



7<sup>th</sup> October, 2021

TL21/10/07/1A

Muhammad Azam Khan,  
Principal Secretary to the Prime Minister of Pakistan,  
Prime Minister House,  
Islamabad.

**For Attention of Prime Minister**

**Subject: Over 700 Pakistani Citizens named in Pandora Papers in 2021, and over 450  
Pakistani Citizens were named in Panama papers in 2016**

Honorable Prime Minister,

Transparency International Pakistan has noted that over 700 citizens of Pakistan are named in Pandora Papers in 2021 in addition to 450 persons/citizens earlier named in Panama papers in 2016.

When Panama papers were released in May 2016, cases were filed in the Supreme Court of Pakistan, the SECP, SBP, FIA and FBR also took up the matter to investigate citizens named therein. However, the Supreme Court of Pakistan took action only against few Pakistani citizens, while no action was taken against a majority of the citizens named there in. Similarly, SECP, SBP, FIA and FBR failed to initiate any tangible action against them.

On 8<sup>th</sup> April 2018, the **Tax Amnesty Scheme Foreign Assets (Declaration and Repatriation) Act, 2018** was announced which was wholly rejected by the Honorable Prime Minister, in his capacity as the head of PTI, stating that such an Act is intended to punish taxpayers for their honesty and provides a chance to corrupt individuals to "turn their black money white". However, under this Act, it is stated in the Section 5 (2), that the provisions of this Act were not applicable to any proceeds or assets that are involved in or derived from the commission of a criminal offense. (Annex-A).

**The declaration of assets at 2% to 3 % values were allowed, but money trail, and proof that the sources of funds were not derived from criminal offence, were to be provided to FBR. Tax Evasion (under Income Tax Ordinance 2001, Section numbers 192,193,194,195,196,197,198 and 199), remittance of money from Pakistan, not through SBP route, are declared as criminal acts under the laws of Pakistan.**

After the new government took over on 18<sup>th</sup> August 2018, notices were issued on 10<sup>th</sup> August 2018 to at least 294 Pakistanis out of 444 who were named in the Panama Papers leak, as was stated by Federal Minister for Finance Asad Umar. However following such a sensational announcement nothing seems to have come to fruition from issuance of said notices.

Transparency International Pakistan requests the Prime Minister to order FBR to initiate proceeding against all Pakistani citizens named in Panama Papers and Pandora Papers.

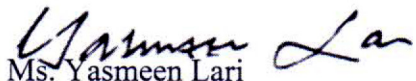



In order to determine any wrong doing, it is imperative that the FBR seeks from those named in Pandora Papers and Panama Papers, the following:

1. Provide proof that the sources of funds were not derived from criminal offence.
2. Provide an explanation, with supporting documentary evidences, explaining how the funds were sent to Offshore Companies from Pakistan, or abroad.
3. Foreign Assets (Declaration and Repatriation) Act, 2018 is not applicable if any of (1) and (2) are not satisfied.
4. All foreign assets of Pakistani citizens named in the Panama Papers and Pandora Papers shall be frozen by FBR, and those assets which will not be justified within 3 months shall be confiscated, and proceedings shall be initiated to recover these assets under Article 51/52/53/54/55/56/57/58, Chapter V (Asset Recovery) of Stolen Asset Recovery Initiative (**Annex-B**), included in UN Convention Against Corruption (UNCAC) ratified by GoP in August 2007 (**Annex-C**).

Transparency International Pakistan is striving for across the board application of Rule of Law, which is the only way to stop corruption, and achieve Zero tolerance against Corruption,

With Regards,

  
Ms. Yasmeen Lari  
Sitara-e-Imtiaz, Hilal-e- Imtiaz  
Chairperson  
Transparency International Pakistan

  
Justice (R) Nasira Iqbal  
Sitara-e-Imtiaz  
Vice Chair,  
Transparency International Pakistan

Encl: Annex-A, Annex-B & Annex-C

Copies forwarded for the information with request to take action under their mandate,

1. Chairman ,PAC, NA, Islamabad,
2. Minister of Finance, Islamabad,
3. Governor SBP, Karachi,
4. Chairman FBR, Islamabad,
5. Chairman SECP, Islamabad,
6. Registrar, Supreme Court of Pakistan, Islamabad.
7. The International Consortium of Investigative Journalists, 1710 Rhode Island Ave NW, 11th floor, Washington DC 20036 USA, with request to kindly provide list of all Pakistani whose names are on the list of Panama papers and Pandora papers, [contact@icij.org](mailto:contact@icij.org)

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The Gazette  of Pakistan

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

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ISLAMABAD, SUNDAY, APRIL 8, 2018

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PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND JUSTICE

*Islamabad, the 8th April, 2018*

No. F. 2 (1)/2018-Pub.—The following Ordinance promulgated by the President is hereby published for general information:—

ORDINANCE NO. III OF 2018

AN

ORDINANCE

*to provide for declaration and repatriation of assets and income held outside Pakistan*

WHEREAS there is a large scale non-reporting and under-reporting of assets and income held outside Pakistan and it is expedient to provide for declaration and repatriation of assets and income held outside Pakistan for the purposes hereinafter appearing;

(139)

Price: Rs. 5.00

[5654(2018)/Ex. Gaz.]

AND WHEREAS the Senate and the National Assembly are not in session and the President of the Islamic Republic of Pakistan is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President of the Islamic Republic of Pakistan is pleased to make and promulgate the following Ordinance:—

1. **Short title and commencement.**—(1) This Ordinance may be called the Foreign Assets (Declaration and Repatriation) Ordinance, 2018.

(2) It shall come into force at once.

2. **Definitions.**—In this Ordinance unless there is anything repugnant in the subject or context,—

- (a) “cost of acquisition of the mortgaged asset” means the sum of mortgaged payments and other mortgaged cost of acquisition;
- (b) “declarant” means a person making a declaration under section 5;
- (c) “fair market value” means price of foreign asset determined and declared by a declarant himself, but in no case is less than the cost of acquisition of the foreign assets;
- (d) “foreign assets” means any movable or immovable assets held outside Pakistan and includes real estate, mortgaged assets, stock and shares, bank accounts, bullion, cash, jewels, paintings, accounts and loan receivables, beneficial ownership or beneficial interests or contribution in offshore entities and trusts;
- (e) “government security” means a bond, note or other debt instrument issued by the Federal Government with a promise of repayment upon maturity;
- (f) “liquid assets” means cash or an asset that can be readily converted into cash with a minimal impact on the assets’ value and includes bank notes, marketable securities, stocks, promissory notes, government bonds, deposit certificates and other similar instruments; and
- (g) “holder of public office” means a person who is or has been at any time since 1st day of January 2000,—
  - (i) the President of the Islamic Republic of Pakistan or the Governor of a Province;

(vii) a District *Nazim* or District *Naib Nazim*, Tehsil *Nazim* or Tehsil *Naib Nazim* or Union *Nazim* or Union *Naib Nazim*;

(2) All other words and expressions used but not defined in this Ordinance shall have the same meaning assigned to them under the Income Tax Ordinance, 2001 (XLIX of 2001) and the rules made thereunder.

3. **Ordinance to override other laws.**—The provisions of this Ordinance shall have effect notwithstanding anything to the contrary contained in any other law for the time being in force.

4. **Application.**— The provisions of this Ordinance shall apply to—

- (a) all citizens of Pakistan wherever they may be, except holders of public office, their spouses and dependent children; and
- (b) all foreign assets held by the persons first mentioned in clause (a) and tax paid on the value of such assets under section 8, except where proceedings are pending in any court of law in respect of the foreign assets.

(2) The provisions of this Ordinance shall not apply to any proceeds or assets that are involved in or derived from the commission of a criminal offence.

5. **Declaration and repatriation of assets held outside Pakistan.**—(1) Subject to the provisions of this Ordinance, any person may make to the Federal Board of Revenue, by the due date specified in section 6, a declaration in respect of foreign assets acquired before commencement of this Ordinance.

(2) The value of a foreign asset shall be fair market value as defined in section 2.

(3) The declaration of value and tax paid in respect of the foreign assets shall be in the manner as set out in Form A of the Schedule to this Ordinance.

(4) The description of the foreign assets declared under sub-section (1) and (3) shall be in the manner as set out in Form B of the Schedule to this Ordinance.

(5) A person declaring foreign assets under sub-section (1), may by the due date as specified in section 6 also repatriate the said foreign assets in Pakistan.

(6) The declaration of foreign assets shall be made in the manner as set out in Form A of the Schedule to this Ordinance, electronically on Federal Board of Revenue's web portal and shall be valid only if it is accompanied by the evidence of payment of tax.

## Chapter V Asset recovery

### *Article 51. General provision*

The return of assets pursuant to this chapter is a fundamental principle of this Convention, and States Parties shall afford one another the widest measure of cooperation and assistance in this regard.

### *Article 52. Prevention and detection of transfers of proceeds of crime*

1. Without prejudice to article 14 of this Convention, each State Party shall take such measures as may be necessary, in accordance with its domestic law, to require financial institutions within its jurisdiction to verify the identity of customers, to take reasonable steps to determine the identity of beneficial owners of funds deposited into high-value accounts and to conduct enhanced scrutiny of accounts sought or maintained by or on behalf of individuals who are, or have been, entrusted with prominent public functions and their family members and close associates. Such enhanced scrutiny shall be reasonably designed to detect suspicious transactions for the purpose of reporting to competent authorities and should not be so construed as to discourage or prohibit financial institutions from doing business with any legitimate customer.

2. In order to facilitate implementation of the measures provided for in paragraph 1 of this article, each State Party, in accordance with its domestic law and inspired by relevant initiatives of regional, interregional and multilateral organizations against money-laundering, shall:

(a) Issue advisories regarding the types of natural or legal person to whose accounts financial institutions within its jurisdiction will be expected to apply enhanced scrutiny, the types of accounts and transactions to which to pay particular attention and appropriate account-opening, maintenance and record-keeping measures to take concerning such accounts; and

(b) Where appropriate, notify financial institutions within its jurisdiction, at the request of another State Party or on its own initiative, of the identity of particular natural or legal persons to whose accounts such institutions will be expected to apply enhanced scrutiny, in addition to those whom the financial institutions may otherwise identify.

3. In the context of paragraph 2 (a) of this article, each State Party shall implement measures to ensure that its financial institutions maintain adequate

records, over an appropriate period of time, of accounts and transactions involving the persons mentioned in paragraph 1 of this article, which should, as a minimum, contain information relating to the identity of the customer as well as, as far as possible, of the beneficial owner.

4. With the aim of preventing and detecting transfers of proceeds of offences established in accordance with this Convention, each State Party shall implement appropriate and effective measures to prevent, with the help of its regulatory and oversight bodies, the establishment of banks that have no physical presence and that are not affiliated with a regulated financial group. Moreover, States Parties may consider requiring their financial institutions to refuse to enter into or continue a correspondent banking relationship with such institutions and to guard against establishing relations with foreign financial institutions that permit their accounts to be used by banks that have no physical presence and that are not affiliated with a regulated financial group.

5. Each State Party shall consider establishing, in accordance with its domestic law, effective financial disclosure systems for appropriate public officials and shall provide for appropriate sanctions for non-compliance. Each State Party shall also consider taking such measures as may be necessary to permit its competent authorities to share that information with the competent authorities in other States Parties when necessary to investigate, claim and recover proceeds of offences established in accordance with this Convention.

6. Each State Party shall consider taking such measures as may be necessary, in accordance with its domestic law, to require appropriate public officials having an interest in or signature or other authority over a financial account in a foreign country to report that relationship to appropriate authorities and to maintain appropriate records related to such accounts. Such measures shall also provide for appropriate sanctions for non-compliance.

#### *Article 53. Measures for direct recovery of property*

Each State Party shall, in accordance with its domestic law:

(a) Take such measures as may be necessary to permit another State Party to initiate civil action in its courts to establish title to or ownership of property acquired through the commission of an offence established in accordance with this Convention;

(b) Take such measures as may be necessary to permit its courts to order those who have committed offences established in accordance with this Convention to pay compensation or damages to another State Party that has been harmed by such offences; and

(c) Take such measures as may be necessary to permit its courts or competent authorities, when having to decide on confiscation, to recognize another State Party's claim as a legitimate owner of property acquired through the commission of an offence established in accordance with this Convention.

*Article 54. Mechanisms for recovery of property through international cooperation in confiscation*

1. Each State Party, in order to provide mutual legal assistance pursuant to article 55 of this Convention with respect to property acquired through or involved in the commission of an offence established in accordance with this Convention, shall, in accordance with its domestic law:

(a) Take such measures as may be necessary to permit its competent authorities to give effect to an order of confiscation issued by a court of another State Party;

(b) Take such measures as may be necessary to permit its competent authorities, where they have jurisdiction, to order the confiscation of such property of foreign origin by adjudication of an offence of money-laundering or such other offence as may be within its jurisdiction or by other procedures authorized under its domestic law; and

(c) Consider taking such measures as may be necessary to allow confiscation of such property without a criminal conviction in cases in which the offender cannot be prosecuted by reason of death, flight or absence or in other appropriate cases.

2. Each State Party, in order to provide mutual legal assistance upon a request made pursuant to paragraph 2 of article 55 of this Convention, shall, in accordance with its domestic law:

(a) Take such measures as may be necessary to permit its competent authorities to freeze or seize property upon a freezing or seizure order issued by a court or competent authority of a requesting State Party that provides a reasonable basis for the requested State Party to believe that there are sufficient grounds for taking such actions and that the property would eventually be subject to an order of confiscation for purposes of paragraph 1 (a) of this article;

(b) Take such measures as may be necessary to permit its competent authorities to freeze or seize property upon a request that provides a reasonable basis for the requested State Party to believe that there are sufficient grounds for taking such actions and that the property would eventually be subject to an order of confiscation for purposes of paragraph 1 (a) of this article; and



(c) Consider taking additional measures to permit its competent authorities to preserve property for confiscation, such as on the basis of a foreign arrest or criminal charge related to the acquisition of such property.

*Article 55. International cooperation for purposes of confiscation*

1. A State Party that has received a request from another State Party having jurisdiction over an offence established in accordance with this Convention for confiscation of proceeds of crime, property, equipment or other instrumentalities referred to in article 31, paragraph 1, of this Convention situated in its territory shall, to the greatest extent possible within its domestic legal system:

(a) Submit the request to its competent authorities for the purpose of obtaining an order of confiscation and, if such an order is granted, give effect to it; or

(b) Submit to its competent authorities, with a view to giving effect to it to the extent requested, an order of confiscation issued by a court in the territory of the requesting State Party in accordance with articles 31, paragraph 1, and 54, paragraph 1 (a), of this Convention insofar as it relates to proceeds of crime, property, equipment or other instrumentalities referred to in article 31, paragraph 1, situated in the territory of the requested State Party.

2. Following a request made by another State Party having jurisdiction over an offence established in accordance with this Convention, the requested State Party shall take measures to identify, trace and freeze or seize proceeds of crime, property, equipment or other instrumentalities referred to in article 31, paragraph 1, of this Convention for the purpose of eventual confiscation to be ordered either by the requesting State Party or, pursuant to a request under paragraph 1 of this article, by the requested State Party.

3. The provisions of article 46 of this Convention are applicable, *mutatis mutandis*, to this article. In addition to the information specified in article 46, paragraph 15, requests made pursuant to this article shall contain:

(a) In the case of a request pertaining to paragraph 1 (a) of this article, a description of the property to be confiscated, including, to the extent possible, the location and, where relevant, the estimated value of the property and a statement of the facts relied upon by the requesting State Party sufficient to enable the requested State Party to seek the order under its domestic law;

(b) In the case of a request pertaining to paragraph 1 (b) of this article, a legally admissible copy of an order of confiscation upon which the request is

based issued by the requesting State Party, a statement of the facts and information as to the extent to which execution of the order is requested, a statement specifying the measures taken by the requesting State Party to provide adequate notification to bona fide third parties and to ensure due process and a statement that the confiscation order is final;

(c) In the case of a request pertaining to paragraph 2 of this article, a statement of the facts relied upon by the requesting State Party and a description of the actions requested and, where available, a legally admissible copy of an order on which the request is based.

4. The decisions or actions provided for in paragraphs 1 and 2 of this article shall be taken by the requested State Party in accordance with and subject to the provisions of its domestic law and its procedural rules or any bilateral or multilateral agreement or arrangement to which it may be bound in relation to the requesting State Party.

5. Each State Party shall furnish copies of its laws and regulations that give effect to this article and of any subsequent changes to such laws and regulations or a description thereof to the Secretary-General of the United Nations.

6. If a State Party elects to make the taking of the measures referred to in paragraphs 1 and 2 of this article conditional on the existence of a relevant treaty, that State Party shall consider this Convention the necessary and sufficient treaty basis.

7. Cooperation under this article may also be refused or provisional measures lifted if the requested State Party does not receive sufficient and timely evidence or if the property is of a *de minimis* value.

8. Before lifting any provisional measure taken pursuant to this article, the requested State Party shall, wherever possible, give the requesting State Party an opportunity to present its reasons in favour of continuing the measure.

9. The provisions of this article shall not be construed as prejudicing the rights of bona fide third parties.

#### *Article 56. Special cooperation*

Without prejudice to its domestic law, each State Party shall endeavour to take measures to permit it to forward, without prejudice to its own investigations, prosecutions or judicial proceedings, information on proceeds of offences

established in accordance with this Convention to another State Party without prior request, when it considers that the disclosure of such information might assist the receiving State Party in initiating or carrying out investigations, prosecutions or judicial proceedings or might lead to a request by that State Party under this chapter of the Convention.

#### *Article 57. Return and disposal of assets*

1. Property confiscated by a State Party pursuant to article 31 or 55 of this Convention shall be disposed of, including by return to its prior legitimate owners, pursuant to paragraph 3 of this article, by that State Party in accordance with the provisions of this Convention and its domestic law.

2. Each State Party shall adopt such legislative and other measures, in accordance with the fundamental principles of its domestic law, as may be necessary to enable its competent authorities to return confiscated property, when acting on the request made by another State Party, in accordance with this Convention, taking into account the rights of bona fide third parties.

3. In accordance with articles 46 and 55 of this Convention and paragraphs 1 and 2 of this article, the requested State Party shall:

(a) In the case of embezzlement of public funds or of laundering of embezzled public funds as referred to in articles 17 and 23 of this Convention, when confiscation was executed in accordance with article 55 and on the basis of a final judgement in the requesting State Party, a requirement that can be waived by the requested State Party, return the confiscated property to the requesting State Party;

(b) In the case of proceeds of any other offence covered by this Convention, when the confiscation was executed in accordance with article 55 of this Convention and on the basis of a final judgement in the requesting State Party, a requirement that can be waived by the requested State Party, return the confiscated property to the requesting State Party, when the requesting State Party reasonably establishes its prior ownership of such confiscated property to the requested State Party or when the requested State Party recognizes damage to the requesting State Party as a basis for returning the confiscated property;

(c) In all other cases, give priority consideration to returning confiscated property to the requesting State Party, returning such property to its prior legitimate owners or compensating the victims of the crime.

4. Where appropriate, unless States Parties decide otherwise, the requested State Party may deduct reasonable expenses incurred in investigations,

prosecutions or judicial proceedings leading to the return or disposition of confiscated property pursuant to this article.

5. Where appropriate, States Parties may also give special consideration to concluding agreements or mutually acceptable arrangements, on a case-by-case basis, for the final disposal of confiscated property.

#### *Article 58. Financial intelligence unit*

States Parties shall cooperate with one another for the purpose of preventing and combating the transfer of proceeds of offences established in accordance with this Convention and of promoting ways and means of recovering such proceeds and, to that end, shall consider establishing a financial intelligence unit to be responsible for receiving, analysing and disseminating to the competent authorities reports of suspicious financial transactions.

#### *Article 59. Bilateral and multilateral agreements and arrangements*

States Parties shall consider concluding bilateral or multilateral agreements or arrangements to enhance the effectiveness of international cooperation undertaken pursuant to this chapter of the Convention.

### **Chapter VI** **Technical assistance and information exchange**

#### *Article 60. Training and technical assistance*

1. Each State Party shall, to the extent necessary, initiate, develop or improve specific training programmes for its personnel responsible for preventing and combating corruption. Such training programmes could deal, inter alia, with the following areas:

(a) Effective measures to prevent, detect, investigate, punish and control corruption, including the use of evidence-gathering and investigative methods;

(b) Building capacity in the development and planning of strategic anti-corruption policy;

(c) Training competent authorities in the preparation of requests for mutual legal assistance that meet the requirements of this Convention;

(d) Evaluation and strengthening of institutions, public service management and the management of public finances, including public procurement, and the private sector;

(e) Preventing and combating the transfer of proceeds of offences established in accordance with this Convention and recovering such proceeds;

(f) Detecting and freezing of the transfer of proceeds of offences established in accordance with this Convention;

(g) Surveillance of the movement of proceeds of offences established in accordance with this Convention and of the methods used to transfer, conceal or disguise such proceeds;

(h) Appropriate and efficient legal and administrative mechanisms and methods for facilitating the return of proceeds of offences established in accordance with this Convention;

(i) Methods used in protecting victims and witnesses who cooperate with judicial authorities; and

(j) Training in national and international regulations and in languages.

2. States Parties shall, according to their capacity, consider affording one another the widest measure of technical assistance, especially for the benefit of developing countries, in their respective plans and programmes to combat corruption, including material support and training in the areas referred to in paragraph 1 of this article, and training and assistance and the mutual exchange of relevant experience and specialized knowledge, which will facilitate international cooperation between States Parties in the areas of extradition and mutual legal assistance.

3. States Parties shall strengthen, to the extent necessary, efforts to maximize operational and training activities in international and regional organizations and in the framework of relevant bilateral and multilateral agreements or arrangements.

4. States Parties shall consider assisting one another, upon request, in conducting evaluations, studies and research relating to the types, causes, effects and costs of corruption in their respective countries, with a view to developing, with the participation of competent authorities and society, strategies and action plans to combat corruption.

5. In order to facilitate the recovery of proceeds of offences established in accordance with this Convention, States Parties may cooperate in providing each other with the names of experts who could assist in achieving that objective.



International Secretariat  
Alt Moabit 96  
10559 Berlin, Germany  
Tel: 49-30-3438 20-0  
Fax: 49-30-3470 3912  
Email: [ti@transparency.org](mailto:ti@transparency.org)  
<http://www.transparency.org>

18 October 2006

His Excellency Shaukat Aziz,  
Prime Minister,  
Islamic Republic of Pakistan  
Islamabad  
Pakistan

**Re: UN Convention against Corruption**

Dear Prime Minister,

On 14 December 2005 the UN Convention against Corruption (UNCAC) entered into force and has now been ratified by 70 states. Pakistan is not thus far among those that have ratified. With this letter we would like to urge the Government of Pakistan to give the highest priority to ratification of the UNCAC ahead of the Conference of States Parties due to take place in December 2006. To participate fully in that Conference, the Government of Pakistan must deposit its instrument of ratification by 10 November 2006.

The UNCAC is a landmark global agreement, which calls for preventive measures and the criminalisation of the most prevalent forms of corruption in both the public and private sectors, as well as providing the framework for international cooperation so essential for addressing the corruption problem. It also makes a major breakthrough in establishing a better basis for asset recovery.

The first session of the Conference of States Parties for the UNCAC will take place at the Dead Sea in Jordan on 10-14 December 2006. The Conference in Jordan will shine a spotlight on the corruption problem and on which governments are making efforts to address it. Ratifying the UNCAC before December will demonstrate to the world that your Government is committed to the international fight against corruption. It will also ensure that your Government has a seat at the table when important decisions are made in December on UNCAC monitoring and technical assistance.

We would also like to encourage your Government to support prompt introduction of effective monitoring of UNCAC, combined with assistance to developing countries to enable them to live up to the standards the Convention sets. Monitoring provides a range of benefits to participating Governments, including guidance on how to implement, a forum for discussion of issues and sharing of good practice, assistance in addressing difficulties and public recognition of progress made. Given the importance of monitoring and technical assistance, TI has prepared the attached Report, drawing on advice from an international group of experts. The Report highlights the need for adequate resourcing of the process, for transparency in the process and for coordination with other monitoring systems. It suggests that the process should begin with government self-evaluation and a survey of implementation. We believe that the proposals in the Report provide a basis for building an international consensus on monitoring.

We would be very interested in hearing your Government's views on the above-mentioned proposals and look forward to hearing from you.

Sincerely,

A handwritten signature in black ink, appearing to read "Huguelle Labelle".

Huguelle Labelle  
Chair of Transparency International

A handwritten signature in black ink, appearing to read "Syed Adil Gilani".

Syed Adil Gilani  
Chairman of Transparency International-  
Pakistan

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



THE PRESIDENT  
Islamic Republic of Pakistan

### INSTRUMENT OF RATIFICATION

TO ALL TO WHOM THESE PRESENTS SHALL COME GREETINGS

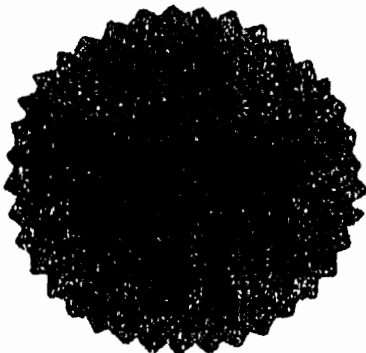
KNOW YE, that whereas, the Government of the Islamic Republic of Pakistan has signed the United Nations Convention Against Corruption on 9<sup>th</sup> December 2003.

AND, WHEREAS, the Government of the Islamic Republic of Pakistan has decided to ratify the said Convention with Reservations and Notifications, as annexed to this Instrument of Ratification and forming its integral part.

NOW, THEREFORE, be it known that I, General Pervez Musharraf, President of the Islamic Republic of Pakistan, do by this Instrument of Ratification, confirm that the Government of the Islamic Republic of Pakistan has ratified the said Convention subject to the contents of the Annex.

IN WITNESS WHEREOF, I have hereto set my hand and caused the Seal of the Islamic Republic of Pakistan.

DONE at Islamabad this 11 day of August in the year two thousand and Seven.



(GENERAL PERVEZ MUSHARRAF)