

UNITED NATIONS  
ECONOMIC  
AND  
SOCIAL COUNCIL



Distr.  
GENERAL  
E/RES/2041(LXI)  
11 August 1976

Sixty-first session  
Agenda item 13

RESOLUTION ADOPTED BY THE ECONOMIC AND SOCIAL COUNCIL  
[on the report of the Economic Committee (E/5883)]

2041 (LXI). Corrupt practices, particularly illicit payments,  
in international commercial transactions

The Economic and Social Council,

Recalling General Assembly resolution 3514 (XXX) of 15 December 1975, which inter alia, condemned all corrupt practices, including bribery, by transnational and other corporations, their intermediaries and others involved, in violation of the laws and regulations of the host countries, 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 transnational and other corporations, their intermediaries and others involved, for such corrupt practices, and called upon all Governments to exchange information and upon home Governments to co-operate with Governments of the host countries to prevent corrupt practices, including bribery,

Noting the decision of the Commission on Transnational Corporations contained in paragraph 37 of its report on its second session, 1/

1. Decides:

(a) To establish an Ad Hoc Intergovernmental Working Group to conduct an examination of the problem of corrupt practices, in particular bribery, in international commercial transactions by transnational and other corporations, their intermediaries and others involved, to elaborate in detail the scope and contents of an international agreement to prevent and eliminate illicit payments, in whatever form, in connexion with international commercial transactions as defined by the Working Group, and to report to the Economic and Social Council at its sixty-third session, including in its report such other relevant proposals and options as it may decide to submit;

1/ Official Records of the Economic and Social Council, Sixty-first Session, Supplement No. 5 (E/5782).

(b) That the Ad Hoc Intergovernmental Working Group shall be composed of 18 members selected by the Council on the basis of equitable geographical distribution;

(c) That the Ad Hoc Intergovernmental Working Group shall meet in 1976 and as necessary in 1977, the sessions to be of sufficient duration to permit the completion of its task;

2. Requests United Nations agencies and bodies, especially the United Nations Commission on International Trade Law and the Information and Research Centre on Transnational Corporations, to render such assistance to the Ad Hoc Intergovernmental Working Group as it may request;

3. Reaffirms that the formulation of a code of conduct by the Commission on Transnational Corporations should be given the highest priority and that the consideration and action of the Council in the matter of corrupt practices, particularly illicit payments, shall in no way interfere with or delay that priority;

4. Decides further that the report to be submitted by the Ad Hoc Intergovernmental Working Group to the Council at its sixty-third session containing the results of its work, pursuant to paragraph 1 (a) above should be in a form that will enable the Council, if it so decides, to transmit its concrete recommendation or recommendations to the General Assembly for final action.

2032nd plenary meeting

5 August 1976