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TEXTS ADOPTED

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**P9\_TA(2022)0042**

**Corruption and human rights**

**European Parliament recommendation of 17 February 2022 to the Council and the Vice-President of the Commission / High Representative of the Union for Foreign Affairs and Security Policy concerning corruption and human rights (2021/2066(INI))**

*The European Parliament,*

- having regard to the United Nations Convention against Corruption (UNCAC), which entered into force on 14 December 2005,
- having regard to the Universal Declaration of Human Rights and the UN Declaration on Human Rights Defenders,
- having regard to the Charter of the United Nations,
- having regard to the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights,
- having regard to the European Convention for the Protection of Human Rights and Fundamental Freedoms,
- having regard to the Charter of Fundamental Rights of the European Union,
- having regard to the Organisation for Economic Co-operation and Development (OECD) Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, and to the 2009 Recommendation of the Council for Further Combating Bribery, the 1996 Recommendation on the Tax Deductibility of Bribes to Foreign Public Officials and other related instruments,
- having regard to the OECD report of 2010 entitled ‘Post-Public Employment: Good practices for preventing Conflict of Interest’,
- having regard to the 1997 Convention on the fight against corruption involving officials of the European Communities or officials of Member States of the European Union<sup>1</sup>,

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<sup>1</sup> OJ C 195, 25.6.1997, p. 2.

- having regard to the EU Action Plan on Human Rights and Democracy 2020-2024, adopted by the Council of the European Union on 18 November 2020,
- having regard to the EU Guidelines on Human Rights Defenders, adopted at the 2914th General Affairs Council meeting of 8 December 2008,
- having regard to the Sustainable Development Goals (SDGs) set out in the UN resolution of 25 September 2015 entitled ‘Transforming our world: the 2030 Agenda for Sustainable Development’, including SDG 16 which covers efforts to combat corruption,
- having regard to the European Investment Bank (EIB) report of 8 November 2013 entitled ‘Policy on preventing and deterring prohibited conduct in European Investment Bank activities’ (EIB Anti-Fraud Policy),
- having regard to the Guiding Principles on Business and Human Rights: Implementing the United Nations ‘Protect, Respect and Remedy’ Framework,
- having regard to the 2011 edition of the OECD Guidelines for Multinational Enterprises and the standards it has developed to fight against corruption,
- having regard to the Council conclusions of 20 June 2016 on business and human rights,
- having regard to the Council Regulation (EU) 2020/1998 of 7 December 2020 concerning restrictive measures against serious human rights violations and abuses<sup>1</sup>,
- having regard to its resolution of 8 July 2021 on the EU Global Human Rights Sanctions Regime (EU Magnitsky Act)<sup>2</sup>,
- having regard to the United Kingdom’s Global Anti-Corruption Sanctions Regulations 2021 and its General principles to compensate overseas victims (including affected States) in bribery, corruption and economic crime cases,
- having regard to the French Parliament’s adoption of new binding provisions for the restitution of confiscated stolen assets to the people in the countries of origin,
- having regard to its resolution of 10 March 2021 with recommendations to the Commission on corporate due diligence and corporate accountability<sup>3</sup>,
- having regard to its resolution of 17 December 2020 on sustainable corporate governance<sup>4</sup>,
- having regard to its resolution of 19 May 2021 on the effects of climate change on human rights and the role of environmental defenders on this matter<sup>5</sup>,

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<sup>1</sup> OJ L 410 I, 7.12.2020, p. 1.

<sup>2</sup> Texts adopted, P9\_TA(2021)0349.

<sup>3</sup> OJ C 474, 24.11.2021, p. 11.

<sup>4</sup> OJ C 445, 29.10.2021, p. 94.

<sup>5</sup> OJ C 15, 12.1.2022, p. 111.

- having regard to its resolution of 25 November 2020 on the foreign policy consequences of COVID-19 outbreak<sup>1</sup>,
- having regard to its resolution of 13 September 2017 on corruption and human rights in third countries<sup>2</sup>,
- having regard to its resolution of 25 October 2016 on corporate liability for serious human rights abuses in third countries<sup>3</sup>,
- having regard to its resolution of 8 July 2015 on tax avoidance and tax evasion as challenges for governance, social protection and development in developing countries<sup>4</sup>,
- having regard to its resolution of 8 October 2013 on corruption in the public and private sectors: the impact on human rights in third countries<sup>5</sup>,
- having regard to Directive (EU) 2018/843 of the European Parliament and of the Council of 30 May 2018 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing<sup>6</sup>, and the European Commission’s package of legislative proposals to strengthen the EU’s anti-money laundering and countering terrorism financing (AML/CTF) rules, published on 20 July 2021,
- having regard to Article 83(1) of the Treaty on the Functioning of the European Union (TFEU) on crimes with a cross-border dimension, including corruption, in which the EU may establish common rules by means of directives,
- having regard to Directive 2014/42/EU of the European Parliament and of the Council of 3 April 2014 on the freezing and confiscation of instrumentalities and proceeds of crime in the European Union<sup>7</sup>,
- having regard to Directive (EU) 2019/1153 of the European Parliament and of the Council of 20 June 2019 laying down rules facilitating the use of financial and other information for the prevention, detection, investigation or prosecution of certain criminal offences, and repealing Council Decision 2000/642/JHA<sup>8</sup>,
- having regard to the Council of Europe Criminal and Civil Law Conventions on Corruption, and to other legal instruments and political recommendations on this issue adopted by Council of Europe bodies, including on the common rules against corruption in the funding of political parties and electoral campaigns, and to resolutions (98) 7 and (99) 5, adopted by the Council of Europe’s Committee of Ministers on 5 May 1998 and 1 May 1999 respectively, establishing the Group of States against Corruption (GRECO),

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<sup>1</sup> OJ C 425, 20.10.2021, p. 63.

<sup>2</sup> OJ C 337, 20.9.2018, p. 82.

<sup>3</sup> OJ C 215, 19.6.2018, p. 125.

<sup>4</sup> OJ C 265, 11.8.2017, p. 59.

<sup>5</sup> OJ C 181, 19.5.2016, p. 2.

<sup>6</sup> OJ L 156, 19.6.2018, p. 43.

<sup>7</sup> OJ L 127, 29.4.2014, p. 39.

<sup>8</sup> OJ L 186, 11.7.2019, p. 122.

- having regard to the Council of Europe’s Committee of Ministers Resolution (97) 24 of 6 November 1997 on the Twenty Guiding Principles for the Fight against Corruption,
- having regard to the GRECO statement of 15 April 2020 on Corruption Risks and Useful Legal References in the context of COVID-19,
- having regard to Regulation (EU, Euratom) No 1141/2014 of the European Parliament and of the Council of 22 October 2014 on the statute and funding of European political parties and European political foundations<sup>1</sup>,
- having regard to the political declaration entitled ‘Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation’, adopted by the UN General Assembly on 2 June 2021 during its special session against corruption, and the EU contribution to the outcome document of the Special Session of the UN General Assembly on corruption of 17 December 2019,
- having regard to the report of 17 June 2020 of the UN Working Group on the issue of human rights and transnational corporations and other business enterprises entitled ‘Connecting the business and human rights and the anti-corruption agendas’,
- having regard to the UN General Assembly resolution on national institutions for the promotion and protection of human rights, adopted on 17 December 2015, and the Human Rights Council resolution on national institutions for the promotion and protection of human rights, adopted on 29 September 2016,
- having regard to the report of 21 April 2020 of the Office of the UN High Commissioner for Human Rights (OHCHR) on the challenges faced and best practices applied by States in integrating human rights into their national strategies and policies to fight against corruption, including those addressing non-State actors, such as the private sector,
- having regard to the report of 15 April 2016 of the UN High Commissioner for Human Rights on best practices to counter the negative impact of corruption on the enjoyment of all human rights, and the final report of 5 January 2015 of the United Nations Human Rights Council Advisory Committee on the issue of the negative impact of corruption on the enjoyment of human rights,
- having regard to the Draft OHCHR Guidelines on a Human Rights Framework for Asset Recovery,
- having regard to the UN Global Compact initiative to base strategies and measures on universal principles of human rights, employment, the environment and fighting corruption,
- having regard to Recommendations of the Financial Action Task Force,
- having regard to Transparency International’s annual Corruption Perceptions Index,

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<sup>1</sup> OJ L 317, 4.11.2014, p. 1.

- having regard to Rule 118 of its Rules of Procedure,
  - having regard to the report of the Committee on Foreign Affairs (A9-0012/2022),
- A. whereas corruption facilitates, perpetuates and institutionalises human rights violations and hinders the observance and implementation of human rights; whereas corruption is a crime listed under Article 83(1) TFEU necessitating a common definition and approach due to its particularly serious nature and cross-border dimension;
  - B. whereas corruption disproportionately affects the most vulnerable and marginalised individuals and groups in society, violating the right to non-discrimination and barring them, in particular women, from equal access to political participation, basic and public services, justice, natural resources, jobs, education, health and housing; whereas corruption exacerbates poverty and inequality by misappropriating wealth and public goods while harming preservation of the natural environment and environmental sustainability;
  - C. whereas corruption is a complex and global phenomenon that exists in all countries in the world despite their economic and political systems; whereas fighting corruption requires international cooperation and is an integral part of the international commitments to fulfil human rights, protect the planet and ensure that all people enjoy peace and prosperity by 2030, in the framework of the UN SDGs, particularly SDG 16, which focuses on the promotion of just, peaceful and inclusive societies, and inter alia, commits the international community to strengthening the recovery and return of stolen assets;
  - D. whereas corruption typically involves the misuse of power, a lack of accountability, the obstruction of justice, the use of improper influence, the institutionalisation of discrimination, clientelism, state capture, nepotism, the perpetuation of kleptocracies and the distortion of market mechanisms among other things, while being often linked to organised crime, and facilitated by inadequate transparency and access to information; whereas rising authoritarianism and the emergence of undemocratic regimes provide fertile ground for corruption, the combating of which calls for international cooperation with like-minded democracies; whereas corruption makes countries vulnerable to malign foreign influence and further damages democratic institutions;
  - E. whereas countries, communities, companies or individuals can become victims of corruption, particularly those involved in efforts to investigate, report, prosecute and try corruption, who are at heightened risk and in need of effective protection; whereas corruption reporting is a leading cause for the murder of journalists, and according to the Committee to Protect Journalists, in 2021 five journalists investigating corruption had been killed by October; whereas the protection of whistleblowers from retaliatory action and the provision of effective legal protection and safe reporting procedures to them in the public and private sectors are integral to combating corruption; whereas all anti-corruption measures need to comply with human rights standards;
  - F. whereas corruption undermines governance and the quality of public services, damages the efficiency and effectiveness of democratic institutions, the governance of corporations, checks and balances and democratic principles, weakens the rule of law, corrodes public trust and impedes sustainable development, leading to the impunity of

perpetrators, the illicit enrichment of those in power and power-grabbing to escape prosecution; whereas the lack of an independent judiciary system undermines the respect for the rule of law; whereas corruption is a major catalyst and factor of conflict, particularly in developing countries, and destabilises peacebuilding efforts, causing massive human rights violations and in some cases loss of life; whereas illicit financial flows from developing countries are facilitated and encouraged by secrecy jurisdictions and tax havens, as well as financial and legal actors, many of them based in Europe; whereas the investigation and prosecution of such crimes remains limited;

- G. whereas corrupt practices in politics, such as electoral fraud, the illicit funding of political campaigns and political parties and cronyism undermine civil and political rights to take part in public affairs, vote and be elected to public office and erode confidence in political parties, elected representatives, democratic processes and governments, thus undermining democratic legitimacy and public trust in politics; whereas in the absence of effective regulation, political campaign financing and party funding are particularly exposed to risks of corruption and are used all over the world, particularly by private actors and foreign states, to exert influence and interfere in elections, referendum campaigns and social debates; whereas some foreign states and non-state actors are using corruption as a foreign policy tool to hamper progress towards functioning democracies and are increasingly implementing strategies of elite capture and co-opting of civil servants both in the EU and in the world, with a view to advancing their interests in legislative and political processes;
- H. whereas in some countries the ongoing COVID-19 crisis has exacerbated corruption-related human rights abuses, as countries with higher levels of corruption face higher numbers of COVID-related deaths, and the most vulnerable communities are disproportionately affected; whereas corruption limits the enjoyment of human rights, fundamental freedoms and a fair standard of living since it cripples states' capacity to provide and fairly distribute public health services or vaccines; whereas pharmaceutical products and medical devices are particularly vulnerable to corruption; whereas many governments have misused COVID-19-related emergency powers to concentrate their powers, step up crackdowns on journalists, whistleblowers and civil society organisations (CSOs) working on exposing corruption;
- I. whereas the external credibility of the EU also depends on effective anti-corruption action within its Member States and at EU level; whereas several EU Member States rank highly on the 2020 Financial Secrecy Index of Tax Justice Networks, which ranks jurisdictions according to their level of secrecy and the scale of offshore activities; whereas shortcomings were documented in the Member States in reviews conducted by the OECD Global Forum on Transparency and Exchange of Information for Tax Purposes and the Financial Action Task Force; whereas EU Member States should increase transparency of media ownership;
- J. whereas investor citizenship and residence schemes in place in some Member States are misused for the purposes of money laundering or hiding funds obtained from corrupt activities; whereas many Member States have rules to prevent undue influence and corruption by lawmakers and public officials, including for former public ones, who play a fundamental role in the prevention, detection, and monitoring of corrupt activities, but these rules are only partially enforced, while EU-level harmonised rules are insufficient and need reinforcement;

- K. whereas the UN General Assembly, in its political declaration of 2 June 2021, recognised its responsibility and the need to take urgent action against corruption and committed to redoubling preventative efforts and pursuing a multilateral approach against corruption, especially in the light of the COVID-19 pandemic;
- L. whereas the EU supports third countries in their fight against corruption not only through technical assistance, diplomatic action and financial support, as well as through multilateral forums, but also through EU legislation and standard-setting, guidelines and frameworks on external action;
- M. whereas the Council has made commitments to tackling corruption in the EU Human Rights Action Plan for 2020-2024 by means of comprehensive assistance through supporting public administration reform, effective anti-corruption strategies and legal frameworks, including whistleblowers and witness protection, specialised bodies, parliaments, independent media and CSOs, as well as through supporting the ratification and implementation of UNCAC; whereas the external credibility of the EU also depends on effective anti-corruption action within its Member States;
- N. whereas the private sector and business enterprises, in particular multinationals and banking entities, can play a key role in combating corruption globally and reducing its human rights impacts; whereas banking entities can significantly contribute to detecting money laundering, terrorist financing and other illicit activities related to corruption, thus highlighting the importance of establishing fruitful cooperative relationships between state institutions and the private sector;
- O. whereas mandatory corporate due diligence legislations are indispensable means to prevent, address and effectively remedy human rights and environmental violations globally throughout the entire supply chain, and should not affect small and medium-sized enterprises (SMEs) negatively; whereas the provisions of the UNCAC should form part of the due diligence obligations envisaged in the forthcoming Commission proposal on the matter;
- P. whereas the EU's country-based sanctions regimes already allow for targeted measures against persons and entities responsible for undermining democracy and the rule of law, including serious financial misconduct concerning public funds insofar as the acts are covered by the UNCAC; whereas the adoption of the EU Global Human Rights Sanctions Regime (EU Magnitsky Act) is an essential addition to the EU's toolbox; whereas Parliament has repeatedly requested the extension of its scope to explicitly include acts of corruption, with a view to effectively combating all human rights violations, regardless of the nature of the crime, and for the creation of a complementary regime in case acts of corruption are not included in the revision of the current regime; whereas the United States, Canada and the United Kingdom have also adopted similar anti-corruption sanctions regimes;
1. Recommends that the Council and the Vice-President of the Commission / High Representative of the Union for Foreign Affairs and Security Policy:

***Towards an EU global anti-corruption strategy***

- (a) acknowledge the linkage between corruption and human rights and that corruption is an enormous obstacle to the enjoyment of all human rights; adopt, therefore, a

human rights-based approach in the fight against corruption, with victims of corruption placed at its core, and place the fight against corruption at the front and centre of all EU efforts and policies promoting human rights, democracy and the rule of law around the world; address corruption as a global phenomenon requiring effective anti-corruption institutions, prevention mechanisms and an international regulatory framework, as well as asset recovery and criminal prosecution within the EU; initiate work on an internationally-recognised definition of corruption, using the UNCAC as a guideline; recognise that fighting corruption requires concerted global action and greater collaboration between anti-corruption and human rights specialists; promote cooperation between the EU, its Member States and third countries, especially at the level of judicial and law enforcement cooperation, and exchange of information, with a view to exchanging good practices and effective tools in the fight against corruption;

- (b) recognise that transparency is the cornerstone of all anti-corruption strategies; in light of this, call for the lifting of excessive professional secrecy rules in the relevant sectors, especially the financial sector, and promote automatic exchange of information on tax fraud and tax avoidance, as well as public country-by-country reporting by multinationals and public registers of beneficial owners of companies; adopt a zero tolerance policy towards tax havens, because they allow for illicit financial flows to be easily disguised;
- (c) recognise the current tendency towards, as well as the intrinsic link between, the retreat of democracies and the rise of kleptocracies around the world, which is also due to the role of oligarchs in some countries; take a leading role in multilateral forums to forge a coalition of democracies to push back against the global threat of kleptocracy and authoritarianism;
- (d) formulate a comprehensive, coherent and efficient EU global anti-corruption strategy by taking stock of existing anti-corruption instruments and good practices in the EU's toolbox, identifying gaps, increasing funding and expanding support to anti-corruption CSOs, as already requested by Parliament in its resolution of 13 September 2017 on corruption and human rights in third countries; assign priority to prevention in the fight against corruption by putting in place preventive measures, policies and practices, including awareness-raising campaigns and training in the public and private sectors;
- (e) establish a dedicated Council working party for preparatory works on anti-corruption matters (similar to or modelled on COHOM, the Working Party on Human Rights) in order to inform the discussions in the Council;
- (f) enhance the Parliament's role in the scrutiny of anti-corruption efforts; note the resolve of Parliament to prepare a regular update report on corruption and human rights every legislative term; prepare annual assessments of the progress achieved on the recommendations in these reports;
- (g) insist on the full implementation and enforcement of existing national and international anti-corruption instruments such as the UNCAC, the OECD Convention on Combating the Bribery of Foreign Public Officials, Council of Europe anti-corruption standards and recommendations, the UN Guiding Principles on Business and Human Rights and the Council of Europe's Criminal

and Civil Law Conventions on Corruption; encourage all states that have not yet done so to swiftly ratify these anti-corruption instruments; promptly carry out an inclusive and comprehensive process to review the EU's implementation of the UNCAC, as well as the prompt introduction of a follow-up process for UNCAC reviews;

### *Internal-external coherence*

- (h) strengthen the credibility of EU external anti-corruption action by more effectively combating corruption, as well as tax evasion, illicit trade, banking secrecy and money laundering within the EU; recognise the own role and responsibility of a critical number of individuals and entities based in the EU as the initiators, enablers and beneficiaries of corruption in third countries; acknowledge that as states signatories to UNCAC, all EU Member States have committed to making bribery of national and foreign public officials a criminal offence; recognise that systemic corruption and a failure to effectively prosecute foreign bribery in some EU Member States undermines anti-corruption efforts in third countries, and take action to eliminate these failures; recognise that a lack of harmonised and determined action, delays and a gap in implementing the anti-corruption regulations within the EU emboldens corrupt actors outside the EU; ensure accountability for the perpetrators of grand corruption schemes and adopt common standards on transparency, control and investment oversight for reducing corruption and money laundering risks posed by so-called golden visa programmes;
- (i) request the Commission to strengthen the EU anti-corruption framework and put forward an EU anti-corruption directive on the basis of Article 83 TFEU, which establishes common EU rules for criminal sanctions for corruption;
- (j) recognise that the EU is a destination for misappropriated funds and assets, majority of which are not confiscated and returned, that the legal framework for stolen asset recovery remains highly fragmented and that the return of misappropriated assets is a moral imperative in terms of justice and accountability, as well as the credibility of the EU's democracy support policy; advance efforts in all EU Member States to freeze and confiscate stolen assets and proceeds of corruption in their jurisdictions, in line with the UNCAC, and to return them in a transparent and accountable manner to the country of origin and to the victims, including by significantly improving transparency, access to information on foreign assets held in EU territory and meaningfully involving the CSOs; promptly follow up on UN General Assembly's 2021 commitments on asset recovery, including those on non-conviction-based confiscation, confiscation and return of proceeds of corruption in connection with non-trial resolutions, and collection and publication of data on asset recovery; design a proper sequencing of actions (sanctions, civil and criminal asset forfeiture, criminal prosecution, asset return mechanisms) that ultimately lead to a repurposing of stolen assets to benefit victims of corruption; establish effective cooperation between Member States on this issue; draft a communication outlining possible initiatives at EU and international levels to ensure swift and efficient recovery of illicitly acquired assets following democratic transition processes and to ensure that there are no safe havens for these assets; establish common EU rules for the return of stolen assets, requiring that once a claimant establishes an initial case, the responding

entity or individual should in respect of serious offences as defined by national law show that it had met its legal and financial obligations, such as on the licit origin of funding or other assets; prosecute those responsible, facilitate adequate access for victims to remedies and support the capacity of parliaments to exercise effective budget oversight;

- (k) thoroughly monitor foreign interference and establish and ensure strict enforcement of European funding rules for political parties and foundations, NGOs and the media, especially when funding originates from non-democratic countries and non-state actors, with a view to preventing elite capture, malign influence and interference in EU and partner country democratic processes and public affairs; promote transparency of media ownership as an essential component of democracy; promote dedicated programmes on political party financing and campaign spending as part of the EU's external democracy support to their countries; adopt strict standards on post-public employment of elected office holders and senior public officials, avoid revolving door cases and ensure harmonised rules and their enforcement at EU level through a robust oversight system;

***Human rights and anti-corruption: enriching and operationalising the EU's toolbox***

- (l) strengthen the mainstreaming of a human rights-based anti-corruption approach into EU external action instruments, including in the Neighbourhood, Development and International Cooperation Instrument (NDICI), the Instrument for Pre-Accession Assistance (IPA) and EU trust funds; prioritise binding anti-corruption commitments with targets and timetables; give precedence to domestic revenue-raising in partner countries by supporting the fight against tax evasion and strengthening good governance; strengthen rigorous monitoring and enforcement in order to avoid EU funds being used by governments for illicit activities; include civil society in the monitoring of the use of EU funds and enhance Parliament's role in this area; improve communication between specialised EU agencies and partners on the ground; invest in digital and data-driven methods for fighting corruption, in particular in the technological investigative capacities of law enforcement agencies; promote enhanced cooperation between the European Anti-Fraud Office (OLAF) and the European Prosecutor's Office; ensure a consistent, comprehensive and accessible database of the ultimate beneficiaries of EU funds across the full procurement cycle;
- (m) enhance programmes under EU external action instruments to support anti-corruption capacity-building, based on the principles of transparency, accountability, non-discrimination and meaningful stakeholder participation, and in line with the relevant regulations on these instruments; increase the efficiency of EU spending by including clear programme targets and timelines; enhance the transparency and accountability of its official development assistance in order to comply with the standards set out in internationally agreed development effectiveness principles; develop a holistic risk management system to prevent EU funds from contributing to corruption by for example linking budget support to anti-corruption objectives and by paying special attention to monitoring implementation; carry out rigorous monitoring of EU-funded projects in third countries and ensure that they are not used as instruments to finance illicit activities; establish audits to check that these funds are being used in line with the

objectives set in the regulations for each instrument; suspend budget support in countries where corruption is widespread and where authorities manifestly fail to take genuine action, while ensuring that the assistance reaches the civil population through other channels; in EU financing, pay particular attention to the sound management of third countries' public assets, in line with the EU Financial Regulation, and support the OECD's efforts to improve corporate governance of state-owned enterprises; explore the possibility of creating an EU anti-corruption task force with adequate powers, expertise and resources to conduct investigations and evaluations in third countries and to provide technical and operational assistance, including tailor-made reform plans, to states receiving EU funds that lack sufficient capacity to address corruption and want to strengthen their cooperation with the EU; encourage EU Delegations and Member State embassies to report regularly on corruption and provide technical training for the EU Delegation staff so that they are able to tackle problems in this area and propose solutions for specific national contexts;

- (n) ensure that the highest ethical and transparency standards are applied in EU funding, including the financing of projects and loans by the EIB, that CSOs and independent actors are fully involved in the monitoring of these funds and that grievance mechanisms are available, accessible and ensure accountability for the possible misuse of funds; ensure that all EU bodies and agencies guarantee free, swift and easy access to information, including on the allocation, the final recipient of funding and the final use of funds;
- (o) prioritise the fight against corruption in pre-accession negotiations and criteria; focus on capacity building, such as specialised anti-corruption bodies;
- (p) include in all EU-third country trade and investment agreements a strong and mandatory human rights conditionality framework with transparency provisions and binding and enforceable human rights and anti-corruption clauses; as a last resort, impose sanctions or suspend agreements in the event of serious acts of corruption and of grave violations of human rights; ensure that the trade negotiations are inclusive and transparent, with meaningful public oversight and awareness of strategies and priorities;
- (q) strengthen the focus on anti-corruption in human rights dialogues and public diplomacy, promoting an open dialogue between states and civil society about problems and potential solutions and by actively including human rights defenders (HRDs) and CSOs involved in anti-corruption activities;
- (r) monitor the corruption risks involved in authoritarian third countries' large-scale construction and investment projects, undertaken globally but also in Member States, including in the energy and extractive industries, infrastructure, defence and health sectors; pay particular attention to transparency in these projects, which often raises concerns about non-transparent financing or fiscal risks; proceed with the swift implementation of the EU's Globally Connected Europe programme approved by the Council on 12 July 2021, which has the potential to contribute to tackling this problem by promoting the EU's values and interests in economic, development and security policy;

***Support to civil society, journalists and human rights defenders***

- (s) recognise the crucial role of independent CSOs, HRDs, anti-corruption activists, whistleblowers and investigative journalists in the fight against corruption through changing societal norms, fighting impunity, gathering data, and achieving better implementation and enforcement of anti-corruption measures; work towards creating a safe and enabling environment for those preventing and fighting corruption, including whistleblowers and journalists, as well as for witnesses; provide support for victims of corruption - individuals as well as communities - so that they can be identified and informed, participate in judicial proceedings and claim and receive compensation for damages caused; advance efforts to achieve the swift transposition and implementation of the EU Whistleblower Directive by the Member States; work with third countries on whistleblower protection, including through commitments to ensure high standards of their protection in all EU trade and investment agreements in line with international human rights standards; support efforts to bring perpetrators to justice;
- (t) design programmes to provide more financial support to CSOs, independent media, whistleblowers, investigative journalists and HRDs working on preventing and exposing corruption, advancing transparency and accountability, including support against strategic lawsuits against public participation (SLAPP suits); improve smaller CSOs' access to EU funding; insist on the establishment of an ambitious and effective EU anti-SLAPP directive, also in relation to possible judicial harassment by authorities, corporations or other outside the EU;
- (u) strengthen the protection of witnesses, whistleblowers, investigative journalists and anti-corruption HRDs and their relatives, as appropriate, including through issuing emergency visas and providing temporary shelter in EU Member States, as well as by allocating dedicated resources for EU delegations and Member State representations; call for a thorough investigation into and justice for the violence against and killings of investigative journalists, HRDs, and other anti-corruption activists;

### ***Transparency and accountability of public bodies***

- (v) promote strong access to information laws, and the provision of meaningful, comprehensive, timely, searchable, digitised government data without levying charges, improved transparency of public procurement and lobbying, with independent oversight bodies; encourage states to procure services from undertakings which have complied with human rights due diligence obligations including anti-corruption provisions;
- (w) carry out programmes to support parliamentary capacity to exercise budgetary control and other oversight activities;
- (x) support and strengthen independent, impartial, well-resourced, well-trained and effective judiciaries and prosecution and law enforcement bodies for the successful investigation, prosecution and adjudication of corruption offences; support the creation and professionalisation of specialised state anti-corruption bodies in third countries;
- (y) continue supporting free and fair electoral processes and promote accountability to voters, with special attention to electoral fraud and vote-buying; promote

transparency and impartiality rules to counter illicit political financing; ensure a more systematic follow-up on the recommendations of international observer missions;

### ***The fight against corruption in multilateral forums***

- (z) assume a leadership role in forging a coalition of democracies to fight the global rise of kleptocracies; insist on including anti-corruption on the agenda of upcoming international summits, such as the G7, and call for a full implementation of the anti-corruption agenda agreed in the Summit for Democracy proposed by the United States; continue to proactively contribute to the work of international and regional forums to fight corruption and promote human rights;
- (aa) welcome the landmark political declaration on corruption adopted by the UN General Assembly and use this opportunity to follow up on its recommendations and strengthen cooperation with UN bodies such as the OHCHR and the UN Office on Drugs and Crime (UNODC); insist on the importance of systematic civil society participation in UN-level discussions and monitoring mechanisms on corruption;
- (ab) encourage deepening and fulfilment of international commitments to put anti-corruption at the heart of the SDGs as an avenue for fighting global poverty and for the fulfilment of economic, social and cultural rights, with special attention to the right to education and political participation; recognise that corruption acts as a barrier to many aspects of education, resulting in the waste of talents and negative effects on the economy; highlight that education and information are fundamental tools for fighting corruption; therefore make fighting corruption in education a priority and encourage the EU to develop and implement specific programmes devoted to raising awareness about corruption, its costs to society and the means to fight it;
- (ac) insist on the appointment of a UN Special Rapporteur on financial crime, corruption and human rights with a comprehensive mandate, including an objectives-oriented plan and a periodic evaluation of the anti-corruption measures taken by states; take the lead in mobilising support among Human Rights Council member states, and become joint sponsors of a resolution that will bring about the proposed mandate; detail, in this, the requirements to be met by candidates for the post in order to ensure the proper performance of their mandate, and specifying the process of transparency and authorship to which the successful candidate will be subject before taking office;
- (ad) initiate the procedure for the EU to become full member of GRECO, in which the EU has held observer status since 2019; insist on EU Member States to publicise and meet GRECO recommendations;
- (ae) advance discussions about an international infrastructure to address the impunity of powerful individuals involved in large-scale corruption cases, including international investigative mechanisms, prosecutors and courts; explore comprehensive approaches that could reform international justice institutions, such as extending the jurisdiction of the International Criminal Court, the use of

universal jurisdiction to prosecute acts of grand corruption or the possible establishment of an International Anti-Corruption Court; acknowledge the importance of transparency and providing for accountability of international organisations and senior officials;

- (af) promote European standards, including on anti-money laundering, beneficial ownership transparency and protection of whistleblowers, in other multinational forums, and support the adoption of these standards by third countries; support the reform of beneficial ownership laws, that should ensure that registries are up-to-date and accessible, both within the EU and worldwide, in order to allow proper transparency of relevant legal entities, including trusts and shell companies, with a view to allowing victims of corruption as well as law enforcement and tax authorities to identify effective owners of such entities;
- (ag) promote the inclusion of non-governmental stakeholders, including academia and CSOs, as observers in subsidiary bodies of the Conference of States Parties of the UNCAC and other multilateral anti-corruption mechanisms;

### ***Business, corruption and human rights***

- (ah) urgently set up an EU mandatory human rights and environmental due diligence (HRDD) legislation imposed to all entities and business relationships on a company's entire value chain that requires undertakings, including those providing financial products and services, to ensure the identification, assessment, mitigation, prevention, ceasing, accounting for and notification of any adverse impacts of their businesses and supply chains on human rights, the environment and good governance; and which includes the highest standards, strong anti-corruption provisions, obligatory grievance mechanisms and liability regimes enabling victims to hold companies into account and seek for remedy; ensure that due diligence obligations apply to the bribery of foreign public officials, occurring directly or through intermediaries; stresses in this regard that the future due diligence legislation should minimise bureaucratic burdens on companies, notably SMEs;
- (ai) advance efforts to prevent corruption, enhance accounting and auditing standards in the private sector in line with the UNCAC and effectively enforce penalties on corporations for acts of corruption; recommend that all large and listed companies report on their activities and the implementation of their anti-corruption and anti-bribery; enact provisions and draw up guidance for companies to provide for safe and confidential reporting on breaches of anti-corruption rules and to protect those who come forward with such information; encourage third countries to allocate adequate resources for national contact points and to establish other non-judicial grievance mechanisms to provide remedies to individuals and communities affected by corrupt business practices;
- (aj) develop an action plan to strengthen HRDD in sectors such as finance, accounting or real estate, which often provide the enabling structure for global corruption by providing avenues for the proceeds of corruption to find their way into the legitimate economy;

- (ak) reconfirm the importance of the UN Guiding Principles on Business and Human Rights by ensuring that all Member States that have not yet adopted national action plans do so as soon as possible, and promote the adoption of action plans and corporate due diligence legislation by third countries; engage constructively and actively in the negotiations on the UN Binding Treaty on Business and Human Rights;

### ***Sanctioning corruption through the EU Magnitsky Act***

- (al) swiftly come forward with a legislative proposal to effectively target and impose sanctions on the economic and financial enablers of human rights abusers detaining assets and properties in the EU, in line with Parliament's repeated requests to amend the current EU Global Human Rights Sanctions Regime by extending its scope to include acts of corruption or alternatively come forward with a legislative proposal to adopt a new thematic sanction regime against serious acts of corruption, and introduce qualified majority voting for the adoption of sanctions under the scope of this sanctions regime; ensure a proactive role for Parliament in this; cooperate closely with the United Kingdom, which has adopted a new sanctions regime on corruption, and with other like-minded democracies; note the risk of corrupt actors moving their assets to the EU as more and more countries adopt stricter frameworks; demand therefore that sanctions are adopted swiftly and duly implemented by the Member States, particularly regarding entry bans, the identification and freezing of assets, in order to prevent the EU from becoming a money laundering centre, and take action against those Member States who do not fulfil their obligations;

### ***Effects of COVID-19***

- (am) ensure anti-corruption measures are mainstreamed into the global COVID-19 response in order to provide and fairly distribute public health services and access to vaccines, including by strengthening of public institutions and ensuring the full transparency of the measures and the use of funding;
- (an) ensure that the EU's pandemic-related financial support to third countries is tied to a robust commitment to anti-corruption efforts;
- (ao) provide targeted support for journalists and CSOs working on exposing corruption, who have been victims of an intensified crackdown through the abuse of pandemic emergency laws;

### ***Corruption, climate change and human rights***

- (ap) recognise the linkages between environmental degradation and destruction as an impediment to the enjoyment of human rights, and the underlying networks of corruption, bribery or organised crime; mainstream anti-corruption into the EU's global climate and environmental action, advancing transparency and good governance of natural resources and the fight against land grabbing, and focusing on the sectors most at risk, such as extractive industries;
- (aq) note that environmental HRDs, land defenders and their lawyers, particularly women and indigenous HRDs face the greatest risk of discrimination,

intimidation, violence and murder, and thus take decisive action to protect them, including by issuing emergency visas and providing temporary shelter in EU Member States;

***Gendered impacts of corruption***

- (ar) note that corruption exacerbates gender inequality and affects the extent to which women's rights are upheld and protected; promote gender mainstreaming and diversity in anti-corruption action, as recommended by the UNODC and evaluate the gender aspects of corruption and its differentiated impact; address the impact of corruption on women's rights and ensure that women are aware of their rights so as to reduce their vulnerability to corruption; take into account linkages between trafficking in human beings and corruption;
  - (as) take into account the fact that corruption also affects and exacerbates inequality for other vulnerable groups such as children, people with disabilities, the elderly, people in a situation of economic vulnerability or people belonging to minorities;
  - (at) recognise sextortion as a form of corruption; design programmes to help the victims of sexual extortion, a particularly extreme, gender-specific form of corruption involving the human body as the currency of corruption; collect data to measure the prevalence of sextortion, adopt legal frameworks and instruments to adequately address and sanction sextortion cases, and promote these steps in multilateral fora;
2. Instructs its President to forward this recommendation to the Council and the Vice-President of the Commission / High Representative of the Union for Foreign Affairs and Security Policy.