B20 Anti-Corruption Taskforce Policy Paper

September 2015

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EXECUTIVE SUMMARY

Corruption is widely regarded as a major barrier to global growth and development. From a business perspective, corruption creates inefficiencies and prevents fair competition, with the World Economic Forum estimating that corruption increases the cost of doing business by up to 10 percent.

Among issues related to corruption in business, importance of transparency on the ownership and control of companies are multifold. Shell companies harbor activities such as money laundering, tax evasion, and financing illicit and often violent collectivities leading to erosion of the rule of law across different jurisdictions. Improving the adoption of globally consistent principles regarding the disclosure of beneficial ownership can lead to increased transparency over the control of assets and, therefore, contribute to efforts to address illegal activity. Both national and international efforts are necessary to achieve this transparency. The B20 Anti-Corruption Taskforce (ACTF), thereby encourages implementation of the G20 High-Level Principles on Beneficial Ownership Transparency.

The consequences of corruption in customs can be significant, leading to inefficient economic decisions, illegal conduct, and delays in trade, while increasing the cost of doing business and raising barriers to market entry. Border agencies are responsible for administering import taxes, tariffs, and regulations and also play an important role in export promotion and in helping prevent the entry of harmful goods. Digital systems can also detect and prevent corruption, illegal conduct, and delays in trade. Hence, the G20 should commit to developing and adopting comprehensive electronic customs and cross-border automated clearance systems within five years.

A "low-hanging fruit" to combat corruption is enacting the mutually agreed policies such as the OECD and UN Conventions. The B20 ACTF believes that commitment to and enforcement of these conventions has specific benefits to both companies and governments. For companies, commitment and enforcement provide common standards of behavior that help facilitate a level playing field in the conduct of global business. For governments, commitment and enforcement enable a more active engagement in international affairs and help attract more robust levels of corporate and foreign direct investment.

On the perspective of establishing frameworks and regulatory changes, another important area susceptible to corruption is public procurement. Each year, G20 government agencies spend trillions of dollars on public procurement. Governments can implement appropriately scoped transparency measures by providing companies with constructive means for tackling solicitation and extortion and by promoting the use of existing guidelines on ethical conduct. Implementing e-procurement systems and other measures across G20 countries to promote improved transparency, as well as control and accountability in critical procurement projects is recommended by the taskforce. Promotion and development of the high-level reporting mechanisms to complement such efforts is also sought.

Last but by no means least, ACTF puts great emphasis on the enhancement of anti-corruption training for SMEs. The G20 governments should provide SMEs in G20 countries with practical means to strengthen their resistance to corruption and to enable them to begin to understand and implement the best international standards in their business operations.

The ACTF recommends the following five recommendations to G20 leaders:

- Implement G20 principles related to transparency and ownership.
- Reduce corruption and improve efficiency in trade by moving towards a comprehensive digital environment for customs and cross-border systems through public-private collaboration in all G20 countries within five years.
- Commit to encourage enforcement of the OECD Anti-Bribery Convention and UN Convention against Corruption.
- Promote integrity in public procurement by incentivizing business-compliance programs, instituting digital systems, and continue to develop the concept of high-level reporting mechanisms (HLRMs).
- Provide SMEs in G20 countries with practical means to strengthen their resistance to corruption and enable them to begin to understand and implement the best international standards in their business operations.

TASKFORCE CONSTITUTION AND PROCESS

B20 Turkey Leadership

The Deputy Prime Minister of Turkey Ali Babacan appointed an executive committee that included the representatives of Turkey's six leading business organizations to guide the work of the B20 Turkey in 2015 under the leadership of Rıfat Hisarcıklıoğlu, B20 Turkey Chair and President of the Union of Chambers and Commodity Exchanges of Turkey: Mehmet Büyükekşi, Haluk Dinçer, Nail Olpak, Erol Kiresepi, Erdal Bahçıvan, and Tuncay Özilhan. The executive committee appointed Sarp Kalkan as B20 Sherpa.

B20 Taskforce Policy Development

The B20 organized itself around six taskforces: five of them – Trade, Infrastructure and Investment, Financing Growth, Employment, and Anti-Corruption – built on the work of the previous cycles' taskforces, and given the G20's priority of implementation, focused on advocacy and refinement of the existing set of B20 recommendations. Given the G20's inclusiveness priority, a new taskforce on SMEs and Entrepreneurship developed recommendations to better integrate SMEs into the global economy.

The policy development process began with a scoping exercise to develop themes for investigation. Each theme was then deeply researched and debated within the taskforce to generate draft recommendations. The draft recommendations were then refined in an iterative process and a series of actions developed to test the practicality of each recommendation. The draft recommendations were also discussed in ten regional consultation meetings. The contributions of the taskforce members were coordinated and turned into policy papers by taskforce working groups that include chairmen's deputies and representatives of the knowledge and international business network partners. See Appendix for the list of the members of the working group of the B20 Anti-Corruption Taskforce.

The Economic Policy Research Foundation of Turkey (TEPAV) provided content for taskforce recommendation development, with a team led by Ussal Sahbaz, B20 Content Lead. Directly reporting to the B20 Turkey Chair, the B20 Steering Committee supervised the B20 content. The members of the steering committee were Tunç Uyanık (chairman), Janamitra Devan, Robert Milliner, and Güven Sak.

Anti-Corruption Taskforce

The Anti-Corruption Taskforce was established under the coordinating chairs Ayhan Zeytinoğlu – Chairman of the Kocaeli Chamber of Industry, and David Seaton – Chairman and CEO of Fluor Corporation. The co-chairs were Gönenç Gürkaynak – Managing Partner of ELIG Law Firm, Giuseppe Recchi – Chairman of Telecom Italia, Sam Walsh – CEO of Rio Tinto, and Brook Horowitz – CEO of IBLF Global. The deputies for the coordinating chairs were: Lee Tashjian – Special Assistant and Deputy to David Seaton, and Graham Bollan – Deputy to Ayhan Zeytinoğlu; as well as deputies of the co-chairs: Olgu Kama – Partner, ELIG Law Firm, Debra Valentine – Group Executive, Rio Tinto, and Caterina Bortolini – Director, Telecom Italia. The taskforce received in-depth content and process support from Ernst & Young as its knowledge partner, and the International Chamber of Commerce (ICC) and World Economic Forum (WEF) as its business network partners.

The Anti-Corruption Taskforce had 119 members, most of whom were senior executives in business, business associations, and professional services firms. The membership broadly represented the countries of the G20. The taskforce members met in person three times before the B20 Conference organized in September 2015 and exchanged ideas and material between meetings. See Appendix for details.

INTRODUCTION

Corruption is widely regarded as a major barrier to global growth and development. From a business perspective, corruption creates inefficiencies and prevents fair competition, with the World Economic Forum (WEF) estimating that corruption increases the cost of doing business by up to 10 percent.[1] Furthermore, with increasingly robust regulatory enforcement, growing international regulatory cooperation, and considerable stakeholder interest in business integrity, the likely reputational and financial cost of engaging in corrupt practices continues to increase. By combating corruption, companies can support the development of a sustainable investment and trading environment and encourage better public and private-sector decision making.

Under the Australian B20, corruption issues were handled under recommendations developed by cross-taskforce study group. This year, these issues were tackled within the scope of a full-fledged and stand-alone taskforce. Another divergence from last year is also the fact that the taskforce established five workstreams to individually analyze the overarching themes in corruption. These workstreams are Beneficial Ownership, Customs, International Conventions, Public Procurement and Training. In close interaction with the G20 Anti-Corruption Working Group (ACWG), the ACTF puts the 5 recommendations presented in this paper forth.

1 The Business Case against Corruption–A joint publication by the International Chamber of Commerce, Transparency International, the United Nations Global Compact and the World Economic Forum Partnering Against Corruption Initiative, 2008. Link

RECOMMENDATION 1: Implement G20 High-Level Principles On Beneficial Ownership Transparency

Reference	AC 1
Recommendation	Implement G20 high-level principles on beneficial ownership transparency.
Owner	G20 governments and B20 ACTF.
Timing	2016
Value	Increased transparency and means to recovery of stolen assets.
KPI	G20 High-Level Principles adopted across the member states.
Target	Achieve adherence to the G20 principles across the member countries.

Context

Corruption, terrorist financing, tax evasion, and the ensuing money laundering increase economic and political instability. The lack of a globally consistent approach to disclosure of ultimate beneficial ownership of companies and other legal entities contributes to a lack of transparency over the control of assets and entities. During the Australian presidency, G20 leaders made commitments in relation to "high-level principles on beneficial ownership transparency" with reference to Financial Action Task Force (FATF)[2] recommendations. ACTF members believe that businesses should play a constructive role in advancing recommendations that will help ensure harmonized regulation as countries seek to implement the intent of the high-level principles.

Action

Establishing transparency in beneficial ownership requires information to be gathered at both the country level and company level. A benchmarking exercise should be undertaken to understand how countries and companies meet beneficial ownership standards, by identifying, recording and maintaining beneficial ownership information, and ACTF members should draw on their understanding of leading practices to create guidance to assist companies in complying with the G20 principles.

It will be important to coordinate continuing efforts to improve beneficial ownership transparency with the G20 ACWG, the World Bank, FATF and the Organisation for Economic Co-operation and Development (OECD). The ACTF is aware of the G20 ACWG's effort to organize a "financial institutions dialogue", focusing on beneficial ownership matters, in October 2015, immediately following the annual FATF Consultative Forum. ACTF members from the financial services industry look forward to contributing to this dialogue.

In light of the above, the following topics require in-depth analysis and discussion as the ACTF seeks to formalize its ultimate recommendations:

- Understand the results of a World Bank survey of regulatory differences and beneficial ownership standards across G20 countries, as well as the findings of the Transparency International (TI) survey of beneficial ownership (both surveys are yet to be finalized).
- Advocate consistent regulation across jurisdictions in order to simplify the compliance burden experienced by businesses.
- Establish models for management of central registers of beneficial ownership.

2 24th recommendation of FATF refers to "Transparency and beneficial ownership of legal persons"; 25th recommendation of FATF refers to "Transparency and beneficial ownership of legal arrangements".

Value

Improving the adoption of globally consistent principles regarding the disclosure of beneficial ownership can lead to increased transparency over the control of assets and, therefore, contribute to efforts to address illegal activity.

Beneficial ownership transparency is also a critical component of transparent procurement. In some countries, it is a common occurrence for government contracts to be awarded to family members, friends, or associates of the public officials responsible for managing these contracts. Connected bidders and government officials may disguise their identity, or that of their family members or associates, behind a front or an anonymous company.

As found by the World Bank's Stolen Asset Recovery Initiative, opaque corporate structures were used in more than 70 percent of grand corruption cases. Requiring that all legal entity bidders disclose information on the real people who own or control them would foreclose one of the most common corruption schemes that enable both bidders to hide their conflicts of interest and government officials to illegally enrich themselves. Studies have shown that transparency can improve the quality of contracting, increase competition, and lead to reduced costs.[3]

Leading practice 1 describes measures taken by the Jersey Financial Services Commission to capture and maintain details of the beneficial ownership of companies.

3 *Publishing Government Contracts: Addressing Concerns and Easing Implementation* – CGD Working Group on Contract Publication, 2014. Link

Leading practice 1: Jersey model
Jersey has been cited by the World Bank as an exemplar of good practice in capturing the details of the beneficial ownership of companies, at the company registry level. The Jersey Financial Services Commission (JFSC) collects information on the ultimate beneficial owners of companies at the time of registration. Companies, which can only be incorporated with JFSC consent, are required upfront to disclose the name, address, date of birth, and occupation of each of the ultimate beneficial owners with an interest of 10 percent or more. Furthermore, the JFSC enforces strict limitations on who may apply to incorporate a company in Jersey. Consent for incorporation will only be granted where an application is received from: A trust and company services provider that is registered (and regulated as such) to form companies or partnerships under the Financial Services Law; or A Jersey resident individual. In this case, the individual must present evidence of identity to the commission at the time of application. After collecting information regarding the ultimate beneficial owners at the incorporation stage, the JFSC also verifies the information provided through a number of independent checks. Besides verifying the initial information collected, the JFSC has a statutory power to conduct routine examinations of businesses carrying on regulated trust and company services to ensure this is kept up to date and relevant by undertaking regular reviews of existing records. Such reviews cover the information obtained under identification measures, including that relating to the ultimate beneficial ownership. *Note: The Bailiwick of Jersey is part of the British Isles and is a British Crown Dependency. Jersey's status as a Crown Dependency gives the Island constitutional rights of self-government and judicial independence. Jersey has a considerable measure of autonomy within its constitutional relationship with the United Kingdom although it is not independent of the United Kingdom. In practice, responsibility for the island's international representation rests largely with the UK government.* *Source: Jersey Financial Services Commission.* Link

Maintenance of information recorded at the company registry level is critical. Identification of beneficial ownership is the first step, but verification is critical, as is maintenance of beneficial ownership information and other relevant details.

Reference	Action
AC 1	Benchmark how companies meet beneficial ownership standards and use leading practices to develop guidance on how they can meet the G20 high-level principles.

RECOMMENDATION 2: Move Towards A Comprehensive Digital Environment For Customs And Border Clearance

Reference	AC 2
Recommendation	Reduce corruption and improve efficiency in trade by moving towards a comprehensive digital environment for customs and cross-border systems through public-private collaboration in all G20 countries within five years.
Owner	G20 governments.
Timing	Status update by the G20 2016 Summit, full implementation by 2020.
Value	Efficient cross-border trade and increased foreign direct investment.
KPI	Digital cross-border and clearance systems adopted in each G20 member country.
Target	G20 member countries adopting digital systems within five years.

Context

Customs agencies are responsible for administering import taxes, tariffs, and regulations and play an important role in export promotion, while helping to prevent the entry of harmful goods. Customs agencies also implement national obligations under international trade treaties and act as one of the major tax collection agencies of central governments.

The consequences of corruption in customs can be significant, leading to inefficient economic decisions, illegal conduct, and delays in trade, while increasing the cost of doing business and raising barriers to market entry. International donors have spent at least $6 billion on various projects aimed at helping customs administrations around the world address this important issue.[4]

However, it is very difficult for any business, acting alone, to drive fundamental changes to customs operations. In contrast, supporting the adoption of automated clearance systems, businesses can help to improve the quality of available data; this in turn enhances fraud, bribery, and corruption risk mitigation.

Continuing efforts to address customs-related corruption risks are being made at a global level by the G20 ACWG, the B20 and the World Customs Organization (WCO). The G20 and B20 have been building on the Resisting Extortion and Solicitation in International Transactions (RESIST) tool developed by the ICC, TI, the United Nations Global Compact, and the WEF. The WCO has spent the better part of the past decade working collaboratively with members' customs authorities, shippers, carriers, and others on identifying, defining, and establishing a framework on safety and security.[5] Each of these studies demonstrates that the reduction of human touch points in the clearance process reduces the likelihood of corruption occurring.

Actions

The G20 should commit to developing and adopting comprehensive electronic customs and cross-border automated clearance systems.

4 "What do we know about corruption (and anti-corruption) in Customs?",*World Customs Journal*. Link
5 WCO SAFE Package. Link

To encourage adoption by the G20, a case for change – showing return on investment for customs agencies that employ electronic systems – will be created; this work is being led by the Mexican Government within the G20 ACWG. The B20 will offer the perspective of its members in preparing a comparative performance report on members' experience with the use of current technology in e-customs applications in G20 countries. Specific steps for this G20/B20 activity are as follows:

- Short-term (2015 to early 2016) – Receive business inputs relating to the benchmarking of customs administration and the overview of new automation technology.
- Medium-term (the end of 2016) – B20 ACTF Customs Workstream to put together a timetable of workshops and seminars to engage with the business community. This series of workshops can provide a strong example of business and government working together.
- Longer-term (end of 2016 and beyond) – Evaluate the experience of customs clearance in select jurisdictions. Collect data relating to how long goods are delayed in customs, to be used as an indication of the effectiveness of automation and corruption risk management.

Finally, a customs-specific collective-action toolkit (that companies in G20 countries and customs brokers acting on their behalf will be encouraged to use) to promote and facilitate parallel collective action initiatives has been tested through the Turkish customs brokers in 2015. It will be introduced by the B2 and be made available more widely.

Value

Addressing corruption at points of entry strengthens the legitimacy of customs administration and enables it to contribute to the governments' objectives, including improved revenue collection and more efficient transit of goods. It also encourages business to invest and trade in those countries by reducing inefficiencies and barriers to entry.

Through offering its perspective and experience, the business community can help governments improve the quality of available data, which will contribute to more-effective fraud, bribery, and corruption risk management. Such initiatives will also enhance the ability of businesses to influence the development and implementation of customs-related technologies by their national governments. From a governmental perspective, the benefits include a return on investment from improved efficiencies in border clearance, a reduction in the role and influence of individuals in key processes including associated salary and overhead costs, and, for many countries, an increase in customs duties.

Electronic customs and cross-border automated clearance systems reduce human touch points in the clearance process and thus lessen the opportunities for requests for improper payments. They enable better tracking and analysis of transactions that could be used to identify control weaknesses and reveal suspicious transaction patterns. Such systems promote integrity and transparency, and may also reduce the likelihood of illicit payments or improper use of companies' funds. They also have a positive impact on identifying and reducing the underlying criminal activity, such as crime relating to wildlife and endangered species.

Leading practice 2 describes the benefits of the recent customs modernization project in Turkey.

Leading practice 2: Turkey customs modernization project

In 2005 the Union of Chambers and Commodity Exchanges (TOBB) and its subsidiary company, GTI (Customs and Tourism Enterprises Co. Inc.), established the framework for a public-private partnership in order to modernize Turkey's border crossing points (BCPs). Since then it has been modernizing Turkey's BCPs on the basis of the "build-operate-transfer" model. The private companies effectively invest their own capital into building a modern customs facility and then hand it over to the relevant government departments for customs clearances and travel-documentation controls. In return they are allowed to operate the public facilities side of the project: food outlets, fuel stations, and shops.

To date, six BCPs have been completed and five are still under construction. The main objectives of these projects are to:

Decrease waiting times and improve traffic flow at BCPs.

Allow for further harmonization of customs procedures in line with international standards and in so doing reduce the opportunity for fraud and corruption.

Improve the public's perception of BCPs and their procedures.

Modern software and state-of-the-art hardware solutions have been rolled out across all 16 of Turkey's regional directorates, comprising 66 customs offices. Today almost all customs procedures are executed electronically through the Computerized Customs Activities software. As part of this project, some 4,000 customs staff and 15,000 traders have been trained.

By using advanced software, real-time customs procedures relating to goods to and from the customs territory are carried out electronically. Businesses are able to submit their declarations from kiosks in customs offices, or alternatively from their own offices, via Electronic Data Interchange (EDI) or the Internet.

On average the e-customs system handles around 550,000 customs declarations a month, enabling the government to better track and analyze transactions, while providing improved flexibility and efficiency to its users.

In conjunction with modern hardware such as vehicle X-Ray units, weighbridges, illegal substance detectors, and sophisticated camera systems, traffic across the BCPs can be handled more efficiently and speedily. Waiting times at modernized BCPs have been reduced by a factor of four. Additionally, an electronic card payment system has been introduced, which provides another layer of control and transparency to payments made in lieu of customs services.

The project as a whole has reduced waiting times and improved the customs experience for its users. Moreover, it has reduced the opportunities for illicit-goods smuggling (including human trafficking) and made the financial side of customs services much more open, thus reducing the improper use of company or personal funds for illegal payments.

Sources: WCO, 2013 Annual Report of Ministry of Customs and Trade. Link

Leading practice 3 describes the benefits of automation in relation to security and trade from the US Customs Trade Partnership Against Terrorism (C-TPAT) and the Container Security Initiative (CSI).

Leading practice 3: US C-TPAT/CSI

Automation remains the backbone of security and trade program initiatives like C-TPAT and CSI, by enabling improved risk assessments and the identification of high-risk containers through the earlier collection of shipment and passenger data.

Automated tracking and audit systems produce reports that can identify weaknesses and reveal suspicious patterns of user activity. The system provides built-in security access redundancies that must be regularly renewed (such as mandatory password changes) and recertification of access levels by supervisory oversight. Employees can be given specific access that is limited to their assigned duties and thus can be denied unauthorized access to particular data. Automation allows trade to flow more freely and reduces the need for face-to-face interaction that could jeopardize the integrity of the import-export process. This acts as a beneficial buffer between customs officials that perform clearance tasks and the traders that they regulate.

Source: WCO.

Leading practice 4 describes an initiative in Turkey aimed at promoting integrity and transparency among customs brokers.

Leading practice 4: Turkish collective action

In 2013, Turkish customs brokers signed up to occupational ethics standards, which include:

- Full compliance with relevant local and international laws and regulations
- Enhanced transparency
- Strengthened conflict-of-interest policies
- Restrictions on gifts
- Zero tolerance for corruption
- Encouragement of leading practice by stakeholders

The project aims to promote integrity and transparency among customs brokers and to increase awareness of these important issues among companies operating in Turkey.

Source: 2013 Annual Report of Ethics and Reputation Society. Link

Reference	Action
AC 2.1	Prepare a comparative performance report on customs automation in G20 countries.
AC 2.2	Create a case for change for customs brokers.
AC 2.3	Prepare a customs-specific collective-action toolkit for use by brokers.

RECOMMENDATION 3: Commit To Encourage Enforcement Of The OECD Anti-Bribery Convention And UN Convention Against Corruption

Reference	AC 3
Recommendation	Commit to encourage enforcement of the OECD Anti-Bribery Convention and UN Convention Against Corruption.
Owner	G20 governments.
Timing	2016
Value	Improvement of clarity for business regarding expected standards of conduct and simplification of compliance requirements
KPI	Ratification of the OECD Anti-Bribery Convention by all G20 members; unanimous ratification of the UN Convention Against Corruption
Target	Japan to sign the OECD Convention; 36 states to sign UNCAC

Context

The OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (OECD Anti-Bribery Convention) and the UN Convention against Corruption (UNCAC) set out expected standards in relation to criminalizing bribery, enforcing laws, and developing effective international cooperation in investigating, prosecuting and recovering the proceeds of corruption.

B20 ACTF members believe that the commitment to and enforcement of these conventions has specific benefits to both companies and governments. For companies, commitment and enforcement provide common standards of behavior that help facilitate a level playing field in the conduct of global business. For governments, commitment and enforcement enable a more active engagement in international affairs and help attract more robust levels of corporate and foreign direct investment.

A key example of these advantages is the impact that commitment and enforcement would have on the letting and implementation of major infrastructure contracts. According to the B20 Infrastructure and Investment Taskforce Policy Paper, every year the world spends around $9 trillion on infrastructure, some $2.6 trillion of which goes into economic infrastructure: transportation, power and water, and telecommunications. Over the next 15 years, the gap in economic infrastructure is forecast to reach $15 trillion to $20 trillion. While governments have a crucial role to play in closing the gap, a big part of the solution is greater involvement by the private sector. Reducing the risks of corruption through adherence to and enforcement of the OECD and UN Conventions would go a long way toward mitigating the risks that may deter private-sector investors.

A mechanism to assess and compile an index of country risk by reference to commitment/enforcement of the OECD and UN Conventions by countries would be of practical use to businesses.

While B20 ACTF members believe effective enforcement of the conventions represents the ultimate goal, it recognizes that, as a first step, all G20 countries should be signatories to these standards. As of 21 May 2014, the following G20 members had not ratified the OECD Anti-Bribery Convention: China, India, Indonesia, Saudi Arabia, Croatia (EU member), Cyprus (EU

member), Lithuania (EU member), Malta (EU member), and Romania (EU member).[6] As of 1 April 2015, all G20 members had signed the UNCAC, although the convention had not been ratified by Japan.[7]

After thoughtful and careful assessment, the taskforce has determined that the initial priority will be focused on India and Indonesia. This is largely due to positive statements expressed by the political leadership in both countries. In India, for example, Prime Minister Modi has recently called for the implementation of anti-corruption mechanisms to help address the issue. Taskforce members believe that India becoming a signatory to the OECD Convention would represent a strong, high-profile commitment to just such a mechanism.

Action

The B20 seeks to encourage the signing and adoption of the OECD Anti-Bribery Convention by the governments of India and Indonesia. Thereby, in addressing this issue to the mentioned governments, letters signed by the businesses therein shall be signed and delivered.

Value

Four years ago, the B20 authored a similar call for G20 countries to become OECD signatories. Germany responded to this call and committed itself to the convention. Doing so has positioned Germany as a nation that more fully adheres to the highest ethical standards in the conduct of international affairs, as well as in the enforcement of its anti-corruption laws.

Similar action on the part of those G20 nations that have yet to commit to the OECD and UN Conventions would help create a more robust global business environment that could help, for example, accelerate growth through the investment in much-needed infrastructure and ultimately yield higher levels of overall prosperity.

Adoption of consistent regulations across the G20 will improve clarity for business regarding expected standards of conduct, reduce complexity, and simplify compliance requirements. Implementing the OECD Anti-Bribery Convention and UNCAC will also help to create common standards for all firms regardless of location while enhancing the ability of countries to address corruption within their borders. This will lead to benefits for economic efficiency, competition, and investment.

The accession of India and Indonesia to the OECD Anti-Bribery Convention would:

- Increase trade and investment flows, as it would signal to private enterprise and foreign governments that India and Indonesia do not tolerate corruption in relation to investments and trade by their own nationals overseas. This is a message that can only increase the perception of Indian and Indonesian companies as trustworthy and accountable links in the export supply chain. Additionally, communication by India and Indonesia of their commitment to clean up business transnationally is likely to attract more responsible private investors with established ethical business practices, including in some of the high-risk sectors such as infrastructure.
- Send a strong message that the Indian and Indonesian governments are committed to taking on a leadership role in transnational anti-corruption law enforcement and policy,

6 OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions: Ratification Status as of 21 May 2014. Link
7 United Nations Convention against Corruption Signature and Ratification Status as of 1 April 2015. Link

and in drafting and enforcing laws that hold their own citizens accountable for their acts overseas. Acceding to the OECD would allow India and Indonesia to contribute to setting international legal and policy standards on preventing, detecting, investigating, and prosecuting those involved in the bribery of foreign officials. Importantly, it would also show that India and Indonesia hold their own citizens and companies to the same standards overseas that are expected of foreign and domestic companies operating in India and Indonesia.

- Strengthen the ability of India and Indonesia to participate more fully in transnational bribery investigations and prosecutions and to capitalize on the multilateral tools and assistance that accession to the OECD Anti-Bribery Convention affords; this should, among other things, increase their ability to recover the proceeds from bribery.

Leading practice 5 describes a study of foreign investors operating in Vietnam and differences in corruption trends between investors from OECD Anti-Bribery Convention signatory countries and the investors from non-signatory countries.

Leading practice 5: Vietnam case study

In a study performed through analysis of the behavior of foreign investors operating in Vietnam, the conduct of investors from OECD Anti-Bribery Convention signatory countries and those from non-signatory countries was compared. The sample included 4,361 foreign investors in Vietnam, surveyed between 2010 and 2013.

Key to the study was an analysis of bribery behavior after the introduction of Phase 3 of the OECD Anti-Bribery Convention. The study's authors assert that the Phase 3 assessment process, which includes on-site reviews of signatory countries by expert working groups to monitor implementation, can often provide a powerful catalyst to improved compliance in the country undergoing that assessment.

It was observed that firms from the OECD anti-bribery signatory countries had the same propensity to pay bribes as non-signatories before the implementation of Phase 3. However, after the introduction of Phase 3, when the risk of punishment substantially increased, firms from the OECD Anti-Bribery Convention signatory countries significantly reduced their corrupt behavior relative to their non-signatory country peers. There was a difference of approximately 26 percentage points between firms from the OECD Anti-Bribery Convention signatory countries and firms from non-signatory countries, with even larger reductions in corrupt behavior experienced by active enforcers of the convention.

Source: Does the OECD Anti-Bribery Convention Reduce Bribery? An Empirical Analysis Using the Unmatched Count Technique, Nathan M. Jensen, Associate Professor, George Washington School of Business. Link

Reference	Action
AC 3.1	Encourage the governments of India and Indonesia to adopt OECD Anti-Bribery Convention.

RECOMMENDATION 4: Promote Integrity in Public Procurement

Reference	AC 4
Recommendation	Promote integrity in public procurement by incentivizing business-compliance programs, instituting digital systems for efficiency and transparency, and utilizing high-level reporting mechanisms to address issues during the procurement process.
Owner	G20 governments and companies operating in G20 countries.
Timing	2016
Value	By improving the efficacy of the procurement cycle, ensure better service delivery and use of public money, leading to the betterment of the overall investment climate in countries.
KPI	Introduction and adoption of various public procurement tools across the G20.
Target	Adoption of different public procurement mechanisms across the G20 countries.

Context

Each year, government agencies spend $9.5 trillion to purchase goods and services.[8] As a significant interface between public officials and businesses, the public procurement process has often been open to manipulation and interference.

All countries face corruption risks in the procurement process. Corruption not only affects the trust in and efficacy of governments, but also hinders business and reduces competition. Overcoming the challenge can only be achieved with constructive means to tackle solicitation and extortion, and by promoting ethical conduct.

Actions

The ACTF has identified three sets of recommendations – on incentivizing corporate anti-corruption programs, e-procurement, and creating government high-level reporting mechanisms (HLRMs), which enable potential issues to be addressed effectively.

First of all, there is a need for governments to have in place appropriate legislation requiring companies to adopt and implement an anti-bribery and corruption policy supported by an appropriate compliance program. Governments can actively encourage the business community to develop and maintain effective corporate integrity policies and cultures. Those companies bidding for publicly significant procurement projects that have appropriate anti-corruption compliance programs should be incentivized. For example, through rules that allow the presence of a corporate anti-corruption policy to mitigate penalties in the event that a compliance issue arises with respect to that company. Governments should also collect and disclose the identity and beneficial ownership of all bidders, as recommended in the World Bank's recently published new procurement framework.[9]

8 Publishing Government Contracts: Addressing Concerns and Easing Implementation, CGD Working Group on Contract Publication, 2014. Link

9 Procurement in World Bank Investment Project Financing – Phase II: The New Procurement Framework, June 2015. Link

A close collaboration with the G20 ACWG to develop guidance and models to incentivize effective anti-corruption compliance programs is needed. G20 members should adopt measures that make the presence of robust programs a condition to access flexible debarment or deferred prosecution arrangements in cases of wrongdoing, or a condition to receive trade promotion and economic diplomacy services to bid on foreign projects.

Secondly, new e-procurement systems made possible by advances in technology can add transparency, control, and accountability, thereby reducing corruption. At the same time, these systems can reduce the time required for procurement activities and increase the volume of opportunities to bid. As new systems are developed, they can incorporate other anti-corruption best practices, such as those recommended by the B20.

For further enhancement of the public procurement transparency, developing and encouraging the implementation of e-procurement systems by G20 members is necessary. These systems will include the creation of centralized and comprehensive e-procurement agencies, publishing key procurement information electronically, building monitoring and oversight into the systems, and adopting all-electronic invoicing and payment methods.

Thirdly, following a recommendation made by the B20 Taskforce on Improving Transparency and Anti-Corruption (June 2012, Mexico),10 there have been continuing efforts to introduce the use of HLRMs in public procurement. The HLRM concept was developed by the Basel Institute on Governance and the OECD,11 in conjunction with a number of companies from the energy and transport sectors. Colombia introduced an HLRM in 2013 and Ukraine also has one in place. Panama and Peru have both expressed interest and are in the process of evaluating different options for establishing HLRMs. The province of Quebec in Canada has a similar mechanism in place and there are studies underway to consider the feasibility of HLRMs for use by major metropolitan areas in other countries.

Therefore, continuing to develop and promote the concept of HLRMs and promote thereof among G20 countries is crucial in complementing the efforts to achieve integrity in public procurement.

Value

Effective anti-corruption compliance programs offer several key benefits: increasing the efficiency of procurement processes; increasing participation and competition in tender processes, delivering better value for money; advancing the selection of appropriate service providers, improving the use of public funds; and rewarding qualified contractors. In addition, such compliance programs can mitigate the adverse impacts of corruption on public projects, while improving the investment climate and potentially having a positive impact on credit ratings.

Robust e-procurement systems facilitate an auditable record of procurement activities which can generate cost savings, raise public trust, and reduce the risk of corruption and bribery. They may also lead to increased competition for public procurement and reduce procurement cycle time.

According to the HLRM concept brief, published by the Basel Institute on Governance/OECD in April 2013, HLRMs offer a prevention-oriented approach to address demand-side issues; they aim to stop solicitation promptly and without prolonged delays to the procurement process. By effectively reducing the risk of bribery, HLRMs aim to increase the integrity of specific processes and interactions in the short-term – and of the overall public service in the long-term – thereby enhancing the effectiveness and quality of public services for the benefit of economic growth and social development.

Leading practice 6 describes the benefits of implementing an e-government procurement initiative in India.

Leading practice 6: Indian e-Government Procurement

India implemented an e-Government Procurement (e-GP) system in the State Government of Andhra Pradesh in 2003. By 2011, five state-level e-GP systems – the State Government of Andhra Pradesh, State Government of Karnataka, State Government of Chhattisgarh, and the States of Tamilnadu and Orissa had managed tenders with a total value in excess of $100 billion.

Key benefits reported from these five e-GP implementations are as follows:

- Increased number of bidders
- Reduced tender-evaluation cycle
- Elimination of cartels
- Flexible access
- Standardization of procurement procedures
- Enhanced transparency

The savings resulting from the implementation of e-GP are estimated to be around $3.5 billion out of $65 billion valued tenders.

Source: Asian Development Bank – India, Case study on e-Government Procurement Development. Link

Leading practice 7 describes recent trends in anti-corruption self-disclosure and approaches to leniency.

Leading practice 7: Self-disclosure

Over recent years there has been a growing trend among enforcement agencies and regulators to offer greater leniency to companies that volunteer information about potential anti-corruption violations and to quantify with greater transparency the benefits of self-disclosure. In a number of recent Foreign Corrupt Practices Act enforcement matters, the United States Department of Justice has specifically referred to the level of self-disclosure when explaining the calculation of the fine. This approach has been taken further by the Brazilian government, which implemented new anti-corruption legislation in 2014. The Brazilian Anti-Bribery Act includes strict penalties of up to 20% of the company's annual gross revenues, but also provides for the possibility of generous Leniency Agreements, which can reduce fines by up to two-thirds.

A recent paper by the WEF Global Agenda Council on Transparency and Anti-Corruption Working Group on Voluntary Self-Disclosure provides an overview of G20/B20 recommendations on self-reporting, including greater harmonization of global self-disclosure legislation and a call for a clearer articulation of leniency measures from government enforcement agencies. The paper is designed to offer practical guidance for companies on managing self-disclosure and provides commentary on the risks versus benefits of self-reporting on topics such as whether there is a duty to self-disclose and the impact of voluntary disclosure on privilege and confidentiality.

Soruce: WEF Global Agenda Council on Transparency & Anti-Corruption 2014-2016. Link

Reference	Action
AC 4.1	Develop guidance and models to support the development of and incentivize effective anti-corruption compliance programs.
AC 4.2	Develop and encourage the implementation of e-procurement systems by G20 members.
AC 4.3	Continue developing the concept of High-Level Reporting Mechanisms (HLRMs) and promote it among G20 countries.

RECOMMENDATION 5: Enhance Anti-Corruption Training For SMEs

Reference	AC 5
Recommendation	Provide SMEs in G20 countries with practical means to strengthen their resistance to corruption and to enable them to begin to understand and implement the best international standards in their business operations.
Owner	ACTF
Timing	2016
Value	Strengthen SME resistance to corruption through education and raising awareness.
KPI	Introduction of an anti-corruption toolkit to SMEs across the G20.
Target	Dissemination of the toolkit to SMEs in G20 countries by the next B20 conferance.

Context

With regard to the financial costs of corruption, SMEs suffer from disproportionate impact vis-à-vis multinational companies. Data from the World Bank Business Environment and Enterprise Performance Survey (2000) suggest that approximately 53 percent of all small businesses paid up to 10 percent of their revenues each year in "unofficial payments" to public officials – 15 percent of them paid more than 10 percent each year. [10] Like multi-national corporations, SMEs are exposed to corruption risks, but often lack sufficient resources to implement a proportionate response. In a 2005 survey of SMEs in Mexico, more than 50 percent of those interviewed saw a severe negative effect on their business due to corrupt practices (81 percent referred to rising operating costs, 83 percent to lost contracts, and 79 percent to limited access to public procurement).[11]

SMEs would benefit from additional support to develop customized tools and resources to address corruption risks. The G20 ACWG's Implementation Plan 2015–16 lists the following deliverable: The ACWG will work with the B20 to develop an anti-corruption education toolkit for SMEs in G20 countries. The ACTF will cooperate with various stakeholders to produce such an anti-corruption toolkit. Along with other B20 and G20 initiatives designed to support SMEs in G20 countries, the purpose of the anti-corruption toolkit will be to make an important contribution to raising governance and business standards among SMEs throughout the G20.

Action

Produce an international anti-corruption toolkit for SMEs in G20 countries, including a training module, designed so as to be easily translated, adapted, published, and distributed in each G20 country.

10 *Corruption prevention to foster small and medium-sized enterprise development*,United Nations Industrial Development Organization and the United Nations Office on Drugs and Crime, 2007. Link

11 *Diagnósticosobre el Impacto del Fraude y CorrupciónenlasPymes (Diagnosis on the Impact of Fraud and Corruption in SMEs)*, Castillo & Ampudia, 2005.

Value

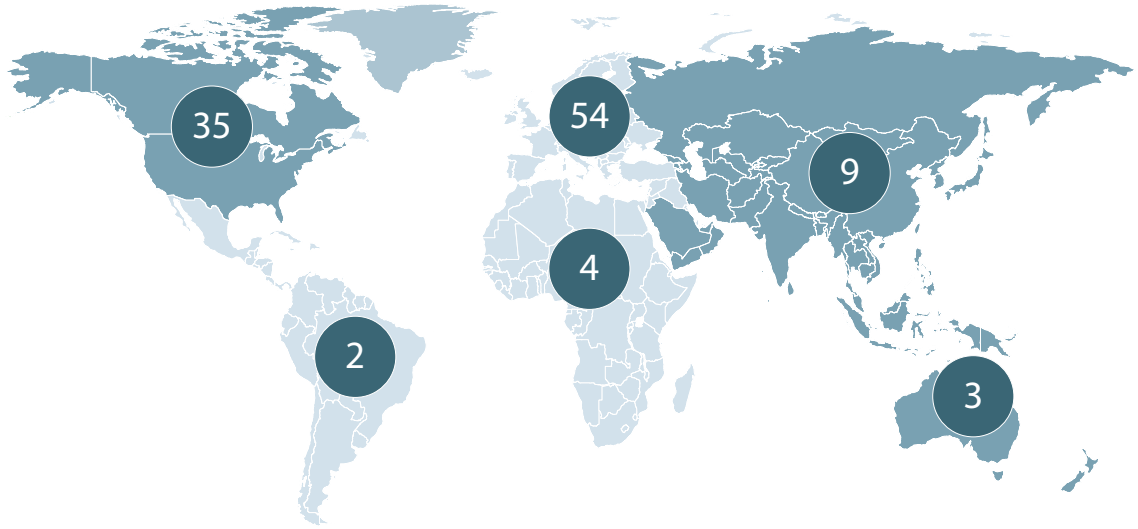
Enhanced organizational competitiveness, profitability, and efficiency are underpinned and driven by an appropriately trained and knowledgeable workforce. The anti-corruption toolkit will provide practical means to strengthen SME resistance to corruption and other unethical conduct within the organization, as well as in transactions with other entities. It will enable SMEs to respond effectively to corruption challenges and further spread responsible business practices throughout the supply and distribution chains, leading to growth and investment.

Reference	Action
AC 5.1	Produce an anti-corruption toolkit for SMEs, including a training module.

APPENDIX: Taskforce Schedule and Composition

Distribution of members

Country	#	Country	#	Country	#
Argentina	0	India	4	Saudi Arabia	1
Australia	3	Indonesia	0	South Africa	0
Brazil	1	Italy	4	Turkey	20
Canada	5	Japan	1	United Kingdom	16
China	2	Korea	1	United States	28
France	8	Mexico	1	European Union	6
Germany	5	Russia	1	Other	12



Schedule of meetings

No.	Date	Location	Theme
1	9 February	İstanbul, Turkey	Kick-off meeting, review of previous recommendations through induction document and collection of ideas from ACTF members.
2	19 March	Teleconference	Discussion on ACTF survey results and meeting with G20 ACWG.
3	16-17 April	Washington DC, United States	Joint taskforce meeting
4	1 June	Paris, France	Joint taskforce meeting

Draft recommendations of the taskforce were discussed in ten regional consultation meetings held in Saudi Arabia, India, Singapore, Azerbaijan, Brazil, Russia, Mozambique, Italy, and Ethiopia.

The taskforce will launch the policy paper at the B20 Conference to be held in Ankara, Turkey on September 3-5, 2015. The recommendations will be presented to the G20 leaders during the G20 Summit in Antalya in November 2015.

Taskforce Members

Last Name	First Name	Position	Organization	Country
Coordinating Chairs				
Zeytinoğlu	Ayhan	President	Kocaeli Chamber of Industry	Turkey
Seaton	David	Chairman and CEO	Fluor Corporation	USA
Co-chairs				
Gürkaynak	Gönenç	Managing Partner	ELIG	Turkey
Horowitz	Brook	CEO	IBLF	UK
Recchi	Giuseppe	Chairman	Telecom Italia	Italia
Walsh	Sam	CEO	Rio Tinto	UK
Working group				
Bollan	Graham	Deputy to Mr. Zeytinoğlu	Kocaeli Chamber of Industry	Turkey
Bortolini	Caterina	Director, Deputy to Mr. Recchi	Telecom Italia	Italia
Kama	Olgu	Partner, ELIG and Deputy to Mr. Gürkaynak	ELIG	Turkey
Tashjian	Lee	Special Assistant and Deputy Mr. Seaton	Fluor Corporation	USA
Valentine	Debra	Group Executive, Legal and Regulatory Affairs	Rio Tinto	UK
Sat	Damla	Content Manager	B20 Turkey	Turkey
Drucker	Daniel	Content Manager	B20 Turkey	Turkey
Alaçam	Gamze	Project Coordinator	B20 Turkey	Turkey
Aydın	Ebru	Project Coordinator	B20 Turkey	Turkey
Çilingir	Dilek	Partner	EY Turkey	Turkey
Eti	Cüneyt	Senior Manager	EY Turkey	Turkey
Costa	Chris	Principal	EY	USA
Zimmern	Michael	Director	EY	UK
Moss	Alex	Manager	EY	UK
Hardy	Jeffrey	Director, ICC G20 CEO Advisory	ICC	France
Schiavi	Viviane	Senior Policy Manager	ICC	France
Jonker	Gretchen	Head, Partnering Against Corruption Initiative	World Economic Forum	Switzerland

Last Name	First Name	Position	Organization	Country
Members				
Abikoff	Kevin	Partner	Hughes Hubbard&Reed	USA
Abrahão	Jorge	President	Ethos Institute	Brazil
Almond	Steve	Former Chairman	Deloitte Touche Tohmatsu Limited	USA
Altenbach	Thomas	Global Head of Anti Bribery and Corruption	Deutsche Bank AG	Germany
Amaee	Robert	Partner	Covington and Burling	USA
Baasiri	Mohammed	Vice Governor	Banque du Liban	Lebanon
Barnoon	Ya'ara	Associate	Hughes Hubbard & Reed	USA
Barutciski	Milos	Partner	Bennett Jones LLP	Canada
Bhasin	Pramod	Founder	Genpact	India
Bigwood	Hugh	Global Head of Compliance	Rio Tinto	UK
Bonucci	Nicola	Director of Legal Affairs	OECD	France
Boutziouvis	Sam	VP, Government Relations	SNC-Lavalin Inc.	Canada
Buegr-Scheidlin	Maximilian	Executive Director	ICC Austria	Austria
BUGROV	Andrey	Deputy Chairman of the Board of Directors	MMC Norilsk Nickel	Russia
Cannata	Danielle	Senior Counsel, International Trade	Saudi Basic Industries Corp	SaudiArabia
Combes	Michel	CEO	Alcatel-Lucent	France
Cook	Geoff	CEO	Jersey Finance Ltd	UK
Cottrell	James 'Chip'	Partner – US Global Office	Deloitte	USA
Craig	Ashley W.	Co-Chair, International Trade Group	Venable LLP	USA
Culbert	Geoff	President and CEO, Australia and New Zealand	General Electric	Australia
Cumbo	Alessandra	Lawyer Forensic Auditor	Telecom Italia	Italia
Çolak	Emre	Director Compliance for Turkey and Balkans	Philip Morris International	Turkey
Darwazeh	Mazen	Vice Chairman; President and CEO MENA	Hikma Pharmaceuticals	Jordan
Dauman	Jan	Chairman, International Advisory Board	Wave Systems Corp	USA
Dedeoğlu	Emin	Director of the Governance Studies	TEPAV	Turkey
Dezenski	Elaine	Former Head of Partnering Against Corruption Initiative	World Economic Forum	Switzerland
Dorokhova	Irina	Government Affairs and Policy, Senior Director	Johnson & Johnson	USA
Fast	John	Joint Managing Director	Dragoman Pty Ltd	Australia
Fenner	Gretta	Managing Director	Basel Institute on Governance	Switzerland
Frye	Douglas	CEO	Colliers International	USA
Garza	Maria Fernanda	Chair	ICC Mexico	Mexico
Geniş	Orhan	President Turkey and CA	Honeywell	Turkey
Golding	Tom	VP Product and Proposition	Thomson Reuters	UK
Gottesfeld	Stephen	EVP, General Counsel	Newmont Mining Corporation	USA
Gould	Charles	Director-General	International Cooperative Alliance	Belgium
Gratton	Pierre	President & CEO	Mining Association of Canada	Canada

Last Name	First Name	Position	Organization	Country
Griffin	Karen	Group Executive and Chief Compliance Officer	MasterCard	USA
Higgs	Kathryn	Head of Ethics and Compliance	Balfour Beatty	UK
Huh	ChangSoo	Chairman	The Federation of Korean Industries	South Korea
Imam	Haya M.	Group Compliance Officer	Hikma Pharmaceuticals	Jordan
Jafar	Badr	CEO	Crescent Enterprises	UAE
Kell	Georg	ED	UN Global Compact	USA
Kibar	Ali	Chairman	Kibar Holding	Turkey
Labelle	Huguette	Former Chair	Transparency International	Germany
Lagache	Corinne	SVP Chief Compliance Officer	Safran	France
Lamoureux	Dominique	VP, Ethics and Corporate Responsibility	Thales	France
Lee	Therese	Senior Counsel	Google Inc.	USA
MacGillivray	Elizabeth (Liz)	Compliance Director	Novartis International AG	Switzerland
Mackert	Manuela	Chief Compliance Officer	Deutsche Telekom AG	Germany
Makinwa	Olajobi	Head, Transparency and Anti-Corruption	UN Global Compact	USA
Mantovani	Massimo	Chief Legal and Regulatory Affairs	Eni S.p.A.	Italy
Miller-Dawkins	May	Senior Advisor – Drive Full Transparency	The B Team	USA
Minard	Catherine	International Director	MEDEF	France
Montoya	Pedro	General Secretary Airbus Group Spain	Airbus Group	Spain
Morris	Simon	Chief Adviser – External Affairs	Rio Tinto	UK
Nanda	Arun	Chairman	Mahindra Holidays and Resorts	India
Nelson	Michael R.	Public Policy	CloudFlare	USA
Nicolson	Rachel	Partner	Allens Linklaters Law Firm	Australia
Niinami	Takeshi	President	Suntory Holdings Limited	Japan
Nijathaworn	Bandid	President and CEO	Thai Institute of Directors	Thailand
O'Connell	Christine	Global Head of Strategy and Business Dev.t	Thomson Reuters	UK
Özgülşen	Ekin	Corporate Communications Manager	Solmaz Gümrük Müşavirliği A.Ş.	Turkey
Pes	Angel	President REPM	Caixa Bank/ Spanish network	Spain
Pesme	Jean	Practice Manager, F&M	World Bank	USA
Porter	Tim	Programme Director	Standard Chartered	UK
Preyma	Lida	Director, Global AML Compliance	BMO Capital Markets	Canada
Prince	Matthew	Co-founder and CEO	CloudFlare	USA
Renigar	Del	Director	General Electric	USA
Richards	Timothy	Managing Director	General Electric	USA
Runov	Igor	Under Secretary General	IRU	Switzerland
Saab	Fadi	Chairman	Top Capital Finance	Lebanon
Saula	Nejla	Policy Adviser, Sherpa Office	OECD	France
Saydam	Albert	CEO	Tekno Kaucuk Sanayii	Turkey
Sen	Sushanta	Principal Adviser	Confederation of Indian Industry	India
Sharma	Pranjal	Director	Pranjal Sharma Advisory	India

Last Name	First Name	Position	Organization	Country
Steves	Franklin	Senior Counselor, Investment Climate and Governance	EBRD	UK
Taggart	Chris	Co-Founder and CEO	Open Corporates	UK
Tate	Lisa	Vice President and Associate General Counsel	American Council of Life Insurers	USA
Tinubu	Adewale	Group Chief Executive	Oando PLC	Nigeria
Tisné	Martin	Director	Omidyar Network	USA
Tubbs	Anny	Chief Compliance Officer	Unilever	Belgium
Turkmen	Sibel	VP & Corporate Controller	DH Corporation	Canada
vandePol	Mini	Head of Global Compliance Group	Baker &McKenzie	Hong Kong
Vaughn	Philip	Senior Director, Government Relations	Fluor Corporation	USA
Veihmeyer	John	Chairman	KPMG Global	USA
Vlassis	Dimitri	Chief, Corruption and Economic Crime Branch	UNODC	Austria
Walker	Justine	Director Financial Crime (Sanctions and Bribery)	British Bankers Association	UK
Wieck	Oliver	Secretary General	ICC Germany e.V.	Germany
Wrage	Alexandra	President	TRACE Intrnational	USA
Wright	Susan	Global Head of FCC External Relations	HSBC Holdings plc	UK
Yang	Qingqing	Director of Research Cooperation Department	Renmin University	China
Yetgin	Cüneyt	Ethics and Compliance Manager	Güler Dinamik Gümrük Müşavirliği	Turkey
Zaman	Tayfun	Secretary General	TEID	Turkey
Zindera	Sabine	Vice President, Legal and Compliance	Siemens AG	Germany

LIST OF ACRONYMS AND GLOSSARY OF TERMS

ACTF	The Anti-Corruption Task Force
B20 ACWG	B20 Anti-Corruption Working Group
BCP	border crossing point
CSI	Container Security Initiative
C-TPAT	US Customs Trade Partnership Against Terrorism
e-GP	e-Government Procurement system
EDI	electronic data interchange
EU	European Union
FATF	Financial Action Task Force
G20 ACWG	G20 Anti-Corruption Working Group
GTI	Customs and Tourism Enterprises Co. Inc., a subsidiary of TOBB
HLRM	high-level reporting mechanism
ICC	International Chamber of Commerce
JFSC	Jersey Financial Services Commission
OECD	Organisation for Economic Co-operation and Development
RESIST	Resisting Extortion and Solicitation in International Transactions tool
TI	Transparency International
TOBB	Union of Chambers and Commodity Exchanges of Turkey
UNCAC	UN Convention against Corruption
WCO	World Customs Organization
WEF	World Economic Forum