



Norwegian Ministry of Foreign Affairs

Guideline

Norway's International Efforts to Prevent and Combat Corruption

Content

Foreword	5
1 Introduction	6
2 Corruption: Concepts, Drivers, and the International Framework	9
2.1 The term 'corruption' and how it is defined	10
2.2 Drivers of corruption and anti-corruption efforts: What works and why	13
2.2.1 Social and behavioural drivers:	13
2.2.2 Problems associated with formal rules and incentives:	13
2.2.3 Collective action problems:	14
2.2.4 Corruption's functional role:	14
2.3 The global framework for combating corruption	14
3 The influence of corruption on sustainable development, inequality, climate change, democracy and security	16
4 Norway's international anti-corruption efforts	20
4.1 Protecting and strengthening the multilateral international anti-corruption rules and standards	21
4.1.1 Strengthening efforts to prevent corruption (appendix 1, items 1–9)	22
4.1.2 Combating impunity (appendix 1, items 10–16)	22
4.1.3 Strengthening international cooperation (appendix 1, items 17–19)	22
4.2 Integrating anti-corruption as a cross-cutting issue in Norwegian aid and development policy	23
4.3 Strengthening anti-corruption dialogue and cooperation with other countries and partners	24
4.4 Supporting strategic anti-corruption programmes and projects	26
5 Appendix I	29
1. Research, analysis and knowledge-sharing on the impacts of corruption	30
2. Integrity in public administration	30
3. Transparency, integrity and inclusion in public decision-making processes	31
4. Corruption-free public procurement	32
5. Transparency in public financial management	32
6. Transparency of ownership and ownership structures, including registers of beneficial owners	33
7. Transparency around the funding of political parties	34

8.	A corruption-free business sector and corruption prevention in the private sector	34
9.	Effective systems for the prevention and prosecution of money laundering.....	35
10.	Effective enforcement of anti-corruption legislation	36
11.	Independent, robust anti-corruption institutions, prosecuting authorities and courts	36
12.	Holding professional facilitators accountable.....	38
13.	Secure whistleblowing systems and protection of whistleblowers	38
14.	Inclusive cooperation with civil society, media and other relevant stakeholders	39
15.	Addressing secrecy jurisdictions and safe havens for corrupt actors and illicitly acquired assets	39
16.	Analysing and supporting the establishment of effective regional or international mechanisms to counter impunity when national systems do not work	40
17.	Making better use of the international anti-corruption framework, including strengthening UNCAC's Implementation Review Mechanism and the active inclusion of developing countries	40
18.	International legal cooperation	41
19.	Effective recovery of the proceeds of corruption from other countries.....	42

Foreword

Corruption is one of the greatest threats to democracy, the rule of law and sustainable development, depriving society of resources intended for vital areas such as schools, health care and the green transition. In this way, corruption undermines trust between citizens and the authorities, exacerbates inequality both within and between countries, prevents the fair distribution of resources and compromises countries' ability to address common challenges.

Norway has clear foreign and development policy objectives: to strengthen democracy, the rule of law and human rights; to ensure sustainable development; and to reduce inequality and advance gender equality. To achieve these objectives, we must tackle the structural causes of poor governance and corruption.

Norway is therefore seeking to play a leading role in global efforts to combat corruption. We are working to strengthen international anti-corruption obligations and standards and to ensure compliance with them. We are also supporting developing countries' efforts to build robust institutions and fair societies. This was one important reason why Norway took on a role as co-facilitator of the Sevilla Commitment, the declaration adopted at the UN's Fourth International Conference on Financing for Development. In this role, we helped to build agreement on scaling up capacity-building support for domestic resource mobilisation and for implementation of the UN Convention against Corruption. For the first time anti-corruption was recognised as a cross-cutting issue and an essential basis for success in tax reform and the mobilisation of private investment – an important outcome for Norway.

Success in development policy depends on an integrated approach that also includes the fight against corruption. We are therefore taking steps to ensure that anti-corruption is integrated as a cross-cutting issue in all development assistance.

This underscores that fighting corruption is not an isolated effort but an essential basis for achieving our development policy goals.

Anti-corruption is also a very important element of Norway's large-scale support for Ukraine. Confidence in institutions will be crucial to Ukraine's future, both to counter covert influence activities and to provide a solid basis for reconstruction. Norway has therefore recently concluded agreements totalling almost NOK 200 million in funding to strengthen Ukraine's capacity to prevent, investigate and prosecute corruption.

To maintain Norway's credibility internationally, it is vital that we ourselves meet the obligations and standards we contribute to establish. The Government has recently amended the relevant legislation to enhance transparency in the funding of political parties – an important step in countering covert influence activities and strengthening trust in democracy. Norway's robust systems in this area and the valuable experience we have gained mean that we can make a real contribution internationally. This is why Norway is one of a group of countries that is submitting a resolution at the eleventh session of the Conference of the States Parties to the United Nations Convention against Corruption to ensure greater transparency in political financing globally.

Fighting corruption will never be easy, but with political will, a long-term perspective, effective international cooperation and clear priorities, we can play a part in bringing about real change.

This document will be important in consolidating and clarifying Norway's positions and expectations with regard to international efforts to combat corruption. It is also intended to be a tool to help the Ministry of Foreign Affairs, Norad, the diplomatic and consular missions and our partners to work together coherently and effectively.



Espen Barth Eide
Minister of Foreign Affairs



Åsmund Grøver Aukrust
Minister of International Development

1 Introduction

Corruption affects the public and private sectors in every country, undermining development, the rule of law and democratic legitimacy. It hampers progress towards the UN Sustainable Development Goals (SDGs) and climate commitments while undermining efforts to reduce global inequality. When officials abuse public power and trust for their private gain, the consequences are far-reaching and extend well beyond the direct economic losses.

It is difficult to determine the global cost of corruption, but it is estimated that 5–7 % of the world's GDP is lost to corruption. In some countries, the resources lost to corruption may represent a significant proportion of the national budget, and these losses have a particularly serious impact on the ability of developing countries to provide basic public services. In many countries where corruption is endemic – where powerful private interests influence legislation, institutions and the state – there is little political will to combat the problem. The result is large-scale corruption that enriches the elite at the expense of the wider population.

Corruption, tax evasion and illicit financial flows undermine domestic resource mobilisation. High levels of corruption and capital flight reduce domestic consumption and lower investment levels, both public and private. The result is fewer schools and hospitals, lower police salaries, inadequate infrastructure development and increased unemployment and inequality. Investments are steered towards sectors that provide the highest short-term returns, often at the expense of wider social benefits. Overall, this weakens opportunities for economic growth and democratisation in developing countries and tends to exacerbate inequality and weaken trust in the authorities, institutions and democratic processes.

Paradoxically, the proceeds of corruption in developing countries are often placed in Western coun-

tries where the rule of law is strong and political stability is high, arriving in many cases by way of financial centres or jurisdictions with a significant degree of secrecy. Western companies are often involved in cases of large-scale corruption, either through paying bribes paid to public officials in developing countries or by facilitating illegal transactions or helping to launder the proceeds of corruption.

In 2020, Norad's Department of Evaluation pointed out that Norway lacks a coherent strategy for its anti-corruption efforts, and that clarification was needed on how to ensure that this is addressed as a cross-cutting issue. A report by the National Audit Office of Norway on the risk of financial irregularities in the administration of development aid (Document 3:4 (2024–2025))¹ concludes that policy documents have not adequately clarified and communicated how to address anti-corruption as a cross-cutting issue. In 2024, an evaluation by Norad of cross-cutting issues in Norwegian development cooperation² uncovered significant challenges in implementing a cross-cutting approach to these issues.

Norway's international efforts to prevent and combat corruption aim to promote democracy, the rule of law and sustainable development as well as to enhance national resource mobilisation and ensure that resources are used for the benefit of the population as a whole. Norway aims to take a leading role promoting international norms, standards and operational measures to prevent and combat corruption, tax evasion and illicit capital flows, based on principles of integrity, inclusiveness, transparency and accountability. This has been a central part of the follow-up to

¹ [Riksrevisor: Kritikkverdig håndtering av risikoen for økonomiske misligheter i bistanden](#) (Norwegian only).

² [Evaluation of Cross-cutting Issues in Norwegian Development Cooperation | Norad.no](#).

the Addis Ababa Action Agenda (2015), and efforts must be intensified in light of the *Compromiso de Sevilla*, the declaration adopted at the UN's Fourth International Conference on Financing for Development in 2025.

This document seeks to promote an integrated approach to Norway's anti-corruption efforts internationally and to clarify what addressing anti-corruption as a cross-cutting issue entails.

This document is intended to:

- provide an introduction to corruption and explain how it hampers Norway's efforts to achieve its foreign and development policy objectives;
- promote an integrated Norwegian approach to the international fight against corruption, and provide guidelines for how the Ministry of Foreign Affairs, Norad and the embassies can promote anti-corruption
- serve as a common platform to ensure that Norway always communicates consistent positions in bilateral and multilateral contexts, dialogue and alliance building;
- clarify the implications of anti-corruption as a cross-cutting issue in Norwegian development policy and aid.

The document is intended especially for:

- employees of the Ministry of Foreign Affairs
- employees of Norad
- employees at Norwegian diplomatic and consular missions

The document provides guidelines for anti-corruption efforts by the Ministry of Foreign Affairs, Norad and Norway's missions abroad in international forums, in meetings with representatives from other countries and in development cooperation. It discusses how existing political obligations and guidelines should be put into practice. The document will be updated to reflect changes in political priorities, international standards and practical experience. It is not meant to be exhaustive, but to clarify expectations and promote a systematic approach to anti-corruption efforts.

The Ministry of Foreign Affairs, Norad and the missions should all employ this document in their respective areas of responsibility, either directly in the fight against corruption or through integrating anti-corruption as a cross-cutting issue.

The document is also relevant for other Norwegian ministries, directorates and institutions that are involved in international cooperation related to good governance and combating corruption. Much of the contents will also be relevant for organisations that receive direct anti-corruption support and for authorities in countries that receive Norwegian aid, multilateral organisations and other recipients of Norwegian aid.

Structure and content of the Guideline

Chapter 2 provides an introduction to corruption and the different forms it may take. It explains what drives corruption and identifies anti-corruption measures that have proven to be effective. This section also provides an overview of the international anti-corruption framework.

Chapter 3 examines corruption in a wider foreign and development policy context. It explains the implications of corruption for inequality, sustainable development, climate change, democracy, human rights and security, and why women and vulnerable groups are particularly affected.

Chapter 4 describes Norway's four focus areas and provides concrete guidelines for the Ministry of Foreign Affairs, Norad and Norway's missions abroad on how to integrate anti-corruption measures into their work. **Chapter 4.1** outlines the thematic priorities of Norway's international anti-corruption efforts (more information is provided in appendix 1). It identifies specific measures to prevent corruption, combat impunity and strengthen international cooperation. The text gives Norwegian actors practical advice on promoting Norwegian positions and helping to strengthen implementation of international standards and obligations. **Chapter 4.2** describes how anti-corruption is to be integrated as a cross-

cutting issue in all Norwegian aid. It provides practical advice on risk assessment and programme design and implementation, and clarifies the responsibilities of various actors in development cooperation and what is expected of them.

Chapter 4.3 concerns Norway's anti-corruption dialogue and coordination with international organisations, like-minded countries and other partners. **Chapter 4.4** describes how Norway supports strategic anti-corruption programmes through multilateral partners and civil society.

Appendix 1 gives an overview of key elements of an effective approach to anti-corruption, including Norway's work on this issue at national level and the positions it advocates in international forums.

Limits to the scope of this document

The general principle of zero tolerance of corruption and other financial irregularities applies to

Norwegian aid. Guidelines relating to zero tolerance and routines for managing Norwegian funding, control and whistleblowing are dealt with in other documents, such as the Main Instructions for Financial Management in the Foreign Service.

Sections 387–389 of the Penal Code prohibit corruption both in Norway and internationally. The Norwegian authorities expect Norwegian companies to be familiar with, and comply with, the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, which address bribery and other forms of corruption. These documents express a clear expectation for companies to carry out due diligence to avoid adverse impacts on people, society and the environment. The Ministry of Trade, Industry and Fisheries is responsible for responsible business conduct and issues guidelines for Norwegian companies.

2

Corruption: Concepts, Drivers, and the International Framework

2.1 The term ‘corruption’ and how it is defined

‘Corruption’ is widely used to cover actions involving ‘the abuse of entrusted power for private gain’, which is how Transparency International defines the term. The United Nations Convention against Corruption (UNCAC)³ does not define corruption, but it identifies many different forms of corruption in the public sector, such as bribery, illicit enrichment, trading in influence and abuse of functions, as well as various corrupt activities in the private sector. According to Article 1 of the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, states parties are required to make it a criminal offence to offer, promise or give any bribe to a foreign public official in order to obtain or retain a business or other improper advantage.

‘Corruption’ as used in Norwegian criminal law includes providing or accepting bribes in the form of money, gifts or services. The term is not entirely clear-cut, and in its broad sense also encompasses influencing how others conduct their work, known as trading in influence. Section 387 of the Penal Code sets out the penalties for actions that come within the scope of ‘corruption’:

A penalty of a fine or imprisonment for a term not exceeding three years shall be applied to any person who

- a. for himself/herself or others demands, receives or accepts an offer of an improper advantage in connection with the conduct of a position, an office or performance of an assignment, or
- b. gives or offers any person an improper advantage in connection with the conduct of a position, an office or performance of an assignment.

‘Position’, ‘office’ or ‘assignment’ in the first paragraph also means a position, office or assignment abroad.

The provision does not distinguish between private and public corruption, and both types fall within its scope. However, it is particularly serious if public officials accept bribes. Aggravated corruption is punishable by imprisonment for up to 10 years, as set out in section 388 of the Penal Code.

In addition to these paragraphs of the Penal Code, provisions in a range of other acts, regulations, administrative measures, control mechanisms and ethical guidelines are used to prevent and combat corruption in Norway (see Appendix 1 for more detailed information).

Petty corruption, grand corruption, political corruption and strategic corruption

For analytical purposes, corruption can be divided into four types based on the actors involved, the amount of money concerned and the context. These four types are petty corruption, grand corruption, political corruption and strategic corruption.

Petty corruption refers to acts of corruption that occur during interactions between low- and mid-level public officials and private citizens, often in connection with the provision of public services or in order to avoid penalties for offences. While it often involves the exchange of money, petty corruption may also include other material and immaterial goods, including sexual activity. Petty corruption particularly influences the quality and accessibility of public services such as health care and education. Low-income and other vulnerable groups are hardest hit by this type of corruption. It may also have an impact on companies and business owners that require licences or transport and customs clearances, and on tax collection. In addition, petty corruption may undermine the quality of public services and infrastructure.

³ [UNCAC - United Nations Convention against Corruption](#)

Bangladesh: A window on grand corruption

In the summer of 2024 the regime of Prime Minister Sheikh Hasina was ousted following large-scale demonstrations initiated by students. The original cause of the demonstrations was a law granting preferential civil-service job quotas to the descendants of those who fought for independence from Pakistan in 1971. In practice, the people who benefited were primarily supporters of Prime Minister Hasina's Awami League party, and the students were protesting against their own reduced employment prospects as well as corruption and nepotism. After the regime's bloody attempt to crush the uprising resulted in thousands of injuries and deaths, the Government fell and an interim government led by Nobel Peace Prize laureate Muhammad Yunus took over. This Monsoon Revolution, as it was called, opened a window on the huge scale of the corruption practised by the former regime. Over the previous 16 years, the Hasina regime had illegally channelled billions of dollars to banks abroad – money obtained from large infrastructure projects and from coercing banks to enter into loan agreements with companies linked to officials, with the party or with other banks whose boards were appointed by the regime.

Grand corruption refers to systemic action by high-level politicians, public officials and business people to obtain unfair advantages. When corruption becomes an integrated part of the political and economic system, it is difficult to combat. Public funds that should go health care, education and infrastructure end up in

the pockets of corrupt bureaucrats, politicians and business people. In such societies power becomes an instrument of personal enrichment rather than entailing an obligation to serve the citizenry. Corruption also undermines market competition by giving advantages to actors with political connections, thus weakening innovation and economic growth.

Grand corruption often involves financial transactions across multiple jurisdictions as well as the misuse of public funds. Grand corruption has a significant impact on the performance of government institutions and affects both individuals and society as a whole. When contracts are overpriced, public investments are skewed or the quality of work and services declines. It can also lead to the plunder of natural resources for private gain, often through cooperation between public and private actors. When corruption becomes endemic and deeply rooted in the structures of society, it undermines confidence in institutions, weakens the rule of law and leads to economic and social inequality.

Political corruption is misuse of a political position to secure power, status and wealth for leaders and their allies. Examples include election fraud such as buying votes, repressing opposition and receiving illegal campaign contributions in exchange for advantages. This often occurs through networks in which employment is not based on abilities or skills. Political corruption can lead to 'state capture', in which a corrupt network controls the state and protects itself from investigation.

Strategic corruption describes the activities of certain regimes to undermine governance in other countries, for example by weakening institutions or buying political influence, in order to advance geopolitical priorities.



Illustration: iStock/Bobboz

2.2 Drivers of corruption and anti-corruption efforts: What works and why

Corruption arises under particular circumstances. To combat corruption effectively, it is necessary to understand both its underlying drivers and the kinds of situations that provide opportunities for taking action. Such opportunities may appear with shifts in policy, leadership or public attention – for example, when a new regime comes to power or a scandal prompts calls for reform. It may then be possible to adopt new laws, gain acceptance for expert advice or begin the process of tracing and recovering funds. But such opportunities may be short-lived. There is therefore no universal solution to the problem of corruption. Measures to combat it must be tailored to suit both specific challenges and the political window of opportunity that exists at a particular time.

Drivers of corruption can be divided into four main categories: 1) social and behavioural drivers, 2) problems associated with formal rules and incentives, 3) collective action problems and 4) corruption's functional role, which provide insight into how corruption can be fought using targeted strategies.

2.2.1 Social and behavioural drivers:

Corruption is not just the result of weak legislation and poor enforcement; it is also shaped by social norms, cultural expectations and human behaviour. To fight it effectively, we must understand how social mechanisms influence individuals' choices and how norms that are widely accepted can lower the threshold for unethical behaviour. Informal social norms and practices often conflict with formal, legal norms promoted by the international community. The behaviour of local decision-makers is guided to a much greater extent by informal norms and practices than by imported formal rules.

Social and behavioural drivers of corruption arise when decisions are based on expectations of reciprocity, loyalty to a group, stereotypes or ideologies that provide a justification for corruption. In societies where social status is closely linked to financial success, regardless of how achieved, corruption may be socially accepted and in some cases expected. This may also be true where people in positions of power are expected to give more back to a certain group than to others. Cultural norms and individual preferences may also cause corruption to be seen as a necessity or a legitimate practice within families, clans, groups or political parties.

Effective anti-corruption measures must therefore take into account the social norms that sustain corruption. This means that behaviour-based approaches are needed, focusing not only on punishment and control but also on changing what is viewed as acceptable within local communities, organisations and institutions.

2.2.2 Problems associated with formal rules and incentives:

Corruption arises when the formal rules that govern the work of public officials are inadequate or when control mechanisms are weak or lacking and enforcement is weak.

When the risk of exposure, investigation, prosecution, conviction or punishment is perceived as low, the incentives to engage in corruption become stronger. Regardless of whether the problems are related to the legislation itself or to how it is enforced, the result is that public officials lack the necessary incentives to obey the law. An exclusive emphasis on formal rules may lead to more and more rules not being implemented. When introducing formal changes, therefore, it is important to be aware of the informal circumstances that affect implementation and compliance.

Effective measures against corruption require legislative reform, stronger law enforcement institutions and measures to strengthen the

accountability of public officials. Such legal and institutional changes are a vital basis for combating corruption but are insufficient on their own. As discussed in chapter 1, social norms and behaviour patterns must also be addressed if lasting change is to be achieved.

2.2.3 Collective action problems:

Corruption is reinforced in environments where there is a widespread perception that everyone else is acting corruptly. In this situation, distrust of the authorities and fellow citizens is often pervasive, as is a belief that there is insufficient political will to enforce anti-corruption laws and introduce effective measures to counteract, detect and punish violations.

In societies where corruption and abuse of power are widespread, leaders often tend to normalise this culture by setting a bad example. Combating this type of corruption requires measures that raise awareness of the societal costs of corruption as well as the establishment of mechanisms such as integrity pacts, notification channels, helplines and whistleblower protections. Such initiatives help to build trust among key actors and restore the authorities' credibility, especially in high-risk processes such as public procurement.

2.2.4 Corruption's functional role:

Corruption may arise and become entrenched because it offers solutions to problems with deep structural roots in a society, including financial inequality and institutional weaknesses such as unnecessary bureaucracy and a lack of confidence in the state.

Election victories can be secured through corrupt practices involving cooperation with wealthy campaign contributors and the embezzlement of public funds to buy votes. Bribes and personal connections can be used to gain access to important services, scarce resources such as licences and contracts, or job opportunities. Networks based on patronage and clientelism often serve

as effective tools in resource distribution and political mobilisation.

To combat corruption, anti-corruption actors must first understand what needs it satisfies for the people involved and offer alternative solutions that address the underlying causes.

Corruption problems generally arise as a result of several factors acting together. It is therefore crucial to identify as many drivers as possible so that anti-corruption measures can be tailored and fine-tuned to the specific situation.

All successful efforts to combat the drivers of corruption centre on inclusive good governance, under which institutions and processes exhibit transparency, accountability and integrity – core values that the global community has pledged to promote through Sustainable Development Goal 16. A well-functioning state governed by the rule of law and with clear legislation, effective control mechanisms, strong institutions and adequate resources is crucial in preventing and combating corruption and other economic crime.

2.3 The global framework for combating corruption

Since the mid-1990s, corruption has been addressed as a global problem. An increasing number of international agreements and initiatives in the past 25 years have expanded and clarified the approach to combating corruption. The anti-corruption agenda is now an established part of the foreign and development policy debate.

The UN Convention against Corruption (UNCAC)⁴ was adopted in 2003, has 192 states parties and is the only universal instrument in the battle against global corruption. With its comprehensive approach and binding provisions on

⁴ [UNCAC - United Nations Convention against Corruption](#)

prevention, criminalization and law enforcement, international cooperation, and asset recovery, the UNCAC is a key framework for ensuring that democratic societies remain transparent, fair and inclusive. Every two years, the states parties to the convention assemble to discuss progress and challenges in implementing their obligations under the convention.

The OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions,⁵ also known as the OECD Anti-Bribery Convention, was adopted in 1997 and entered into force in 1999. The convention establishes legally binding standards to criminalise bribery of foreign public officials in international business transactions. It contains a range of measures that make this more effective. The convention is supplemented by four OECD recommendations, as follows:

- 2021 OECD Recommendation for Further Combating Bribery of Foreign Public Officials in International Business Transactions
- 2009 OECD Recommendation on Tax Measures for Further Combating Bribery
- 2019 OECD Recommendation on Bribery and Officially Supported Export Credits
- 2016 OECD Recommendation for Development Co-operation Actors on Managing Risks of Corruption

The Group of States against Corruption (GRECO) was established in 1999 by the Council of Europe to strengthen the capacity of member states to fight corruption. GRECO monitors states' compliance with the organisation's anti-corruption standards using a dynamic process involving mutual evaluation and peer pressure. It helps to identify deficiencies in national anti-corruption policies, prompting the necessary legislative, institutional and practical reforms. GRECO also provides a platform for sharing best practices in the prevention and detection of corruption. Other

regional conventions include the Inter-American Convention against Corruption adopted by the Organization of American States in 1996 and the African Union Convention on Preventing and Combating Corruption, adopted in 2003.

The Financial Action Task Force (FATF) was established in 1989 by the G7 countries to combat money laundering and financing of terrorism. The FATF is an intergovernmental organisation (Norway is one of 40 member states), which develops and promotes international standards to protect the financial system from illegal activities, in part through the 40 recommendations it has issued to serve as a basis for national legislation and action. The FATF evaluates member states' implementation of these standards. Jurisdictions demonstrating poor compliance with the recommendations may appear on the FATF's 'grey list' or 'black list', designations that may result in economic sanctions and restrictions on access to the international financial market. The organisation cooperates closely with international actors such as the World Bank, the International Monetary Fund and the United Nations to strengthen global efforts to combat economic crime.

The G20 established a permanent G20 Anti-Corruption Working Group (ACWG) at its summit in Seoul in November 2010. The group develops guidelines and strategies for both the public and private sectors, focusing on areas such as transparency, integrity and law enforcement. The group promotes international cooperation, particularly through sharing best practices and it supports the implementation of international anti-corruption standards, including those set out in the UN Convention against Corruption (UNCAC) and the OECD Anti-Bribery Convention. The ACWG also cooperates with organisations such as the UN, the FATF, the World Bank and the International Monetary Fund. Norway participated in the G20 as a guest country in 2024 and 2025.

⁵ [OECD Legal Instruments](#)

3

**The influence of corruption
on sustainable development,
inequality, climate change,
democracy and security**

Corruption is one of the greatest obstacles to social and economic development. It makes public services less efficient, hampers investment and undermines economic growth. International experience shows that giving priority to anti-corruption measures produces major socioeconomic benefits in the long term.

In the past 20–30 years, the focus on corruption and illicit financial flows has intensified. The Official Norwegian Report Tax Havens and Development, published in 2009, paved the way for heightened Norwegian political engagement on the issue. Leaks, whistleblowing and investigative journalism have resulted in a stream of disclosures documenting the architecture of corruption and illicit financial flows, including the actors involved, conditions that facilitate such behaviour and links to organised crime, tax evasion and money laundering.

Weak governance, a lack of regulatory bodies and political interference in legal systems have allowed illicit capital flows to continue from various countries into jurisdictions characterised by a high degree of financial secrecy.

In many countries the dividing lines between politicians, the public sector and the private sector are unclear, with public sector managers and employees often holding interests in private companies and commercial activities. Corruption in public procurement processes is a major drain on public budgets and resources. Information on who owns companies that receive invitations to tender or are awarded licences and contracts is too often unavailable.

There are often complex links between corruption and a lack of sustainable development, democracy and security. Corruption interferes directly with efforts to achieve the UN Sustainable Development Goals by undermining institutions, exacerbating inequality and hindering access to public services such as healthcare, education and infrastructure. In countries with widespread corrup-

tion, trust in democratic institutions is weakened, and this may in turn lead to political instability and conflict. A vicious circle thus emerges, as administrative weakness enables corruption and corruption further weakens administrative capacity.

All countries that receive Norwegian aid face challenges related to weak governance and high levels of corruption. Success in bringing about change requires an accurate assessment of how society is influenced by corruption, which actors are involved, who is involved in anti-corruption efforts and the interplay between politics and the economy.

Corruption and inequality

Systemic corruption increases economic and social inequality by shifting resources from a society's most vulnerable groups to a small elite. While corrupt elites accumulate wealth and power, the poor lose access to basic services. This exacerbates social and economic disparities and creates institutional distrust. Corruption is also a major problem in the aid sector. When funds intended for poverty reduction and development are diverted through corrupt practices, both aid effectiveness and trust between donor and recipient countries are undermined, and vitally needed funding may fail to materialise. Control mechanisms, transparency and cooperation between all involved parties are necessary. With effective supervisory bodies and strong local administration, disparities are reduced and societies become more inclusive.

Corruption and national resource mobilisation

Corruption undermines national resource mobilisation, and tax collection in particular. When there is corruption in tax systems, the ability of states to finance their own development is compromised. In countries where administrative systems are weak and the risk of corruption is high, the powers that be may, if the necessary control mechanisms do not exist, be able to exploit increased tax revenues to strengthen their own positions rather than promote broad-based development and



Norway cooperates with Tanzania through the Tax for Development program. This sticker is posted on the doors of the Tanzania Revenue Authority (TRA) and warns that corruption is prohibited. Photo: Marte Lid/Norad

provide public services. To prevent this from happening, development aid designed to strengthen tax systems and national resource mobilisation must be combined with targeted efforts to boost transparency, accountability and anti-corruption work. Effective anti-corruption efforts can play a crucial role in national resource mobilisation. When anti-corruption measures and the reform of tax administration go hand in hand, this may result in greater trust in the authorities, greater willingness to pay on the part of people and businesses, and more stable state revenues. When public funds are administered transparently and effective control systems are in place, resources are more likely to actually benefit the population. An integrated approach of this kind provides a stronger foundation for sustainable financing of development.

Corruption disproportionately affects women and people in vulnerable situations

Corruption can obstruct women's access to public services and limit their participation in public, eco-

nomical and political life. In some countries, women commonly encounter corruption in the form of demands for bribes when accessing health and education services, including services related to the care of children. Women are particularly vulnerable to 'sextortion', a form of corruption in which people in power abuse their position to demand sexual favours in exchange for benefits or rights to which people are entitled. People in vulnerable situations such as people living in poverty, refugees and minorities are also at high risk of being exposed to corruption. They may be deprived of access to services or may have to pay an exorbitant price to obtain them. Corruption therefore creates additional barriers to inclusion and justice.

Corruption and the environment, climate change and climate finance

Corruption can pose a serious threat to the climate and environment by enabling such practices as illegal deforestation, overfishing and illegal mining, which lead to ecosystem degradation

and higher greenhouse gas emissions. Grand corruption is often a serious problem in the natural resources sector, and undermines attempts by the authorities to regulate natural resource use.

Climate finance is an important tool for combating climate change, but large finance flows for climate-related measures in countries with weak institutions and limited transparency represent a risk that funding will be diverted by corrupt actors. This may undermine the effectiveness and legitimacy of climate finance. Ensuring transparency and accountability is a way of obtaining the best possible results from climate finance.

Corruption undermines democracy, the rule of law and human rights

Corruption is a threat to democracy, the rule of law and human rights. Fair decision-making processes are replaced with processes that enable decisions based on self-interest, abuse of power and economic advantages for the few at society's expense. This undermines not only trust in the authorities but also fundamental human rights. To protect democracy and human rights, anti-corruption efforts require robust institutions, independent courts, transparency in administrative processes and elections, and effective mechanisms for investigation and holding parties accountable.

Corruption and transnational organised crime

In transnational organised crime, corruption is used as a tool for undermining the capacity of national authorities. Corruption in political and administrative systems reduces public trust, undermines the rule of law and can give criminal actors political influence.

Corruption and organised crime are often tightly intertwined. Corrupt officials can facilitate illegal activities such as trafficking in drugs and people and money laundering. Organised criminal groups exploit weaknesses in legal systems and use corruption to gain impunity and control over

resources. This compromises a state's ability to maintain law and order and results in greater violence and insecurity.

National audit institutions: Norwegian support for state-building, economic development and enhanced resource mobilisation often includes support for national audit institutions. These institutions monitor and report on the use of public funds, but also the legality and implementation of programmes administered by the state. The institutions play a part in preventing corruption through these activities and by issuing recommendations for improving integrity systems, including the strengthening of internal controls. National audit institutions are also able to detect corruption during the audits they conduct, including audits of procurement and purchasing. According to the Global Supreme Audit Institution Stocktaking Report 2023, 60 % of national audit institutions also have a mandate to investigate corruption, and some of them can take steps to recover lost or misused funds. In some systems the national audit institution is part of the judicial system and can impose sanctions on public officials for improper administration of funds under their responsibility.

For a number of years the Norwegian Embassy in South Africa has been providing support for the African Organization of Supreme Audit Institutions (AFROSAI) – which represents Africa in the International Organization of Supreme Audit Institutions (INTOSAI) – in capacity-building in national audit institutions in English-speaking African countries.

4

Norway's international anti-corruption efforts

The international anti-corruption framework is under pressure. As a result of rising authoritarian tendencies in many countries, lower priority is being given to the fight against corruption or action is used selectively to harm political opponents. The UN Convention against Corruption (UNCAC) is nearly universal, but the obligations that go with it are often inadequately implemented, and many states only fulfil their obligations to a limited degree. Fighting corruption requires genuine political will, which in practice is often lacking because government authorities may have an economic or political interest in preserving systems that enable corruption.

Norwegian-sponsored resolution focusing on very large-scale corruption:

At the 2017 Conference of the States Parties to the Convention against Corruption, Norway co-sponsored a resolution, which was adopted by consensus as Resolution 7/2, focusing on transnational efforts to prevent and combat corruption involving vast quantities of assets.⁶ The resolution has been followed up by two expert group meetings in Lima (2018) and Oslo (2019) on the same topic, resulting in the Oslo Statement on Corruption Involving Vast Quantities of Assets, which contains 64 recommendations on preventing and countering corruption on this scale.⁷

Civil society actors play a key role in keeping a check on government authorities but often encounter significant obstacles to their work, including inadequate access to public information and the pressure and persecution they face. Moreover, while corruption is increasingly transnational in character, effective international coop-

eration is complicated by weak national legislation and insufficient coordination between countries.

Transnational organised crime also utilises corruption as a tool to facilitate illegal activities and undermine states' capacity to enforce laws and protect public resources. This underscores the need for an integrated approach that links anti-corruption efforts more closely to the fight against organised crime.

Norway is actively engaged in international efforts to prevent and fight corruption as well as to strengthen institutions, actors and systems that are intended to hold perpetrators accountable. Norway's engagement focuses on the following priority areas:

1. protecting and strengthening the multilateral international anti-corruption rules and standards;
2. integrating anti-corruption as a cross-cutting issue in Norwegian aid and development policy;
3. strengthening anti-corruption dialogue and cooperation with other countries and partners;
4. supporting strategic anti-corruption programmes and projects

4.1 Protecting and strengthening the multilateral international anti-corruption rules and standards

The positions Norway takes in international forums must be anchored in national policy, which itself must be consistent with international obligations. Norway will fulfil its international obligations actively and effectively.

⁶ [COSP7 resolutions \(unodc.org\)](https://www.unodc.org/resolutions/)

⁷ [Preventing and Combating Corruption Involving Vast Quantities of Assets \(unodc.org\)](https://www.unodc.org/preventing-and-combating-corruption-involving-vast-quantities-of-assets/)

As a driving force in the fight against corruption, Norway aims to take a leading role in ensuring the effective implementation and further development of existing international norms, standards and operational measures for preventing and combating corruption. Norway supports the utilisation of a broad knowledge base for further developing international standards.

It is vital to ensure policy coherence and an integrated approach in combating corruption and other forms of economic crime, both nationally and internationally. Regardless of the forum, Norway's positions must be clear, consistent and recognisable.

Norway will promote an integrated approach to anti-corruption work, encompassing prevention, criminalisation, detection, reporting, investigation, prosecution, conviction, proportionate sanctions and penalties, as well as tracing, freezing, confiscation, and return of illicitly acquired assets to their rightful owners or countries.

4.1.1 Strengthening efforts to prevent corruption (appendix 1, items 1–9)

In its international efforts to prevent corruption, Norway focuses particularly on the following areas:

- Greater knowledge and awareness of the consequences of corruption
- enhanced integrity and higher ethical standards in public administration;
- increased transparency, integrity and inclusion in public decision-making processes;
- corruption-free public procurement;
- increased transparency in public financial management;
- transparency of ownership and ownership structures, including the establishment of beneficial ownership registries;

- increased transparency around the funding of political parties and candidates;
- a corruption-free business sector and corruption prevention in the private sector;
- effective systems to prevent money laundering.

4.1.2 Combating impunity (appendix 1, items 10–16)

To enhance the effectiveness of enforcement and combat impunity, Norway will highlight the following in particular:

- effective enforcement of corruption legislation;
- robust, independent anti-corruption institutions, prosecuting authorities and courts;
- holding professional facilitators accountable;
- secure whistleblowing systems and effective protection of whistleblowers;
- safe conditions for investigative journalism, independent media that expose corruption and active participation by civil society in national, international and multilateral anti-corruption efforts;
- less secrecy and fewer safe havens for corrupt actors and illicitly acquired assets;
- analysing and establishing regional or international mechanisms to counter impunity when national legal systems do not work.

4.1.3 Strengthening international cooperation (appendix 1, items 17–19)

To strengthen international cooperation in the fight against corruption, Norway will highlight the following in particular:

- making better use of the global anti-corruption framework, including by supporting the capacity of developing countries to participate in international anti-corruption efforts and multilateral negotiations;
- effective legal cooperation between countries;
- effective international cooperation to trace, confiscate and recover the proceeds of corruption.

4.2 Integrating anti-corruption as a cross-cutting issue in Norwegian aid and development policy

In 2024, Norwegian aid totalled NOK 58.6 billion. Administering these funds requires a high level of integrity and control. Corruption related to aid funding can damage both confidence in Norwegian development cooperation and actual aid effectiveness. In addition to undermining aid results, such irregularities may exacerbate existing inequalities and worsen the abuse of power in recipient countries – the opposite of what aid is intended to achieve (see chapter 3 for more detail). Anti-corruption has therefore been designated a cross-cutting issue in Norwegian development policy and aid, as set out in the white paper *Common Responsibility for Common Future* (Meld. St. 24 (2016–2017)). The four cross-cutting issues to be addressed in all Norwegian development aid, regardless of sector and form of cooperation, are:

- human rights, with a particular focus on participation, accountability and non-discrimination;
- women's rights and gender equality;
- climate and environment;
- anti-corruption.

Integrating anti-corruption as a cross-cutting issue underscores that the fight against corruption is not an isolated effort but an essential basis for achieving development policy goals.

It is possible to prevent, detect and tackle corruption effectively through broad-based risk analysis and the use of specific risk-reduction measures. A risk analysis seeks to identify institutional vulnerabilities and other internal project risks, including the possibility that Norwegian funding will not be employed as intended. A good risk analysis will also consider external risks and vulnerabilities

associated with policies, ownership and power relationships that could result in a project not achieving its aims.

Anti-corruption efforts are to be integrated by implementing specific measures to prevent or reduce corruption risk on the basis of the findings of a broad risk analysis.

All development aid projects funded by Norway must be systematically evaluated with an eye to both i) the corruption risk associated with a particular project, meaning the risk that corruption or other financial irregularities could affect the extent to which the project achieves its objectives, and ii) whether the Norwegian aid increases the risk of corruption in the recipient country or sector (the 'Do no harm' principle).

When a corruption risk associated with Norwegian support is identified, risk-reduction measures must be incorporated into the planning documents and any discrepancies are to be addressed and reported on throughout the cooperation.

When there is a potential to achieve substantial positive effects in a recipient country or sector, or when anti-corruption activities may substantially improve the performance of a project, it is the general rule that anti-corruption elements must be incorporated into the design of the project (the 'Do good' principle). In such cases, specific anti-corruption objectives are to be formulated.

Within priority areas and in connection with major agreements, it may be appropriate to propose anti-corruption measures to ensure transparency, participation, integrity and accountability. One approach is to support targeted measures in national reform processes, such as improving public sector governance and public financial management. Examples include enhancing transparency in ownership and public procurement, implementing salary reforms, and promoting compliance with norms for responsible business conduct in the private sector.

Responsibility for establishing good risk management practices and treating anti-corruption as a cross-cutting issue resides with the aid recipient. Administrators and senior officials in the Foreign Ministry, Norad and the embassies have a responsibility to evaluate whether an aid recipient's risk management system can adequately ensure that a project achieves its objectives and also avoids harm to the fabric of society. The aim is to lower corruption risk to an acceptable level. The implementation of anti-corruption activities that may effectively improve the performance of a project or have positive impacts on society in general should also be considered. These evaluations should build on the grant manager's contextual analysis and consider Norwegian political priorities, the project's significance and scope, and the likelihood and consequences of corruption risk.

Cooperation partners often conduct their own analyses (including of political economy, power and interests) and issue reports that are relevant when assessing risk in a sector or a country. Aid authorities in other countries, the IMF and the World Bank issue similar analyses. These sources of information could be used to a far greater degree than at present in project development, and particularly in dialogue with government authorities and other relevant partners.

A solid analytical foundation is particularly important when considering cooperation in countries where Norway does not have an embassy, in countries and sectors where our knowledge is limited, in conflict-affected countries, in countries where a proposed project would involve new partners and in cooperation relating to purchasing, licences and agreements and/or to sectors where corruption risk is considered high. Embassy reporting is an important source of information and must be regarded in combination with active dialogue with authorities, cooperation partners and other relevant actors.

4.3 Strengthening anti-corruption dialogue and cooperation with other countries and partners

One aim of Norwegian development aid is to support efforts to build strong institutions in developing countries. This may include technical assistance and guidance for building systems and skills, training and instruction, developing new knowledge and establishing meeting places for learning and the exchange of experience and knowledge. An important aspect of this work is helping to maintain the political will to introduce and carry out needed measures. Support for change processes requires transparency, participation and access to information.

Anti-corruption must be actively promoted in political dialogue

The question of whether to raise the issues of corruption problems and anti-corruption should be actively considered in dialogue at all levels, from bilateral meetings at political or senior official level to contact between embassies and host country authorities and Norad's thematic cooperation. Since almost all countries are parties to the UNCAC, political dialogue can start by focusing on shared convention obligations. From there, it is useful to discuss recommendations from country reviews or explore how the country may need technical assistance to meet its obligations. Another relevant topic is a country's compliance with the standards and associated evaluations issued by the Financial Action Task Force (FATF). Norway is one of the largest contributors to UN anti-corruption efforts, and supports measures such as anti-corruption guidance and training through the UN Office on Drugs and Crime (UNODC). Dialogue may be a suitable approach in the period before and after conferences of states parties to the UNCAC and in connection with large-scale initiatives or reforms related to economic growth,

increased investment and improved public services. A positive starting point for the conversation can be to use examples of situations where greater transparency and a stronger rule of law have led to economic growth. It may be useful and natural to mention special challenges related to a particular sector or topic – such as transparency in public procurement, police affairs, customs, taxation or natural resources management. A country's ranking in democracy, governance and corruption indexes can also be raised in dialogue, but may be politically sensitive.

Cooperation with civil society at country level:

Civil society organisations often have their ear to the ground and possess valuable insights on issues related to transparency and corruption in countries where Norway has embassies. They can be important information sources and cooperation partners in the task of combating corruption. In many countries, such organisations operate under considerable pressure, and maintaining contact with them can send a clear signal of Norway's support for actors that promote transparency, accountability and anti-corruption.

Transparency International consists of more than 100 national chapters – locally established, independent organisations that fight corruption in their respective countries. It publishes an annual Corruption Perceptions Index, which ranks countries by how their populations perceive public sector corruption, and a Global Corruption Barometer that assembles first-hand data on how people view and experience corruption on a daily basis. With local roots and expertise, Transparency International is well positioned to help identify relevant priorities. A number of Norwegian embassies have already established constructive cooperation with its chapters.

Cooperating with like-minded partners to maximise effect

Whether we are dealing with UN negotiations on more binding anti-corruption norms and standards or with a single country's implementation of transparency measures, the odds of success improve when we cooperate with like-minded actors. The selection of cooperation partners – both countries and civil society organisations – will vary depending on context and aim. But Norway must always be a consistent and reliable partner in the fight against corruption and for transparency and accountability.

The role of Norway's embassies in alliance-building is important, particularly in supporting implementation of UNCAC and other relevant conventions by developing countries, as mentioned above. Better utilisation of country assessments, follow-up reports and international meetings and conferences can expand opportunities for cooperation on important but complex topics. The document UNCAC in a Nutshell 2021⁸ provides practical guidance on how embassies can use the convention. Embassies should identify key actors at country level, then consider cooperation with them on anti-corruption, and should support actors that demonstrate a willingness to implement anti-corruption reforms. Similarly, it is important to identify and support governments that are willing to take real action to prevent and combat corruption. A number of Norwegian embassies have entered into partnerships with national and regional actors that are actively promoting transparency and accountability. These partners possess valuable knowledge and experience and provide deeper insights into new trends and challenges at country level.

Norway's role at the UN, World Bank and IMF: a driving force in anti-corruption work

There have been significant changes in the aid sector over time. Norwegian aid is channelled primarily via the UN system, global funds, the World

⁸ [UNCAC in a Nutshell 2021](#)

Bank and other international financial institutions as well as civil society. A significant amount is allocated to humanitarian efforts. Only a small proportion is provided directly to the authorities in developing countries.

Good governance, transparency and the fight against corruption are key topics in dialogue and cooperation with multilateral organisations. Norway requires these organisations to have systems to prevent, detect and address financial and other irregularities effectively. Norway is represented on the boards of various multilateral organisations and closely follows their efforts to prevent and address corruption. The boards of the multilateral development banks receive regular information about the banks' procedures for monitoring and addressing corruption risk. Norway is also working actively through the ongoing policy dialogue with multilateral organisations and in replenishment negotiations to strengthen the anti-corruption focus of the organisations both internally and externally. Norway will be an advocate for institutions such as the UN, World Bank and IMF to give higher priority to the anti-corruption agenda in their dialogue with countries.

Civil society, academia and the media are instrumental in maintaining the political will to tackle corruption and play a major role in preventing and combating corruption. Norway cooperates closely with key international and national civil society organisations that work globally and in individual countries to support transparency and combat corruption.

Research and analysis are essential for developing knowledge and understanding of corruption, including its prevalence, manifestations and consequences, and for designing effective anti-corruption measures. Knowledge-based advocacy work is crucial to effect change, especially in the face of strong economic interests that defend the status quo.

Within the **business sector**, some actors both initiate and take part in corruption, but businesses may also be exposed to corrupt activities that distort markets. Many other companies stand out as good examples, having implemented clearly defined internal measures and responsible supplier management systems to prevent and combat corruption. Some actors are innovators, developing technical solutions for anti-corruption work. On the other hand, there are professional facilitators, individuals and companies that aid and abet corruption and money laundering by providing legal, financial and other services that enable such criminal activity. Bolstering the collective effort against corruption requires dialogue and cooperation with companies and industry organisations.

4.4 Supporting strategic anti-corruption programmes and projects

An integrated approach to anti-corruption work requires measures to prevent corruption, detect violations of law and ensure consistent law enforcement. Also necessary are independent control organs, strong investigative and prosecution authorities, open access to public information, a free press and an active civil society. These elements combined form the basis of robust, long-term anti-corruption work.

Norway supports strategically important anti-corruption programmes and projects as one means of achieving the broader priorities of Norwegian foreign and development policy. The framework of Norwegian support for anti-corruption activities, the composition of partnerships and the strategy have developed gradually since publication of Official Norwegian Report 2009: 19 *Tax havens and development*⁹ and subsequent white papers.

⁹ [NOU 2009: 19 – regjeringen.no](https://www.regjeringen.no/no/aktuelt/nou200919/19-regjeringen.no)

Anti-corruption support from Norway to national authorities, media outlets, academia, multilateral organisations and civil society is designed to influence processes at international, regional and national levels.

All support must safeguard and respect human rights and fundamental principles of the rule of law. In its anti-corruption efforts, Norway works actively to integrate a gender perspective, promote gender equality and strengthen women's rights.

Norway aims to play a leading role in international efforts to promote financial transparency, accountability and integrity and to combat illicit financial flows, money laundering, tax evasion and other forms of corruption.

In addition to supporting dedicated anti-corruption programmes, Norway contributes indirectly

to the fight against corruption by providing support in other areas: public financial management, illicit financial flows, economic crime, tax systems, customs, national audit institutions, natural resources management in the oil, gas and minerals sector, investigative journalism and statistics. This support will have positive indirect effects that may help to reduce corruption.

Programmes in specific sectors – including programmes in Norad's Knowledge Bank such as Fish for Development, Oceans for Development, Tax for Development and Global Health – include elements that can reduce corruption. Some embassies also engage in anti-corruption activities.

Anti-corruption efforts under the auspices of the Foreign Ministry must be coordinated with and support other Norwegian priorities defined by the Ministry of Climate and Environment, the Ministry of Justice and Public Security and the Ministry



Illustration: iStock/wildpixel

of Finance in areas such as money laundering, environmental crime and transnational organised crime. Norway's overall contributions and its knowledge base will strengthen its participation and position in processes within the UN, OECD, G20 and FATF, among others.

Effective partnerships

Norway cooperates with the UN Office on Drugs and Crime (UNODC) to support developing countries' efforts to implement the UN Convention against Corruption (UNCAC). Through this cooperation, developing countries receive technical assistance including assistance in meeting their convention obligations, guidance and training and assistance in developing of knowledge products and tools.

Norway works closely with UNODC, Open Contracting Partnership, Open Ownership and the Platform to Protect Whistleblowers in Africa on transparency in public procurement, beneficial ownership transparency and protection of whistleblowers.

Through the Corruption Hunter Network, Norway brings together prosecuting authorities from approximately 20 countries and institutions to discuss prevention, investigation, prosecution and asset recovery. The Corruption Hunter Network is also an important meeting place for identifying opportunities, challenges and needs for technical assistance, and for sharing new knowledge at the national, regional and global levels.

Norwegian support for the International Centre for Asset Recovery (ICAR) is used to provide technical assistance and guidance in connection with investigations of specific grand corruption cases involving government officials (including in Namibia, Malawi, Mozambique, South Africa, Italy, Nigeria, Zambia, Kenya, Peru, Costa Rica, Brazil, Senegal). Support provided to the World Bank's Stolen Asset Recovery Initiative (StAR) is

especially important in cross-border cooperation. Developing countries are offered technical assistance through UNODC and the Basel Institute on Governance/ICAR in cases where it is considered necessary and important for corruption prevention, investigation, and tracing and recovery of stolen assets.

Norway supports anti-corruption programmes at the World Customs Organization (WCO), the International Consortium of Investigative Journalists (ICIJ) and the U4 Anti-Corruption Resource Centre in Bergen, which gathers information and knowledge and makes it accessible as a public good. U4 also arranges courses and training activities for donors and partners alike. Cooperation with the UNCAC Coalition and U4 has been used actively to mobilise engagement in civil society and in other countries on vital issues.

The organisations that Norway supports possess valuable expertise and play a key role in developing international standards. They also use their technical expertise to strengthen national capacity in countries that are seeking to fight corruption more effectively.

Norwegian public-sector actors work through Norad's Knowledge Bank to provide functions that are crucial to good governance and the fight against corruption, and their work in developing countries boosts transparency, accountability, participation and integrity.

On the basis of the aims presented in chapter 4.1 of this document, Norway provides developing countries with partnerships and access to technical assistance, tools and networks that are crucial in preventing and combating corruption. Norway also assists countries where institutions are weak and that are facing major challenges to participate in debate, dialogue and negotiations that may have far-reaching consequences for developing countries.

5

Appendix I

1. Research, analysis and knowledge-sharing on the impacts of corruption

Evidence-based policy is essential in the fight against corruption. Research and systematic collection of information on the causes and impacts of corruption and effective countermeasures form the foundation for targeted efforts and sustainable solutions. A solid knowledge base is crucial for raising public awareness, building societal resilience, and promoting open debate on ethical challenges and integrity in governance.

Norway emphasises the importance of knowledge sharing and supports research that reveals the societal costs of corruption and how various anti-corruption measures function in practice.

Cooperation with research institutions and civil society, both nationally and internationally, is undertaken to promote evidence-based approaches and make knowledge accessible across sectors.

Internationally, Norway advocates for stronger research and knowledge sharing to highlight the societal costs of corruption and identify which measures are most effective in prevention and enforcement.

2. Integrity in public administration

Integrity in the public sector is essential for promoting transparency, trust, and good governance. The social and economic interests of a country and society are safeguarded when public officials are recruited on the basis of professional competence and perform their duties in line with ethical principles and with integrity. Integrity in the public sector forms the basis for effective and just governance, which is essential for a well-functioning society.

Norway gives high priority to integrity in the public administration. The Civil Service Act regulates employment in the state and includes provisions on personnel management rules, recruitment (including public announcement of positions and the principle that the best qualified applicant should be offered the job) termination of the employment relationship, disciplinary measures, and procedural rules. The Civil Service Act also includes a prohibition on accepting gifts in connection with work, where such gifts are intended or likely to influence an employee's official actions. The ethical guidelines for the public service aim to raise employees' awareness of the importance of ethical conduct in service provision and the exercise of authority. They are based on values such as fairness, loyalty and honesty, and provide overall guidance rather than detailed rules. The guidelines are available on regjeringen.no. An e-learning course has also been developed featuring various ethical dilemmas. Separate guidelines have been developed for the ministries, entitled *About the Relationship between Political Leadership and the Civil Service – Seven Duties for the Civil Service*, which address ethical dilemmas in the relationship between a ministry's political leadership and the civil service. The guidelines are supported by e-learning courses, podcasts, and a collection of dilemmas. The OECD's recommendations on public integrity have been translated into Norwegian. The Norwegian Agency for Public and Financial Management (DFØ) monitors Norway's compliance with these recommendations.

Norway has a comprehensive framework of legislation and rules that promotes transparency and prevents conflicts of interest. This includes the ethical guidelines for the public service, which apply to all government bodies, and guidelines for registering civil servants' appointments and financial interests. The handbook for the political leadership clarifies the rules on conflicts of interest and situations that may undermine trust in a politician's impartiality.

Internationally, Norway advocates for strengthening public integrity through robust administrative structures and institutions. Integrity and high ethical standards in public service delivery are essential for preventing corruption and ensuring that officials work for the public interest. This requires more than laws and structures – employees must be familiar with key ethical principles, be able to recognise ethical dilemmas, and have space for reflection and discussion in an open climate. Civil servants should have a fundamental right to express critical views about the state’s activities and other matters. It is also vital to ensure that public officials are able to report corrupt behaviour.

3. Transparency, integrity and inclusion in public decision-making processes

Transparency ensures that politicians and the public administration are held accountable for their decisions, and is essential for maintaining trust, enabling oversight, and strengthening citizen participation. Involving a variety of stakeholders in decision-making processes strengthens the legitimacy of the public administration, and it becomes easier to hold authorities accountable for their actions and priorities. This can lead to more informed decision-making and higher-quality, more effective public services.

The Freedom of Information Act gives everyone the right to access case documents, journals, and similar records from all entities covered by the Act. The law applies to all state bodies and municipal and county authorities, and as a general rule to all independent legal entities under their control. The purpose of the Act is to ensure that the public administration is open and transparent,

thereby strengthening freedom of information and expression, democratic participation, individual legal protection, confidence in the public authorities and control by the public.

Norway considers it very important to ensure open decision-making processes through public consultations and inclusive cooperation. This helps to ensure that diverse perspectives are considered, thereby improving the quality of decisions and promoting democratic participation. Norway’s official instructions for planning and management of central government programmes and projects include requirements for consultation processes and states that those affected by an issue or proposed measures must be involved at an early stage of the process. Consultations must allow input from all stakeholders, ensuring transparency and safeguarding democratic rights in public policy formulation. Norwegian authorities cooperate with civil society organisations to ensure that decision-making processes are representative and inclusive. This cooperation helps to hold authorities accountable to citizens and strengthens trust between the public sector and the general public.

Through participation in the Open Government Partnership (OGP), Norway has committed to strengthening cooperation between citizens and public administration. This involves developing action plans in collaboration with civil society, including concrete measures to enhance transparency in the Norwegian public administration.

Internationally, Norway promotes transparency as a key instrument for strengthening trust between public administration and the population. Norway also emphasises the importance of inclusive decision-making processes to ensure fairness, equal treatment and sound resource management.

4. Corruption-free public procurement

The purpose of procurement rules is to ensure efficient and responsible use of public resources and high standards of integrity when a government purchases goods and services or undertakes construction projects. A system lacking transparency and competition is fertile ground for corruption. The UN estimates that up to 25% of the approximately USD 13 trillion that governments spend globally each year is lost to corruption. Without adequate oversight, public authorities risk entering into contracts with suppliers who cannot compete on quality or charge excessive prices. Lack of regulation may also lead to favoritism and allow personal gains by public officials.

Norway's procurement framework consists of the Public Procurement Act and associated regulations. It ensures integrity through rules on impartiality, transparency, and procedures that prevent abuse of power and favoritism, including a ban on significant contract modifications after the procurement process is completed. Norway's procurement legislation implements the EU procurement directives, which have been incorporated into the EEA Agreement. There are four main directives: Directive 2014/24/EU on public procurement; Directive 2014/25/EU on procurement by entities operating in the water, energy, transport, and postal services sectors; Directive 2014/23/EU on the award of concession contracts; and Directive 2009/81/EC on the coordination of procedures for the award of contracts in the fields of defence and security. Norway is a party to the WTO Agreement on Government Procurement, which aims to establish an effective multilateral framework for public procurement in free trade agreements, and to promote transparency and prevent corruption. Norway participates in OECD work on public procurement, which aims to share knowledge and identify best practices.

Norway seeks to strengthen international guidelines for the efficient, transparent and competitive use of public resources. Procurement processes must be regulated, transparent, and based on clear frameworks that promote integrity and trust in public spending. Furthermore, Norway advocates full transparency in public procurement, enabling relevant stakeholders to monitor the entire process from planning to implementation and monitoring. This strengthens competition, improves public services, and ensures efficient use of resources. Norway collaborates with organisations such as the Open Contracting Partnership and UNODC to improve procurement processes and reduce corruption risk in developing countries.

5. Transparency in public financial management

Lack of transparency or weak oversight of public finances may facilitate corruption. This may lead to financial losses, diminished trust in public authorities and poorer services for citizens.

General requirements for the national budget and accounts are set out in the appropriations regulations for the Storting (Norwegian parliament). All ministries and their subordinate agencies are involved in the preparation of the Government's budget proposal, which is then scrutinised and adopted by the Storting. The Government's budget proposal is published on its website, and the adopted budget is published on the website of the Storting.

Section 12 of the Regulations on financial management in the central government requires accounting that includes bookkeeping and mandatory financial reporting. The accounts must provide a basis for monitoring the use of appropriations and for analysing an entity's activities.

Each central government agency (administrative body) must submit an annual report that includes a financial statement with explanatory notes. The annual report is published both on the agency's website and on the website of the ministry responsible. In addition, monthly financial data from government agencies is publicly available on the portal statsregnskapet.no and as downloadable open data.

Government agencies must have internal controls to prevent irregularities such as embezzlement and corruption. The Office of the Auditor General audits all government agencies annually and issues audit reports that must be published on the agency's website.

Agencies must notify the relevant ministry of any significant deviations from approved plans or allocation letters and propose corrective measures. Ministries must ensure that subordinate agencies have effective internal controls addressing objectives, resource use and compliance with legislation.

Internationally, Norway promotes greater transparency and to ensure integrity and accountability in matters related to public finances.

6. Transparency of ownership and ownership structures, including registers of beneficial owners

Transparency regarding ownership and beneficial ownership is essential for combating corruption. Ensuring that information about who actually owns and controls entities is available to authorities and

other relevant stakeholders makes it harder for criminals to conceal illicit assets behind complex corporate structures and nominee arrangements. This reduces the risk of shell companies being used for money laundering, bribery, and other economic crime, while strengthening the rule of law and increasing trust in the business sector.

Transparency is a core value of Norwegian society. Norway's Register of Beneficial Owners has recently been established to combat money laundering, terrorist financing and economic crime, and is managed by the Brønnøysund Register Centre. Companies and other legal entities were required to register information in the registry by 31 July 2025. The purpose is to provide information about who actually controls businesses. In addition to public authorities and entities subject to reporting obligations under the Anti-Money Laundering Act, the media, civil society organisations and academic institutions have access to the information. The ambition is to make the register as accessible as possible, while weighing this against the right to privacy and data protection requirements. In 2024, the EU adopted new anti-money laundering legislation, including updated requirements for access to beneficial ownership information. The new legislation is under scrutiny for incorporation into the EEA Agreement in Norway.

Internationally, Norway is promoting greater ownership transparency, with the aim of making beneficial ownership registers accessible to the widest possible range of stakeholders. Norway collaborates with UNODC and Open Ownership to support the establishment of beneficial ownership registers in various developing countries.

7. Transparency around the funding of political parties

Political parties and candidates require financial and other resources to organise, develop policies, and communicate their messages to voters. At the same time, uncontrolled or opaque financing may allow special interests to exert disproportionate or undue influence over political processes. Contributions and donations in the form of money, services or other economic benefits may create problematic ties between a party and its donors. This in turn increases the risk of corrupt quid pro quo arrangements. Furthermore, a lack of transparency may enable money laundering, allowing proceeds from criminal activities to be funnelled into political parties and political operations. In international anti-corruption efforts, transparency is considered to be the most effective tool for combating corruption and money laundering.

In Norway, the public's right to access information on party funding is regulated by the Political Parties Act. The Act is based partly on the Council of Europe's Recommendation 2003/4 on common rules against corruption in the funding of political parties and electoral campaigns, and GRECO's recommendations to Norway to strengthen requirements for transparency, oversight, and control. The Political Parties Act contains clear rules on funding sources that it is prohibited for parties to accept contributions from. The same rules apply to affiliated party organisations, including entities directly or indirectly controlled by or otherwise linked to a party or party branch. Political parties and party branches are required to provide complete accounts annually, including the value of all monetary contributions and in-kind donations. Donations, sponsorships, and loans exceeding certain thresholds set out in the Act must be reported separately. Such disclosures must include the names and addresses of donors. The Political Parties Act also includes special reporting requirements for contributions received during a pre-election period. Statistics Norway (SSB) is responsible for receiving and publishing financial

data, including information on donors, sponsors, and lenders. An independent body, the Political Parties Act Committee, has been established to oversee party financing and ensure compliance with legal obligations. Administrative sanctions, fines, or criminal sanctions may be imposed for violations of the funding provisions in the Act.

Internationally, Norway advocates for greater transparency in political funding to ensure public trust in politicians and political parties and to prevent corruption and abuse.

8. A corruption-free business sector and corruption prevention in the private sector

Corruption breeds corruption. It also distorts competition, which in turn harms businesses and the private sector. Projects that will have a less beneficial effect may be selected for implementation over more profitable and beneficial ones as a result of corrupt practices. In the international arena, Norwegian companies may encounter business and government representatives from countries where corruption is more prevalent, which can pose challenges for individual firms.

On the other hand, Norwegian companies operating in countries where corruption risk is high may generate positive ripple effects if they adhere firmly to an anti-corruption policy. It is important that companies clearly communicate their anti-corruption stance to subcontractors, subsidiaries, agents and other service providers, and that they have adequate control mechanisms to detect irregularities.

Preventing corruption in business requires awareness at the highest level in each company. Anti-corruption must be integrated into training systems, followed up in daily operations, and supported by robust control mechanisms to detect corruption. This may include procedures for financial management, auditing and internal control.

Norway is a party to the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions. The Convention's 46 Parties are committed to criminalising bribery of public officials in international business and to ensuring effective, proportionate, and dissuasive criminal sanctions for violations. These obligations have been implemented in the Norwegian Penal Code. The prohibition against international bribery applies to civil servants and elected officials at all levels, employees of public agencies and state-owned enterprises, and representatives and staff of international organisations, and also applies to any contribution to violations.

The Convention also obliges states to establish corporate liability rules for corruption involving foreign public officials. Økokrim (National Authority for Investigating and Prosecuting Economic and Environmental Crime), in cooperation with the Director of Public Prosecutions, is developing guidelines for determining corporate penalties in corruption cases. These guidelines will include advice on the importance of preventive measures taken by companies, self-reporting, and cooperation with law enforcement. The guidelines are expected to be finalised in 2025. Since 2013, the Accounting Act has required certain large companies to report on anti-corruption efforts – previously as part of their corporate social responsibility disclosures, and since November 2024 as part of sustainability reporting.

Internationally, Norway promotes responsible business conduct through penal provisions on corporate corruption, including cross-border offences, and by requiring large companies to report on corporate responsibility and sustainability.

Norway calls on all countries to adopt and enforce legislation prohibiting foreign bribery.

9. Effective systems for the prevention and prosecution of money laundering

An effective system for preventing and prosecuting money laundering is essential to protect the economy and maintain trust in the financial sector. Without such a system, criminals can conceal proceeds from corruption and other crime and incorporate them into the legal economy, undermining the rule of law and weakening societal stability. A robust anti-money laundering regime helps ensure fair competition, strengthens investor and public confidence, and upholds Norway's international commitments in the fight against financial crime.

Norway prevents and prosecutes money laundering through a robust legal framework, supervisory mechanisms, and close cooperation between public authorities and designated private entities ('obliged entities'). The Anti-Money Laundering Act and its associated regulations are largely based on the EU's Anti-Money Laundering Directive and the recommendations of the Financial Action Task Force (FATF). The legislation requires obliged entities to conduct risk assessments, establish procedures and systems for addressing risk, implement customer due diligence measures and report suspicious transactions. This strengthens the integrity of the financial system by preventing and detecting money laundering. Økokrim plays a central role in detecting, investigating, and sanctioning money laundering. Interagency cooperation and international partnerships ensure effective information exchange and enforcement. Norway's Financial Intelligence Unit receives reports of suspicious transactions from entities subject to the Anti-Money Laundering Act and plays a key role in detecting money laundering and other economic crime. The supervisory authorities monitor compliance with the legislation by the obliged entities under their jurisdiction.

Internationally, Norway contributes to the development and enforcement of global anti-money laundering standards within FATF, with an emphasis on effective implementation of and compliance with existing standards.

10. Effective enforcement of anti-corruption legislation

Effective enforcement of anti-corruption legislation is essential for preventing and combating corruption, as it creates a real risk that offenders will incur sanctions. Clear rules on penalties and confiscation of illegal proceeds serve as a deterrent and reduce the incentive to engage in corrupt practices. When law enforcement authorities have sufficient resources and operate without undue influence, it is more likely that corruption will consistently be detected and sanctions applied. Lack of enforcement and impunity for corruption, on the other hand, have serious consequences for society. They foster a culture in which corruption can thrive without fear of consequences, encouraging those in power to exploit the system for personal gain. This undermines the rule of law, erodes trust in public institutions, and contributes to a vicious cycle in which corruption becomes the norm rather than the exception. Effective and consistent enforcement is therefore vital to uphold justice, strengthen democracy, and ensure sound economic development.

Norway has strict rules on corruption offences and its enforcement. 'Corruption' as used in Norwegian criminal law includes providing or accepting bribes in the form of money, gifts or services. The term is not entirely clear-cut, and in its broad sense also encompasses influencing how others conduct their work, known as trading in influence. Section 387 of the Penal Code sets out the penalties for corruption. To be liable for a penalty, a person must give, offer, demand, receive or accept an improper advantage in connection with the conduct of a position or office, or the performance of an assignment. A discretionary

assessment is required to determine whether an improper advantage is involved and thus whether or not an act falls within the scope of the Penal Code.

Under the Norwegian Penal Code, any proceeds of a criminal act shall be confiscated.

Internationally, Norway contributes to technical assistance to strengthen independent oversight institutions, the work of the police and prosecuting authorities, protect those working on corruption cases, and support the exchange of information and knowledge to improve investigations. These efforts complement measures to prevent corruption. Norway also participates in international forums within the UN and OECD where concrete cases are discussed.

11. Independent, robust anti-corruption institutions, prosecuting authorities and courts

Effective institutions with clear mandates and adequate resources are essential for preventing, detecting, and prosecuting corruption. To carry out their work with integrity and credibility, these bodies must be protected from political interference. This applies in particular to prosecuting authorities, oversight and supervisory bodies, audit institutions, and the judiciary. It is especially important that prosecutors and courts operate independently, so that investigations and prosecutions can be conducted free from undue influence.

Norway has an independent judicial system that upholds legal safeguards. In Norway, the courts and the prosecuting authority are entirely separate, and both operate independently in the handling of individual cases.

The prosecuting authority leads investigations of criminal offences and decides whether to bring

charges. The prosecuting authority presents cases in court and decides whether verdicts should be accepted or appealed. It also issues orders for the enforcement of final judgments.

The prosecution is part of the executive branch, see Article 3 of the Constitution. Section 55, first sentence, of the Criminal Procedure Act provides that the prosecuting authority is independent in the handling of individual criminal cases. No one may instruct the prosecution authorities in individual cases or overturn its prosecutorial decisions. However, the rule does not prevent judicial review of decisions made by the prosecuting authority, nor does it regulate the internal organisation and the ability to issue instructions within the prosecuting authority. Police prosecutors are independent when exercising their prosecutorial function. When they act as part of an administrative authority, the provision does not apply.

The Director of Public Prosecutions is a senior public official, but can be removed without any prior court judgement. Other senior officials in the prosecuting authority, i.e. the Deputy Director of Public Prosecutions, chief public prosecutors, public prosecutors, chiefs of police and deputy chiefs of police, are senior officials who cannot be removed without any prior court judgement. The Constitution ensures their independence from the King and the government through special protection against removal from office. This special protection is governed by the provisions on dismissal and transfer set out in Article 22 of the Constitution.

Employment protection for senior officials is particularly tied to the following points, which either follow directly from the Constitution or are understood to be derived from it:

- A senior official's employment may only be ended through a special form of dismissal, not through resignation by the senior official or ordinary dismissal by the state.

- Senior officials with special employment protection can only be dismissed after legal proceedings brought by the King in Council and a court case. Senior officials without special employment protection may be dismissed administratively through a decision of the King in Council or by a court judgment.
- Senior officials with special employment protection may not be transferred against their will.
- Dismissal cannot be justified by circumstances related to the institution, and senior officials may not be dismissed because a position is abolished or there is significant reorganisation.

Judges appointed under the provisions of the Constitution cannot be dismissed or transferred against their will. They may only be removed following legal proceedings and a court ruling. Judges' tenure protection is intended to safeguard their independence from political and administrative authorities, so that they are not dismissed as a result of unpopular decisions that the authorities or others disagree with. Norway has enshrined the independence of the courts in its Constitution. Article 95, second paragraph, of the Constitution provides that state authorities shall ensure the independence and impartiality of the courts and judges.

Internationally, Norway promotes the importance of independent courts and prosecuting authorities as a cornerstone of the rule of law. This means that investigation and prosecution of corruption cases must be conducted without undue influence from political or economic interests. Norway also advocates the importance of independent and robust anti-corruption institutions.

12. Holding professional facilitators accountable

Banks, lawyers, auditors, estate agents, accountants and other professionals play a crucial role in combating money laundering and other economic crime. Through customer due diligence under anti-money laundering legislation and by reporting suspicious transactions, they act as gatekeepers in the financial system. They have a legal obligation to comply with the Anti-Money Laundering Act and prevent misuse of their services for criminal purposes. Nevertheless, some actors abuse their positions to conceal illicit transactions and circumvent the legislation, which poses a significant challenge in the fight against corruption. The consequences of such complicity extend far beyond the specific offences by undermining trust in professions and institutions, weakening the rule of law and sustaining large-scale economic crime. Therefore, strict regulation, effective enforcement and ethical awareness among professional actors are essential to safeguard integrity in the financial and business sectors.

Norway has introduced a range of measures to hold professional facilitators accountable and prevent their involvement in corruption and economic crime. All the professionals mentioned above must meet requirements relating to licences, suitability assessments for individuals and personal authorisations, key functions and major owners, and supervision of regulatory compliance.

Internationally, Norway advocates that all countries regulate professions that may act as facilitators of economic crime in accordance with international standards. Furthermore, greater weight should be given to investigating and prosecuting professional facilitators involved in or enabling criminal activities related to illicit financial flows, including corruption.

13. Secure whistleblowing systems and protection of whistleblowers

Whistleblowers play a crucial role in combating corruption by exposing illegal and unethical acts that would otherwise remain hidden. Corruption often takes place in closed environments where abuse of power, bribery, and economic crime are concealed from the public. Without whistleblowers, many such cases would never be disclosed. Whistleblowing can expose hidden violations, prevent corruption, strengthen justice and accountability, and protect public funds and societal interests. Protection of whistleblowers is essential, as they often face retaliation, harassment or career-related consequences. Without adequate protection, fear of retaliation may prevent individuals from coming forward. Effective whistleblowing systems that ensure anonymity, confidentiality and protection from adverse consequences are essential. A strong legal framework for whistleblower protection ensures that individuals who report corruption are heard, protected and not subjected to unjust consequences.

The Working Environment Act contains provisions on whistleblowing in the workplace. Workplace whistleblowing involves an employee reporting an issue of concern at their own place of work. Employees always have the right to report such concerns internally and to public authorities. Employees may also report externally, for example to the media, if they act in good faith as regards the substance of the information disclosed, if the disclosure is in the public interest, and if the issue has already been reported through the organisation's own channels, unless there is reason to believe that internal whistleblowing would not be appropriate. Enterprises that regularly employ at least five people are required to have internal whistleblowing procedures. When an issue of concern is reported, the employer must ensure that it is adequately investigated within a reasonable timeframe. The employer must also follow up the whistleblower and ensure that they have a fully satisfactory working environment. Retaliation

against an employee who reports wrongdoing is prohibited.

Internationally, Norway promotes the importance of whistleblowing systems to prevent and detect corruption, and supports the development of effective legal standards that protect whistleblowers against negative sanctions.

14. Inclusive cooperation with civil society, media and other relevant stakeholders

Civil society organisations bring independent perspectives, local knowledge, and the ability to monitor and report on corruption in ways that often complement the work of government institutions. Independent media and investigative journalists play a critical role in the fight against corruption by revealing abuses of power, economic crime, and unethical conduct that might otherwise remain hidden. Through thorough investigation and public disclosure of corruption cases, they enhance both transparency and the accountability of both the government and the private sector.

Norway has a strong tradition of inclusive cooperation with civil society and support for a free press, and provides financial support to civil society organisations and independent media working for transparency and accountability.

Internationally, Norway works to ensure safe working conditions for journalists, civil society, and other actors so that they can detect, prevent, and combat corruption. Norway also seeks to uphold and strengthen standards that protect freedom of expression and press freedom, allowing civil society to operate freely and independently. Furthermore, Norway advocates that civil society should have a genuine voice in the design and implementation of anti-corruption measures, both nationally

and in international forums such as the UN. In addition, Norway supports inclusive processes to ensure that civil society perspectives and experiences are incorporated into the development of international guidelines and anti-corruption measures, including in international evaluations. Norway has supported the UNCAC Coalition since its inception and also supports the International Consortium of Investigative Journalists.

15. Addressing secrecy jurisdictions and safe havens for corrupt actors and illicitly acquired assets

Secrecy jurisdictions or safe havens pose a challenge to international anti-corruption efforts because they help to conceal the identities of corrupt actors and their assets. These jurisdictions typically permit ownership secrecy or impose strict requirements on external authorities wishing to access information on ownership of companies, funds and bank accounts. This protects individuals who have acquired assets through corruption or other criminal activity. The use of secrecy jurisdictions also hampers investigation and prosecution, as they often restrict information sharing and cooperation with other countries. This makes it difficult for authorities to trace and confiscate the proceeds of corruption. A situation where there are opportunities to conceal assets is liable to encourage further corruption and undermine governance in both developing and established economies.

Transparency is a core value of Norwegian society. Norwegians generally have a high level of confidence in the authorities, and this is reflected in legislation and practices that promote openness regarding corporate structures, ownership and financial matters.

Norway works to promote effective international measures to reduce the number of jurisdictions that facilitate secrecy. Key instruments include information sharing on

bank accounts and financial assets, increased beneficial ownership transparency, and effective implementation of FATF standards in all countries. In addition, continued support for investigative journalism and civil society will be crucial to uncover the use of such secrecy jurisdictions and their negative consequences, and thus contribute to reform.

16. Analysing and supporting the establishment of effective regional or international mechanisms to counter impunity when national systems do not work

In many countries, grand corruption goes unpunished because corrupt elites often control the legislative, executive and judicial branches. Major corruption cases are time-consuming, and investigations require significant resources and often involve multiple jurisdictions. There is a need for new investigative techniques, digital tools and specialised expertise. Cross-border corruption making use of complex corporate structures often involves elites in the political sphere, the public administration and the private sector.

Investigators are often subjected to pressure, threats, and interference in their work. Oversight bodies, investigators, prosecutors and judges must be guaranteed independence, resources, access to information and protection. A study by the U4 Anti-Corruption Resource Centre assessing UNCAC's ability to address grand corruption concluded that the Convention's provisions are only designed to deal with grand corruption to a limited degree. The study also highlights the need for more robust international commitments to support states in their efforts to prevent and combat grand corruption.

International mechanisms have proven crucial in countries with weak judicial systems. CICIG, established by the UN and Guatemala in 2007, is one

of the most successful examples. The Commission investigated criminal networks, supported the prosecution service, and proposed reforms. CICIG contributed to over 120 court cases, uncovered extensive corruption within the government, and led to the president's resignation in 2015. It enjoyed broad support from civil society and international actors but was dissolved in 2019 following political resistance. From civil society, a proposal has been launched to establish an international anti-corruption court.

Norway is supporting proposals to explore regional or international mechanisms or initiatives that can reduce problems related to impunity when national legal systems are unable or unwilling to ensure accountability. Norway will participate actively in relevant discussions on new mechanisms to counter impunity, and will consider supporting initiatives with the potential to strengthen the fight against impunity for grand corruption.

17. Making better use of the international anti-corruption framework, including strengthening UNCAC's Implementation Review Mechanism and the active inclusion of developing countries

The UN Convention against Corruption (UNCAC) is a comprehensive global framework for preventing and combating corruption, and requires parties to strengthen anti-corruption measures at both national and international levels. The Implementation Review Mechanism (IRM) under the Convention is a peer review process and an important tool for assessing how countries are implementing the provisions of the convention. Through this mechanism, countries are regularly reviewed to identify implementation gaps and challenges, and to provide concrete recommendations for improvement. The mechanism

also helps identify needs for technical assistance, so that states parties can receive necessary support to strengthen their anti-corruption efforts. The IRM promotes transparency and cooperation between states, which is essential for an effective global fight against corruption. Low-income countries rarely propose resolutions, and they tend to gain less of a hearing in CoSP negotiations and meetings of the IRM and other UNCAC subsidiary bodies

Norway ratified UNCAC in 2006, and has been reviewed twice under the Convention. The first review was in 2013, focusing on Chapter III (criminalisation and law enforcement) and Chapter IV (international cooperation). Norway was reviewed again in 2018 in the second cycle of reviews, this time focusing on Chapter II (preventive measures) and Chapter V (asset recovery).

Internationally, Norway is working to ensure that the Implementation Review Mechanism is maintained and strengthened by making it more transparent, inclusive and binding. This includes ensuring that the reviews involve civil society organisations and other relevant stakeholders, so that the review process is not solely a governmental matter but also reflects the broader interests of society. Norway also supports measures to increase public access to review reports and findings, so that recommendations can drive real change and accountability. For many years, Norway has been one of the largest financial contributors to technical assistance for developing countries, supporting implementation of convention and follow up recommendations in the reviews. This includes support for capacity building, legislative reforms and the establishment of institutions to strengthen anti-corruption efforts. Norway supports an initiative to ensure that low-income countries are enabled to propose resolutions and play an active part in their negotiation.

18. International legal cooperation

International legal cooperation is crucial in the fight against corruption, which often involves cross-border transactions, concealment of assets in multiple jurisdictions, and actors who operate in several jurisdictions. Without effective cooperation between countries, corrupt individuals and companies can exploit legal differences and loopholes to evade investigation and prosecution. International legal cooperation contributes to the development of norms and common standards.

To combat cross-border crime, Norway is party to several conventions and agreements that enable authorities to gather evidence and extradite individuals. Norway actively participates in various international forums for legal cooperation, including those under the Council of Europe and the United Nations. For corruption cases, the OECD Working Group on Bribery provides a useful operational platform and a meeting place for law enforcement and prosecuting authorities involved in these cases. Norway considers the 1959 European Convention on Mutual Assistance in Criminal Matters to be a key instrument in this field. This is a general convention on legal cooperation, not limited to a specific type of crime, contrary to the UNCAC, for example. UNCAC provides a framework for legal cooperation and extradition between state parties in corruption cases.

Internationally, Norway is working to strengthen mechanisms that encourage prosecution across borders. This involves playing an active part in the development and negotiation of new instruments in the field and ensuring the implementation and use of existing instruments.

19. Effective recovery of the proceeds of corruption from other countries

Returning the proceeds of corruption to the country of origin is important as a means of restoring economic justice, strengthening trust in the rule of law and returning assets to the population from whom they were stolen. When stolen assets are confiscated and responsibly returned, they can be used for social development, infrastructure and public services, rather than remaining in the hands of corrupt actors or in foreign jurisdictions.

However, there may be a risk that assets will be misused again after their return if the recipient country has problems with weak governance or corrupt authorities, or lacks mechanisms to ensure that the assets benefit the population.

Norway has systems in place to identify and return assets derived from corruption. Section 75 of the

Penal Code states that confiscated proceeds of crime are as a general rule to be transferred to the state treasury. However, a court may decide that confiscated assets are to be used to cover compensation claims made by an injured party. The Ministry of Justice and Public Security has the authority to decide that confiscated assets are to be shared between the Norwegian state and one or more other states. In making such decisions, importance shall be attached to the costs incurred by these states, and in which countries adverse effects occurred and proceeds were acquired. Any division of assets must not result in a reduction of the compensation paid to the injured party. This provision is in accordance with Norway's obligations under the UNCAC.

Internationally, Norway advocates effective asset recovery processes that take into account the importance of ensuring that returned assets benefit the population of the recipient country.

Published by:
Norwegian Ministry of Foreign Affairs

Additional copies may be ordered from:
Norwegian Government Security and Service Organisation
publikasjoner.dep.no
Telephone: + 47 22 24 00 00
Publications are also available on:
www.government.no

Publication number: E-1035 E

Cover: iStock

Print: Norwegian Government Security and Service Organisation 12/2025 – Impression 100



Printed matter
2041 0446