

**1997/25. International cooperation against corruption and bribery in international commercial transactions**

*The Economic and Social Council*

Recommends to the General Assembly the adoption of the following draft resolution:

*"The General Assembly,*

*"Disturbed by the bribery of public officials by individuals and enterprises of other States, in relation to international commercial transactions,*

*"Convinced that such practices undermine the integrity of State bureaucracies and weaken social and economic policies by promoting corruption in the public sector, thus diminishing its credibility,*

*"Convinced also that the fight against corruption must be supported by sincere international cooperation efforts,*

*"Recalling its resolution 3514 (XXX) of 15 December 1975, in which it, inter alia, condemned all corrupt practices, including bribery, by transnational corporations and other corporations, their intermediaries and others involved, in violation of the laws and regulations in host countries, reaffirmed the right of any State to adopt legislation and to investigate and take appropriate legal action, in accordance with its national laws and regulations, against such corrupt practices and called upon all Governments to cooperate to prevent corrupt practices, including bribery,*

*"Recalling also Economic and Social Council resolution 1995/14 of 24 July 1995 on action against corruption,*

*"Recalling further its resolution 50/225 of 19 April 1996 on public administration and development,*

*"Recalling in particular its resolution 51/59 of 12 December 1996, in which it adopted the International Code of Conduct for Public Officials, annexed thereto, and recommended it to Member States as a tool to guide their efforts against corruption,*

*"Recalling that by its resolution 51/191 of 16 December 1996 it adopted the United Nations Declaration against Corruption and Bribery in International Commercial Transactions,*

*"Recalling also that in its resolution 51/191 it requested the Economic and Social Council and its subsidiary bodies, in particular the Commission on Crime Prevention and Criminal Justice, to examine ways to further the implementation of that resolution and the Declaration, to keep the issue of corruption and bribery in international commercial transactions under regular review and to promote the effective implementation of that resolution,*

*"Taking note of the report of the Secretary-General on action against corruption and bribery<sup>148</sup> and of the report of the Expert Group Meeting on Corruption, held at Buenos Aires from 17 to 21 March 1997,<sup>149</sup>*

*"Welcoming developments that have advanced international understanding and cooperation regarding bribery in transnational business, such as the Inter-American Convention against Corruption, adopted by the Organization of American States on 29 March 1996,<sup>150</sup> which includes an article on the prohibition of foreign commercial bribery, the ongoing work of the Council of Europe against corruption, including the elaboration of several international conventions containing provisions on bribery in international commercial transactions, the ongoing work of the World Trade Organization to improve transparency, openness and due process in government procurement procedures and the ongoing work of the States members of the Organisation for*

Economic Cooperation and Development, including, as elements, the agreement to prohibit the tax deductibility of bribes paid to foreign public officials in international commercial transactions and the commitment to criminalize the bribing of foreign public officials in international business transactions,

*"1. Agrees that all States should take all possible measures to further the implementation of the United Nations Declaration against Corruption and Bribery in International Commercial Transactions and of the International Code of Conduct for Public Officials;*

*"2. Urges Member States that have not yet done so to implement relevant international declarations and to ratify, where appropriate, international instruments against corruption;*

*"3. Urges Member States to criminalize, in an effective and coordinated manner, the bribery of public office holders of other States in international commercial transactions and encourages them to engage, as appropriate, in programmatic activities to deter, prevent and combat bribery and corruption, for example, by diminishing institutional barriers through the development of integrated management systems and the promotion of legal reform in accordance with their fundamental legal principles in both the public and private sectors, by encouraging a greater role for citizens in the development of transparent and accountable government, by supporting the active participation of non-governmental organizations in the identification, planning and implementation of initiatives that raise ethical standards and practices in both government and business transactions and by providing training and technical assistance to other States, as appropriate, and to develop and implement standards of good governance, in particular, accountability and transparency, legitimate commercial and financial conduct and other anti-corruption measures;*

*"4. Requests the Secretary-General to invite each Member State to provide a report on steps taken to implement the provisions of the Declaration, including those dealing with criminalization, effective sanctions, tax deductibility, accounting standards and practices, development of business codes, illicit enrichment, mutual legal assistance and bank secrecy provisions, as well as on national anti-corruption strategies and policies, for compilation by the Secretary-General and consideration by the Commission on Crime Prevention and Criminal Justice, with a view to examining further steps to be taken for the full implementation of the Declaration;*

*"5. Invites competent international, regional and non-governmental organizations to provide relevant information to the Commission on international efforts to combat corruption and bribery;*

*"6. Requests the Secretary-General, subject to the availability of extrabudgetary funds, to intensify technical assistance to combat corruption, providing advisory services to Member States that request such services, and urges Member States to provide the Secretariat with the necessary extrabudgetary funds for such technical assistance;*

*"7. Requests the Commission on Crime Prevention and Criminal Justice to give attention to the*

<sup>148</sup> E/CN.15/1997/3.

<sup>149</sup> E/CN.15/1997/3/Add.1, annex.

<sup>150</sup> See E/1996/99.

question of the bribery of public office holders of other States in international commercial transactions and to include in its agenda for a future session a review of action taken by States to implement the Declaration.”

*36th plenary meeting  
21 July 1997*