



# G20

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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

### 3 INTRODUCTION AND PREAMBLE

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

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

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

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

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

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

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

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

47 (vii). The Financial Action Task Force (**FATF**) standards, specifically in Recommendations 4  
48 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.

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

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

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

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

70 **G20 HIGH-LEVEL PRINCIPLES**

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

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

76 1.1 Developing and, where applicable, strengthening legal and regulatory frameworks,  
77 which may include legislation, regulations, policy and procedural guidelines that  
78 govern the procedures for administering frozen, seized and confiscated assets,  
79 ensuring, *inter alia*, that the roles, responsibilities and mandates of the relevant  
80 competent authorities involved in the administration of the assets are defined, in a  
81 clear and comprehensive manner.

82 1.2 Ensuring adequate resource allocation and capacity building for relevant competent  
83 authorities involved in the administration of frozen, seized and confiscated assets to  
84 carry out their respective duties, including for them to be able to cooperate, coordinate  
85 and share information, where appropriate.

86 1.3 Ensuring asset administration safeguards and protects the rights of *bona fide* third  
87 parties who have an interest in property subject to freezing, seizure or confiscation.

88 1.4 In accordance with domestic law, the competent authority may consider collaboration  
89 with the private sector as one possible means to support effective administration of  
90 assets, in a responsible, accountable, transparent way, consistent with public  
91 procurement requirements.

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

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

97 2.1 Developing clear and transparent rules governing the competent authorities tasked  
98 with asset administration to ensure freedom from undue influence, mitigate conflicts  
99 of interests, fraud and corruption risks or other mismanagement.

100 2.2 Adopting appropriate and transparent accounting and oversight of the competent  
101 authorities tasked with asset administration.

102 2.3 Developing and maintaining asset inventory systems for frozen, seized and confiscated  
103 assets, which would include information on their status, value and actions taken  
104 related to the administration of these assets and leveraging technology in this regard  
105 to enhance up to date and accurate tracking of such assets, where appropriate.

106 2.4 Considering the use of innovative and practical tools, such as software and databases  
107 for asset tracking and valuation, managing virtual assets, and use of emerging  
108 technologies like artificial intelligence and blockchain to enhance efficiency in asset  
109 management.

110 2.5 Conducting periodic analysis of the efficacy of the frameworks and measures used for  
111 the administration of seized and confiscated assets, where appropriate, to identify  
112 opportunities for enhancing effectiveness and addressing adverse findings.

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

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

118 3.1 Encouraging engagement among competent authorities and, where applicable, other  
119 relevant entities, prior to undertaking seizure or confiscation measures, to assess risks  
120 and other implications associated with the administration of the assets to be seized or  
121 confiscated, to ensure value preservation.

122

123 3.2 Conducting, where applicable, an assessment of financial and operational impacts  
124 prior to undertaking seizure or confiscation measures, to guide effective asset  
125 administration.

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

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

129 4.1 Establishing, as appropriate, legal frameworks and practical mechanisms to allow for the  
130 interim use, interlocutory sale, or substitution of assets that are perishable, rapidly  
131 depreciating or disproportionately costly to store or maintain without prejudice to the  
132 legitimate interest of the owner of such assets when a confiscation order is not granted,  
133 taking into account the rights of the bona fide third parties.

134 4.2 Establishing, as appropriate, legal frameworks and practical mechanisms to allow for the  
135 speedy and efficient disposal of assets that are unsafe, hazardous or pose a threat to  
136 public safety, including property for which ownership constitutes a criminal offence or  
137 that is likely to be used for carrying out further criminal activity.

138 4.3 Establishing legal and regulatory frameworks that allow for the effective administration  
139 of seized and confiscated virtual assets (for example, cryptocurrencies, tokenized  
140 securities, and other blockchain-based assets) and ensuring that the competent  
141 authorities have the technical capacity and resources to manage such assets, which  
142 may include appropriate secure storage mechanisms or transformation into non-virtual  
143 form.

144 4.4 Establishing oversight, where applicable, by competent authorities of those taking care  
145 of the administration of asset portfolios, which may include, for example, court-  
146 appointed receivers<sup>4</sup>.

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#### 148 **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.