



The  
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presents the

## **2014 Brussels G7 Summit Final Compliance Report**

6 June 2014 to 30 May 2015

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## 9. Stolen Assets Recovery [80]

“We renew our commitment to the recovery and return of stolen assets.”

*G7 Brussels Summit Declaration*

### Assessment

Country	Lack of Compliance	Work in Progress	Full Compliance
Canada			+1
France			+1
Germany			+1
Italy			+1
Japan			+1
United Kingdom			+1
United States			+1
European Union			+1
Average Score	+1		

### Background

Since 2008, G7 countries have made commitments on the recovery of stolen assets. In 2012, the Deauville Partnership was established in part to support Middle East and North African Countries (MENA) in addressing issues of corruption and to aid with transition towards stabilisation following the Arab Spring.<sup>599</sup> Member countries agreed to help facilitate the recovery and repatriation of stolen assets through an Asset Recovery Action Plan, which aimed to identify and recover proceeds of corruption stowed abroad.<sup>600</sup> In conjunction with this, countries have worked to create a national action plan, which serves as a road map to implement the Asset Recovery Action Plan.<sup>601</sup>

At the 2014 G7 Brussels Summit, member countries reiterated their commitment to help developing countries tackle tax evasion and illicit finance flow by “denying a safe haven to proceeds of corruption,” and “working to recovery and return stolen assets.”<sup>602</sup> The G7 continues to work as part of the Deauville Partnership, the G20, and in conjunction with the Stolen Asset Recovery Initiative (StAR), which is a partnership between the World Bank Group and the United Nations Office on Drugs and Crime (UNODC) that supports international efforts to end safe havens for corrupt funds.<sup>603</sup>

As a part of this partnership, member countries supported and participated in the three meetings of the Arab Forum on Asset Recovery (AFAR) in 2012, 2013, and 2014. This Forum is intended to

<sup>599</sup> Fact Sheet: G8 Action on the Deauville Partnership with Arab Countries in Transition, G8 Information Centre, (Toronto) 19 May 2012. Date of Access: 01 March 2015. <http://www.g8.utoronto.ca/summit/2012campdavid/g8-transition-factsheet.html>

<sup>600</sup> Fact Sheet: G8 Action on the Deauville Partnership with Arab Countries in Transition, G8 Information Centre, (Toronto) 19 May 2012. Date of Access: 01 March 2015. <http://www.g8.utoronto.ca/summit/2012campdavid/g8-transition-factsheet.html>

<sup>601</sup> The G7: Fighting Financial Crime to Support Development, G8 Information Centre (Toronto) 5 June 2014. Date of Access: 01 March 2015. <http://www.g8.utoronto.ca/evaluations/2014brussels/rudich.html>

<sup>602</sup> The G7: Fighting Financial Crime to Support Development, G8 Information Centre (Toronto) 5 June 2014. Date of Access: 01 March 2015. <http://www.g8.utoronto.ca/evaluations/2014brussels/rudich.html>

<sup>603</sup> The G7: Fighting Financial Crime to Support Development, G8 Information Centre (Toronto) 5 June 2014. Date of Access: 01 March 2015. <http://www.g8.utoronto.ca/evaluations/2014brussels/rudich.html>

bring together key individuals and institutions to discuss the challenges and expectations surrounding asset recovery in the Arab World.<sup>604</sup>

### Commitment Features

At the 2013 Lough Erne Summit, countries agreed to develop national action plans to actively address the issues of stolen assets. At the 2014 Summit in Brussels, member countries re-committed to continued support for the recovery of stolen assets, and agreed that the next step should be to implement the previously developed action plans.

### Scoring Guidelines

- 1	Member makes no effort to coordinate with Middle East Asian Summit and North Africa members on asset recovery cases.
0	Member coordinates with Middle East Asian Summit and North Africa members on individual asset recovery cases but does not take steps to develop a holistic national action plan on asset recovery.
+1	Member develops a national action plan on asset recovery.

*Lead Analyst: Beth Yando*

### Canada: +1

Canada is in full compliance with the commitment to help return stolen assets to countries in transition by implementing a national action plan on asset recovery.

From 1 November 2014 to 3 November 2014 at the third meeting of the Arab Forum on Asset Recovery, the Chairs' statement by Switzerland, Egypt, and Tunisia confirmed that the Canadian government was participating in the Third Arab Forum on Asset Recovery<sup>605</sup> as part of the Deauville Partnership with Arab Countries in Transition during which methods for the continued recovery of stolen assets were discussed.<sup>606</sup>

At the Forum, representatives from the Canadian government also chaired Session III — Administrative Freezes. Panelists at the session noted that the Canadian government had recently enacted a law which provides authority to impose an administrative freeze against money and property on its own initiative involving a country in transition or unrest. The Canadian government has ordered asset freezes of approximately 300 persons involved the seizure of approximately US 1.62 million relating to officials and former officials in Egypt, Tunisia and Ukraine.<sup>607</sup>

The Canadian government published a guide in English, French, and Arabic detailing how the French legal system is related to asset recovery and how asset recovery is effective through mutual legal assistance.<sup>608</sup>

<sup>604</sup> Arab Forum on Asset Recovery, Stolen Asset Recovery Initiative (Washington) Date Accessed: 01 March 2015. <https://star.worldbank.org/star/ArabForum/About>

<sup>605</sup> Statement by Chairs Switzerland, Egypt and Tunisia at the Third Meeting of the Arab Forum on Asset Recovery (Geneva), 2014. Date of Access: 8 May 2015. [https://star.worldbank.org/star/sites/star/files/co\\_chairs\\_english.pdf](https://star.worldbank.org/star/sites/star/files/co_chairs_english.pdf).

<sup>606</sup> Canada Asset Recovery Action Plan Implementation Road Map 2013, Stolen Asset Recovery Forum (Canada). Date of Access: 8 May 2015.

[https://star.worldbank.org/star/sites/star/files/canada\\_asset\\_recovery\\_action\\_plan\\_road\\_map-final.pdf](https://star.worldbank.org/star/sites/star/files/canada_asset_recovery_action_plan_road_map-final.pdf)

<sup>607</sup> Final Report of the Third Session of the Arab Forum on Asset Recovery. Date of Access: 30 May 2015.

[https://star.worldbank.org/star/sites/star/files/final\\_afar\\_iii\\_report-final\\_english.pdf](https://star.worldbank.org/star/sites/star/files/final_afar_iii_report-final_english.pdf)

<sup>608</sup> Canada Asset Recovery Action Plan Implementation Road Map 2013, Stolen Asset Recovery Forum (Canada). Date of Access: 8 May 2015.

[https://star.worldbank.org/star/sites/star/files/canada\\_asset\\_recovery\\_action\\_plan\\_road\\_map-final.pdf](https://star.worldbank.org/star/sites/star/files/canada_asset_recovery_action_plan_road_map-final.pdf)

Canada published an Asset Recovery Action Plan Implementation Road Map in 2013 on the StAR website.<sup>609</sup> In this action plan, Canada has already fully implemented several commitments.<sup>610</sup> Canada made asset recovery a top priority and it remains a top priority of the criminal law policy defined by the French government.<sup>611</sup> In 2014 Canada continued to work towards full implementation and improvement of its Action Plan through the continued cooperation from the Department of Justice Canada, DFATD and the RCMP with Arab Spring countries seeking assistance in the recovery of stolen assets.<sup>612</sup>

Canada committed to fully implementing a national action plan on asset recovery at the G7 Brussels Summit Declaration. Due to Canada's full implementation of a national action plan on asset recovery, Canada has earned a score of +1.

*Analyst: Enko Kocoku*

### **France: +1**

France is in full compliance with the commitment to help return stolen assets to countries in transition by implementing a national action plan on asset recovery.

From 1 November 2014 to 3 November 2014 at the third meeting of the Arab Forum on Asset Recovery, the Chairs' statement by Switzerland, Egypt, and Tunisia confirmed that the French government was participating in the Third Arab Forum on Asset Recovery<sup>613</sup> as part of the Deauville Partnership with Arab Countries in Transition during which methods for the continued recovery of stolen assets were discussed.<sup>614</sup>

The French government published a guide in English, French, and Arabic detailing how the French legal system is related to asset recovery and how asset recovery is effective through mutual legal assistance.<sup>615</sup>

France published an Asset Recovery Action Plan Implementation Road Map in 2013 on the StAR website.<sup>616</sup> In this action plan, France committed to taking into account the importance of transition

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<sup>609</sup> Canada Asset Recovery Action Plan Implementation Road Map 2013, Stolen Asset Recovery Forum (Canada). Date of Access: 8 May 2015.

[https://star.worldbank.org/star/sites/star/files/canada\\_asset\\_recovery\\_action\\_plan\\_road\\_map-final.pdf](https://star.worldbank.org/star/sites/star/files/canada_asset_recovery_action_plan_road_map-final.pdf)

<sup>610</sup> Canada Asset Recovery Action Plan Implementation Road Map 2013, Stolen Asset Recovery Forum (Canada). Date of Access: 8 May 2015.

[https://star.worldbank.org/star/sites/star/files/canada\\_asset\\_recovery\\_action\\_plan\\_road\\_map-final.pdf](https://star.worldbank.org/star/sites/star/files/canada_asset_recovery_action_plan_road_map-final.pdf)

<sup>611</sup> Canada Asset Recovery Action Plan Implementation Road Map 2013, Stolen Asset Recovery Forum (Canada). Date of Access: 8 May 2015.

[https://star.worldbank.org/star/sites/star/files/canada\\_asset\\_recovery\\_action\\_plan\\_road\\_map-final.pdf](https://star.worldbank.org/star/sites/star/files/canada_asset_recovery_action_plan_road_map-final.pdf)

<sup>612</sup> Canada Asset Recovery Action Plan Implementation Road Map 2013, Stolen Asset Recovery Forum (Canada). Date of Access: 8 May 2015.

[https://star.worldbank.org/star/sites/star/files/canada\\_asset\\_recovery\\_action\\_plan\\_road\\_map-final.pdf](https://star.worldbank.org/star/sites/star/files/canada_asset_recovery_action_plan_road_map-final.pdf)

<sup>613</sup> Statement by Chairs Switzerland, Egypt and Tunisia at the Third Meeting of the Arab Forum on Asset Recovery (Geneva), 2014. Date of Access: 8 May 2015. [https://star.worldbank.org/star/sites/star/files/co\\_chairs\\_english.pdf](https://star.worldbank.org/star/sites/star/files/co_chairs_english.pdf).

<sup>614</sup> Guide for Asset Recovery in France, Stolen Asset Recovery Forum (France). Date of Access: 8 May 2015.

<https://star.worldbank.org/star/sites/star/files/Guide-for-Asset-Recovery-in-France.pdf>.

<sup>615</sup> Guide for Asset Recovery in France, Stolen Asset Recovery Forum (France). Date of Access: 8 May 2015.

<https://star.worldbank.org/star/sites/star/files/Guide-for-Asset-Recovery-in-France.pdf>.

<sup>616</sup> France Asset Recovery Action Plan Implementation Road Map 2013, Stolen Asset Recovery Forum (France). Date of Access: 8 May 2015. [https://star.worldbank.org/star/sites/star/files/french\\_asset\\_recovery\\_action\\_plan\\_road\\_map-final.pdf](https://star.worldbank.org/star/sites/star/files/french_asset_recovery_action_plan_road_map-final.pdf).

countries' requests for case assistance involving stolen asset recovery.<sup>617</sup> France made asset recovery a top priority and it remains a top priority of the criminal law policy defined by the French government.<sup>618</sup> In 2014 France Continued to work towards full implementation and improvement of its Action Plan through the creation of a centralised public registry to provide accurate and current information on beneficial owners.<sup>619</sup>

France committed to fully implementing a national action plan on asset recovery at the G7 Brussels Summit Declaration. Due to the French government's full implementation of a national action plan on asset recovery, France has earned a score of +1.

*Analyst: Mia Naylor*

### **Germany: +1**

Germany is in full compliance with its commitments to the recovery and repatriation of stolen assets to countries in transition. On 12 November 2014, the Government of Germany ratified the United Nations Convention against Corruption, fulfilling the last of its obligations in regards to stolen asset recovery as outlined in its 2013 action plan implementation roadmap.<sup>620</sup>

The German government has also provided bilateral assistance in the recovery of stolen assets to the fullest of its ability on all occasions it has been asked to do so, responding positively to assistance requests from both Egypt and Tunisia.<sup>621</sup>

The German Government has also continued to support overall efforts to recover stolen assets at the international level through participation in the Third Arab Forum on Asset Recovery (AFAR III),<sup>622</sup> and Seventh Global Forum on Transparency and Exchange of Information for Tax Purposes, at which the German government announced its intention to implement new standards on the automatic exchange of tax information by 2017.<sup>623</sup> The Government of Germany will also be hosting the Fourth Arab Forum on Asset Recovery (AFAR IV) in the fall of 2015.<sup>624</sup>

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<sup>617</sup> France Asset Recovery Action Plan Implementation Road Map 2013, Stolen Asset Recovery Forum (France). Date of Access: 8 May 2015. [https://star.worldbank.org/star/sites/star/files/french\\_asset\\_recovery\\_action\\_plan\\_road\\_map-final.pdf](https://star.worldbank.org/star/sites/star/files/french_asset_recovery_action_plan_road_map-final.pdf).

<sup>618</sup> France Asset Recovery Action Plan Implementation Road Map 2013, Stolen Asset Recovery Forum (France). Date of Access: 8 May 2015. [https://star.worldbank.org/star/sites/star/files/french\\_asset\\_recovery\\_action\\_plan\\_road\\_map-final.pdf](https://star.worldbank.org/star/sites/star/files/french_asset_recovery_action_plan_road_map-final.pdf).

<sup>619</sup> Accountability Report and Questionnaire, Stolen Asset Recovery Forum (France) Date of Access: 11 May 2015. [https://star.worldbank.org/star/sites/star/files/accountability\\_report\\_questionnaire\\_2014\\_france.pdf](https://star.worldbank.org/star/sites/star/files/accountability_report_questionnaire_2014_france.pdf).

<sup>620</sup> Germany Asset Recovery Action Plan Implementation Road Map 2013, Stolen Asset Recovery Initiative (Washington). Date of Access: 9 May 2015. [http://star.worldbank.org/star/sites/star/files/germany\\_asset\\_recovery\\_action\\_plan\\_road\\_map-final\\_0.pdf](http://star.worldbank.org/star/sites/star/files/germany_asset_recovery_action_plan_road_map-final_0.pdf).

<sup>621</sup> Chairs' statement by Switzerland, Egypt, and Tunisia on the third meeting of the Arab Forum on Asset Recovery, Arab Forum on Asset Recovery (Geneva) 3 November 2014. Date of Access: 9 May 2015. [https://www.eda.admin.ch/content/dam/eda/en/documents/recent/20141103-Geneva-Chairs-Statement-by-Switzerland-Egypt-Tunisia-on-the-third-meeting-of-the-Arab-Forum-on-Asset-Recovery\\_EN.pdf](https://www.eda.admin.ch/content/dam/eda/en/documents/recent/20141103-Geneva-Chairs-Statement-by-Switzerland-Egypt-Tunisia-on-the-third-meeting-of-the-Arab-Forum-on-Asset-Recovery_EN.pdf).

<sup>622</sup> Statement of outcomes, 7th Meeting of the Global Forum on Transparency and Exchange of Information for Tax Purposes, OECD (Berlin) 29 October 2014. Date of Access: 9 May 2015. <http://www.oecd.org/tax/transparency/statement-of-outcomes-gfberlin.pdf>.

<sup>623</sup> Statement of outcomes, 7th Meeting of the Global Forum on Transparency and Exchange of Information for Tax Purposes, OECD (Berlin) 29 October 2014. Date of Access: 9 May 2015. <http://www.oecd.org/tax/transparency/statement-of-outcomes-gfberlin.pdf>.

<sup>624</sup> Report of the Third Session of the Arab Forum on Asset Recovery, Arab Forum on Asset Recovery (Geneva) 3 November 2014. Date of Access: 9 May 2015. [http://star.worldbank.org/star/sites/star/files/final\\_afar\\_iii\\_report-final\\_english.pdf](http://star.worldbank.org/star/sites/star/files/final_afar_iii_report-final_english.pdf).

Germany has demonstrated engagement in international efforts to assist developing nations in recovering stolen assets, and global leadership in instituting new financial transparency reforms. Thus, Germany receives a score of +1.

*Analyst Joseph Ramlochand*

**Italy: +1**

Italy has been given a score of +1 for maintaining a prominent role in international efforts to increase financial transparency between multiple financial jurisdictions that will serve to aid in the locating and recovery of stolen assets. Much of these efforts have focused on providing aid to developing countries, with particular emphasis on many Middle East and North African (MENA) states.

Through the mechanism of its Asset Recovery Working Group, created in 2012, Italy has continued to “provide the fullest possible measures to support Arab countries in Transition seeking assistance in the recovery of stolen assets.”<sup>625</sup> This was a commitment made by Italy and it has met that commitment to the greatest extent possible.

The Italian government was a participant at the 7th Meeting of the Global Forum on Transparency and Exchange of Information for Tax Purposes in Berlin, Germany on 28-29 October 2014.<sup>626</sup> Their participation included a commitment to implement the “new standard on Automatic Exchange of Information (AEOI) by 2017.”<sup>627</sup> Italy also committed to “pledging greater support to developing countries.” This commitment included the launch of the Africa Initiative, a “3 year project to raise awareness and build the tools to foster effective EOI” that Italy is involved with in conjunction with multiple global organizations including the World Bank and the Organisation for Economic Cooperation and Development.<sup>628</sup>

Italy participated in the Third Meeting of the Arab Forum on Asset Recovery (AFAR III) in Geneva on 1-3 November 2014, where representatives from participating nations “endeavoured to identify how factors of progress could be more widely implemented in order to improve asset recovery proceedings in countries facing difficulties.”<sup>629</sup> Furthermore, there was an emphasis on “building

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<sup>625</sup> Italy Asset Recovery Action Plan Implementation Road Map 2013, Stolen Asset Recovery Initiative (Washington), Date of Access: 30 May 2015 [https://star.worldbank.org/star/sites/star/files/italy\\_-\\_asset\\_recovery\\_action\\_plan\\_road\\_map\\_2013\\_final.pdf](https://star.worldbank.org/star/sites/star/files/italy_-_asset_recovery_action_plan_road_map_2013_final.pdf)

<sup>626</sup> Global Forum on Transparency and Exchange of Information for Tax Purposes, Organisation for Economic Cooperation and Development (Paris), Date of Access: 30 May 2015 <http://www.oecd.org/tax/transparency/statement-of-outcomes-gfberlin.pdf>

<sup>627</sup> Global Forum on Transparency and Exchange of Information for Tax Purposes, Organisation for Economic Cooperation and Development (Paris), Date of Access: 30 May 2015 <http://www.oecd.org/tax/transparency/statement-of-outcomes-gfberlin.pdf>

<sup>628</sup> Global Forum on Transparency and Exchange of Information for Tax Purposes, Organisation for Economic Cooperation and Development (Paris), Date of Access: 30 May 2015 <http://www.oecd.org/tax/transparency/statement-of-outcomes-gfberlin.pdf>

<sup>629</sup> Chairs’ Statement By Switzerland, Egypt and Tunisia on the Third Meeting of the Arab Forum on Asset Recovery, Federal Department of Foreign Affairs (Switzerland), Date of Access: 30 May 2015 [https://www.eda.admin.ch/content/dam/eda/en/documents/recent/20141103-Geneva-Chairs-Statement-by-Switzerland-Egypt-Tunisia-on-the-third-meeting-of-the-Arab-Forum-on-Asset-Recovery\\_EN.pdf](https://www.eda.admin.ch/content/dam/eda/en/documents/recent/20141103-Geneva-Chairs-Statement-by-Switzerland-Egypt-Tunisia-on-the-third-meeting-of-the-Arab-Forum-on-Asset-Recovery_EN.pdf)

bridges between lessons learned and their application,”<sup>630</sup> which demonstrates the intention to advance from preliminary planning stages to the application phase of asset recovery.

In an OECD Secretary General Report to G20 finance ministers report dated April 2015, Italy was deemed to be “largely compliant” with its commitment to aid in “work being undertaken for monitoring and implementation of the new standard of Automatic exchange of Information and progress on assisting developing countries to participate fully in the benefits of tax transparency and international cooperation.”<sup>631</sup>

Further, on 14-15 May 2015, Italy hosted the 4th Global Forum on Transparency and Exchange of Information, which specifically focused on the cooperative efforts of the financial authorities of member countries in “implementing the new standard on automatic exchange of information.”<sup>632</sup> This conference included eight MENA states.<sup>633</sup>

As a result of Italy’s efforts to both assist MENA states and developing states with asset recovery and financial information transparency, and to develop a broad national plan in cooperation with other nations, Italy has been given a score of +1, which demonstrates full compliance with their commitments made at the 2014 Brussels Summit.

*Analyst: Matthew Boissonneault*

### **Japan: +1**

Japan has fully complied with its commitment to the recovery and return of stolen assets.

In 2013, Japan adopted an asset recovery action plan.<sup>634</sup> While Japan achieved a number of the goals that are presented in this report prior to the beginning of the compliance period, there are still several steps that Japan must take to complete the implementation of this plan. For example, while Japan signed the United Nations (UN) Convention Against Corruption in December 2003, it has failed to ratify the treaty thus far.<sup>635</sup> The Japanese parliament must make the necessary changes to its criminal code before the Government of Japan is able to ratify the agreement.<sup>636</sup>

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<sup>630</sup> Chairs’ Statement By Switzerland, Egypt and Tunisia on the Third Meeting of the Arab Forum on Asset Recovery, Federal Department of Foreign Affairs (Switzerland), Date of Access: 30 May 2015 [https://www.eda.admin.ch/content/dam/eda/en/documents/recent/20141103-Geneva-Chairs-Statement-by-Switzerland-Egypt-Tunisia-on-the-third-meeting-of-the-Arab-Forum-on-Asset-Recovery\\_EN.pdf](https://www.eda.admin.ch/content/dam/eda/en/documents/recent/20141103-Geneva-Chairs-Statement-by-Switzerland-Egypt-Tunisia-on-the-third-meeting-of-the-Arab-Forum-on-Asset-Recovery_EN.pdf)

<sup>631</sup> OECD Secretary General Report to G20 Finance Ministers, Organisation for Economic Cooperation and Development (Paris), Date of Access: 30 May 2015 <http://www.oecd.org/tax/transparency/2015-April-GF-report-G20.pdf>

<sup>632</sup> Global Forum 4<sup>th</sup> Conference of the Competent Authorities, Organisation for Economic Cooperation and Development (Paris), Date of Access: 30 May 2015 <http://www.oecd.org/tax/transparency/gfmeetinginrome2015.htm#>

<sup>633</sup> Members of the Global Forum, Organisation for Economic Cooperation and Development (Paris), Date of Access: 30 May 2015 <http://www.oecd.org/tax/transparency/membersoftheglobalforum.htm>

<sup>634</sup> Japan Asset Recovery Plan Implementation Road Map 2013, Stolen Asset Recovery Initiative (Washington DC) 2013. Date of Access: 1 June 2015. [https://star.worldbank.org/star/sites/star/files/japans\\_asset\\_recovery\\_roadmap\\_2013-final.pdf](https://star.worldbank.org/star/sites/star/files/japans_asset_recovery_roadmap_2013-final.pdf).

<sup>635</sup> United Nations Convention Against Corruption Signature and Ratification Status as of 1 April 2015, United Nations Office on Drugs and Crime (Vienna) 1 April 2015. Date of Access: 1 June 2015. [www.unodc.org/unodc/en/treaties/CAC/signatories.html](http://www.unodc.org/unodc/en/treaties/CAC/signatories.html).

<sup>636</sup> 11 Years After Signing, German Parliament Approves Global Corruption Agreement, Transparency International () 25 September 2014. Date of Access: 1 June 2015. [www.transparency.org/new/pressrelease/11\\_years\\_after\\_signing\\_german\\_parliament\\_approves\\_global\\_corruption\\_agreement](http://www.transparency.org/new/pressrelease/11_years_after_signing_german_parliament_approves_global_corruption_agreement).



However, Japan did participate in the Third Arab Forum on Asset Recovery between 1 November 2014 and 3 November 2014.<sup>637</sup> During this meeting, participants both assessed the progress that states had made on asset recovery, and discussed ways of furthering these efforts.<sup>638</sup> Japan's actions indicate its commitment to the implementation of its asset recovery action plan, which pledges that Japan will "participate as appropriate in the Arab Forum on Asset Recovery."<sup>639</sup>

Japan has also taken other actions to recover stolen assets that are not included in its action plan.

Between 25 August 2014 and 26 August 2014, Japan participated in the annual general meeting of the Asset Recovery Interagency Network Asia Pacific (ARIN-AP).<sup>640</sup> The ARIN-AP is a recent initiative that was created to enable professionals in the Asia Pacific region to share expertise and "increase the effectiveness of members' efforts in depriving criminals of their illicit profits..."<sup>641</sup> Japan's involvement with this group illustrates its commitment to stolen asset recovery.

Japan also attended the Seventh Meeting of the Global Forum on Transparency and Exchange of Information for Tax Purposes between 28 October 2014 and 29 October 2014.<sup>642</sup> While there, Japan committed to implementing the "new standard on Automatic Exchange of Information (AEOI)" by 2018.<sup>643</sup> The AEOI is a "common standard for automatic exchange of financial account information."<sup>644</sup> The AEOI is important because it helps to reduce tax evasion.<sup>645</sup>

In addition, Kosie Louw, the chair of the global forum, noted that Japan has also contributed to efforts to change the Terms of Reference for transparency and exchange of information (EOI) on

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<sup>637</sup> Chairs' Statement By Switzerland, Egypt, and Tunisia at the Third Meeting of the Arab Forum on Asset Recovery, Stolen Assets Recovery Initiative (Washington DC) 1-3 November 2013. Date of Access: 1 June 2015. [https://www.eda.admin.ch/content/dam/eda/en/documents/recent/20141103-Geneva-Chairs-Statement-by-Switzerland-Egypt-Tunisia-on-the-third-meeting-of-the-Arab-Forum-on-Asset-Recovery\\_EN.pdf](https://www.eda.admin.ch/content/dam/eda/en/documents/recent/20141103-Geneva-Chairs-Statement-by-Switzerland-Egypt-Tunisia-on-the-third-meeting-of-the-Arab-Forum-on-Asset-Recovery_EN.pdf).

<sup>638</sup> Chairs' Statement By Switzerland, Egypt, and Tunisia at the Third Meeting of the Arab Forum on Asset Recovery, Stolen Assets Recovery Initiative (Washington DC) 1-3 November 2013. Date of Access: 1 June 2015. [https://www.eda.admin.ch/content/dam/eda/en/documents/recent/20141103-Geneva-Chairs-Statement-by-Switzerland-Egypt-Tunisia-on-the-third-meeting-of-the-Arab-Forum-on-Asset-Recovery\\_EN.pdf](https://www.eda.admin.ch/content/dam/eda/en/documents/recent/20141103-Geneva-Chairs-Statement-by-Switzerland-Egypt-Tunisia-on-the-third-meeting-of-the-Arab-Forum-on-Asset-Recovery_EN.pdf).

<sup>639</sup> Japan Asset Recovery Plan Implementation Road Map 2013, Stolen Asset Recovery Initiative (Washington DC) 2013. Date of Access: 1 June 2015. [https://star.worldbank.org/star/sites/star/files/japans\\_asset\\_recovery\\_roadmap\\_2013-final.pdf](https://star.worldbank.org/star/sites/star/files/japans_asset_recovery_roadmap_2013-final.pdf).

<sup>640</sup> Asset Recovery Discussed at International Conference in Yogyakarta, The Jakarta Post (Jakarta) 25 August 2014. Date of Access: 1 June 2015. [www.thejakartapost.com/news/2014/08/25/asset-recovery-discussed-int-l-conference-yogyakarta.html](http://www.thejakartapost.com/news/2014/08/25/asset-recovery-discussed-int-l-conference-yogyakarta.html).

<sup>641</sup> Mission and Objectives, Asset Recovery Interagency Network – Asia Pacific (Seoul) 2013. [www.arin-ap.org/about/mission](http://www.arin-ap.org/about/mission).

<sup>642</sup> Global Forum on Transparency and Exchange of Information for Tax Purposes, Organization for Economic Co-operation and Development (Paris) 28-29 October 2014. Date of Access: 1 June 2015. [www.oecd.org/tax/transparency/statement-of-outcomes-gfberlin.pdf](http://www.oecd.org/tax/transparency/statement-of-outcomes-gfberlin.pdf).

<sup>643</sup> Global Forum on Transparency and Exchange of Information for Tax Purposes, Organization for Economic Co-operation and Development (Paris) 28-29 October 2014. Date of Access: 1 June 2015. [www.oecd.org/tax/transparency/statement-of-outcomes-gfberlin.pdf](http://www.oecd.org/tax/transparency/statement-of-outcomes-gfberlin.pdf).

<sup>644</sup> Statement by the Organization for Economic Co-operation and Development Secretary-General at the Meeting of the G20 Finance Ministers, Organization for Economic Co-operation and Development (Paris) April 2015. Date of Access: 1 June 2015. [www.oecd.org/tax/transparency/2015-April-GF-report-G20.pdf](http://www.oecd.org/tax/transparency/2015-April-GF-report-G20.pdf).

<sup>645</sup> Automatic Exchange of Information, Organization for Economic Co-operation and Development (Paris). Date of Access: 1 June 2015. [www.oecd.org/tax/transparency/automaticexchangeofinformation.htm](http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm).

request throughout 2014.<sup>646</sup> Furthermore, the Global Forum labelled Japan as “compliant” with the international standard of transparency and exchange of information on request in April 2015.<sup>647</sup>

Thus, Japan receives a +1 for the steps that it has taken to fulfill this commitment. It has created a national implementation plan, and has coordinated with other states through several international forums for the purpose of retrieving stolen assets.

*Analyst: Sarah Beard*

### **United Kingdom +1**

The United Kingdom has demonstrated full compliance with its commitments to the recovery and repatriation of stolen assets. It has developed a holistic national action plan for asset recovery in coordination with countries in the Middle East and North Africa (MENA), and has further demonstrated continued support for the implementation of the developed plan.

The United Kingdom has fully implemented measures to fulfill over half of the commitments outlined in its 2013 asset recovery action plan implementation road map. The implementation of measures to address remaining commitments is ongoing and approaching completion. Among these efforts is continued UK support for the establishment of mechanisms that provide transparency for the administration and end-use of returned funds.<sup>648</sup>

The government of the United Kingdom has also supported large scale plans to improve stolen asset recovery. The UK participated in the Third Arab Forum on Asset Recovery (AFAR III), where it expressed hope that its asset recovery guides would help Arab countries better cooperate with G8 countries on asset recovery. The UK further committed to take forward the asset recovery agenda as next president of the G8.<sup>649</sup> In addition, the UK made similar commitments to asset recovery by becoming vice-chair of the PRG, a group drafting and proposing specific changes to the Terms of Reference and Methodology of the Global Forum on Transparency and Exchange of Information for Tax Purposes.

Finally, the UK has posted a Regional Asset Recovery Adviser to Egypt in order to provide legal advice and assistance to countries in the region. A delegation of Libyans serving on the Libyan Asset Recovery Committee were also brought to the UK for training and professional assistance.<sup>650</sup>

In short, the UK has demonstrated substantive compliance with its commitments to the recovery of stolen assets for transitioning Arab states. It has developed a holistic national action plan for stolen asset recovery and has begun to implement this plan. The United Kingdom thus receives a score of +1.

*Analyst: William Hall*

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<sup>646</sup> Tax Transparency: 2014 Report on Progress, Organization for Economic Co-operation and Development (Paris) 2014. Date of Access: 1 June 2015. [www.oecd.org/tax/transparency/GFAnnualreport2014.pdf](http://www.oecd.org/tax/transparency/GFAnnualreport2014.pdf).

<sup>647</sup> Statement by the Organization for Economic Co-operation and Development Secretary-General at the Meeting of the G20 Finance Ministers, Organization for Economic Co-operation and Development (Paris) April 2015. Date of Access: 1 June 2015. [www.oecd.org/tax/transparency/2015-April-GF-report-G20.pdf](http://www.oecd.org/tax/transparency/2015-April-GF-report-G20.pdf).

<sup>648</sup> United Kingdom Asset Recovery Action Plan Implementation Road Map 2013. Date of Access: 31 May, 2015. [https://star.worldbank.org/star/sites/star/files/uk\\_asset\\_recovery\\_action\\_plan\\_road\\_map-final.pdf](https://star.worldbank.org/star/sites/star/files/uk_asset_recovery_action_plan_road_map-final.pdf)

<sup>649</sup> Global Forum on Transparency and Exchange of Information for Tax Purposes (Berlin) 28-29 November 2014. Date of Access: 31 May 2015. <http://www.oecd.org/tax/transparency/statement-of-outcomes-gfberlin.pdf>

<sup>650</sup> The Deauville Partnership with Arab Countries in Transition: Progress Report (London) Date of Access: May 31, 2015. [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/248907/130925\\_DP\\_progress\\_rpt.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/248907/130925_DP_progress_rpt.pdf)

### **United States +1**

The United States is in full compliance with its commitments to the recovery and repatriation of stolen assets to countries in transition.

The United States reemphasized its commitment to stolen asset recovery through its international level participation in the Third Arab Forum on Asset Recovery (AFAR III).<sup>651</sup> The United States also took part in the Ukraine Forum on Asset Recovery from 29-30 April 2014 to facilitate international cooperation for the early freezing, tracing and ultimate recovery of stolen assets, in support of the government of Ukraine.<sup>652</sup>

The United States government continued its efforts to provide specialized training during post-transition years for asset recovery programs. The United States Department of Justice delivered four courses in Egypt in the winter of 2014 on key topics including financial investigations, financial document analysis and asset confiscation.<sup>653</sup>

On April 2015, the Organization for Economic Co-operation and Development (OECD) Secretary-General Report to the G20 Finance Ministers and Central Bank Governors on Transparency and Exchange of Information for Tax Purposes ranked the United States as largely compliant in the implementation of new legal and regulatory frameworks for tax information.<sup>654</sup> The United States further indicated to undertake automatic information exchanges pursuant to the Foreign Account Tax Compliance Act in 2015 and entered into intergovernmental agreements with other OECD jurisdictions to adopt the necessary regulations.<sup>655</sup>

The United States has demonstrated commitments in ongoing efforts to assist developing nations in recovering stolen assets, and awareness in pursuing new financial transparency reforms. Thus, the United States receives a score of +1.

*Analyst: Rebaan Khan*

### **European Union: +1**

The European Union is in full compliance with its commitment to develop national action plans to actively address the issues of stolen asset.

On 29 July 2014, the European Commission released their “Commission Implementing Decision” on the Preparatory Action for Supporting Arab Spring countries to implement asset recovery to be financed from the general budget of the European Union. The European Union has agreed to adopt

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<sup>651</sup> Report of the Third Session of the Arab Forum on Asset Recovery, Arab Forum on Asset Recovery (Geneva) 3 November 2014. Date of Access: 30 May 2015. [http://star.worldbank.org/star/sites/star/files/final\\_afar\\_iii\\_report\\_final\\_english.pdf](http://star.worldbank.org/star/sites/star/files/final_afar_iii_report_final_english.pdf).

<sup>652</sup> The Ukraine Forum on Asset Recovery (UFAR) (London), 30 April 2014. Date of Access: 30 May 2015 <http://star.worldbank.org/star/ufar/ukraine-forum-asset-recovery-ufar>

<sup>653</sup> U.S. AFAR Action Plan Implementation Road Map 2013, Stolen Asset Recovery Initiative (Washington). Date of Access: 30 May 2015. [https://star.worldbank.org/star/sites/star/files/us\\_asset\\_recovery\\_action\\_plan\\_road\\_map\\_final.pdf](https://star.worldbank.org/star/sites/star/files/us_asset_recovery_action_plan_road_map_final.pdf)

<sup>654</sup> OECD Secretary-General Report to the G20 Finance Ministers and Central Bank Governors, OECD (Washington), April 2015. Date of Access: 30 May 2015. <http://www.oecd.org/tax/transparency/2015-April-GF-report-G20.pdf>

<sup>655</sup> OECD Secretary-General Report to the G20 Finance Ministers and Central Bank Governors, OECD (Washington), April 2015. Date of Access: 30 May 2015. <http://www.oecd.org/tax/transparency/2015-April-GF-report-G20.pdf>

a preparatory action detailed in the Commission's document in order to support Arab Spring countries implement asset recovery.<sup>656</sup>

The overarching objective of the action is to “empower the governmental authorities, asset recovery practitioners and civil society in Egypt, Libya and Tunisia to fight corruption and money laundering by establishing an effective asset recovery capacity.”<sup>657</sup> The more specific objectives of the plan include: 1) increasing institutional capacities and establish coherent national strategies on asset recovery; 2) developing an enabling, simplified and strengthened legal framework on asset recover, and; 3) enhancing legal expertise of law enforcement authorities and decrease the length of asset recovery cases.<sup>658</sup>

In order to attain these objectives, the European Union has authorized a maximum amount of EUR2.74 million to be taken out of the general 2014 European Union budget to finance this preparatory action.<sup>659</sup>

As required by the commitment, the European Union complied and implemented an action plan on asset recovery and has thus been awarded a score of +1.

*Analyst: Larissa Parker*

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<sup>656</sup> Commission Implementing Decision on the Preparatory Action for Supporting Arab Spring countries to implement asset recovery to be financed from the general budget of the European Union, European Commission (Brussels) 29 July 2014. Date of Access: 19 May 2015. [http://ec.europa.eu/enlargement/neighbourhood/pdf/key-documents/sm-preparatory-action-parliament-2014-eni-south-region-financing-commission-decision-20140729\\_en.pdf](http://ec.europa.eu/enlargement/neighbourhood/pdf/key-documents/sm-preparatory-action-parliament-2014-eni-south-region-financing-commission-decision-20140729_en.pdf).

<sup>657</sup> Commission Implementing Decision on the Preparatory Action for Supporting Arab Spring countries to implement asset recovery to be financed from the general budget of the European Union, European Commission (Brussels) 29 July 2014. Date of Access: 19 May 2015. [http://ec.europa.eu/enlargement/neighbourhood/pdf/key-documents/sm-preparatory-action-parliament-2014-eni-south-region-financing-commission-decision-20140729\\_en.pdf](http://ec.europa.eu/enlargement/neighbourhood/pdf/key-documents/sm-preparatory-action-parliament-2014-eni-south-region-financing-commission-decision-20140729_en.pdf).

<sup>658</sup> Commission Implementing Decision on the Preparatory Action for Supporting Arab Spring countries to implement asset recovery to be financed from the general budget of the European Union, European Commission (Brussels) 29 July 2014. Date of Access: 19 May 2015. [http://ec.europa.eu/enlargement/neighbourhood/pdf/key-documents/sm-preparatory-action-parliament-2014-eni-south-region-financing-commission-decision-20140729\\_en.pdf](http://ec.europa.eu/enlargement/neighbourhood/pdf/key-documents/sm-preparatory-action-parliament-2014-eni-south-region-financing-commission-decision-20140729_en.pdf).

<sup>659</sup> Commission Implementing Decision on the Preparatory Action for Supporting Arab Spring countries to implement asset recovery to be financed from the general budget of the European Union, European Commission (Brussels) 29 July 2014. Date of Access: 19 May 2015. [http://ec.europa.eu/enlargement/neighbourhood/pdf/key-documents/sm-preparatory-action-parliament-2014-eni-south-region-financing-commission-decision-20140729\\_en.pdf](http://ec.europa.eu/enlargement/neighbourhood/pdf/key-documents/sm-preparatory-action-parliament-2014-eni-south-region-financing-commission-decision-20140729_en.pdf).