supporting each other in effectively meeting our joint commitments, including by self-assessing the progress made and, where further efforts are needed, through the annual Accountability Reports. Thus, our number one priority over the coming years will be to take concrete action and to strengthen our record of implementation.

We will pursue this by:

- Compiling and reviewing all G20 anti-corruption commitments on corruption, including those enshrined in High-Level Principles, to take stock of what has been achieved and where further action is needed.
- Making better use of the reformed, thematic approach to the annual Accountability Report, developed under the Saudi G20 Presidency, as a tool for self-assessing the record of implementation made by G20 countries against specific sets of High-Level Principles and other G20 anti-corruption commitments also to encourage mutual learning of respective good practices and identify ways to improve their implementation, in accordance with our domestic laws and taking into account our countries' context.
- Encouraging the dialogue with engagement groups to support the Accountability Report and with other relevant external stakeholders, including the academia.
- Continuing the discussion on improving the working methods of the ACWG, with a view to assessing and increasing the impact of our work and ensuring added value. This at the discretion of the G20 Presidencies exploring the possibility of reconvening the Anti-Corruption Ministerial Meeting to support the delivery of commitments made under previous Leaders' Declarations and set the direction of the ACWG's future work.

The ACWG will also strengthen its representation and profile in other international fora, including through presentations/special events on relevant topics at upcoming sessions of the Conference of the States Parties to the United Nations Convention against Corruption, continue regular engagement, as appropriate, with the OECD Working Group on Bribery and in the different field of law enforcement cooperation, with the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network) as well as INTERPOL, and widely share and communicate the G20 anti-corruption resources.

To effectively implement the existing international anti-corruption architecture, G20 countries will work to facilitate the achievement of the following **commitments**:

- Effectively implement the United Nations Convention against Corruption (UNCAC) as the most comprehensive legally binding universal instrument to prevent and combat corruption.
- Enhance the transparency and inclusivity of the UNCAC Implementation Review Mechanism by continuing to make use, on a voluntary basis, of the options in its terms of reference, including: hosting country visits, involving the private sector, academia and civil society, including by inviting them to country visits; publishing the full country review and self-assessment checklists.
- Use UNCAC as a channel for global anti-corruption cooperation, including by employing the Convention as a legal basis for mutual legal assistance (MLA) and extradition in corruption cases and the other offences covered by the Convention and consistent with its provisions and other applicable international obligations.
- Building on the "Riyadh Initiative towards the Creation of a Global Operational Network of Anti-Corruption Law Enforcement Authorities", encourage engagement in the GlobE Network to build and enhance direct contact between anti-corruption law enforcement authorities.
- Ensure that each G20 country has a national law in force to criminalize bribery, including bribery of foreign public officials and bolster efforts to effectively prevent, detect, investigate, prosecute and sanction domestic and foreign bribery. Further welcome the deepening of our engagement with the

OECD Working Group on Bribery. Demonstrate concrete efforts during this Action Plan and share information on our actions towards criminalizing foreign bribery and enforcing foreign bribery legislation in line with article 16 of UNCAC, and with a view to possible adherence by all G20 countries to the OECD Anti-Bribery Convention.

- Provide technical assistance and capacity-building efforts to prevent and counter transnational and domestic corruption with a view to promoting stability and reducing poverty, including considering requests from countries for support, where necessary and appropriate, in implementing relevant international instruments such as UNCAC and the FATF Standards, particularly in addressing recommendations from reviews; and partner with relevant international organizations to support the work of countries in countering corruption.

Building on existing G20 anti-corruption commitments

The ACWG will build on past ACWG outputs by developing further targeted actions where the G20 can best add value. In this regard, the ACWG will build on the deliverables developed to date and, as needed, expand or update them as issues develop and countries' perspectives adapt. The key substantive topics that G20 Leaders have asked the ACWG to address will be grouped into three substantive areas: (1) Public sector transparency, integrity and accountability; (2) Private sector transparency, integrity and accountability, anti-money-laundering and beneficial ownership transparency; and (3) International cooperation, denial of safe haven and asset recovery. The Group, under the guidance of the current and future chairs, will seek to achieve an appropriate balance between facilitating the implementation of existing commitments and working on new deliverables and future priorities. The ACWG will take concrete action on the following substantive areas and topics:

Substantive priority 1: Public sector transparency, integrity and accountability

The prevention of corruption through public sector transparency, integrity and accountability is vital for our economic prosperity, including our efforts to recover from the COVID-19 pandemic. Building on existing G20 commitments, and in partnership with the private sector, civil society, academia and other relevant stakeholders, the G20 will continue promoting efforts to strengthen transparency, open data and good governance, including in public procurement and the management of public finances. We will promote integrity and responsibility among public officials including, for example, strong integrity principles and codes of conduct and measures to prevent and manage or address conflicts of interest to avoid inappropriate influence on the fair and just operation of public administration. We will foster the establishment or reinforcement of protection frameworks for witnesses and whistle-blowers. We will promote a whole-of-society approach to increase the effectiveness and improve the coordination of anti-corruption initiatives and measures taken by different national institutions. To this end, we will promote the involvement of the public in transparent decision-making processes, where appropriate and in accordance

with domestic laws, including through, accessible up-to-date information and the use of information and communication technology (ICT) as a means for public consultation.¹

In particular, the ACWG will:

- Exchange good practices to explore the possibilities offered by emerging technologies for enhancing the quality and accessibility of open government data, in line with the G20 Anti-Corruption Open Data Principles and domestic laws.
- Foster greater inclusivity, openness and fair competition in public procurement, including by promoting accountable and transparent practices among suppliers and reliance on skilled procurers and buyers, and promoting data analysis, risk-based approaches, appropriate due diligence and supporting robust and efficient multilevel review processes. In addition, welcome and encourage the efforts of international financial institution on procurement transparency and beneficial ownership. Promote the role of audit institutions and, where allowed under domestic frameworks, the importance of collaboration with anti-corruption bodies, to increase transparency, accountability, regulatory adherence, and efficiency in the management of public finances.
- Promote the development of integrity principles in public bodies, taking into consideration their institutional characteristics, risks and responsibilities, with a view to them to creating a framework for preventing, detecting and deterring acts of corruption.
- Explore ways to raise awareness of corruption among youth and cultivate a culture of integrity, including, as appropriate and to the extent possible, anti-corruption education and research, training and awareness-raising activities.

Substantive priority 2: Private sector transparency, integrity and accountability, anti-money-laundering and beneficial ownership transparency

The ACWG will continue to promote working closely with the private sector in supporting a culture of integrity, including through strong partnerships between the private sector and public authorities involved in the fight against corruption and the prevention of money-laundering. The ACWG will work with the B20 to identify windows of opportunity and good practices to strengthen private sector partnerships and partnerships between governments and the private sector to counter corruption and better prevent the transfer of proceeds of crime. We will continue to encourage and support efforts by the private sector to strengthen effective internal controls and anti-corruption ethics and compliance programmes, including for small and medium sized enterprises (SMEs) and the non-financial professional services sector.

In line with previous commitments and international standards, including the FATF Recommendations on Transparency and Beneficial Ownership of Legal Persons and Legal Arrangements, the G20 High-Level Principles on Beneficial Ownership Transparency we will continue to promote good practices regarding

¹ In particular, over the course of the coming years, we will assess our collective progress in meeting the following key commitments, as well as the need to update these commitments and any follow-up work done to implement them: High-Level Principles on Asset Disclosure by Public Officials; Guiding Principles to Combat Solicitation; Anti-Corruption Open Data Principles; Principles for Promoting Integrity in Public Procurement; High Level Principles on Organizing Against Corruption; High-Level Principles for Preventing Corruption and Ensuring Integrity in State-Owned Enterprises; High-Level Principles for Preventing and Managing 'Conflict of Interest' in the Public Sector; High-Level Principles for the Effective Protection of Whistleblowers; High-Level Principles for Promoting Public Sector Integrity Through the Use of Information and Communications Technologies (ICT); and High-Level Principles for the Development and Implementation of National Anti-Corruption Strategies.

beneficial ownership transparency. We will support the consistent application and implementation of beneficial ownership transparency to ensure that competent authorities have efficient access to, and can effectively use adequate, accurate and up-to-date information, with a view to preventing the misuse of legal persons and arrangements to inter alia facilitate corruption or launder proceeds of crime.²

In particular, the ACWG will:

- Explore measures to strengthen transparency in the real estate sector with a view to preventing the laundering of proceeds of crime through real estate, in particular as regards transnational flows in the real estate sector.
- Promote good practices in business integrity and anti-corruption ethics and compliance programmes, covering issues such as maintenance of books and records, financial statement disclosures, accounting and auditing, and taking appropriate remedial steps to address wrongdoing.
- Address the misuse of legal persons and arrangements such as shell companies for corruption, by sharing ways to strengthen domestic regulatory and supervisory regimes and by promoting relevant multilateral collaborative efforts.
- Stay abreast of ongoing work regarding risk-based approaches to virtual assets and virtual assets service providers and explore measures to monitor the use of virtual assets to launder proceeds of crime related to corruption.
- Promote regulatory and supervisory regimes for banks and non-bank financial institutions and the role of banks and non-bank financial institutions in addressing corruption, including through cooperation with government agencies on corruption matters, in accordance with domestic law and with due regard to applicable data privacy, confidentiality and other rules.
- Conduct a stocktake of existing regulatory and supervisory standards for gatekeeping industries or professional enablers. Based on the findings of this stocktake and with due regard for professional secrecy and legal professional privilege, and informed by ongoing work on this subject conducted by international organizations, share good practices for addressing the misuse of the international financial system to engage in corruption facilitated by professional gatekeepers/enablers.
- Support the FATF's ongoing project to revise the current recommendation on beneficial ownership transparency by sharing good practices on beneficial ownership transparency and technical assistance programmes, including at a side event with experts to consider the findings of the 2021 Accountability Report.

Substantive priority 3: International cooperation, denial of safe haven and asset recovery

International cooperation is essential to prevent and counter cross-border corruption and to recover stolen assets. We will strive to deepen mutual understanding and trust among G20 countries and will actively promote enhanced global cooperation to deny entry or safe haven to persons who knowingly benefit from the proceeds of crime and to recover these proceeds and in a manner consistent with domestic laws and

² On the basis of the 2021 Accountability Report, we will assess if any progress has been made and if action needs to be taken on the basis of gaps identified in the implementation of the Guiding Principles on Enforcement of Foreign Bribery Offence, the High-Level Principles on Private Sector Transparency and Integrity, the High-Level Principles on Beneficial Ownership Transparency and the High Level Principles on the Liability of Legal Persons for Corruption. We will further assess progress in meeting our commitments made in the High-Level Principles for Promoting Integrity in Privatization and Public-Private Partnerships.

the United Nations Convention against Corruption. We will encourage active assistance, where possible, in identifying, seizing, and confiscating stolen assets and returning them to the prior legitimate owners and locating corrupt actors. We will lead by example and explore ways to strengthen joint or related anti-corruption investigations and efforts to deny safe havens by G20 countries.

We agree on the relevance of the UNCAC as an important channel for international cooperation, including by urging G20 countries to consider concluding bilateral and multilateral agreements or arrangements including on extradition, mutual legal assistance and the return and final disposal of confiscated proceeds of offences established in accordance with the Convention, in accordance with their domestic legal systems. As appropriate, we will explore the role that civil society organizations and other stakeholders outside the public sector can play in strengthening international cooperation.

The G20 remains committed to strengthening asset recovery efforts by taking further domestic action, engaging in international cooperation, and sharing experiences in this area. We will promote enhanced cooperation and information exchange among competent authorities to trace, freeze and confiscate proceeds of crime. We will continue to promote the use of various methods for asset recovery, such as procedurally fair non-conviction-based confiscation or civil and administrative methods, where consistent with fundamental principles of domestic laws and international obligations as set out in UNCAC or Recommendations such as those coming from the FATF. We will continue to promote information exchange among tax authorities as well as financial intelligence units (FIUs) to support the activities of law enforcement and other relevant anti-corruption authorities. We recognize that the return and disposal of confiscated property is based on cooperation between requesting and requested states and we strive to ensure that it is done in a transparent and accountable manner by making use of the options provided by UNCAC while fully respecting the principles of sovereign equality and the territorial integrity of states and of non-intervention in the domestic affairs of other states.³

In particular, the ACWG will:

- Convene technical experts and relevant multilateral fora and networks to exchange good practices on legislation, cross-border information-sharing and operational procedures to better enable countries to engage in both informal and formal international cooperation and to explore ways to increase digitalization and interoperability in these processes. Encourage members to participate in and make full use of existing law enforcement networks, as appropriate, such as those originating from the G20 ACWG, including G20 Denial of Entry Experts Network (DoEEN) and the GlobE Network taking into consideration that useful networks in this regard include INTERPOL, CARIN, regional ARINs, the Egmont Group, the FATF, the OECD Global Law Enforcement Network (GLEN) against transnational bribery and the OECD Working Group on Bribery Law Enforcement Officials (LEOs).
- Promote efforts to strengthen oversight of investor citizenship and residence programmes and encourage members to implement anti-corruption safeguards in investment immigration policies to prevent them from being abused by corrupt actors seeking safe haven for themselves and/or the proceeds of their crime, in accordance with domestic laws.
- Strengthen the availability of practical asset recovery information of G20 countries by: (i) asking G20 countries to update their Country Step by Step Guides on Asset Recovery for formal cooperation; and

³ On the basis of the 2020 Accountability Report, we will assess if action needs to be taken on the basis of gaps identified in the implementation of the Nine Key Principles on Asset Recovery, the Common Principles for Action: Denial of Safe Haven, the High-Level Principles on Mutual Legal Assistance, and the High-Level Principles on Cooperation on Persons Sought for Corruption and Asset Recovery.

(ii) promoting information on processes and procedures for informal cooperation, for example through engaging and effectively using the GlobE Network.

- Explore examples of the role that civil society, the private sector and the media has played in international anti-corruption cooperation, including asset recovery, where envisaged by bilateral agreements.
- Share good practices on the effective tracing, seizure, confiscation, return and disposition of confiscated proceeds of crime, including on measures that promote transparency and accountability in the return process.
- Explore the modalities used by corrupt actors to seek and achieve safe haven for the proceeds of crime in major asset recovery cases, and exchange good practices to deny safe haven.
- Explore options for how the ACWG can share experiences and promote a variety of measures, such as procedurally fair non-trial resolution to corruption cases and non-conviction-based or civil asset recovery.

Cross-cutting issues where the G20 ACWG can best add value

The G20 ACWG continues to commit to promoting actions to prevent and counter corruption in areas that are cross-cutting priorities for the wider international community.

From 2022 to 2024, the ACWG will continue its work to facilitate the implementation of existing commitments with regard to addressing corruption in vulnerable sectors, including its work on corruption in sport, customs and illegal wildlife trade.

In addition, the ACWG has identified the following areas as cross-cutting priorities where the G20 could add value:

Corruption measurement

Raising awareness on the importance of promoting a collective and fruitful discussion on improving corruption measurement, the ACWG members will reflect on ways to improve the quality and reliability of existing corruption measurement frameworks, with a focus on evidence-based and reliable indicators in both the public and private sector, while supporting the development of new, comprehensive and objective methods to measure corruption that complement existing perception-based indexes, without duplicating existing work.

Gender and corruption

The ACWG will continue to improve our understanding of the linkages between gender and corruption to identify ways to prevent and address it, including the ways in which corruption can affect women and men differently, and we will continue to promote gender equality and the empowerment of women including by mainstreaming it in relevant legislation, policy development, research, projects and programmes, as appropriate and in accordance with the fundamental principles of domestic law.

Trade and investments⁴

In line with past commitments, and without duplicating work being undertaken elsewhere, the ACWG will strive to:

- (i) Explore measures to prevent the misuse of trade and investment flows to conceal corruption and transfer the proceeds of corruption; and
- (ii) Promote cooperation with the private sector on this topic and take appropriate measures to encourage the private sector to implement effective mitigation and compliance measures.

Other cross-cutting issues

The ACWG will explore the possibility of cooperation, on the basis of consensus, on other cross-cutting issues related to corruption as identified by future Presidencies.

⁴ Building on the G20 Guiding Principles for Global Investment Policymaking of 2016, namely Principle 8.