Nigeria believes that corruption is evil and remains one of the most dangerous crimes affecting the whole of humanity. Corruption negatively impacts the social, political and economic development of all nations. However, the impact of corruption is felt more in developing countries whose citizens have been the greatest victims of the ugly scourge. Corruption undermines the ability of developing countries to implement the Agenda 2030 for Sustainable Development. The UNGASS (2021), therefore, provides a useful opportunity to take stock of global efforts in the fight against corruption and the implementation of the United Nations Convention against Corruption (UNCAC) as well as relevant legal instruments on corruption.

2. Nigeria recommends a three-layered structure, which could also be compressed in two parts namely; the Preamble/Political Commitments, the Stock taking/Evaluation and the Way Forward/Operative Part.

3. The Preamble/Political Commitments part may highlight the nature and impact of corruption, its negative and devastating impacts on society. It should highlight the linkage between corruption and the SDGs. It should mention our commitments to global solidarity in the fight against corruption including respecting obligations under the UNCAC and other relevant global, regional and domestic instruments.

4. The Stock Taking/Evaluation part should recall several efforts of the global community in the fight against corruption. The activities of the COSP and subsidiary bodies, particularly, the Implementation Review Group, Open Ended Intergovernmental Working Groups on Prevention, International Cooperation and Asset Recovery. This Part should also recall the various High Level
meetings on corruption as well as other regional and sub-regional initiatives. This part should further underscore the impact of various studies on corruption, including non-binding guidelines and best practices in the implementation of UNCAC, while identifying the gaps in global efforts in this regard.

5. The Way Forward/ Operative Part should provide actionable recommendations on how to strengthen and improve the fight against corruption while addressing new trends and existing gaps.

6. The following are some of the substantive issues the Draft Political Declaration should address in no particular order:

- **Asset Recovery (Chapter V) of the Convention should be given due consideration.** Further to renewing our commitment to offer the widest possible assistance in line with Article 51 and other key provisions of Chapter V, asset recovery through Non-Trial Resolutions or Settlements should be highlighted. The draft Political Declaration should flag the need for State Parties, who employ settlements in corruption trials, to confiscate and return proceeds of corruption realized from such process to their original owners. We also recommend a UN Special Committee on the international repatriation of proceeds of corruption. Unconditional return of Asset and promotion of sovereignty in line with Article 2 of UNCAC should be given primacy in the draft Political Declaration;

- **Mutual Legal Assistance in Prosecution and Asset Recovery, particularly, Article 46 of the Convention** is another topic of great importance. The need to strengthen international cooperation to eliminate obstacles to timely and prompt responses to MLA requests including timely information sharing should be underscored in the document;

- **The link between corruption and agenda 2030 for Sustainable Development should be highlighted in the Outcome**
Document. Several Resolutions including UNGA L24 and COSP 8/9 have agreed languages on this topic;

- Illicit Financial Flows should also be highlighted in the Draft Political Declaration. The UNGASS should improve on existing languages in various Resolutions on Asset Recovery, particularly UNGA Resolution L24 and COSP Resolution 6/2, etcetera;

- The collaborative work between the UNCAC Secretariat and Stolen Assets Recovery (StAR) Initiative should be promoted and supported in the draft Political Declaration;

- Technical Assistance to address specific needs of requesting State Parties in the fight against corruption as well as implementation of UNCAC should be highlighted. This assistance, upon request, should address the gaps identified during the implementation reviews of State Parties;

- Beneficial Ownership of Assets. The draft Political Declaration should consider measures to facilitate sharing of beneficial ownership information across borders in the context of international cooperation;

- Reinforce measure to protect and promote whistleblowing; and

- Reiterate the need for operational independence of the anti-corruption agencies to enable them carryout their functions effectively without undue influence. In particular, ensure independence of Supreme Audit Institutions (SAIs), and strengthen their capacity to carryout their oversight functions. See Resolution 8/13.

6. The Nigerian delegation wishes to reiterate its commitment to engage constructively with a view to achieving a successful UNGASS (2021).