**Intersessional seminar on the negative impact of the non-repatriation of funds of illicit origin to the countries of origin on the enjoyment of human rights**

8 February 2022, 11:00-13:00 and 15:00-17:00,

**Session Two**

* Independent Expert debt, other international financial obligations and human rights, Ms Attiya Waris

**Summary:**

The Independent Expert debt, other international financial obligations and human rights will start by referring to illicit financial flows as a [key priority for her work](https://www.ohchr.org/EN/Issues/Development/IEDebt/Pages/AnnualReports.aspx) (A/HRC/49/47). In her view, the cumulative effects of current crises (debt, illicit financial flows and climate crisis) have a common thread: the urgency to address economic issues from a human rights perspective, structurally, aiming at a more just and fairer international financial order. A number of international financial reforms are needed for this purpose.

In this context, Ms Waris will address the mandate of the Human Rights Council resolution 46/11, para 24, to prepare a draft of non-binding guidelines to address the topic of non-repatriation of funds of illicit origin. She will briefly recall that this is not a new area of work for this mandate, and that her predecessors, the Advisory Committee and OHCHR have prepared substantive reports.

She will mention that Juan Pablo Bohoslavsky presented [two thematic reports on this issue](https://www.ohchr.org/EN/Issues/Development/IEDebt/Pages/AnnualReports.aspx): an interim study in 2015, complemented by a final study in 2016, with links to the SDGs, and focusing in more detail on the tax related illicit financial flows. The issue of asset recovery was also considered [in country visits to Tunisia (February 2017) and Switzerland (Sep 2017).](https://www.ohchr.org/EN/Issues/Development/IEDebt/Pages/CountryVisits.aspx) She will also mention the OHCHR recommended principles on human rights and asset recovery.

She will mention that the development of a non-binding set of guidelines will require, crucially, the involvement and cooperation of States from all regions and willingness to arrive to some compromises for the greater good. She will note that she sees her role as one of facilitator of those discussions, and to the extent possible, she will focus on carrying out consultations and discussions, aiming at developing a draft that can be useful and practical for States at both ends of the complex issue of asset recovery.