**Submission to OHCHR for its substantive report on enhancing international cooperation and national efforts to facilitate the repatriation of illicit funds and ensure the effective use of repatriated funds for sustainable development and the realization of economic, social and cultural rights**

## I. Executive Summary

The Strategic Litigation Project (SLP) at the Atlantic Council is pleased to provide the following contribution to the Office of the High Commissioner for Human Rights (OHCHR) for consideration in a substantive report on enhancing international cooperation and national efforts to facilitate the repatriation of illicit funds and ensure the effective use of repatriated funds for sustainable development, and the realization of economic, social and cultural rights.[1]

SLP works on legal initiatives to seek redress for victims and survivors of gross human rights violations and core international crimes. With a global portfolio, SLP advances accountability by ensuring a victim- and survivor-centric approach at each step of the justice process. One of SLP's key projects involves advocating for fines, forfeitures, and other monetary proceeds stemming from the commission of serious violations of international law, including international human rights law, to be directed toward victims and survivors of the underlying harms. SLP began this work in relation to Syria, but has expanded it to Iran and other contexts. In this context, SLP has identified key changes to domestic and international legal and policy frameworks that could significantly strengthen the asset repatriation process. As such, SLP makes the following recommendations:

With regard to the identification, seizure, and repatriation of funds, related to questions 1 and 7 of the OHCHR questionnaire, SLP suggests:

1. Requested states who have recovered illicit funds should have policies and/or legislation requiring them to be directed to victims of the underlying harms.
2. After a requested state repatriates seized illicit funds, the requesting states, entities, and/or mechanisms should have policies and/or legislation requiring those funds be used to benefit victims of the underlying crime.
3. Victims should be included at all stages of the proceedings, to the greatest extent possible.

With regard to the use of repatriated funds, related to questions 7, 11, and 14, SLP suggests:

4. International bodies and/or mechanisms should develop a comprehensive and inclusive definition of "victims" of corruption.
5. Decisions by states, international mechanisms, or other authorities on how repatriated funds should be directed to victims must always be made in

[1] Off. Of the High Comm'r for Hum. Rts., Call for Input for OHCHR substantive report on enhancing international cooperation and national efforts to facilitate the repatriation of illicit funds and ensure the effective use of repatriated funds for sustainable development and the realization of economic, social and cultural rights (Aug. 17, 2026), https://www.ohchr.org/en/calls-for-input/2026/call-input-ohchr-substantive-report-enhancing-international-cooperation-and.

consultation with a representative group of victims, civil society members, and other stakeholders.

6. States, international mechanisms, and other authorities must consistently review legislation and policy to reflect lessons learned from prior examples, evolving threats and circumstances, and other developments.

The submission recognizes existing international treaties and soft law instruments on the right to repatriation, including the Basic Principles and Guidelines on the Right to a Remedy and Reparation for Victims of Gross Violations of International Human Rights Law and Serious Violations of International Humanitarian Law[2] as well as on the rights enumerated in instruments such as the International Covenant on Economic, Social and Cultural Rights.[3] As such, the submission provides suggestions so as to enhance the facilitation of repatriation for the realization of economic, social and cultural rights.

The forms and victims of corruption are often closely linked with corresponding human rights abuses, particularly in conflict, post-conflict, or other fragile situations. States have often seized illicit funds from parties both involved in corruption-related offenses as well as in the perpetration of serious human rights violations, often enabled by widespread systemic corruption. The link between corruption and human rights violations is a critical point in assessing the return of illicit funds. When it comes to economic, social, and cultural (ESC) rights, the impact can be quite direct, such as when officials embezzle money meant for education, food and housing aid, and other public services, or when bribery reduces the overall quality of necessities and services available.[4] When it comes to civil and political (CP) rights, issues such as bribery and vote-buying can undermine fair trial rights, political participation, and other rights.[5]

At the far end, corruption can also be linked to extreme violence. The former Assad regime engaged in numerous forms of corruption, including extortion of detainees' families by intelligence branches and detention facilities, creating an "industry of disappearance" generating about $900 million since 2010.[6] In Iran, regime crackdowns on protests related to corruption, among other topics, resulted in at least 7,007 deaths in late 2025 and early 2026.[7] Corruption is also "an underlying cause of and a tool for practices arising from contemporary forms of slavery,"[8] and

---

[2] G.A. Res. 60/147, Basic Principles and Guidelines on the Right to a Remedy and Reparation for Victims of Gross Violations of Int'l Human Rts. Law and Serious Violations of Int'l Humanitarian Law (Mar. 21, 2006).

[3] G.A. Res 2200A (XXI), Int'l Covenant on Econ., Soc. and Cultural Rts. (Dec. 16, 1996).

[4] *Impact of corruption on specific human rights*, UNITED NATIONS OFF. ON DRUGS AND CRIME, https://www.unodc.org/e4j/fr/anti-corruption/module-7/key-issues/impact-of-corruption-on-specific-human-rights.html (last visited Aug. 14, 2026).

[5] *Impact of corruption on specific human rights*, UNITED NATIONS OFF. ON DRUGS AND CRIME, https://www.unodc.org/e4j/fr/anti-corruption/module-7/key-issues/impact-of-corruption-on-specific-human-rights.html (last visited Aug. 14, 2026).

[6] SYRIA LEGAL DEVELOPMENT PROGRAMME, CONFRONTING ASSAD'S LEGACY: THE NEED TO ADDRESS CORRUPTION IN SYRIA'S TRANSITIONAL JUSTICE FRAMEWORK 8 (2025), https://sldp.ngo/wp-content/uploads/2025/06/Confronting-Assads-Legacy.pdf.

[7] HUMAN RIGHTS ACTIVISTS NEWS AGENCY, THE CRIMSON WINTER: A COMPREHENSIVE REPORT ON THE FIRST 50 DAYS FOLLOWING THE ONSET OF NATIONWIDE PROTESTS IN IRAN (DEC 25–FEB 26) 9 (2026), https://www.en-hrana.org/wp-content/uploads/2026/02/The-Crimson-Winter-English-version.pdf.

[8] *Corruption and Contemporary Forms of Slavery: Examining Relationships and Addressing Policy Gaps*, United Nations Dev. Programme, Sept. 30, 2021, https://www.undp.org/publications/corruption-and-contemporary-forms-slavery-examining-relationships-and-addressing-policy-gaps.

"conflict profiteers" in war economies "use extreme violence to control natural resources, labor, and smuggling networks."[9]

These links have been recognized in past repatriations of illicit funds. In Kazakhstan, $115 million in corrupt assets was directed toward the BOTA Foundation (discussed in detail below), with the mission "to improve the lives of vulnerable children and youth suffering from poverty in Kazakhstan through investment in their health, education, and social welfare."[10] In Chad, a trust fund into which Hissène Habré's embezzled assets will be deposited once located was set up for victims of his torture, war crimes, and crimes against humanity.[11]

While recovered funds are finite, understanding the precise ways corruption can violate ESC rights, as well as CP and other rights, can help states and mechanisms best implement the below recommendations in ways that are fair to all affected parties.

This submission outlines recommendations for requested and requesting states,[12] as well as relevant international mechanisms and entities, to ensure a victim- and survivor-centric approach to both the identification, seizure, and repatriation of funds, and the use of repatriated funds—all stages of which should be driven by the meaningful, effective participation of diverse civil society, victim and survivor associations, and other key stakeholders.

## II. Recommendations on the identification, seizure, and repatriation of funds, in response to questions 1 and 7

*1. Requested states who have recovered illicit funds should have policies and/or legislation requiring them to be directed to victims of the underlying harms.*

Illicit funds seized by states for corruption-related offenses or other serious crimes should be required to be directed to victims of the underlying harms of the corresponding crimes. Often, illicit funds seized by states are either directed to the requesting state without the conditions that they go to victims or left in a holding pattern in the requested state's treasury, accruing interest,

---

[9] John Prendergast, *How to Destroy a War Economy*, FOREIGN POL'Y, Aug. 10, 2015, https://foreignpolicy.com/2015/08/10/how-to-destroy-a-war-economy-sentry-smugglers-africa-conflict-enough-sentry-clooney/.

[10] *Justice Department Settlement Successfully Releases More than $115 Million in Alleged Corruption Proceeds to People in Kazakhstan*, U.S. DEP'T JUST., Dec. 9, 2015, https://www.justice.gov/archives/opa/pr/justice-department-settlement-successfully-releases-more-115-million-alleged-corruption; IREX & SAVE THE CHILDREN, THE BOTA FOUNDATION: FINAL REPORT EXECUTIVE SUMMARY (2015), https://www.irex.org/sites/default/files/node/resource/bota-foundation-final-report-executive-summary.pdf.

[11] Ruth Maclean, *After 25 years, a breakthrough for victims of Chad dictator Hissène Habré*, The GUARDIAN, Feb. 9, 2018, https://www.theguardian.com/global-development/2018/feb/09/trust-fund-established-for-victims-of-former-chad-dictator-hissene-habre; Statute of the Trust Fund for Victims of Hissène Habré's Crimes, Ex.CL/1040(XXI) Annex, African Union, https://www.hrw.org/sites/default/files/supporting_resources/statute_trust_fund_victims_english.pdf (noting the victims were those "defined in the ruling of the Extraordinary African Chambers of 27 April 2017"); *Senegal/Chad: Court Upholds Habré Conviction*, Apr. 27, 2017, https://www.hrw.org/news/2017/04/27/senegal/chad-court-upholds-habre-conviction (noting the decision for "torture, war crimes, and crimes against humanity").

[12] For the purposes of this submission, requested states refer to those who have seized illicit funds for repatriation, and requesting states refer to those receiving such repatriated funds. However, the authors note that even when a would-be requesting state declines to make such a request, or when the state has the same or a new corrupt regime that cannot be trusted to direct the repatriated funds appropriately, requested states should still aspire to return funds to affected communities through alternate routes, as discussed in Recommendation 1.

while victims continue to suffer lasting harms from corruption or related crimes without critical support and services.

First, while many states are making concerted efforts to repatriate funds, the practice should be a required norm, not an optional ideal.[13] For example, Brazilian police seized $16.5 million in assets from "the delegation accompanying" Vice President and son of President of Equatorial Guinea, Teodoro "Teodorin" Nguema Obiang Mangue in 2018.[14] The seizure appeared linked to the Brazilian prohibition of arriving in the country with over 10,000 in reais,[15] though Teodorin has separately been accused of financial crimes including embezzlement of public funds.[16] REDRESS confirmed in 2023 that "Brazilian law enforcement and judicial authorities have not released any further information about their plans to repatriate the funds,"[17] and it appears no additional information has been released since. Instances such as these demonstrate not only the need for frameworks that will ensure the repatriation of ill-gotten funds to victims of corresponding crimes, but also the need for transparency and communication on behalf of the requested state.

Second, states must ensure their legal frameworks and policies accommodate the unique considerations of different situations. For example, states must develop contingency plans for when they are unable to reasonably return recovered illicit assets to the requesting country. Such alternative options, for example allowing return to affected communities without going through the requesting state, must include efficient and effective implementation guidelines. An example of this is the BOTA Foundation, which was founded in 2008 between Kazakhstan, the US, Switzerland, and five Kazakhstani individuals "as a means of returning more than $115 million in disputed assets in support of poor children, youth, and their families in Kazakhstan."[18] The assets stemmed from corruption involving Kazakhstani officials, and in determining how to repatriate the funds, the relevant parties considered, *inter alia*, that investigated government officials remained in office, that Kazakhstan "was perceived to have a culture of corruption," and that "NGOs were not capable of standing up to a government that could easily shut down an

---

[13] Eli Moskowitz, *US Repatriates to Nigeria over $300m Stolen by its Ex-Dictator*, ORG. CRIME AND CORRUPTION REPORTING PROJECT, May 5, 2020, https://www.occrp.org/en/news/us-repatriates-to-nigeria-over-300m-stolen-by-its-ex-dictator. Dr. John-Mark Iyi, a Nigerian academic, is quoted as follows: "It would not be possible for African leaders to loot their national treasuries if there were no countries willing to receive these funds. If you preach transparency and accountability, you should not have the facility to transfer illicit funds to your own country."

[14] REDRESS, ET AL., EQUATORIAL GUINEA'S STOLEN ASSETS FRAMEWORK FOR REPATRIATION: PROPOSAL FOR THE REPURPOSING OF US$200 MILLION IN STOLEN EQUATORIAL GUINEAN ASSETS SEIZED AROUND THE WORLD (2023), https://redress.org/storage/2023/04/REDRESS_EG-Briefing_EN-v.6-1.pdf. Of note, Switzerland, Brazil, France, and the United States have seized over $200 million total in assets from Teodorin. As REDRESS details in its briefing, the US has repurposed $26.6 million seized for Covid-19 vaccines for the people of Equatorial Guinea, but $10.3 million "is yet to be repurposed." Switzerland must repatriate $24 million under the terms of a settlement, but the details are unclear. France is still in litigation over the approximately $160 million in assets it has seized.

[15] *Brazil police seize $16m from Equatorial Guinea's VP delegation*, THE GUARDIAN, Sept. 16, 2018, https://www.theguardian.com/world/2018/sep/16/brazil-police-seize-16m-from-equatorial-guineas-vp-delegation.

[16] Faith Karimi & Matou Diop, *Bugattis, Ferraris and yachts, oh my! African vice president on trial in Paris*, CNN, June 23, 2017, https://edition.cnn.com/2017/06/23/africa/france-trial-teodoro-nguema-obiang-mangue/index.html.

[17] REDRESS, ET AL., EQUATORIAL GUINEA'S STOLEN ASSETS FRAMEWORK FOR REPATRIATION: PROPOSAL FOR THE REPURPOSING OF US$200 MILLION IN STOLEN EQUATORIAL GUINEAN ASSETS SEIZED AROUND THE WORLD (2023), https://redress.org/storage/2023/04/REDRESS_EG-Briefing_EN-v.6-1.pdf

[18] IREX & SAVE THE CHILDREN, THE BOTA FOUNDATION: FINAL REPORT EXECUTIVE SUMMARY 1 (2015), https://www.irex.org/sites/default/files/node/resource/bota-foundation-final-report-executive-summary.pdf.

organization and take its funds."[19] The World Bank provided supervision and monitoring,[20] and contracted with IREX and Save the Children to carry out the programming.[21]

Another example comes from France, where Law No. 2021-1030, known as the "*biens mal acquis*" law, and the corresponding mechanism established require that seized corrupt assets be returned to as close as possible to the impacted population.[22] This is an important initiative that should be applauded, but practical realities have impacted its effectiveness. According to Circular No. 6379/SG, France must seek to work with the requesting government, but if it is impossible to reach such an agreement after a maximum two-year period, then France will work with civil society to determine other appropriate initiatives.[23] In the case of Rifaat al-Assad, a complaint was first filed by civil society in 2011 against his "moveable and immoveable" property in France stemming from his money laundering and embezzlement of Syrian state funds, he was indicted and his French assets were confiscated in 2016, and his conviction and the confiscation were confirmed by France's highest court in 2022.[24] However, Paris and Damascus only announced the agreement to repatriate a portion of his assets in July 2026, without details about how those assets will be used.[25] While recognizing France's obligations under the Circular to engage with the transitional government after the fall of the Assad regime in December 2024, the length of the processes overall denied Syrians at least tens of millions of euros in needed support over the intervening years.[26]

Even when they can return seized assets, requested states must require on their end that agreements earmark money for victims, and must make reasonable efforts to ensure that the finite amount of funds is directed fairly. For example, in European Union Directive 2024/1260 on asset recovery and confiscation, "Member States are encouraged to take the necessary measures to allow the possibility of using confiscated property, where appropriate, for public interest or social

---

[19] SWATHI BALASUBRAMANIAN & COLBY PACHECO, ACHIEVING DEVELOPMENT IMPACT WITH AN INCLUSIVE ASSET-RETURN MODEL: THE CASE OF THE BOTA FOUNDATION IN KAZAKHSTAN 3,6 (IREX, 2015), https://www.irex.org/sites/default/files/node/resource/bota-case-study_0.pdf.

[20] WORLD BANK, ATTACHMENT B: FINAL SUPERVISION OF THE BOTA FOUNDATION 2 (2015), https://www.justice.gov/archives/opa/file/798311/dl.

[21] IREX & SAVE THE CHILDREN, THE BOTA FOUNDATION: FINAL REPORT EXECUTIVE SUMMARY 1 (2015), https://www.irex.org/sites/default/files/node/resource/bota-foundation-final-report-executive-summary.pdf.

[22] France Diplomatie, *France operationalizes its new returns mechanism for illicit assets*, Ministère de l'Europe et Des Affaires Étrangères, https://www.diplomatie.gouv.fr/en/the-ministry-in-action/contributing-to-sustainable-balanced-globalization/combating-global-social-inequality/france-operationalizes-its-new-returns-mechanism-for-illicit-assets (Mar. 12, 2026); Loi 2021-1031 du 4 août 2021 de programmation relative au développement solidaire et à la lutte contre les inégalités mondiales [Law 2021-1031 of 4 August 2021 on programming relating to solidarity development and the fight against global inequalities], Journal Officiel de la République Française 0180 [Official Gazette of France 0180], Aug. 5, 2021, art. 2; Circulaire 6379/SG du 22 novembre 2022 relative au mécanisme de restitution des biens mal acquis [Circular 6379/SG of November 22, 2022 concerning the mechanism for the restitution of ill-gotten gains], p. 2.

[23] Circulaire 6379/SG du 22 novembre 2022 relative au mécanisme de restitution des biens mal acquis [Circular 6379/SG of November 22, 2022 concerning the mechanism for the restitution of ill-gotten gains], p. 5.

[24] Ill-gotten gains in Syria – Rifaat al-Assad, SHERPA https://www.asso-sherpa.org/ill-gotten-gains-in-syria-rifaat-al-assad (last visited Aug. 14, 2026).

[25] *Looted Assets and Rifaat al-Assad: Will Asset Recovery Become a Political Bargaining Chip with France?*, THE SYRIAN OBSERVER, July 9, 2026, https://syrianobserver.com/foreign-actors/looted-assets-and-rifaat-al-assad-will-asset-recovery-become-a-political-bargaining-chip-with-france.html.

[26] Joumana Seif, *It's Time to Establish a Syria Victims Fund*, JUST SEC., Feb. 19, 2014, https://www.justsecurity.org/92446/establish-syria-victims-fund/.

purposes."[27] While the overall principle is a positive step that should ideally be replicated, the Directive does not mandate that the property be used for "public interest or social purposes," nor are those terms explicitly defined. Should requesting mechanisms fail to implement the necessary legislation and policies on their end, there is no guarantee the funds will be directed to victims.

In some cases, funds designed to compensate victims of related crimes do not fully repatriate funds to the appropriate victims. In 2021, the United States Department of Justice announced that $7 million in Iranian state funds seized in a corruption-related case were to be allocated to the US Victims of State Sponsored Terrorism (USVSST) Fund.[28] The USVSST Fund pays out claims to certain eligible claimants, who are predominantly Americans[29] awarded damages in lawsuits against "state sponsors of terrorism," including but not limited to the Iranian government.[30] Due to large damages awards for eligible claimants[31]—the unpaid balance for capped compensatory damages for 21,723 eligible claims is $105,397,836,844.38 as of January 2026[32]—there is a *de facto* lien on any potential monetary awards that constitute a "qualifying case."[33] The 2021 case involved sanctions evasion but also fraud, and spanned Iran, South Korea, and Georgia. By diverting the full judgment to the USVSST Fund, which primarily benefits persons with American nationality, victims impacted in Iran, South Korea, and Georgia were excluded. Exacerbating the matter, the USVSST Fund pools funds from "qualifying cases" rather than directing them to those impacted by each case.[34] Requested states must have policies that navigate repatriation processes fairly, and which ensure that victims directly impacted by the underlying crimes are included.

---

[27] Directive 2024/1260 of the European Parliament and of the Council of 24 April 2024 on asset recovery and confiscation, art. 19, 25, 2024 O.J. (L) 1, 22, 24.

[28] Iranian assets were collected by the US and directed to the USVSST Fund from a civil forfeiture investigation into cross-border and large-scale corruption, including in South Korea and Georgia, further obscuring the scale of impact between several communities. *U.S. Government Collects $7 Million in Iranian Assets for Victims of Terrorism Fund*, U.S. DEP'T JUST. (Jan. 5, 2021), https://www.justice.gov/archives/opa/pr/us-government-collects-7-million-iranian-assets-victims-terrorism-fund.

[29] 34 U.S.C. § 20144(c) (describing eligible claims, which arise from 28 U.S.C. 1605A, or alternatively from US persons taken hostage at the US Embassy in Tehran from November 4, 1979, through January 20, 1981, or claims from those former hostages' spouses and children); 28 U.S. Code § 1605A(a)(2)(A)(ii) (describing eligible claimants as US nationals, members of US armed forces, or US government employees).

[30] 34 U.S.C. § 20144(c); *State Sponsors of Terrorism*, U.S. DEP'T STATE, https://www.state.gov/state-sponsors-of-terrorism (last visited Aug. 14, 2026).

[31] *See, e.g.,* David P. Stewart, The Foreign Sovereign Immunities Act: A Guide for Judges 126–127 (Federal Judicial Center, 2nd ed. 2018), https://www.govinfo.gov/content/pkg/GOVPUB-JU13-PURL-gpo116477/pdf/GOVPUB-JU13-PURL-gpo116477.pdf ("Many of the judgments rendered under the terrorism exception have been substantial, sometimes exceeding $100 million. Most have been default judgments").

[32] DEPARTMENT OF JUSTICE, UNITED STATES VICTIMS OF STATE SPONSORED TERRORISM FUND: SPECIAL MASTER'S REPORT REGARDING THE SIXTH DISTRIBUTION 10 (2026), https://www.usvsst.com/Content/Documents/USVSSTFundCongressionalReport_Jan2026.pdf.

[33] U.S. Victims of State Sponsored Terrorism Fund, *Qualifying Cases*, U.S. DEP'T JUST. https://www.usvsst.com/Home/QualifyingCases (June 30, 2026); U.S. Victims of State Sponsored Terrorism Fund, *Frequently Asked Questions (FAQs)*, U.S. DEP'T JUST. https://www.usvsst.com/Home/Faq (Apr. 30, 2026).

[34] U.S. Victims of State Sponsored Terrorism Fund, *Distributions and Payments*, U.S. DEP'T JUST. https://www.usvsst.com/Home/Payments (July 17, 2026); U.S. Victims of State Sponsored Terrorism Fund, *Qualifying Cases*, U.S. DEP'T JUST. https://www.usvsst.com/Home/QualifyingCases (June 30, 2026).

*2. After a requested state repatriates seized illicit funds, the requesting states, entities, and/or mechanisms should have policies and/or legislation requiring those funds be used to benefit victims of the underlying crime.*

First, the obligation to earmark recovered funds for victims of the underlying crime must apply to requested and requesting parties in order to eliminate a gap should one party fail to institute the relevant legislation and policies. This may happen during the coordination process with the requested state, or after the requesting states, entities, and mechanisms have received the funds. For example, the Gambian government has received over $20 million in proceeds from former President Yahya Jammeh's assets, as well as $3.5 million from the US.[35] Reports from Gambian officials indicate that the amount from the US will be directed to the National Truth, Reconciliation and Reparation Commission (TRRC)'s victim's fund, which has identified 1,009 victims of Jammeh's dictatorship eligible for reparations totaling just over $4 million.[36] A US official said at the announcement of the mansion's seizure that the US would "focus [its] efforts into returning those funds to the people of The Gambia, from whom they were stolen," but there are not publicly available details on the specifics.[37] The Gambian government indicated in February 2026 it was still waiting on the transfer, and it has not indicated where the other $20 million has been spent. At that time, only 19 percent of victims' claims were paid.[38] Direction on the part of the requested state can therefore be critical.

Second, requesting parties must incorporate internal safeguards to facilitate the fair disbursement to victims. This would include ensuring that repatriated funds are dispersed in an equitable manner, mitigating risks of marginalizing certain victim groups. This would also require parties to minimize common administrative obstacles and undue burdens on victims, which often lead to shortcomings in the execution of the repatriation process. The corruption behind illicit funds often corresponds with widespread and systematic impacts on a country's standard of living, and often related human rights violations. States must be responsive to the administrative realities that the number of potential victims is vast and that the states receiving funds may have minimal institutional capacity.[39] This is particularly true in post-conflict settings, in which state bureaucratic infrastructure may be insufficient to facilitate the administration of repatriation.[40] Receiving

---

[35] Mustapha K. Darboe, *Gambia Doesn't Give Up On Reparations*, JUST. INFO, Feb. 3, 2026, https://www.justiceinfo.net/en/155147-gambia-doesnt-give-up-on-reparations.html.

[36] Mustapha K. Darboe, *Gambia Doesn't Give Up On Reparations*, JUST. INFO, Feb. 3, 2026, https://www.justiceinfo.net/en/155147-gambia-doesnt-give-up-on-reparations.html. *See also* Wayamo Foundation & Konrad Adenauer Stiftung, *The Gambia*, JUSTICE IN WEST AFRICA, https://justiceafriqueouest.wayamo.com/en/country/the-gambia/ (June 29, 2026, 1:43 AM); Yusef Taylor, *Jammej's U.S. Mansion Funds Are Ready. Victims May Get Far Less*, MALAGEN, Nov. 30, 2025, https://malagen.org/investigations/the-big-story/jammehs-u-s-mansion-funds-are-ready-victims-may-get-far-less/.

[37] *Justice Department Secures Forfeiture of Maryland Property Purchased with $3.5 Million in Alleged Corruption Proceeds Linked to Ex-President of The Gambia*, U.S. DEP'T JUST., May 26, 2022, https://www.justice.gov/archives/opa/pr/justice-department-secures-forfeiture-maryland-property-purchased-35-million-alleged.

[38] Mustapha K. Darboe, *Gambia Doesn't Give Up On Reparations*, JUST. INFO, Feb. 3, 2026, https://www.justiceinfo.net/en/155147-gambia-doesnt-give-up-on-reparations.html.

[39] OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS, RULE-OF-LAW TOOLS FOR POST-CONFLICT STATES: REPARATIONS PROGRAMMES 1, 10 (United Nations, 2008), https://www.ohchr.org/sites/default/files/Documents/Publications/ReparationsProgrammes.pdf.

[40] OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS, RULE-OF-LAW TOOLS FOR POST-CONFLICT STATES: REPARATIONS PROGRAMMES 10 (United Nations, 2008), https://www.ohchr.org/sites/default/files/Documents/Publications/ReparationsProgrammes.pdf.

parties should avoid excessive burdens on victims of corruption, such as requiring information that would necessitate unobtainable documentation.[41]

*3. Victims should be included at all stages of the proceedings, to the greatest extent possible.*

Too often, victims and representative civil society organizations have been sidelined throughout the repatriation process, which both reinforces denials of victims' autonomy and hinders practical progress in corruption cases. Victims and civil society often have information on potential assets that can be shared to advance investigations, which may be gathered through resources dedicated to investigating and mapping a specific context, communications with "whisper networks" that have on-the-ground tips, and the development of carefully cultivated sources. Once assets are identified, victims can also help identify linkage evidence between the assets and the acts of corruption.

**III. Recommendations on the use of repatriated funds, in response to questions 7, 11 and 14**

*4. International bodies and/or mechanisms should develop a comprehensive and inclusive definition of "victims" of corruption.*

For future international or regional instruments related to corruption, the parties should include a definition of "victims of corruption" that is tailored to the specific scope of such offenses and harms.[42] A definition should be broad and comprehensive enough to accurately encompass the human cost of corruption and the breadth of persons who have been victimized by such harm, particularly in recognition of the reverberating effects of corruption and their often concurrent relationship with human rights violations, as described above. This is critical in the normative sense for showing the full impact of corruption. Such a definition would complement and emphasize the fact that each instance of corruption is unique and deserves individualized care to determine the scope of a victim class: A general and comprehensive definition can help ensure that stakeholders consider and ultimately consult all relevant impacted communities.

*5. Decisions by states, international mechanisms, or other authorities on how repatriated funds should be directed to victims must always be made in consultation with a representative group of victims, civil society members, and other stakeholders.*

States, international mechanisms, and other authorities managing the repatriation of ill-gotten funds need to understand and appropriately respond to the reality that victims impacted by harms are affected differently between contexts. They must consult with victim and survivor groups who suffered harm of such offenses, to ensure that the repatriated funds will have the maximum

---

[41] Azmi Haroun, *Ukrainian and Syrian victims of Russian wartime attacks on hospitals should receive reparations via frozen Russian assets, experts say*, BUS. INSIDER, June 29, 2022, https://www.businessinsider.com/victims-of-russian-hospital-attacks-should-get-seized-assets-experts-2022-6; UNITED NATIONS OFFICE OF THE HIGH COMMISSIONER FOR HUMAN RIGHTS, OHCHR RECOMMENDED PRINCIPLES ON HUMAN RIGHTS AND ASSET RECOVERY (2022), ¶¶ 57–58, https://www.ohchr.org/sites/default/files/2022-03/OHCHR-RecommendedPrinciplesHumanRightsAssetRecovery_0.pdf.

[42] As a positive example, the definition of "victims" in the UN Basic Principles and Guidelines on the Right to a Remedy and Reparation for Victims of Gross Violations of International Human Rights Law and Serious Violations of International Humanitarian Law covers the various harms that result from gross violations of international human rights law and serious violations of humanitarian law. G.A. Res. 60/147, Basic Principles and Guidelines on the Right to a Remedy and Reparation for Victims of Gross Violations of Int'l Human Rts. Law and Serious Violations of Int'l Humanitarian Law (Mar. 21, 2006).

reparative impact. While many existing international legal frameworks broadly support the prioritization of directing funds to victims rather than directing the funds to other state purposes,[43] states, international mechanisms, and other authorities must ensure that this is executed.

Wide consultations with victims will also help ensure that competing interests are balanced in a way that is as fair as possible in the context of finite resources. Failure to do so could result in the creation of an ambiguous or overbroad pool of potential victims. For example, convenings between government officials and civil society representatives in The Gambia to discuss asset recovery within transitional justice efforts assessed gaps in existing legal frameworks and systemic issues in administration of reparations.[44]

An example of a fund that could benefit from consultations is the USVSST Fund, which pools deposits from "qualifying cases" to distribute to claimants.[45] For a case to qualify,

> "the underlying matter must arise from a violation of any license, order, regulation, or prohibition issued under the International Emergency Economic Powers Act (IEEPA) or the Trading with the Enemy Act (TWEA), or any related conspiracy, scheme, or other Federal offense arising from the actions of, or doing business with or acting on behalf of, a state sponsor of terrorism."[46]

Eligible claims are much more limited. They are broadly reserved for actions brought by US nationals, service members, or employees, against "state sponsors of terrorism," for "personal injury or death that was caused by an act of torture, extrajudicial killing, aircraft sabotage, hostage taking, or the provision of material support or resources for such an act."[47] The victim pool is further narrowed by requiring most claimants to first launch litigation, which can be costly and time-consuming, and rewards those who have access to legal support. This creates an overbroad pool of funds for a far more narrow and non-representative victim pool, with limited opportunities for flexibility. However, Congress could work to secure funds and distribute them to additional claimants, such as by broadening eligibility or updating the payment structure.

Additionally, consultations mandated by law or policy could help identify additional impacted victim communities that are not included in the existing pool of claimants, and could help establish a fairer distribution for funds from qualifying cases. As it stands, the USVSST Fund is administered by a Special Master, with Department of Justice personnel support, who is

---

[43] *See, e.g.*, Kostiantyn Davydenko, *Symposium on Advancing Effective and Comprehensive Reparation for Victims of the War in Ukraine: Putting Victims at the Centre of the Reparations Process for Ukraine*, OPINIO JURIS, May 25, 2026, https://opiniojuris.org/2026/05/25/symposium-on-advancing-effective-and-comprehensive-reparation-for-victims-of-the-war-in-ukraine-putting-victims-at-the-centre-of-the-reparations-process-for-ukraine/.

[44] *Asset Recovery in The Gambia Faces Scrutiny: Calls Mount for Legal Reform and Public Oversight*, THE ALKAMBA TIMES, June 19, 2025, https://alkambatimes.com/asset-recovery-in-the-gambia-faces-scrutiny-calls-mount-for-legal-reform-and-public-oversight/.

[45] U.S. Victims of State Sponsored Terrorism Fund, *Distributions and Payments*, U.S. DEP'T JUST. https://www.usvsst.com/Home/Payments (July 17, 2026); U.S. Victims of State Sponsored Terrorism Fund, *Qualifying Cases*, U.S. DEP'T JUST. https://www.usvsst.com/Home/QualifyingCases (June 30, 2026).

[46] U.S. Victims of State Sponsored Terrorism Fund, *Frequently Asked Questions (FAQs)*, U.S. DEP'T JUST. https://www.usvsst.com/Home/Faq (Apr. 30, 2026). For a full list of qualifying cases, *see*, U.S. Victims of State Sponsored Terrorism Fund, *Qualifying Cases*, U.S. DEP'T JUST. https://www.usvsst.com/Home/QualifyingCases (June 30, 2026).

[47] 34 U.S.C. § 20144(c) (as above, describing eligible claims, which arise from, *inter alia*, 28 U.S.C. 1605A); 28 U.S. Code § 1605A(a).

responsible for reviewing the claims to ensure they meet the relevant requirements.[48] From there, payments are distributed according to a certain formula.[49] For example, 50 percent of the total amount is dedicated to claims related to the attacks on September 11, 2001, which make up over half of the eligible claimants.[50] However, consultations with a range of communities impacted by the qualifying cases themselves could create viable alternatives. These could ensure that funds are used to benefit more victims and are, where possible, tailored to the specifics of a given case rather than pooled.

Beyond consultations, victims and vetted, representative civil society stakeholders should be involved in the administration of the funds and in oversight for independent mechanisms. For example, the BOTA Foundation had a seven-member Board of Trustees "comprised [of] two nominees, one each from the Governments of the United States and the Swiss Federation, and five independent Kazakhstanis citizens known for their championing of children's causes and independent of the Government of Kazakhstan."[51] For The Gambia, the 2023 Victims Reparations Act established a Reparations Commission (separate from the TRRC), mandating that it comprise of seven members including "two victim representatives, two youth representatives and one from a disability organization."[52] For the Trust Fund for Victims of Hissène Habré's Crimes, the Board of Directors includes a representative of the African Union Commission, a representative of the Republic of Chad, a victims' representative (rotating one member of one of three main associations every six months), and a representative from a civil society organization.[53]

*6. States, international mechanisms, and other authorities must consistently review legislation and policy to reflect lessons learned from prior examples, evolving threats and circumstances, and other developments.*

As states, international mechanisms, and other authorities improve upon on their processes for the identification, seizure and repatriation of illicit funds, these same bodies must continue to improve guidelines for the use of these funds. As such, involved parties, including both those directly involved in repatriation and civil society and victim communities involved in the repatriation process, should review legislation, reflect on lessons learned, and adopt information-sharing approaches. This is particularly applicable within instances of ongoing conflicts, transitional justice, and other fragile situations. For example, in the context of Ukraine, the United States adopted legislation so that certain funds (namely, those already frozen due to targeted sanctions under Executive Orders 14024, 14066, 14039, or 14068) could be repatriated to Ukraine in certain

[48] 34 U.S.C. § 20144(b)–(c).
[49] 34 U.S.C. § 20144(d); US VICTIMS OF STATE SPONSORED TERRORISM FUND, U.S. VICTIMS OF STATE SPONSORED TERRORISM PAYMENT CALCULATION EXPLANATION FOR NON-9/11-RELATED CLAIMS: SIXTH DISTRIBUTION — DECEMBER 2025 (2025), https://www.usvsst.com/Content/Documents/USVSSTFundRound6PaymentCalculation_Non911_Dec2025.pdf.
[50] U.S. Victims of State Sponsored Terrorism Fund, *Distributions and Payments*, U.S. DEP'T JUST. https://www.usvsst.com/Home/Payments (July 17, 2026).
[51] WORLD BANK, ATTACHMENT B: FINAL SUPERVISION OF THE BOTA FOUNDATION (2015), https://www.justice.gov/archives/opa/file/798311/dl.
[52] Victims Reparations Act, 2023, art. 12 (for download, *see Downloads*, ATT'Y GEN.'S CHAMBERS & MINISTRY JUST., https://www.moj.gm/downloads (last visited Aug. 14, 2026).
[53] Statute of the Trust Fund for Victims of Hissène Habré's Crimes, Ex.CL/1040(XXI) Annex, art. 6, African Union, https://www.hrw.org/sites/default/files/supporting_resources/statute_trust_fund_victims_english.pdf.

circumstances (when seized under Chapter 46 or Section 1963 of Title 18 of the US Code).[54] This type of precedent should be examined in light of other situations, both to identify how this can be extended beyond the Ukrainian context, and to how other states can adopt similar provisions according to their unique circumstances and needs. Civil society can facilitate such conversations to bring their expertise while encouraging discussion of shared experiences between states and victim communities.[55]

## IV. Conclusion

When states accept illicit funds into their economies, their populations benefit from the underlying crimes. When states recover those funds but retain the money, they themselves profit. This happens at the expense of a cascading network of victims: those directly hurt (such as opportunities denied through bribery), to those who feel the impact through violated economic, social, and cultural rights, civil and political rights, or other harms. The above recommendations can help ensure that illicit funds are able to instead help remedy those harms to the greatest extent possible.

[54] § 1708 of the Consolidated Appropriations Act, 2023. Consolidated Appropriations Act, 2023, Pub.L. 117–328 (2022).

[55] *AU-EU Expert Seminar on Transitional Justice Concludes with Renewed Commitment to Advance Reparations*, INT'L CTR. FOR TRANSITIONAL JUST. (June 26, 2025), https://www.ictj.org/latest-news/au-eu-expert-seminar-transitional-justice-concludes-renewed-commitment-advance.