



**52th Regular Session of the Human Rights Council, 27 February – 4 April 2023**

**Item 3: Interactive dialogue with the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights**

**Oral statement submitted by: Associazione Comunità Papa Giovanni XXIII (APG23)**

*Check against delivery*

Mr. President,

APG23 thanks the Independent Expert on the effects of foreign debt for the presented reports, and for her constant reminding that State obligations to ensure the progressive realization of all human rights require adequate financial and non-financial resources.

Addressing the structural obstacles and inequities that impede the retrieval and legitimate use of such resources is therefore crucial. Once more, both reports show how illicit financial flows stand as one of such barriers to an equitable delivery of public resources, slowing down human rights realization and sustainable development, and mostly affecting the more fragile and marginalized.

Therefore, we welcome the proposed set of 13 draft practical guidelines for efficient asset recovery. While many countries, especially the least developed, are further exposed to recurrent waves of financial crises, fiscal constraints and erosion of resources, these guidelines pave the way for a human rights-based approach to reversing the adverse effects of the illicit transfer of State assets and ruling their recovery.

We especially appreciate the relevance assigned to the Right to Development perspective in orienting the repatriation and management of stolen public assets. Furthermore, we underline the impactful contribution that the recognition of the right to international solidarity could give to foster international cooperation in asset recovery.

We would like to ask the Independent Expert: do you think that these guidelines and the recent UNGA resolution<sup>1</sup> on a UN-based international tax cooperation process could reinforce each other in tackling illicit financial flows, and in which way?

Thank you!

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<sup>1</sup> A/RES/77/244