

## Fighting corruption – General principles of political responsibility

Resolution 2406 (2021)

### Author(s):

Parliamentary Assembly

### Origin

Text adopted by the Standing Committee, acting on behalf of the Assembly, on 26 November 2021 (see Doc. 15403, report of the Committee on Legal Affairs and Human Rights, rapporteur: Mr Sergiy Vlasenko; and Doc. 15404, opinion of the Committee on Political Affairs and Democracy, rapporteur: Ms Marietta Karamanli).

**1.** The fight against corruption is one of the priorities of the Council of Europe. The Parliamentary Assembly, the Committee of Ministers and Council of Europe monitoring bodies such as the Group of States against Corruption (GRECO) and the Committee of Experts on the Evaluation of Anti-Money Laundering Measures and the Financing of Terrorism (MONEYVAL) have underlined the negative effects of corruption, money laundering and offshore schemes on democratic institutions, the rule of law and human rights.

**2.** Large-scale scandals such as the “Panama papers”, “Paradise papers”, “Laundromats” and, most recently, the “Pandora papers” have involved allegations that politicians and other politically exposed persons used offshore schemes to evade taxes and conceal assets, raising suspicions of involvement in corruption and money laundering. In its Resolution 1881 (2012) “Promoting an appropriate policy on tax havens”, the Assembly already expressed its concerns about the extent of the offshore financial system and its negative impact on the economy and society at large. It expressed further concerns in Resolution 2130 (2016) “Lessons from the ‘Panama Papers’ to ensure fiscal and social justice” about the involvement of public personalities in such offshore schemes, noting that such persons should display the highest standards of ethical behaviour.

**3.** The Assembly considers that fighting corruption, money laundering and tax-related offences is an obligation for all member States of the Council of Europe. Any suspicion against a politician of being involved in such offences requires a prompt response from the criminal justice system, whatever the rank of the perpetrator or the gravity of the accusations – everyone should be equal before the law. Indeed, high-level corruption and offshore scandals risk bringing the very system of democracy into disrepute and require a particularly effective and expeditious investigation. Criminal and administrative procedures for preventing corruption and addressing allegations of corruption should correspond fully to international standards and be applied rigorously, regardless of an individual’s status. The systems in place should reduce to a minimum the margin within which acceptance of responsibility depends on the individual discretion of the person concerned.

**4.** The Assembly considers that even in member States that allow assets to be legally held offshore, politicians should always include such assets in their declarations of interest. A failure to do so should immediately engage political responsibility, since it may raise suspicions of concealment of unlawful activity and undermine popular trust in democratic institutions.

**5.** The Assembly, recalling its Resolution 1950 (2013) “Keeping political and criminal responsibility separate” and Resolution 2216 (2018) “Follow-up to the report of the Independent Investigation Body on the allegations of corruption within the Parliamentary Assembly”, believes that political responsibility implies an ethical duty to bear the consequences for breaching public trust. Where the alleged misconduct is sufficiently serious and the allegations are sufficiently credible, politicians should resign from elected public office, at least until the investigations against them are completed. It is their duty to refrain from using offshore schemes in order to conceal revenues abroad and evade paying taxes in the country where they were elected. This would help to avoid the loss of public trust in democratic institutions.

**6.** The Assembly considers that political parties and national parliaments must also contribute to preserving public trust in the democratic system when confronted with credible allegations of corruption. Following the large-scale offshore scandals raising serious suspicions of corruption, money laundering and tax-related offences, political parties and national parliaments must not remain silent and should take appropriate action against politicians who are credibly accused of having been involved in these or similar scandals.

**7.** The Assembly, therefore, considers that the fight against corruption, money laundering and tax-related offences involving high-ranking politicians and other politically exposed persons should be intensified, in line with its Resolution 1746 (2010) and Recommendation 1928 (2010) “Democracy in Europe: crisis and perspectives”, Resolution 1943 (2013) and Recommendation 2019 (2013) “Corruption as a threat to the rule of law”, and Resolution 2170 (2017) and Recommendation 2105 (2017) “Promoting integrity in governance to tackle political corruption”.

**8.** In this context, the Assembly calls on:

**8.1** the member States of the Council of Europe to ensure that:

**8.1.1** the criminal justice system responds promptly, independently and effectively to allegations of high-level corruption, money laundering and tax evasion, including through the use of offshore schemes, and that any trials are concluded in a reasonable period of time;

**8.1.2** bodies responsible for the investigation and prevention of corruption, money laundering and tax evasion are protected against political interference;

**8.1.3** measures for preventing corruption, money laundering and tax evasion include provisions requiring all public officials to declare their income and assets, including those held offshore, with mechanisms for verifying such declarations;

**8.1.4** national governments adopt and/or update codes of ethics for all holders of public office, whatever the rank, with mechanisms for sanctioning and/or impeachment;

**8.1.5** the prosecution and the courts use legal means to suspend/bar politicians from holding public office in cases where there is clear evidence of corruption or related offences;

**8.1.6** whistle-blowers who play a key role in the revelation of corruption scandals are protected in law and in practice against any form of reprisals in line with Resolution 2300 (2019) and Recommendation 2162 (2019) “Improving the protection of whistle-blowers all over Europe”;

**8.1.7** the recommendations and standards of the relevant bodies of the Council of Europe, such as GRECO and MONEYVAL, are fully implemented;

**8.1.8** measures to raise awareness of the harm of corruption are implemented through training, workshops and other information and education measures with the participation of civil society;

**8.1.9** fighting corruption at the national level is carried out according to international standards and relevant national legal and constitutional norms, with full respect for the rule of law;

**8.2** national parliaments to update or adopt new codes of ethics for their members and to establish effective mechanisms to sanction politicians credibly suspected of involvement in corruption, tax evasion, asset concealment or money laundering with automatic dismissal, lifting of immunity or impeachment on grounds of breach of public trust, as appropriate;

**8.3** political parties to exert internal pressure on politicians suspected of involvement in corruption, tax evasion, asset concealment or money laundering, with the aim of inducing them to step down from their public functions when credible allegations become known.

**9.** The Assembly also invites GRECO and MONEYVAL to encourage examples of good practice among member States concerning sanctions available against politicians and public officials who are suspected of breaching public trust through involvement in corruption, tax evasion, asset concealment or money laundering.

**10.** For its part, the Assembly could envisage appointing a General Rapporteur on fighting corruption, money laundering and offshore schemes, in line with its relevant rules.

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