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COMMON AFRICAN POSITION ON ASSET RECOVERY (CAPAR)



1. INTRODUCTION

1. In January 2015, the 24th Ordinary Session of the Assembly of Heads of State of the African Union, held in Addis Ababa, Ethiopia, adopted the Special Declaration on Illicit Financial Flows (Assembly/AU/Decl.5(XXIV) and therefore endorsed the findings and recommendations of the African Union/United Nations Economic Commission for Africa's High Level Panel Report on Illicit Financial Flows from Africa (High Level Panel Report).¹ In addition, the Assembly resolved to ensure that all the financial resources lost through illicit capital flight and illicit financial flows are identified and returned to Africa to finance the continent's development agenda and directed the African Union Commission, supported by Member States, to mount a diplomatic and media campaign for the return of illicitly acquired African assets.²
2. In July 2017, the 29th Ordinary Session of the Assembly adopted the theme "Winning the Fight Against Corruption: A Sustainable Path to Africa's Transformation", in a landmark move to focus on combating corruption on the continent (Assembly/AU/Dec.657(XXIX)).³ One of the key objectives of the thematic year being the development of a Common African Position on Asset Recovery (CAPAR).⁴ In furtherance of this focus, in July 2018, the 31st Ordinary Session of the Assembly⁵ called upon international partners to agree on a transparent and efficient timetable for the recovery and return of illicitly acquired African assets.⁶
3. Meaning illicit assets originating from Africa, which include but are not limited to: natural resources; African artefacts; "Proceeds of Crime" as defined in Article 1 of the African Convention on Preventing and Combatting Corruption (AUCPC); all proceeds and assets referred to in Article 19 of the AUCPC; assets as referred to in the High Level Panel Report; "Property" and "Proceeds of Crime" as defined in Article 2 of the United Nations Convention Against Corruption (UNCAC); all assets referred to in Chapter 5 of UNCAC (particularly those referred to in Article 57); assets as referred to in the High Level Panel Report; and all resources from abusive transfer pricing, trade misinvoicing, tax evasion, aggressive tax avoidance and double taxation, money laundering, smuggling, trafficking, and abuse of entrusted power.
4. A report on the progress and implementation of the African Anti-Corruption Year theme presented to the 32nd Ordinary Session of the Assembly in February 2019, in Addis Ababa, Ethiopia, by His Excellency (H.E.) Muhammadu Buhari, President of the Federal Republic of Nigeria and Champion of the African Anti-Corruption Year, reiterated the need to develop a Common African Position on Asset Recovery.⁷
5. The CAPAR sets out the recommended measures and actions required to effectively address the continuous loss of African assets and to effectively identify, recover and manage African assets that are in, or recovered from, foreign jurisdictions, in a manner that respects the development priorities and sovereignty of Member States.

¹. *Assembly Special Declaration on Illicit Financial FLOWS, Doc. Assembly/AU/17(XXIV), paragraph 1.*

². *Supra, paragraph 4.*

³. *Decision on the Dates and Venue of the 30th Ordinary Session of the Assembly of the African Union, Assembly/AU/Dec.657(XXIX), page 1.*

⁴. *As defined in a Concept Note prepared by the African Union Advisory Board on Corruption (AU-ABC). Accessible here <http://aga-platform.org/sites/default/files/2018-04/African%20Anti-Corruption%20Year%20-Concept%20Note1.pdf> (last accessed on 12 December 2019).*

⁵. *Declaration on the Anti-Corruption Year, Nouakchott, Mauritania (Assembly/AU/Decl.1(XXXI), paragraph 8.*

⁶.

⁷. *Report of H.E. Muhammadu Buhari, President of the Federal Republic of Nigeria and Champion of the African Anti-Corruption Year (Assembly/AU/19(XXXII), page 6, Paragraph 27).*

2. JUSTIFICATION AND CONTEXT

6. For centuries, Africa has suffered the loss of vital resources through illicit outflows of African assets, which has simultaneously deprived African countries of the ability to apply those assets towards the development of the continent and the betterment of the lives of its peoples.
7. It is estimated that collectively, between 1970 to 2008 alone, Africa has lost up to US\$ 1.8 trillion, and that it continues to lose extensive finances estimated at up to US\$150 billion annually through Illicit Financial Flows (IFF) or “Illicit Capital Flight.”⁸ The High Level Panel Report notes that Africa remains a net creditor to the rest of the world, even though, despite the inflow of official development assistance, the continent has suffered and continues to suffer from a crisis of insufficient resources to finance its own development.⁹ The Report notes that Africa’s capital stock would have expanded by more than 60 per cent if funds leaving Africa illicitly had remained on the continent, GDP per capita would be up to 15 per cent more.¹⁰
8. The African Union’s Common African Position on the Post 2015 Development Agenda (Post-2015 Agenda)¹¹ and the Agenda 2063: The Africa We Want (Agenda2063)¹² enjoin Member States to take concrete steps towards Africa’s common development goals and aspirations.¹³ Africa’s sustainable development requires domestic, regional and global structures, systems and targets that facilitate conducive conditions for long-term development, wealth creation and prosperity. Illicit financial outflows and the illicit consignment of African assets to foreign jurisdictions have and will continue to undermine Africa’s development goals and aspirations, unless acted against by the global community, and the African Union and its Member States speaking with one voice and acting in unity to ensure that Africa’s voice is heard and is fully recognized in efforts to shape the global ecosystem of asset recovery.

⁸. *Assembly Special Declaration on Illicit Financial Flows (Assembly/AU/Decl.5(XXIV), Doc. Assembly/AU/17(XXIV), page 1.*

⁹. *Foreword to the High Level Panel Report by H.E. Thabo Mbeki, former President of the Republic of South Africa and Chair of the High Level Panel on Illicit Financial Flows from Africa.*

¹⁰. *Pages 52 to 53 of the High Level Panel Report.*

¹¹. *Common African Position on the Post 2015 Development Agenda, African Union, March 2014.*

¹². *Agenda 2063: The Africa We Want, Final Edition April 2015.*

¹³. *Aspiration 1 of Agenda 2063. Post-2015 Agenda, paragraph 7 page 5; and of Agenda 2063 Aspiration 1.*

3. PREAMBLE

9. The Assembly of the African Union,

COGNIZANT of the fact that resource mobilization to finance Africa's development goals and aspirations remains a serious challenge for countries across the continent, and that Africa has and continues to needlessly lose assets and resources through illicit financial flows, and in particular, the illicit consignment of African assets to foreign jurisdictions;

RECALLING the decision of the 24th Ordinary Session of the African Union in Addis Ababa, Ethiopia, which endorsed the High Level Panel Report, chaired by His Excellency Thabo Mbeki former President of the Republic of South Africa, and committed to adopt and implement its findings and recommendations (Assembly/AU/Decl.5.(XXIV));¹⁴ the Nouakchott Declaration on the African Anti-Corruption Year (Assembly/AU/Decl.1 (XXXI)), which called upon international partners and allies to agree on a transparent and efficient timetable for the recovery and return of stolen assets to Africa with due respect for the sovereignty of States and their national interests;¹⁵

RECOGNIZING the efforts of the High Level Panel; the leadership of H.E Muhammadu Buhari on the African Anti-Corruption Year and his excellency's report which reiterated the need to develop a CAPAR as a priority; and the continued active participation of the African Union Advisory Board on Corruption (AU-ABC) towards this goal and further Recognizing the adverse impact of the non-recovery and return of the illicit financial flows on the enjoyment of human rights in the source country, and welcomes and strongly support the relevant periodic initiative sponsored by the African Group 16

GUIDED by the aspirations expressed in the Post-2015 Agenda and Agenda 2063, which both call for inclusive growth, sustainable development and social and economic structural transformation of Africa through optimal utilization of our natural resource endowments; the goals expressed in 2030 Agenda for Sustainable Development; as well as the African Union Convention on Preventing and Combatting Corruption (AUCPCC) and the United Nations Convention Against Corruption (UNCAC);

ALSO RECOGNIZING that the non-recovery of African assets taken out of Africa to foreign jurisdictions has a severe and negative impact on the African development agenda and the enjoyment of human rights, including economic, social and cultural rights, with special emphasis on the right to development;

EMPHASIZING that the development of the CAPAR is a critical and an important step toward combatting and reversing illicit financial flows, which continues to drain annually, large amounts of financial resources and assets that are required for Africa's development;

¹⁴ Assembly Special Declaration on Illicit Financial FLOWS, Doc. Assembly/AU/17(XXIV).

¹⁵ Declaration on the Anti-Corruption Year, Nouakchott, Mauritania (Assembly/AU/Decl.1(XXXI), paragraph 8.

16 Led by Egypt, Libya and Tunisia at the UN Human Rights Council in Geneva, as well as the recommendations of the First Anti-Corruption Forum held in Sham El-Sheikh, Egypt on 12 and 13 June 2019

ACKNOWLEDGING that efforts and strategies towards the recovery and return of African assets must be situated and contextualized in the broader historical, political, economic and social narrative of Africa including the theft of African artefacts, slavery and colonization of Africa.

CALLING UPON the international community to support and cooperate with efforts of the African Union and Member States to recover African assets,

HAS AGREED AS FOLLOWS:

4. PRIORITY POLICY ISSUES

10. The priorities for asset recovery in Africa are grouped into four (4) pillars, namely: (i) detection and identification of assets; (ii) recovery and return of assets; (iii) management of recovered assets; and (iv) cooperation and partnerships.

4.1 PILLAR ONE: DETECTION AND IDENTIFICATION OF ASSETS

11. The High-Level Panel Report refers to assets illegally earned, transferred or used as illicit financial flows. The Report found that stimulating and expediting the process of recovery and repatriation of African assets taken out of Africa to foreign jurisdictions to be a priority. However, the detection and identification of such African assets is technically complex and inherently political;

12. Legal, taxation, financial and justice systems, as well as transparency, protection of whistle-blowers and enabling the roles of media and civil society are critical to the detection and identification process, but are not adequately addressed by current institutional, legislative and policy frameworks;

13. Technology and technological advancements in the financial services and other sectors do not only pose a threat, but also present an opportunity through innovation, to the efficient and timeous detection and identification of African assets.

14. The following actions are recommended to Member States, in order to achieve effective and efficient detection and identification of African assets in foreign jurisdictions (both outside and within the continent):

4.1.1 Strengthening domestic and regional systems:

- (a) Enhancing existing laws and making new laws, where there is deficiency, to allow for the transparency and accessibility of records of assets of public officials;
- (b) Developing and implementing a regional best practice guidelines for asset declaration of public officials and politically exposed persons, through the assistance of existing institutions, such as the AU-ABC;
- (c) Encouraging and domestically enforcing transparency and accountability of financial institutions and the financial services sector to address and curb areas of complicity in illicit financial flows and the illicit consignment of African assets to foreign jurisdictions; and
- (d) Ensuring effective border controls and customs and excise systems to better regulate the movement of goods around African borders, including through the use of technology;

4.1.2 Prioritizing the regulation, protection and incentivization of whistleblowers:

- (a) Developing a best practice guidelines at a regional level for the protection, encouragement and incentivization of whistle-blowers who expose breaches of domestic and regional laws and expose illicit activities by any actors that lead to the illicit consignment of African assets to foreign jurisdictions;

4.1.3 Strengthening and enhancing existing bodies and institutions:

- (a) Enhancing the effectiveness of domestic, regional and global financial institutions, revenue collection authorities, financial intelligence centers (FICs) and units, through reform of laws and mandates as well as advocacy with the aim of achieving:
 - early detection and reporting of suspicious activities between FICs and units, including mutual exchange of information or alerts from FICs and units in destination countries as to the suspicious movement of African assets from source countries;
 - exchange of tax information, where applicable, between countries (including enhancing the capacity of bodies and institutions to analyze data); and
 - encouraging multi-institutional cooperation and strategies to ensure the effective detection and identification and tracking of African assets across multiple jurisdictions;

4.1.4 Encouraging and advocating for transparency:

- (a) Simplifying the ability of source and destination countries to identify suspicious activities, wealth and transactions by:
- encouraging transparency and accessibility of information regarding remuneration of public officials in order to empower source and destination countries to easily conduct lifestyle audits of suspected officials;
 - considering the development of a regional legal framework to reverse the burden of proof in cases involving unexplained wealth of public officials;
 - signing onto global standards for transparency, particularly as an aid to developing taxation and legal systems to assist in responding to globalization and the behavior of private sector actors and multi-national companies;
 - ensuring the development of a regional list of African artefacts that, in particular, identifies the various African artworks and artefacts that were taken out of Africa before, during and after colonization, which shall identify destination as well as source countries; and
 - ensuring the creation of domestic beneficial ownership registers or other measures to encourage transparency regarding ownership.

4.2 PILLAR TWO: RECOVERY AND RETURN OF ASSETS

- 15.** Africa has suffered terrible setbacks due to the illicit outflow of funds and the consignment of African assets to foreign jurisdictions. The recovery and return of African assets is therefore a top priority for the continent as such recovered assets can be applied towards Africa's development agenda.
- 16.** In considering strategies for the recovery and return of African assets, Member States should remain mindful that identified assets remain at risk of being retransferred unless frozen or seized expeditiously while authorities in destination and source countries coordinate and engage in the recovery and return process.
- 17.** Present practices by destination countries of keeping identified African assets in foreign jurisdictions during the lengthy processes involved in recovery result in source countries losing out on the potential monetization, use and enjoyment of such assets to the detriment of Africa's development. It is therefore desirable to ensure that unrecovered African Assets be used for the benefit of source countries during the finalization of the recovery and repatriation process. In order to achieve this, innovative solutions will need to be developed to address the legal, political and technical challenges that emanate from arrangements made to ensure that unrecovered African assets are used for the benefit of source countries.
- 18.** The following actions are recommended to Member States, to establish or enhance expeditious processes and procedures for the recovery and return of African assets:

4.2.1 Prioritizing the recovery of African assets:

- (a) Implementing strategies to ensure the simplification of technical and legal processes involved in asset recovery; and
- (b) Advocating for the adoption of domestic, regional and global policies for the expeditious freezing and seizing of identified non-recovered African assets;
- (c) Advocating for the advancement of global financial architecture, to gear it to aid the recovery of African assets;
- (d) Advocating for destination countries to remove barriers to asset recovery and return, including by simplifying their legal procedures and preventing abuse of those procedures;
- (e) Prioritizing the return of African artworks and artefacts that were taken out of Africa before, during and after colonization, in a manner that ensures the preservation and use of such artefacts for the maximum benefit of source countries.

4.2.2 Strengthening legal and financial institutions to aid the process of asset recovery:

- (a) Ensuring that source countries benefit from frozen or seized assets pending their recovery and return through the establishment of funds, trusts or dedicated African escrow accounts, to be held by regional financial institutions; and
- (b) Establishing appropriate institutions at a domestic and regional level for the recovery of African assets and strengthening existing domestic or regional institutions for recovery of African assets through enhanced capacity.

4.3 PILLAR THREE: MANAGEMENT OF RECOVERED ASSETS

- 19.** The use and disposal of recovered and returned African assets, is the sovereign right of individual Member States, which are entitled to use assets for the common good of citizens in accordance with Africa's development agenda, domestic laws and other legitimate government purposes.
- 20.** Management of asset must include the power to invest returned assets, dispose of assets and pay proceeds into asset recovery accounts, manage going concerns and generally adopt profitable and economically effective and efficient asset management standards in the interests of the Member States and their peoples.
- 21.** The following actions are recommended to Member States in order to ensure African assets retain maximum value and are adequately managed and applied towards development:

4.3.1 Creating and maintaining an agreed framework for management of recovered assets, that is designed to:

- (a) contribute to the mobilization of domestic resources to meet Africa's development agenda;
- (b) preserve the value of seized and confiscated assets for the benefit of the source countries;
- (c) ensure accountability, transparency and boost public confidence in the asset recovery process;
- (d) ultimately contribute to the prevention and control of corruption;
- (e) compensate source countries; and
- (f) assist the source country collate data of returned assets;

4.3.2 Enhancing or creating institutional, legal or policy frameworks:

- (a) Establishing a recovered asset management agency or designation of an existing entity for management of returned assets with clear administrative powers and responsibilities for transparency and accountability;
- (b) Creating or establishing, in accordance with domestic laws, a central returned assets account in local and designated foreign currencies; and
- (c) Codifying or adopting domestic and regional policies on use of returned assets for development, meeting sustainable development goals or implementing any other social investment projects as deemed fit by the Member State;

4.3.3 Implementing strategies to enhance transparency in the management of recovered assets:

- (a) Permitting monitoring the use of recovered assets by interested and relevant stakeholders, at their cost and in accordance with domestic laws; and
- (b) Maintaining a physical African asset register for transparency and accountability at a domestic and/or regional level in accordance with domestic laws.

4.4 PILLAR FOUR: COOPERATION AND PARTNERSHIPS

22. Successful asset recovery and repatriation cannot occur in a vacuum but can only be the result of effective and efficient cooperation between various actors, including states; regional bodies; the global community; investigative bodies; law enforcement agencies and financial intelligence institutions. In this regard, regional and international cooperation plays a key role in curbing illicit financial flows as well as detection, identification, recovery, return and effective management of African assets located in foreign jurisdictions.

23. The following actions and elements are recommended to Member States, in order to encourage and ensure effective cooperation and partnerships:

4.4.1 Prioritizing cooperation and partnerships through advocacy and engagement:

- (a) Defining values and principles guiding Africa's participation in cooperative efforts and partnerships in order to ensure tangible and beneficial results;
- (b) Dedicating specific resources to ensure that efforts towards cooperation and partnership are supported by reliable data, thorough policy research and effective internal and external communication;
- (c) Identifying and utilizing existing policies, frameworks and instruments for cooperation and partnership toward the goal of asset recovery;
- (d) Supporting and strengthening voluntary initiatives and extending mandatory reporting requirements; and
- (e) Ensuring greater involvement of civil society and the media in accountability processes, in accordance with domestic laws, and enhanced international coordination and cooperation in this area.

4.4.2 Enhancing coherence and cooperation between domestic, regional and global systems, frameworks and institutions;

- (a) Identifying and filling gaps and loopholes in domestic, regional and global systems, policies, frameworks and instruments for asset recovery;
- (b) Encouraging and ensuring institutional, domestic, regional and global cooperation by:
 - ensuring that agencies and government departments are working together towards the goal of efficient and effective asset recovery, through information sharing and combatting corruption;
 - ensuring global cooperation by engaging with global or multilateral channels for cooperation, and calling for the development of such channels where there is deficiency;
 - advocating for cooperation between central banks, national anticorruption agencies, FICs and units, and related bodies across the region and globe;
 - coordinating and harmonizing policies and legislation between Member States to facilitate the identification, recovery and management of African assets.

5. CROSS CUTTING ISSUES

5.1 STRENGTHENING DOMESTIC , REGIONAL AND INTERNATIONAL SYSTEMS

24. Corruption and weak domestic and regional systems play a significant role in the current and ongoing loss and illicit consignment of African assets. Creating strong legal, taxation, financial and justice systems and frameworks have immense potential to curb the ongoing loss of African assets to foreign jurisdictions. This should be given priority in the implementation of all pillars and recommendations, with special attention to:

- (a) ensuring the independence, strength and capacity of domestic and regional justice systems by providing adequate resources to the relevant national and regional institutions;
- (b) holding facilitators and intermediaries of illicit financial flows and the loss of African assets taken to foreign jurisdictions accountable;
- (c) developing legal and taxation systems in alignment with international best standards and practices and by closing existing loopholes that are presently being exploited by perpetrators, facilitators and intermediaries;
- (d) regulating the giving of gifts to public officials by private actors;
- (e) improving transparency and accountability in the financial sector through policy and legislative reform; and
- (f) effectively combatting corruption and creating an enabling environment of accountability, consequence management and transparency.

5.2 INCLUSION

25. Cognizant that not all Member States have the same or equal capacity to engage in the complex process of asset recovery and repatriation, and in the pursuit of successful asset recovery towards the common goal of African development, provision should be made for mutual support and inclusion between Member States. Accordingly, the application of each pillar should be defined by inclusivity, equity, gender equality, environmental sustainability and mutually beneficial development, within and between Member States.

26. The inclusion of other non-state actors, such as civil society and the media, should be emphasized, in accordance with domestic laws, as Member States apply the pillars toward the common goal of asset recovery and development in Africa.

27. In light of this, it is recommended that, the following elements be considered when giving effect to the recommendations in each pillar of the CAPAR:

- (a) enhancing inclusion and mutual support between countries, by engaging in activities geared at mutual exchanges of information and capacity building;
- (b) provide support and capacity to countries that lack such, as a strategy to combat corruption and the loss of African assets in the region;
- (c) using, implementing or establishing (where there is none) regional mechanisms for capacity building and or assistance where required, such as establishing a skilled group of African negotiators to develop a negotiation strategy and template for adoption by Member States;
- (d) strengthening domestic and regional capacity in the negotiation of contracts and agreements, particularly in vulnerable sectors such as the extractive sector, by allocating resources to the training and capacity building of specialized personnel and regional representatives in the field;
- (e) Encouraging Member States to aid and strengthen negotiations throughout the asset recovery process through the provision of appropriate and effective diplomatic and political support;
- (f) involving all key stakeholders including the media, civil society, academic institutions, in the implementation and advancement of this Common African Position, in accordance with domestic laws; and
- (g) engaging in voluntary mechanisms and platforms to ensure the engagement and inclusion of non-state actors such as civil society, media and other relevant stakeholders, in accordance with domestic laws.

5.3 ENABLING IMPLEMENTATION

28. Taking forward the Assembly decision requires time-bound, relevant policy and strategic implementation. In order for recommended strategies, efforts and actions to be effective, it is incumbent upon Member States to consider the CAPAR and implement its recommendations. To this end we reaffirm the findings and recommendations of the High Level Panel Report and recognize the importance of implementing the CAPAR to achieving this continent's development agenda. It is therefore recommended that Member States:

- (a) allocate resources for asset recovery activities, processes and procedures;
- (b) adopt strategies and mechanisms to enhance intra-continental cooperation and communication regarding domestic and regional measures to adopt and implement the CAPAR; and
- (c) implement domestic and regional measures to monitor and evaluate efforts towards the recovery of African assets and to engage in regional mechanisms to communicate and review such measures.

6. POLICY RECOMMENDATIONS FOR ACTION

- 29.** The main policy recommendations to Member States in order to ensure the effective, efficient and expeditious recovery of African assets are as follows:
- (a) Strengthen domestic and regional systems for the detection and identification of African assets in foreign jurisdictions;
 - (b) Prioritize the regulation, protection and incentivization of whistle-blowers who aid the detection and identification process;
 - (c) Strengthen and enhance existing bodies and institutions in the detection and identification process;
 - (d) Encourage and advocate for transparency at domestic, regional and global levels to aid the effective and expeditious detection and identification of African assets;
 - (e) Prioritize the recovery of African assets at a domestic, regional and global level;
 - (f) Strengthen legal and financial institutions to aid the process of asset recovery;
 - (g) Create and maintain an agreed African framework for management of recovered assets;
 - (h) Enhance or create institutional, legal or policy frameworks for the management of recovered assets at a domestic level;
 - (i) Implement strategies to enhance transparency in the management of recovered assets;
 - (j) Prioritize cooperation and partnerships in efforts towards the recovery of African assets through advocacy and engagement at a regional and global level;
 - (k) Take steps to enhance coherence and cooperation between domestic, regional and global systems, frameworks and institutions.

DECISION ON THE COMMON AFRICAN POSITION ON ASSET RECOVERY

THE ASSEMBLY,

- 1 **RECALLS** Assembly Decision (Assembly/AU/Decl.5(XXIV) of the 24th Ordinary Session held in Addis Ababa, Ethiopia, which endorsed the Report of the AU/ECA High-Level Panel on Illicit Financial Flows and the outcomes of the 2018 AU annual theme on “Winning the Fight Against Corruption - A Sustainable Path to Africa’s Transformation”, particularly the Nouakchott Declaration on Anti-Corruption Year Assembly/AU / Decl.1(XXXI), through the championing of H.E. Muhammadu Buhari, President of the Federal Republic of Nigeria, as Leader of the thematic year;
- 2 **COMMENDS** the follow up work of the African Union Commission, the African Union Advisory Board on Corruption (AU-ABC) and the Consortium to Stem Illicit Financial Flows (IFFs) from Africa towards developing a Common African Position on the Asset Recovery as part of the implementation of the Special Declaration on Illicit Financial Flows (Assembly/AU/Decl.5(XXIV));
- 3 **RE-EMPHASIZES** that the development of the Common African Position on Asset Recovery is a critical and important step towards combatting and reversing illicit financial flows, which have and continue to drain annually, large amounts of financial resources and assets that are required for Africa’s sustainable peace, stability and development;
- 4 **RECOGNIZES** that the non-recovery and non-repatriation of African assets, including the proceeds of corruption and tax evasion, illicit enrichment, consigned to foreign jurisdictions, has a severe and negative impact on the fulfilment of the African development agenda, particularly the ambition of silencing the guns, the enjoyment of human rights, with a special emphasis on the right to development;
- 5 **ACKNOWLEDGES** that efforts and strategies towards the recovery of African assets must be situated and contextualized in the broader historical, political, economic and social narrative of Africa including the theft of African artefacts, slavery and colonialism;
- 6 **ENDORSES** the Draft Common African Position on Asset Recovery as a continental policy and advocacy tool to strengthen the combat of illicit financial flows;
- 7 **EXPRESSES** concern on the present practices by destination countries of keeping identified African assets in foreign jurisdictions during the lengthy processes involved in recovery which result in source/such countries losing out on the potential monetization, use and enjoyment of such assets to the detriment of Africa’s development;

- 8** **CALLS ON** the international community to support and collaborate with the African Union and Member States to recover African Assets, including the proceeds of corruption and illicit enrichment as well as to repatriate the proceeds of tax evasion;
- 9** **EMPHASIZES** that the use and disposal of recovered and returned African assets, is the sovereign right of individual Member States, which are entitled to use assets for the common good of citizens in accordance with Africa's development agenda, domestic laws and other legitimate government purposes;
- 10** **REQUESTS** the Commission, African Union Advisory Board on Corruption, African Development Bank, UNECA, Coalition for Dialogue on Africa and other stakeholders in the Consortium, to scale up their collaborative work, in partnership with the National Anti-Corruption Agencies;
- 11** **EXPRESSES APPRECIATION** to H.E. Muhammadu Buhari, President of the Federal Republic of Nigeria, Leader of the 2018 thematic year, for his steadfast commitment on winning the fight against corruption and in particular the recovery of African assets;
- 12** **REQUESTS** the African Union Advisory Board on Corruption and the AU Commission, to report regularly to the Assembly, on the implementation of this Decision.



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