

**51/190. Permanent sovereignty of the Palestinian people in the occupied Palestinian territory, including Jerusalem, and of the Arab population in the occupied Syrian Golan over their natural resources**

*The General Assembly,*

*Recalling* Economic and Social Council resolution 1996/40 of 26 July 1996,

*Reaffirming* the principle of the permanent sovereignty of people under foreign occupation over their natural resources,

*Guided* by the principles of the Charter of the United Nations, affirming the inadmissibility of the acquisition of territory by force, and recalling Security Council resolutions, including resolutions 242 (1967) of 22 November 1967, 465 (1980) of 1 March 1980 and 497 (1981) of 17 December 1981,

*Reaffirming* the applicability of the Geneva Convention relative to the Protection of Civilian Persons in Time of War, of 12 August 1949,<sup>99</sup> to the occupied Palestinian territory, including Jerusalem, and other Arab territories occupied by Israel since 1967,

*Expressing concern* at the exploitation by Israel, the occupying Power, of the natural resources of the occupied Palestinian territory, including Jerusalem, and other Arab territories occupied by Israel since 1967,

*Aware* of the additional, detrimental economic and social impact of the Israeli settlements on Palestinian and other Arab natural resources, especially the confiscation of land and the forced diversion of water resources,

*Welcoming* the ongoing Middle East peace process which was started at Madrid on 30 October 1991 and which is based on Security Council resolutions 242 (1967), 338 (1973) of 22 October 1973 and 425 (1978) of 19 March 1978 and the principle of land for peace, in particular the two implementation agreements embodied in the Agreement on the Gaza Strip and the Jericho Area of 4 May 1994<sup>100</sup> and the Interim Agreement on the West Bank and the Gaza Strip of 28 September 1995,

1. *Takes note* of the report of the Secretary-General;<sup>101</sup>

2. *Reaffirms* the inalienable right of the Palestinian people and the population of the occupied Syrian Golan over their natural resources, including land and water;

3. *Calls upon* Israel, the occupying Power, not to exploit, to cause loss and depletion of or to endanger the natural resources in the occupied Palestinian territory, including Jerusalem, and in the occupied Syrian Golan;

<sup>99</sup> United Nations, *Treaty Series*, vol. 75, No. 973.

<sup>100</sup> A/49/180-S/1994/727, annex; see *Official Records of the Security Council, Forty-ninth Year, Supplement for April, May and June 1994*, document S/1994/727.

<sup>101</sup> A/51/135-E/1996/51.

4. *Recognizes* the right of the Palestinian people to claim restitution as a result of any exploitation, loss or depletion of, or danger to, their natural resources, and expresses the hope that this issue will be dealt with in the framework of the final status negotiation between the Palestinian and Israeli sides;

5. *Requests* the Secretary-General to report to it, at its fifty-second session, on the implementation of the present resolution, and decides to include in the agenda of its fifty-second session an item entitled "Permanent sovereignty of the Palestinian people in the occupied Palestinian territory, including Jerusalem, and of the Arab population in the occupied Syrian Golan over their natural resources".

*86th plenary meeting  
16 December 1996*

**51/191. United Nations Declaration against Corruption and Bribery in International Commercial Transactions**

*The General Assembly,*

*Recalling* its resolution 3514 (XXX) of 15 December 1975, in which it, *inter alia*, condemned all corrupt practices, including bribery, in international commercial transactions, reaffirmed the right of any State to adopt legislation and to investigate and take appropriate legal action, in accordance with its national laws and regulations, against such corrupt practices, and called upon all Governments to cooperate to prevent corrupt practices, including bribery,

*Recalling also* the further work carried out by the General Assembly and the Economic and Social Council on the issue of illicit payments and on elaborating a code of conduct on transnational corporations,<sup>102</sup> consideration of which helped call attention to and raise international awareness of the adverse consequences of bribery in international commercial transactions,

*Recalling further* its resolution 50/106 of 20 December 1995, in which it recommended that the Economic and Social Council consider the draft international agreement on illicit payments at its substantive session of 1996 and report to the Assembly at its fifty-first session,

*Welcoming* the steps taken at the national, regional and international levels to fight corruption and bribery, as well as recent developments in international forums that have further advanced international understanding and cooperation regarding corruption and bribery in international commercial transactions,

*Noting* the adoption in March 1996, by States members of the Organization of American States, of the Inter-American Convention against Corruption,<sup>103</sup> which includes an article on transnational bribery,

<sup>102</sup> E/1991/31/Add.1.

<sup>103</sup> See E/1996/99.

*Noting also significant continuing work relevant to and consistent with the objectives of the present resolution in other regional and international forums, such as the continuing work of the Council of Europe and the European Union to combat international bribery, as well as the commitment by the States members of the Organisation for Economic Cooperation and Development<sup>104</sup> to criminalize bribery of foreign public officials in international commercial transactions in an effective and coordinated manner and further examine the modalities and appropriate international instruments to facilitate criminalization, and to re-examine the tax deductibility of such bribes with the intention of denying such tax deductibility in the member States that do not already do so,*

1. *Adopts* the United Nations Declaration against Corruption and Bribery in International Commercial Transactions, the text of which is annexed to the present resolution;

2. *Notes* the work being undertaken by the United Nations and in other international and regional forums to address the problem of corruption and bribery in international commercial transactions, and invites all States concerned to pursue the completion of such work;

3. *Invites* Member States, in accordance with the Declaration, to take appropriate measures and cooperate at all levels to combat corruption and bribery in international commercial transactions;

4. *Requests* the Economic and Social Council and its subsidiary bodies, in particular the Commission on Crime Prevention and Criminal Justice:

(a) To examine ways, including through legally binding international instruments, without in any way precluding, impeding or delaying international, regional or national actions, to further the implementation of the present resolution and the annexed Declaration, so as to promote the criminalization of corruption and bribery in international commercial transactions;

(b) To keep the issue of corruption and bribery in international commercial transactions under regular review;

(c) To promote the effective implementation of the present resolution;

5. *Invites* other bodies of the United Nations system, including the United Nations Conference on Trade and Development, whose competence extends to this matter, to take action as appropriate within their mandates to promote the objectives of the present resolution and the Declaration;

6. *Encourages* private and public corporations, including transnational corporations, and individuals engaged in international commercial transactions to cooperate in the effective implementation of the Declaration;

7. *Requests* the Secretary-General to inform Member States, the relevant bodies and the specialized agencies of the United Nations system, and international, regional and non-governmental organizations, of the adoption of the present resolution, to encourage action towards making its provisions widely known and to promote its effective implementation;

8. *Also requests* the Secretary-General to prepare a report, for consideration by the General Assembly at its fifty-third session, on the progress made towards implementation of the present resolution and the steps taken by Member States, international and regional organizations and other relevant institutions to combat corruption and bribery in international commercial transactions; on the results of the work in this regard undertaken by the Commission on Crime Prevention and Criminal Justice and other bodies of the United Nations system; and on measures taken in accordance with the present resolution to promote social responsibility and the elimination of corruption and bribery in international commercial transactions;

9. *Invites* Member States and competent international, regional and non-governmental organizations to provide relevant information to assist the Secretary-General in preparing the above-mentioned report;

10. *Decides* to include in the provisional agenda of its fifty-third session, under an item entitled "Business and development", a review of the report of the Secretary-General concerning the implementation of the present resolution.

*86th plenary meeting  
16 December 1996*

#### ANNEX

##### **United Nations Declaration against Corruption and Bribery in International Commercial Transactions**

*The General Assembly,*

*Convinced* that a stable and transparent environment for international commercial transactions in all countries is essential for the mobilization of investment, finance, technology, skills and other important resources across national borders, in order, *inter alia*, to promote economic and social development and environmental protection,

*Recognizing* the need to promote social responsibility and appropriate standards of ethics on the part of private and public corporations, including transnational corporations, and individuals engaged in international commercial transactions, *inter alia*, through observance of the laws and regulations of the countries in which they conduct business, and taking into account the impact of their activities on economic and social development and environmental protection,

*Recognizing also* that effective efforts at all levels to combat and avoid corruption and bribery in all countries are essential elements of an improved international business environment, that they enhance fairness and competitiveness in international commercial transactions and form a critical part of promoting transparent and accountable governance,

<sup>104</sup> See E/1996/106.

economic and social development and environmental protection in all countries, and that such efforts are especially pressing in the increasingly competitive globalized international economy,

*Solemnly proclaims* the United Nations Declaration against Corruption and Bribery in International Commercial Transactions as set out below.

Member States, individually and through international and regional organizations, taking actions subject to each State's own constitution and fundamental legal principles and adopted pursuant to national laws and procedures, commit themselves:

1. To take effective and concrete action to combat all forms of corruption, bribery and related illicit practices in international commercial transactions, in particular to pursue effective enforcement of existing laws prohibiting bribery in international commercial transactions, to encourage the adoption of laws for those purposes where they do not exist, and to call upon private and public corporations, including transnational corporations, and individuals within their jurisdiction engaged in international commercial transactions to promote the objectives of the present Declaration;

2. To criminalize such bribery of foreign public officials in an effective and coordinated manner, but without in any way precluding, impeding or delaying international, regional or national actions to further the implementation of the present Declaration;

3. Bribery may include, *inter alia*, the following elements:

(a) The offer, promise or giving of any payment, gift or other advantage, directly or indirectly, by any private or public corporation, including a transnational corporation, or individual from a State to any public official or elected representative of another country as undue consideration for performing or refraining from the performance of that official's or representative's duties in connection with an international commercial transaction;

(b) The soliciting, demanding, accepting or receiving, directly or indirectly, by any public official or elected representative of a State from any private or public corporation, including a transnational corporation, or individual from another country of any payment, gift or other advantage, as undue consideration for performing or refraining from the performance of that official's or representative's duties in connection with an international commercial transaction;

4. To deny, in countries that do not already do so, the tax deductibility of bribes paid by any private or public corporation or individual of a State to any public official or elected representative of another country and, to that end, to examine their respective modalities for doing so;

5. To develop or maintain accounting standards and practices that improve the transparency of international commercial transactions, and that encourage private and public corporations, including transnational corporations, and individuals engaged in international commercial transactions to avoid and combat corruption, bribery and related illicit practices;

6. To develop or to encourage the development, as appropriate, of business codes, standards or best practices that prohibit corruption, bribery and related illicit practices in international commercial transactions;

7. To examine establishing illicit enrichment by public officials or elected representatives as an offence;

8. To cooperate and afford one another the greatest possible assistance in connection with criminal investigations and other legal proceedings brought in respect of corruption and bribery in international commercial transactions. Mutual assistance shall include, as far as permitted under national laws or as provided for in bilateral treaties or other applicable arrangements of the affected countries, and taking into account the need for confidentiality as appropriate:

(a) Production of documents and other information, taking of evidence and service of documents relevant to criminal investigations and other legal proceedings;

(b) Notice of the initiation and outcome of criminal proceedings concerning bribery in international commercial transactions to other States that may have jurisdiction over the same offence;

(c) Extradition proceedings where and as appropriate;

9. To take appropriate action to enhance cooperation to facilitate access to documents and records about transactions and about identities of persons engaged in bribery in international commercial transactions;

10. To ensure that bank secrecy provisions do not impede or hinder criminal investigations or other legal proceedings relating to corruption, bribery or related illicit practices in international commercial transactions, and that full cooperation is extended to Governments that seek information on such transactions;

11. Actions taken in furtherance of the present Declaration shall respect fully the national sovereignty and territorial jurisdiction of Member States, as well as the rights and obligations of Member States under existing treaties and international law, and shall be consistent with human rights and fundamental freedoms;

12. Member States agree that actions taken by them to establish jurisdiction over acts of bribery of foreign public officials in international commercial transactions shall be consistent with the principles of international law regarding the extraterritorial application of a State's laws.