



# **POLICY BRIEF**

## **BY NIGERIAN CIVIL SOCIETY DELEGATES**

**FOR THE 11TH CONFERENCE OF THE STATES PARTIES TO THE UNITED NATIONS CONVENTION AGAINST CORRUPTION (UNCAC CoSP11)**

**DOHA, QATAR | 15–19 DECEMBER 2025**



**Conference of the States  
Parties to the United Nations  
Convention against Corruption**  
15 - 19 December 2025, Doha, Qatar

## Introduction

The 11th Conference of the States Parties (CoSP11) to the United Nations Convention Against Corruption (UNCAC) convenes at a decisive moment for global anti-corruption cooperation and asset recovery.<sup>1</sup> As governments, international organisations, and civil society leaders gather in Doha, the international community faces renewed pressure to strengthen the implementation of UNCAC's commitments, particularly in the area of asset recovery under Chapter V, which recognises asset recovery as a fundamental principle of the Convention.<sup>2</sup>

For Nigerian civil society organisations (CSOs), CoSP11 provides a critical platform to advocate for timely, transparent, and accountable repatriation of stolen assets, enhanced international cooperation, and stronger enforcement of global anti-corruption norms. Asset recovery remains one of the most transformative yet contested elements of the UNCAC framework. When effectively implemented, it delivers tangible developmental benefits, restores public trust, and reinforces the rule of law. However, delays and inconsistencies in implementation continue to undermine confidence in the international anti-corruption architecture.<sup>3</sup>

This policy brief situates the current context, highlights the urgency of compliance with prior international commitments, and provides guidance and advocacy talking points for Nigerian CSOs engaging at CoSP11.

## Background: The Unfulfilled Atlanta Commitment

At the 10th Conference of States Parties to UNCAC held in Atlanta in December 2023, the Government of France publicly committed to returning US \$150 million in forfeited assets linked to former Nigerian Head of State, General Sani Abacha.<sup>4</sup> This announcement was widely welcomed as a positive demonstration of international cooperation and an affirmation of UNCAC Chapter V on asset recovery.

The commitment was subsequently reaffirmed during a high-level diplomatic visit by the French Minister responsible for Africa and Foreign Affairs to President Bola Ahmed Tinubu in Abuja, reinforcing expectations that the assets would be returned promptly and in line with international standards.

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<sup>1</sup> UNODC, *United Nations Convention against Corruption (UNCAC) overview and Conference of States Parties information*. [star.worldbank.org](http://star.worldbank.org)

<sup>2</sup> United Nations, *United Nations Convention against Corruption*, Chapter V (Articles 51–57). [UNODC](http://www.unodc.org)

<sup>3</sup> World Bank–StAR, asset recovery guidance/knowledge products on practice and challenges in asset recovery. [star.worldbank.org](http://star.worldbank.org)

<sup>4</sup> Public reporting on France's announcement/commitment to return Abacha-linked assets at/around CoSP10 (Atlanta). [TheFact Daily](http://thefactdaily.com)

Despite these clear public commitments and acknowledgement of Nigeria’s legal entitlement to the assets, two full years have passed without the release of the funds. Available information indicates that relevant legal processes have been completed, while civil society organisations in Nigeria and France have consistently called for transparency and action. The continued withholding of the assets raises serious concerns about political will, accountability, and the credibility of international asset recovery commitments under UNCAC and internationally recognised good practice, including the Global Forum on Asset Recovery (GFAR) Principles.<sup>5</sup>

**Updated process context (Doha 2025): negotiations and political headwinds.** The latest information available to CSOs indicates that the French authorities have been engaging in discussions with Nigeria and the United States on the practical modalities required to complete the return. These discussions reportedly advanced positively, but appear to have slowed following the change in U.S. administration in early 2025—an external political factor that can affect the speed of cross-border coordination even where technical processes are mature.<sup>6</sup> This makes CoSP11 an especially important moment for States Parties to reaffirm that asset recovery must remain insulated from political delays and implemented in a timely, predictable manner consistent with UNCAC obligations.

**Context on confiscation and cross-jurisdictional linkages.** In complex asset recovery cases, confiscation and restitution often involve parallel actions and mutual legal assistance across jurisdictions, including the recognition or use of evidentiary foundations from foreign proceedings. While the precise procedural steps in the French confiscation decision are not always publicly detailed in a consolidated manner, CSOs understand that the French confiscation/restitution pathway in this case has been shaped by cross-jurisdictional cooperation dynamics, consistent with the general architecture of UNCAC international cooperation and asset recovery practice.<sup>7</sup> This further underscores the need for France, Nigeria, and partners to conclude the final administrative and diplomatic steps without further delay.

With CoSP11 now underway in Doha, France has a renewed opportunity to match its commitments with concrete action. The conference provides a multilateral platform to address the delay, reaffirm international standards, and catalyse the long-awaited return of the assets to Nigeria.

## Why the Delay Undermines Global Anti-Corruption Cooperation

The failure to release the US \$150 million undermines the core obligations set out in UNCAC Chapter V, which requires States Parties to ensure the prompt return of proceeds of corruption to countries of origin, particularly where legal proceedings have been concluded.<sup>8</sup> Prolonged

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<sup>5</sup> Global Forum on Asset Recovery (GFAR) Principles (2017). [star.worldbank.org](https://star.worldbank.org)

<sup>6</sup> Reporting confirming the change in U.S. administration in 2025 (context for political headwinds affecting cooperation).

<sup>7</sup> Civil society in both Nigeria and France has provided credible oversight and must be integrated into negotiations, monitoring, and reporting to sustain public confidence and legitimacy.

delays contradict both the spirit and the letter of the Convention and risk eroding confidence in international anti-corruption mechanisms.

In addition, the delay weakens trust between cooperating states and sets an adverse precedent for other jurisdictions currently handling asset recovery cases. This concern is particularly acute at a time when global cooperation is essential to tackling increasingly complex and transnational corruption and illicit financial flows.

Recent international good-practice guidance also reinforces this position. FATF's more recent work on asset recovery and confiscation processes emphasises effectiveness, transparency, and accountability, including the importance of timely processes that achieve real-world outcomes rather than formal compliance alone.<sup>8</sup> Similarly, the GFAR Principles call for transparent and accountable asset return processes, with meaningful involvement of civil society and affected communities.<sup>5</sup>

Beyond institutional and legal implications, the delay has direct socio-economic consequences for Nigerian citizens. Recovered assets have historically been used to support infrastructure development, social protection programmes, and poverty reduction initiatives. In a context marked by multidimensional poverty, insecurity, and fiscal constraints, delays in asset repatriation slow development progress and deepen existing vulnerabilities.<sup>9</sup>

## **France's 2021 Asset Restitution Mechanism: A Ready-Made Pathway for Transparent Return**

France has already established a dedicated legal and institutional approach to the restitution of “biens mal acquis” (ill-gotten assets), operationalised from 2021, intended to ensure that restituted assets are used transparently and for the benefit of populations in victim states. The French Government's mechanism is designed to structure restitutions through clear procedures and development-oriented use, and it explicitly references the importance of transparency and accountability consistent with internationally recognised good practice.<sup>10</sup>

This matters for the Abacha-linked assets because it means that France has an existing framework capable of supporting a credible, victim-centred return process—one that can be communicated publicly, grounded in transparent arrangements, and accompanied by appropriate oversight and reporting. CoSP11 provides a timely moment for France to demonstrate this mechanism in practice by finalising and implementing the return.

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<sup>8</sup> FATF materials on asset recovery/confiscation effectiveness and related guidance (latest available sources). [FATF](#)

<sup>9</sup> UNDP human development context relevant to development urgency and impacts of delayed returns. [transparency-france.org](#)

<sup>10</sup> French Ministry for Europe and Foreign Affairs, “La France rend opérationnel son mécanisme de restitution des biens mal acquis” (2021), including transparency/accountability framing. [France Diplomacy+1](#)

## **Nigeria's Demonstrated Commitment and Transparency Track Record**

Nigeria has demonstrated measurable leadership in managing returned assets in ways that align with international best practice. Previous repatriations from Switzerland, the United States, and the United Kingdom were governed by agreements consistent with the GFAR Principles, incorporating public reporting requirements, civil society monitoring, and development-focused utilisation of funds.

These arrangements enabled CSOs to play an active oversight role, tracking project implementation, engaging beneficiary communities, and strengthening accountability. Monitoring initiatives related to infrastructure projects and social investment programmes funded through recovered assets have contributed to greater transparency and international confidence in Nigeria's asset management systems.

This track record positions Nigeria as a prepared and credible recipient of the US \$150 million currently withheld by France. Several priority social-impact and infrastructure interventions are positioned to absorb additional resources, maximising the developmental impact of the returned funds.

## **CoSP11: A Defining Moment**

CoSP11 represents a pivotal opportunity for the international community to reaffirm and operationalise commitments related to asset recovery under UNCAC. It is also a defining moment for France to demonstrate leadership in the global fight against corruption by completing the asset return process without further delay.

As States Parties assess progress on UNCAC implementation and consider future resolutions, expectations are high that governments will move beyond declarations to concrete action. For Nigerian CSOs, CoSP11 provides a strategic advocacy space to amplify calls for accountability, highlight the developmental urgency of asset return, and ensure that global anti-corruption standards are upheld in practice.

## **Recommendations for Forum Action**

France and Nigeria should seize the momentum created by CoSP11 to finalise a public Memorandum of Understanding (MoU) governing the return and utilisation of the assets. The MoU should be explicitly grounded in UNCAC Chapter V and informed by GFAR good practice, with clear provisions on transparency, participatory oversight, and development-oriented use of funds

Civil society organisations in both countries should be formally integrated into the process. Their involvement is essential for monitoring, reporting, and sustaining public confidence in asset recovery outcomes. A coordinated engagement involving France, Nigeria, and CSOs would strengthen trust, reduce delays, and reinforce the victim-centred nature of asset recovery.

France should complete the transfer of the US \$150 million during or immediately after CoSP11, in line with its 2023 Atlanta announcement. Such action would reaffirm commitment to UNCAC and strengthen the credibility of international cooperation on corruption and illicit financial flows. In doing so, France should visibly operationalise its 2021 restitution mechanism, demonstrating that the framework can deliver prompt, transparent, and accountable outcomes in practice.

## Conclusion

The return of the US \$150 million Abacha-linked assets remains both a moral and legal obligation grounded in UNCAC, reaffirmed in Atlanta, and expected now in Doha. Timely release of these funds would demonstrate France's commitment to global anti-corruption efforts, support Nigeria's development priorities, and reinforce the integrity of international asset recovery systems.

Civil society has a critical role to play in ensuring transparency, accountability, and public-interest orientation in the eventual utilisation of the funds. CoSP11 is the moment to move from words to action.

## CSO TALKING POINTS FOR CoSP11

1. France publicly committed at CoSP10 in Atlanta to return US \$150 million in Abacha-related assets, yet two years later the funds remain unreleased.
2. CSOs understand that France, Nigeria, and the United States have been engaging on modalities; CoSP11 should be used to restore momentum and secure a clear, time-bound pathway to completion, despite political headwinds linked to changes in U.S. administration.
3. UNCAC Chapter V obligates the timely return of stolen assets; prolonged withholding undermines the Convention's credibility and weakens global anti-corruption cooperation.
4. GFAR good practice requires transparency, accountability, and meaningful inclusion of civil society; these standards should govern the return arrangements and subsequent use of the funds.
5. France already has an operational restitution mechanism (since 2021) intended to support transparent, development-oriented use of restituted assets; this should be applied concretely to the Abacha return.
6. Nigeria has demonstrated readiness and transparency through GFAR-aligned arrangements used in past repatriations from Switzerland, the U.S., and the U.K., including public reporting and CSO monitoring.
7. Civil society in both Nigeria and France has provided credible oversight and must be integrated into negotiations, monitoring, and reporting to sustain public confidence and legitimacy.
8. A public MoU grounded in UNCAC and consistent with GFAR principles is essential to guide the return, project selection, oversight, and reporting.
9. Delays in asset return harm citizens directly by slowing progress on social protection, infrastructure, and poverty alleviation in a context of severe development constraints.<sup>9</sup>
10. The core message in Doha: France must walk the talk. The time to complete the return process is now.

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