



# G20

SOUTH AFRICA 2025



SHERPA TRACK

## G20 ACWG 2025

# High-Level Principles on the Administration of Seized and Confiscated Assets linked to Corruption

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# **G20 High-Level Principles on the Administration of Seized and Confiscated Assets**

## **Linked to Corruption**

### **INTRODUCTION AND PREAMBLE**

(i). This High-Level Principles (**HLP**) document was developed based on the provisions of the United Nations Convention against Corruption (**UNCAC**) adopted by the United Nations General Assembly on 31 October 2003.

(ii). Robust frameworks for the effective administration of frozen, seized and confiscated assets are crucial to prevent their dissipation, safeguard their value, and ensure that they can be used in accordance with domestic law by, among others, integrating confiscated assets as revenue in public general budget or through other practices, such as for public purposes or social reuse. In cases where the assets are derived from corruption offences committed in other jurisdictions, it is a primary and essential step to ensure that these assets are recovered and returned in accordance with the provisions of the UNCAC, applicable regional treaties, and domestic law.

(iii). UNCAC provides a foundational framework for asset recovery, administration, return and disposal of assets. It emphasizes the need for effective measures for the identification, freezing, seizure, confiscation and eventual return of assets. Under UNCAC, each State Party shall adopt, in accordance with its domestic law, such legislative and other measures as may be necessary to regulate the administration of frozen, seized and confiscated assets by the competent authorities.

(iv). The political declaration<sup>1</sup> adopted by the United Nations General Assembly Special Session against corruption in 2021 stresses the need to preserve the value and condition of proceeds of crime pending the conclusion of confiscation proceedings, including with a view to returning these assets in the future in accordance with Chapter 5 of the UNCAC, or to

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<sup>1</sup> <https://documents.un.org/doc/undoc/gen/n21/138/82/pdf/n2113882.pdf>.

disposing them, or to consider their disposal or administration with due regards to article 4 of the Convention, within domestic legal frameworks and administrative arrangements, including, where feasible, by allocating such proceeds to the national revenue fund or the State treasury, or reinvesting funds for special purposes and compensating victims of the crime, including through the social reuse of assets for the benefit of communities.

(v). The Conference of the States Parties resolution 8/1, titled “Strengthening of international cooperation on asset recovery and of the administration of frozen, seized and confiscated assets”<sup>2</sup>, further underscores the need to enhance international collaboration and to deepen internal cooperation between competent authorities and enhance the capacity of competent authorities responsible for the administration of such assets, secure assets or preserve their economic value, and to consider making that process of administration transparent<sup>3</sup>.

(vi). The G20, in the past, has addressed asset recovery, including asset administration, in its deliverables, inter alia, in the 2023 High Level Principles on Strengthening Asset Recovery Mechanisms for Combatting Corruption and initiatives such as an event on the Efficiency of Asset Recovery Mechanisms held on the sidelines of the ACWG meeting in Cape Town during March 2025 under the South African Presidency. Building on the 2025-2027 G20 Anti-Corruption Action Plan and informed by international publications, such as the 2017 Effective Management and Disposal of Seized and Confiscated Assets, a study prepared by the UN Office on Drugs and Crime, this high-level principles document seeks to provide advice on developing legal and institutional frameworks to enhance asset preservation, transparency, and accountability while promoting international cooperation.

(vii). The Financial Action Task Force (**FATF**) standards, specifically in Recommendations 4 and 38, call for countries to have policies and operational frameworks that prioritize asset

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<sup>2</sup> <https://www.unodc.org/corruption/en/cosp/conference/session8-resolutions.html>

<sup>3</sup> Furthermore, the UNODC [Revised Draft Non-Binding Guidelines on the Management of Frozen, Seized, and Confiscated Assets](#) provide a framework for addressing these challenges, emphasizing the importance of effective management practices, international cooperation, and safeguarding the rights of all parties involved.

recovery, both domestically and internationally. This includes having effective mechanisms for managing, preserving, and disposing of frozen, seized, or confiscated property, including authorizing the pre-confiscation sale of property, returning confiscated property to its prior legitimate owners or to use it to compensate victims of crime.

(viii). The High-Level principles aim to support countries in implementing asset administration provisions in accordance with each country's international commitments and domestic law. They provide possible ways and options on how to ensure that seized and confiscated assets are handled transparently and efficiently, without prejudice to the domestic legal frameworks of each country. These principles support States in implementing the existing international obligations and meeting their commitments under UNCAC, the United Nations Convention Against Transnational Organized Crime and the FATF Standards.

(ix). By endorsing these principles, G20 countries reaffirm their commitment to fighting corruption and in doing so, to respecting the rule of law, international legal obligations, and the rights of *bona fide* third parties.

(x). G20 countries recognize the importance of enhancing asset recovery and return in the fight against corruption, in accordance with their domestic laws and in line with Sustainable Development Goal 16, and that it contributes to, inter alia, fostering sustainable development and promoting justice and the rule of law at all levels and in all States. In this context, G20 countries commit to promote the use of confiscated assets for sustainable development, in accordance with their national priorities and domestic laws.

## **G20 HIGH-LEVEL PRINCIPLES**

### **Principle 1: Developing and Strengthening Legal Frameworks and Institutional Arrangements that support Effective Asset Administration**

Countries recognise the importance of ensuring that their domestic law and institutional arrangements support the effective administration of frozen, seized or confiscated assets linked to corruption, which may include:

1.1 Developing and, where applicable, strengthening legal and regulatory frameworks, which may include legislation, regulations, policy and procedural guidelines that govern the procedures for administering frozen, seized and confiscated assets, ensuring, *inter alia*, that the roles, responsibilities and mandates of the relevant competent authorities involved in the administration of the assets are defined, in a clear and comprehensive manner.

1.2 Ensuring adequate resource allocation and capacity building for relevant competent authorities involved in the administration of frozen, seized and confiscated assets to carry out their respective duties, including for them to be able to cooperate, coordinate and share information, where appropriate.

1.3 Ensuring asset administration safeguards and protects the rights of *bona fide* third parties who have an interest in property subject to freezing, seizure or confiscation.

1.4 In accordance with domestic law, the competent authority may consider collaboration with the private sector as one possible means to support effective administration of assets, in a responsible, accountable, transparent way, consistent with public procurement requirements.

## **Principle 2: Promoting Transparency, Accountability and Cost Efficiency in Asset Administration**

Countries recognise the importance of transparency and accountability, cost-efficiency in the effective administration of frozen, seized or confiscated assets linked to corruption, which may include:

2.1 Developing clear and transparent rules governing the competent authorities tasked with asset administration to ensure freedom from undue influence, mitigate conflicts of interests, fraud and corruption risks or other mismanagement.

- 2.2 Adopting appropriate and transparent accounting and oversight of the competent authorities tasked with asset administration.
- 2.3 Developing and maintaining asset inventory systems for frozen, seized and confiscated assets, which would include information on their status, value and actions taken related to the administration of these assets and leveraging technology in this regard to enhance up to date and accurate tracking of such assets, where appropriate.
- 2.4 Considering the use of innovative and practical tools, such as software and databases for asset tracking and valuation, managing virtual assets, and use of emerging technologies like artificial intelligence and blockchain to enhance efficiency in asset management.
- 2.5 Conducting periodic analysis of the efficacy of the frameworks and measures used for the administration of seized and confiscated assets, where appropriate, to identify opportunities for enhancing effectiveness and addressing adverse findings.

### **Principle 3: Incorporating Pre-Seizure Planning into Asset Administration Frameworks**

Countries recognise the importance of pre-seizure planning to effectively freeze or seize assets linked to corruption, when warranted by the nature or value of the property to be seized or the complexity of the case, where it is legally and operationally viable, and whenever time constraints allow it. Pre-Seizure Planning measure may include:

- 3.1 Encouraging engagement among competent authorities and, where applicable, other relevant entities, prior to undertaking seizure or confiscation measures, to assess risks and other implications associated with the administration of the assets to be seized or confiscated, to ensure value preservation.
- 3.2 Conducting, where applicable, an assessment of financial and operational impacts prior to undertaking seizure or confiscation measures, to guide effective asset administration.

### **Principle 4: Ensuring the Preservation of Asset Value**

Countries recognise the importance of measures to preserve the value of seized and confiscated assets, which may include where appropriate:

4.1 Establishing, as appropriate, legal frameworks and practical mechanisms to allow for the interim use, interlocutory sale, or substitution of assets that are perishable, rapidly depreciating or disproportionately costly to store or maintain without prejudice to the legitimate interest of the owner of such assets when a confiscation order is not granted, taking into account the rights of the bona fide third parties.

4.2 Establishing, as appropriate, legal frameworks and practical mechanisms to allow for the speedy and efficient disposal of assets that are unsafe, hazardous or pose a threat to public safety, including property for which ownership constitutes a criminal offence or that is likely to be used for carrying out further criminal activity.

4.3 Establishing legal and regulatory frameworks that allow for the effective administration of seized and confiscated virtual assets (for example, cryptocurrencies, tokenized securities, and other blockchain-based assets) and ensuring that the competent authorities have the technical capacity and resources to manage such assets, which may include appropriate secure storage mechanisms or transformation into non-virtual form.

4.4 Establishing oversight, where applicable, by competent authorities of those taking care of the administration of asset portfolios, which may include, for example, court-appointed receivers<sup>4</sup>.

## **Principle 5: Leveraging International Cooperation and Sharing Knowledge**

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<sup>4</sup> A court appointed individual, who attends to the administration and safeguarding of property frozen or seized in an asset recovery process. This includes the administration and management of frozen or seized investments, property, transactions and assets. In respect of the transactions, the appointed individual must keep all reports and documents pertaining to such transactions to account to the Competent Authority, through reports on the incapacitated individual's funds.



149 Countries recognise the importance of international co-operation in asset administration,  
150 which may include:

151 5.1 Facilitating international exchanges of good practices and delivering targeted training  
152 and assistance programmes, including disseminating success stories, case studies  
153 and different approaches, to further develop the expertise of practitioners on the  
154 legal, operational and financial aspects of administering seized or confiscated  
155 assets, including through utilizing relevant international and regional organizations  
156 and networks such as the Global Operational Network of Anti-Corruption Law  
157 Enforcement Authorities (GlobE), and Asset Recovery Inter-Agency Networks (ARINs)  
158 and to use the capabilities developed by INTERPOL and the Egmont Group of  
159 Financial Intelligence Units.

160 5.2 Building on lessons learned, develop and raise awareness on guidelines regarding the  
161 administration of different types of seized and confiscated assets from pre-seizure to  
162 disposal or return.