

## COMMITMENT

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### Beneficial Ownership

We agree to publish national Action Plans to make information on who really owns and profits from companies and trusts available to tax collection and law enforcement agencies, for example through central registries of company beneficial ownership.

*Lough Erne 2013, G8 Leaders' Communiqué, para. 3*

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### Anti-bribery

We will fully enforce our laws against bribery of foreign public officials and, consistent with national legal principles, will rigorously investigate and prosecute foreign bribery offences.

*L'Aquila 2009, Responsible Leadership for a Sustainable Future, para. 30*

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### Asset Recovery

We reiterate our previous commitments to deny safe havens to corrupt individuals and their illicitly acquired assets, and to prevent corrupt holders of public office from gaining access to the fruits of their illicit activities in our financial systems. We will strive to improve international legal cooperation in asset recovery investigations within the framework of the UNCAC, including by seeking ways to facilitate informal cooperation and supporting identification and dissemination of good practices. We will strengthen cooperation on asset recovery, including through the Stolen Asset Recovery initiative (StAR).

We continue our engagement to and support of United Nations Office on Drugs and Crime and the World Bank's Stolen Asset Recovery Initiative. We welcome the outcomes of the Ukraine Forum on Asset Recovery and look forward to the third Arab Forum on Asset Recovery. The G7 remains committed to working with governments and global financial centres to follow up on asset recovery efforts.

*L'Aquila 2009, Responsible Leadership for a Sustainable Future, para. 32;*

*Brussels 2014, The Brussels G7 Summit Declaration, para. 20*

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### Tax Capacity Building

We will continue to provide practical support to developing countries' efforts to build capacity to collect the taxes owed to them and to engage in and benefit from changing global standards on exchange of information, including automatic exchange of information... and we will continue to provide practical support for developing countries seeking to join the Global Forum [on Transparency and Exchange of Information for Tax Purposes]. We each commit to continue to share our expertise, help build capacity, including by engaging in long-term partnership programmes to secure success... We will take practical steps to support [the OECD's Tax Inspectors Without Borders] initiative, including by making tax experts available.

*Lough Erne 2013, G8 Leaders' Communiqué, paras. 27-28*