Reducing corruption remains a top priority for the G20. Corruption is at the heart of so many of the challenges the world faces. It undermines good governance, erodes the trust that people place in public institutions, corrodes decision-making, impedes economic development and facilitates organised crime. No country is immune and governments cannot tackle it alone: we need the support of business and civil society to help prevent and uncover corruption.

We call on those countries which have not yet done so to ratify and implement the United Nations Convention against Corruption (UNCAC). We reaffirm our support for UNCAC’s Implementation Review Mechanism. To enhance transparency and inclusivity we will continue to make use, on a voluntary basis, of the options in its terms of reference, including: involving the private sector and civil society, inviting site visits, and publishing the full reports of reviews. We also reaffirm our commitment to implement and build on UNCAC’s provisions and those of other international, regional and bilateral anti-corruption instruments to which our countries may be party. We further reaffirm our shared commitments under Goal 16 of the 2030 Agenda for Sustainable Development to “substantially reduce corruption and bribery in all their forms” and “strengthen the recovery and return of stolen assets.” We welcome the momentum created by the London Anti-Corruption Summit in May 2016 and will support implementation of its outcomes.

Since 2010, when we established the Anti-Corruption Working Group (ACWG), its work has been guided by two-year action plans. In 2017 and 2018, we pledge to continue to implement our existing commitments, and to take action in the following areas:

- **Practical co-operation:** In a globalised world, international cooperation is essential to the successful prevention, investigation and prosecution of corruption, and the return of stolen assets. We will promote concrete and practical action to achieve active enforcement of anti-corruption laws. We will take steps to improve co-operation between law enforcement and other relevant authorities within and between our countries. We will continue to promote the denial of safe haven to corrupt officials and those who corrupt them. The G20 will support efforts to ensure that stolen assets are returned, in line with UNCAC. We will further strengthen our efforts to combat money laundering. We will continue our support of FATF’s important work on proceeds of crime and the dialogue between the ACWG and FATF.

- **Beneficial ownership:** Transparency over beneficial ownership is critical to preventing and exposing corruption and illicit finance. We will fully implement the FATF Recommendations on Transparency and Beneficial Ownership of Legal Persons and our Action Plans to implement the G20 High Level Principles on Beneficial Ownership Transparency. The G20 will further promote the identification of the true beneficial ownership and control of companies and legal arrangements, including trusts, wherever they are located. We will encourage and support other countries to implement beneficial ownership standards and best practice. We will promote the utilisation of beneficial ownership information to tackle corruption and related money laundering.

- **Private sector integrity and transparency:** We will continue to work closely with business and civil society in tackling corruption. The G20 will explore means of promoting a culture of integrity and supporting private sector anti-corruption initiatives, including for small and medium sized enterprises (SMEs) and in the non-financial professional services sector. We will encourage stronger partnerships, consistent with national law, between governments, anti-
corruption authorities, regulators, law enforcement, financial intelligence units (FIUs), business and civil society.

- **Bribery:** Bribery imposes a heavy price on business and on society as a whole. G20 countries will lead by example in combating bribery, including: criminalising the bribery of domestic and foreign public officials and enforcing those laws; and establishing and, where appropriate, strengthening the liability of legal persons for corruption offences. We will participate actively with the OECD Working Group on Bribery to explore the possible adherence of all G20 countries to the OECD Anti-Bribery Convention.

- **Public sector integrity and transparency:** Government spending is vitally important to our economies and can be vulnerable to corruption. Transparency is key to deterring and uncovering corruption. The G20 will promote greater transparency in the public sector, including in public contracting, budget processes and customs. This may be achieved through citizen engagement, strengthening anti-corruption authorities, public-private partnerships and the use of open data, building on the G20 Open Data Principles. We will promote a culture of integrity and accountability in our institutions, including by preventing and resolving conflicts of interest affecting public officials. G20 priorities will include organising against corruption (i.e. structuring the public administration to detect and minimise corruption risks), encouraging public institutions to implement anti-corruption initiatives, building international integrity partnerships and networks, and addressing immunities. Encouraging the reporting of suspected actions of corruption is critical to deterring and detecting it. We will promote this goal, including reviewing our progress in implementing legislative and institutional protections for whistle-blowers.

- **Vulnerable sectors:** We recognise that certain sectors are particularly vulnerable to corruption or highlight specific corruption risks. The ACWG will pursue its work to address the risks of corruption in all identified high-risk sectors. Consistent with national circumstances, we will address specific corruption risks in these sectors, including identifying and developing international best practice, promoting collective action initiatives, promoting effective governance and accountability mechanisms and addressing transparency gaps.

- **International organisations:** G20 countries will encourage and support international organisations to increase their focus on fighting corruption, to improve coordination and to ensure they operate to the highest standards of integrity.

- **Capacity building:** We will support capacity building and the provision of effective and efficient technical assistance to assist countries in tackling corruption, including the effective global implementation of the provisions of UNCAC.

In support of these priorities, G20 countries will explore innovative solutions and new technologies, share best practice, study and learn from each other, collaborate with international organisations, and provide technical assistance as appropriate. We will strengthen the work of the ACWG, including improving our co-operation and dialogue with current partner organisations and new dialogue partners such as the Open Government Partnership, the World Customs Organisation and the Global Forum on Transparency and Exchange of Information for Tax Purposes. The ACWG will also strengthen its engagement with business and civil society and with key financial centres.
We ask the ACWG to develop a more detailed implementation plan that will elaborate these priorities and allow us to track progress. We ask the ACWG to report in 2017 on its progress in implementing commitments.