Civil Society Report

on the implementation of
Chapter II (Prevention) & Chapter V (Asset Recovery) of the
United Nations Convention Against Corruption

Lebanon

By Transparency International Lebanon – No Corruption (TI-LB)

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Every effort has been made to verify the accuracy of the information contained in this report. All information was believed to be correct as of 24 April 2026.

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Transparency International Lebanon – No Corruption (TI-LB) is the national chapter of Transparency International and a leading civil society organization dedicated to promoting transparency, accountability, and integrity in Lebanon. TI-LB works to combat corruption through legal support, policy advocacy, research, and public awareness, and actively contributes to strengthening governance frameworks in line with international standards, including the United Nations Convention against Corruption (UNCAC).

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Abbreviations

Abbreviation	Meaning
AML	Anti-money laundering
AML/CFT	Anti-money laundering / counter-terrorist financing
AML/CTF	Anti-money laundering / counter-terrorist financing
ATI	Access to information
BDL	Banque du Liban (Central Bank of Lebanon)
BNI	Bearer negotiable instruments
BO	Beneficial ownership / beneficial owner
CDD	Customer due diligence
COI	Conflict of interest
CPC	Code of Civil Procedure
CPI	Corruption Perceptions Index
CSB	Civil Service Board
CSO	Civil society organization
DG	Director General
DNFBPs	Designated non-financial businesses and professions
EDD	Enhanced due diligence
EU	European Union
FATF	Financial Action Task Force
FIU	Financial Intelligence Unit
FIU/SIC	Financial Intelligence Unit / Special Investigation Commission
FIU/STR	Financial Intelligence Unit / Suspicious Transaction Report
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit (German Agency for International Cooperation)
HR	Human resources
IMF	International Monetary Fund
IRM	Implementation Review Mechanism
IT	Information technology
LBP	Lebanese pound
LEA	Law enforcement agency

MENAFATF	Middle East and North Africa Financial Action Task Force
MER	Mutual Evaluation Report
ML	Money laundering
ML/TF	Money laundering / terrorist financing
MLA	Mutual legal assistance
NACC	National Anti-Corruption Commission
NACS	National Anti-Corruption Strategy
NCB	Non-conviction-based (confiscation)
NGO	Non-governmental organization
NRA	National risk assessment
OECD-MENA	Organization for Economic Co-operation and Development – Middle East and North Africa
OMSAR	Office of the Minister of State for Administrative Reform
PEP	Politically exposed person
PPA	Public Procurement Authority
SEEDS	SIC secure electronic system for STR filing/exchange (as referenced in AML/CFT practice)
SIC	Special Investigation Commission
SIC/BDL	Special Investigation Commission / Banque du Liban
SIC/FIU	Special Investigation Commission / Financial Intelligence Unit
SJC	Supreme Judicial Council
SOE	State-owned enterprise
STR	Suspicious transaction report
TF	Terrorist financing
TI	Transparency International
TI-LB	Transparency International Lebanon – No Corruption
UN	United Nations
UNCAC	United Nations Convention against Corruption
UNDP	United Nations Development Program
UNODC	United Nations Office on Drugs and Crime
USD	United States dollar

List of Persons Consulted

Name	Job title	Affiliation	Date of interview
Rana Akoum	Public Prosecutor at the Court of Appeal in North Lebanon – UNCAC focal point	Ministry of Justice	27/01/2026
Najat Abou Chacra	Public Prosecutor at the Court of Appeal in Nabatieh	The Lebanese Judges Association	2/2/2026
Roula Chamoun	Judge in Maten	The Lebanese Judges Association	2/2/2026
Fatima Majed	Investigating Judge in Nabatieh	The Lebanese Judges Association	2/2/2026
Nizar Saghieh	Executive Director	Legal Agenda	10/01/2026

I. Introduction

Lebanon approved joining the United Nations Convention against Corruption (UNCAC) through Law No. 33 dated 16 October 2008.[1] The country then deposited its instrument of accession on 22 April 2009, and the Convention entered into force for Lebanon on 22 May 2009.[2]

This parallel report reviews Lebanon's implementation of selected articles of Chapter II (Preventive Measures) and Chapter V (Asset Recovery) of the UNCAC. The report is intended as a contribution to the UNCAC implementation review process currently underway covering these chapters. Lebanon was selected by the UNCAC Implementation Review Group on 17 June 2016 by a drawing of lots for review in the fifth year of the second cycle.[3] A draft of this parallel report was provided to the government of Lebanon.

1.1 Scope

The UNCAC articles and topics that receive particular attention in this report are those covering preventive anti-corruption policies and practices (Article 5), preventive anti-corruption bodies (Article 6), codes of conduct, conflicts of interest and asset declarations (Articles 7, 8 and 12), reporting mechanisms and whistleblower protection (Articles 8.4 and 13.2), public procurement (Article 9.1), access to information and the participation of society (Articles 10 and 13.1), measures to prevent money laundering (Article 14), and the integrity of the judiciary and prosecution service (Article 11) under Chapter II.

Under Chapter V, the UNCAC articles and topics that receive particular attention in this report are those covering anti-money laundering (Articles 52 and 58), confiscation tools (Article 54), and international cooperation for the purpose of confiscation (Articles 51, 54, 55, 56 and 59). These areas were selected based on their relevance to Lebanon's current anti-corruption challenges and recent reforms.

1.2 Structure

The report begins with an executive summary, including the condensed findings, conclusions and recommendations about the review process, the availability of

[1] Law No. 33/2008 "Approval of accession to the United Nations Convention against Corruption" (16 October 2008), http://77.42.251.205/LawView.aspx?opt=view&LawID=9296, accessed 17 January 2026.

[2] United Nations Treaty Collection (UNTC) (2009), *United Nations Convention against Corruption – Lebanon (Accession 22/04/2009; Entry into force 22/05/2009)*, https://treaties.un.org/pages/showDetails.aspx?objid=0800000280055f36, accessed 17 January 2026.

[3] United Nations Office on Drugs and Crime. n.d. Lebanon Country Profile Data. https://www.unodc.org/corruption/en/country-profiles/data/LBN.html and Arab Anti-Corruption and Integrity Network (ACINET) (n.d.), *Integrity Map – Lebanon (UNCAC status and second-cycle scheduling information)*, https://www.arabacinet.org/en/integrity-map, accessed 17 January 2026.

information, as well as the implementation and enforcement of selected UNCAC articles. The following part covers the findings of the review process in Lebanon as well as access to information issues in more detail. Subsequently, the implementation of the Convention is reviewed and examples of good practices and deficiencies are provided. Then, recent developments are discussed and lastly, recommendations for priority actions to improve the implementation of the UNCAC are given.

1.3 Methodology

The report was prepared by Transparency International Lebanon – No Corruption (TI-LB) with technical and financial support from the Global Civil Society Coalition for the UNCAC. The group made efforts to obtain information for the report from government offices and to engage in dialogue with government officials. As part of this dialogue, a draft of the report was made available to them.

The report was prepared using guidelines and a report template designed by the Global Civil Society Coalition for the UNCAC and Transparency International for use by civil society organizations (CSOs). These tools reflected but simplified the United Nations Office on Drugs and Crime (UNODC)'s checklist and called for relatively short assessments as compared to the detailed official self-assessment checklist. The report template included a set of questions about the review process and, in the section on implementation, asked for examples of good practice and areas in need of improvement in articles of UNCAC Chapter II on prevention and Chapter V on asset recovery.

II. Executive Summary

This parallel report provides an independent civil society assessment of Lebanon's implementation of selected provisions of the United Nations Convention against Corruption (UNCAC), focusing on Chapters II (Preventive Measures) and V (Asset Recovery), by reviewing the legal framework and, where evidence is available, its practical application, achievements, gaps, and priority recommendations.

2.1 Description of the Official Review Process

The UNCAC's implementation review process in Lebanon for the second cycle began in July 2020, with Mali and Cambodia as the evaluating countries. The self-assessment checklist was published on the UNODC country profile page for Lebanon on 12 August 2022, and a country visit took place from 24-26 April 2024, in a hybrid format. At the time of writing this parallel report, the executive summary of the review had been published, but not yet the full country report.

The review process included meaningful engagement opportunities, even though public information remained limited. Through direct contact with the national focal point, Judge Rana Akoum, and stakeholders involved in the process, the author of this report was able to confirm key elements, including consultations with civil society and dedicated sessions with non-governmental actors during the country visit. While core review documents are not systematically published online and some materials are treated as confidential under the review framework, the process has so far demonstrated structured coordination and facilitated participation for relevant stakeholders.

2.2 Availability of Information

For this parallel report, the author combined desk research with targeted outreach to government and other stakeholders to collect both legal and practice-based information on Lebanon's implementation of UNCAC Chapters II and V. The process started with reviewing publicly available laws, mandates, and official online publications. Additional input was gathered through written exchanges and interviews with relevant public bodies and judicial stakeholders involved in prevention specifically judicial associations, procurement, justice, financial intelligence, and the UNCAC review process. Where key enforcement and asset recovery data was not available online, formal requests were submitted under the access-to-information legislation.

Overall, information on the legal framework was relatively accessible, while consolidated data on implementation and outcomes, especially statistics and measurable results, was less consistently available and often required direct engagement and formal information requests.

2.3 Implementation in Law and in Practice

Since becoming a State Party to the UNCAC, Lebanon has adopted a wide set of anti-corruption and integrity reforms, including a national strategic framework and several "framework laws" intended to align preventive systems with UNCAC requirements. Across the policy areas covered in this report, the dominant pattern is that implementation in law is generally more advanced than implementation and enforcement in practice. The creation of relevant institutions has progressed in key areas such as the establishment and gradual operationalization of the National Anti-Corruption Commission (NACC) and the entry into force of the public procurement reform, but the effectiveness of these institutions remains constrained by: (i) uneven application across administrations; (ii) limited operational capacity and resourcing; (iii) weak deterrence where sanctions are not applied consistently; and (iv) persistent evidence gaps where public statistics and decisions are not routinely published.

Therefore, Lebanon's implementation of UNCAC obligations covered by this report must be understood against persistent structural constraints, which are reflected in widely used governance indicators. In Transparency International's Corruption Perceptions Index (CPI) 2025, Lebanon scored 23/100 and ranked 153/180, indicating very high perceived public sector corruption.[4] In the World Justice Project's Rule of Law Index 2025, Lebanon ranked 107/143 overall, with very weak rankings in civil justice (126/143) and criminal justice (114/143), dimensions that are closely linked to the effectiveness and integrity of justice institutions essential for corruption enforcement and asset recovery.[5]

Under **Article 5 (preventive anti-corruption policies and practices)**, Lebanon has adopted a national policy architecture through the National Anti-Corruption Strategy (2020–2025), providing a formal framework for coordinated prevention and reform sequencing. This is a relevant good practice because it anchors preventive measures in a structured policy instrument. In practice, however, implementation remains uneven and often fragmented. In particular, progress is not consistently reported through measurable indicators (e.g., actions completed, timelines, responsible bodies, outputs/outcomes), and when delays or gaps occur, there is limited evidence of structured corrective follow-up across institutions (e.g., formal action plans, accountability measures, or publicly documented adjustments). The result is that preventive policy exists, but its practical effect depends on sustained coordination, prioritization, and routine monitoring that are not consistently evidenced.

Under **Article 6 (preventive anti-corruption body)**, Lebanon has moved beyond "institution on paper" by operationalizing the National Anti-Corruption Commission

[4] Transparency International (10 February 2026), *Lebanon* (country page) – Corruption Perceptions Index 2025 (CPI 2025 score and rank), Transparency International, https://www.transparency.org/en/countries/lebanon, accessed 26 March 2026.

[5] World Justice Project (2025), *Lebanon: WJP Rule of Law Index 2025 – Country Press Release/Fact Sheet*, https://worldjusticeproject.org/sites/default/files/documents/Lebanon_3.pdf, accessed 17 January 2026.

(NACC) through the appointment of its first commission (2022) after its establishment in law (2020). This is a major institutional milestone and a core enabling element for the preventive framework. However, in practice, the NACC's performance is moderate: while it has increased its public presence and has begun engaging across relevant integrity tools, its ability to translate its mandate into measurable enforcement outcomes is constrained by capacity, resourcing, and the broader enforcement chain (referrals, prosecution follow-up, judicial outcomes). Effectiveness, therefore, remains dependent on the consolidation of standard procedures, staffing, and the reliability of inter-institutional cooperation.

Under **Articles 7, 8 and 12 (codes of conduct, conflicts of interest, and asset/interest declarations)**, Lebanon's framework contains important integrity elements in law (including declaration obligations for public officials and misconduct concepts), but remains incomplete as an integrity system, particularly on conflicts-of-interest prevention and enforceability across senior and high-risk positions. While the legal basis exists, its preventive value is reduced where verification and audit capacity is weak, sanctions are inconsistently applied, and ethics guidance is not institutionalized across administrations through clear focal points, advisory opinions, and documented follow-up. In practice, integrity measures are therefore not demonstrated as a consistent routine preventing conflicts and detecting illicit enrichment risks.

Under **Articles 8.4 and 13.2 (reporting mechanisms and whistleblower protection)**, Lebanon has a dedicated whistleblower protection law and additional formal reporting routes. However, implementation remains limited, with little evidence of use and persistent operational and evidentiary gaps. In practice, accessibility and trust are undermined where reporting channels are not clearly usable for the public (lack of clear access points and instructions), protection measures – once they are granted – are not clearly enforced against non-compliant actors, penalties do not function as dissuasive sanctions, and official performance data is not routinely published (such as annual filings, number of protection measures requested/granted, number of investigations opened, and outcomes traceable to whistleblowing). Therefore, it is difficult to demonstrate that the whistleblowing system is accessible, used, and guarantees the protection of whistleblowers in the manner expected under UNCAC.

Under **Article 9.1 (public procurement)**, Lebanon's most consequential preventive reform track is Public Procurement Law No. 244/2021, which establishes a modernized procurement system and a dedicated oversight authority, and provides for a complaints/review architecture. All of this makes it a strong advancement in law and a key good preventive practice aligned with the UNCAC. In practice, performance remains moderate: there is a lack of resourcing and capacity, an incomplete implementation across all institutions, uneven compliance among procuring entities, and critically the public procurement complaints/review mechanism is still not operational. Additionally, delays in the appointment of the leadership of the Public

Procurement Authority and staffing/budgeting issues have slowed institutional consolidation and weakened the institution's credibility. Improvements in integrity, therefore, depend not only on the law's existence, but on consistent implementation of transparency, competition, and review mechanisms across the full procurement cycle.

Under **Articles 10 and 13.1 (access to information and participation of society)**, Lebanon's legal framework recognizes access to information and public participation as accountability tools. In practice, however, compliance remains uneven: administrative silence, delayed responses to information requests, weak proactive disclosure, limited consequences for non-compliance, and inconsistent institutional handling particularly where some institutions ignore requests altogether or lack the knowledge and internal procedures to process and respond to them properly reduce the law's effectiveness. Participation of society remains essential for oversight and reporting, but consultation of and structured engagement with civil society are not consistently applied in all policy areas.

Under **Article 11 (integrity of the judiciary and prosecution service)**, Lebanon advanced its normative framework in 2026 through the Parliament's adoption of a major law on the organization and independence of the ordinary judiciary, reflecting progress on a long-stalled reform file. In practice, however, effectiveness remains the core challenge: the reform pathway has proven vulnerable to procedural contestation and disruption, most notably when the Constitutional Council annulled the law in full in Decision No. 1/2026 (25 February 2026) after finding that the opinion of the Higher Judicial Council should have been sought, in line with the constitutional principle of judicial independence (Article 20).[6] Public confidence in the justice system remains fragile, and integrity enforcement outcomes are not consistently transparent, particularly where inspection and disciplinary processes remain largely confidential and where periodic public reporting and consolidated statistics (including on inspection activity and disciplinary outcomes) are limited.[7] Accordingly, practical independence and capacity remain decisive bottlenecks for the resolution of complex corruption and financial crime cases.

Under **Article 14 (measures to prevent money laundering)**, Lebanon has an AML/CFT framework in law with preventive obligations and institutional roles. In practice, its effectiveness remains constrained by an economy operating with high cash circulation and informality, uneven risk-based supervision (particularly for higher-risk non-financial sectors), and limited evidence of proportionate and dissuasive sanctions being applied consistently for serious or repeated breaches. As a result, the preventive objective of reducing the financial system's exposure to corruption

[6] L'Orient Today staff (25 February 2026), *Constitutional Council overturns law on judicial independence*, L'Orient Today, https://today.lorientlejour.com/article/1496016/constitutional-council-overturns-law-on-judicial-independence.html, accessed 14 March 2026.
[7] The Legal Agenda (July 2020), *Report on the Independence of the Judiciary and the Right to Fair Trial in Lebanon* (submission) (PDF), The Legal Agenda, https://legal-agenda.com/wp-content/uploads/LegalAgenda_UPR2020_Submission_EN.pdf, accessed 14 March 2026.

proceeds remains only partially achieved. The financial system remains significantly exposed to corruption risks. Lebanon was placed under FATF “increased monitoring” (grey list) in October 2024, underscoring that improvements are expected not only in laws and institutions but in measurable effectiveness, particularly in transparency, supervision, and the ability to identify, restrain, and confiscate proceeds in corruption-linked cases.

Under **Chapter V**, Lebanon has a legal framework for tracing and restraining proceeds, including confiscation as a supplementary penalty in ML/TF cases and the availability of confiscation without conviction under the AML/CFT framework. In practice, the level of money-laundering investigations and prosecutions appears very low relative to Lebanon’s assessed risk and exposure to proceeds-generating crimes, which suggests a gap between the framework and operational enforcement. This is partly linked to limited parallel financial investigations, which reduces the number of well-built cases that reach conviction and, consequently, the pool of convictions that can generate confiscation outcomes.

Regarding **confiscation (Art. 54)**, the framework provides avenues to freeze/seize and confiscate proceeds, but practical performance is weak. Available evidence indicates that Lebanon lacks a regular, systematized policy for identifying, freezing and confiscating proceeds (including guidance and coordination arrangements), has not demonstrated equivalent-value confiscation, and has limited proactive asset-tracing capacity within prosecutorial and investigative bodies. A national fund intended to manage and invest recovered (or under recovery) funds was created in 2021, but was not operational at the time of the assessment. This limits Lebanon’s ability to ensure that restrained or recovered assets are properly managed, preserved, and, where applicable, disposed of or reinvested through clear procedures, thereby increasing the gap between adopting restraint measures and achieving effective asset management and disposal in practice.

On **international cooperation for confiscation (Arts. 51, 54–56 and 59)**, Lebanon demonstrates a “moderate” level of effectiveness. Key constraints include the absence of a case-management/tracking system for MLA/extradition requests, procedural and information-requirement burdens that can slow execution, and delays and weaknesses in outgoing cooperation. The latter includes limited evidence of proactive requests specifically aimed at identifying, freezing, confiscating, and recovering proceeds moved abroad in corruption-related cases.

Table 1: Implementation and enforcement summary

UNCAC articles	Status of implementation in law	Status of implementation and enforcement in practice
Art. 5 – Preventive anti-corruption policies and practices	Partially implemented	Moderate
Art. 6 – Preventive anti-corruption body or bodies	Largely implemented	Moderate
Art. 7, 8 and 12 – Codes of conduct, conflicts of interest and asset declarations	Partially implemented	Poor
Art. 8.4 and 13.2 – Reporting mechanism and whistleblower protection	Partially implemented	Poor
Art. 9.1 – Public procurement	Largely implemented	Moderate
Art. 10 and 13.1 – Access to information and the participation of society	Largely implemented	Poor
Art. 11 – Judiciary and prosecution services	Partially implemented	Poor
Art. 14 – Measures to prevent money-laundering	Largely implemented	Poor
Art. 52 and 58 – Anti-money laundering	Largely implemented	Poor
Art. 54 – Confiscation tools	Moderately implemented	Poor
Art. 51, 54, 55, 56 and 59 – International cooperation for the purpose of confiscation	Moderately implemented	Poor

Table 2: Performance of selected key institutions

Name of institution	Performance in relation to responsibilities covered by the report	Brief comment on performance
National Anti-Corruption Commission (NACC)	Moderate	Mandate covers core preventive pillars (access to information, whistleblowing, asset declarations, procurement, asset recovery), but operational activation remains incomplete: limited measurable outputs, limited published statistics, and uneven follow-up/enforcement capacity.
Public Procurement Authority (PPA)	Moderate	Central reform institution under Law 244/2021, but its effectiveness depends on resourcing and system-wide compliance. Oversight and guidance functions are developing while implementation across procuring entities and remedies/complaints effectiveness remain uneven.
Court of Accounts (CoA)	Moderate	Strong formal mandate for external audit/financial oversight, but its impact is constrained by capacity, timeliness, and weak translation of findings into corrective action/sanctions in practice.
Central Inspection	Poor	Key administrative control and inspection actor, yet practical deterrence is limited by follow-up gaps, constrained operational reach, and weak transparency of outcomes.
Civil Service Board (CSB)	Poor	Merit-based systems exist (recruitment/discipline frameworks), but politicization risks, institutional fragmentation, and limited enforcement of integrity standards reduce impact.
Supreme Judicial Council (SJC) & Judicial Inspection Authority	Poor	Attempted judicial reform sought to strengthen ethics, discipline, and transparency tools, but its annulment by the Constitutional Council left the governance framework unsettled; independence and effectiveness remain contested, with limited

		transparency of inspection/disciplinary outcomes and continued vulnerability to interference and delays.
Public Prosecution Service (incl. whistleblower reception channel)	Poor	Operational performance is weakened by hierarchy and interference risks, limited specialized capacity for complex corruption/ML files, and weak public accessibility and usability of dedicated whistleblowing arrangements.
Special Investigation Commission (SIC) – Financial Intelligence Unit	Poor	Core AML intelligence role is established, but effectiveness is constrained by the need for stronger operational capacity, better feedback loops to reporting entities, and demonstrable downstream impact on investigations/prosecutions and asset recovery.

2.4 Recommendations for Priority Actions

1. Ensure the National Anti-Corruption Commission (NACC) is fully operational by securing an independent budget line, competitive staffing, and clear standard operating procedures for intake, referrals, follow-up, and publication of anonymized outputs and annual statistics.

2. Implement enforceable conflicts-of-interest rules across high-risk public functions (ministers, senior officials, regulators, procurement actors) by standardizing disclosures, recusal obligations, gifts/hospitality limits and post-employment restrictions, all of it backed by enforceable sanctions.

3. Strengthen the assets and interests' declaration regime by digitizing filing of the declarations, introducing risk-based verification and random audits, requiring updates on material changes, and applying effective sanctions for non-filing, late filing or false declarations.

4. Operationalize whistleblower reporting and protection by activating accessible channels (including the prosecution reception office), ensuring confidentiality protocols, guaranteeing fast interim relief (urgent temporary measures to immediately stop/suspend retaliation while protection is assessed) and remedies/compensation, making protection decisions enforceable in practice through explicit and dissuasive penalties for non-compliance, and routinely publishing annual metrics on filings, protection measures requested and granted, investigations/referrals, and outcomes. Complete public procurement reform implementation under Law 244/2021 by fully staffing and funding the

Public Procurement Authority (PPA) and operationalizing the Public Complaint Authority with clear procedures, strict timelines, and reasoned decisions.

5. Mandate end-to-end procurement transparency by publishing in open/searchable formats procurement plans, tender documents, evaluation results, award decisions, signed contracts and amendments, and contract implementation and payment data.

6. Enforce access-to-information obligations by strengthening proactive disclosure, appointing and training information officers, tracking statutory deadlines, and applying consequences for unjustified refusals and administrative silence.

7. Adopt and operationalize a constitutionally sound judicial reform framework through transparent regulations and practice (including publication of the ethics framework, greater transparency of disciplinary decisions and outcomes, and objective safeguards for judicial formations and case-management), and build specialized capacity for corruption/ML/asset-recovery cases to reduce delays. Increase the effectiveness of AML/CFT preventive measures by strengthening risk-based supervision especially of higher-risk DNFBPs and applying proportionate, dissuasive sanctions for serious or repeated breaches.

8. Operationalize and resource the full asset-recovery chain by activating the National Fund for assets recovered/under recovery (and the related management arrangements) and adopting clear, published procedures for (i) identifying assets, (ii) freezing/seizing, (iii) managing and disposing of restrained property, and (iv) transparently reporting outcomes (annual activity/results reporting) so that confiscation and recovery are *measurably* effective in practice.

9. Institutionalize a proactive “follow-the-assets” confiscation strategy by issuing binding prosecutorial guidance that prioritizes asset-tracing in corruption and predicate-offence cases, requires *parallel financial investigations*, and operationalizes confiscation of property of equivalent value (with practical templates, thresholds, and training), addressing the current evidence gap on equivalent-value confiscation and the limited proactivity in tracing assets.

10. Strengthen international cooperation for confiscation and return by (i) creating an end-to-end MLA/asset-recovery case-management and prioritization system (tracking, deadlines, accountability), (ii) requiring *proactive outgoing* stolen-asset recovery requests aligned with the country’s risk profile (especially corruption proceeds moved abroad), and (iii) ensuring rapid, standardized exchange of basic and beneficial-ownership information with complete statistics and clear timeframes (beyond FIU performance) to evidence speed and effectiveness.

III. Assessment of Review Process for Lebanon

Lebanon's review under the Implementation Review Mechanism of the UNCAC has included direct dialogue with national authorities and stakeholders: a formal country visit took place in Beirut at the Office of the Minister of State for Administrative Reform (OMSAR) from 24–26 April 2024, bringing together the national focal point at the Ministry of Justice and other governmental representatives, experts from the reviewing States (Cambodia and Mali), and UNODC, and it included a dedicated session with civil society. In terms of public documentation, the official executive summary for Lebanon was published in October 2025, although Lebanon's second-cycle review, covering Chapters II and V, is still listed as in progress, and the full report is not publicly available at the time of writing this report.

Lebanon has signed the Global Civil Society Coalition for the UNCAC's Transparency Pledge,[8] committing to six principles of transparency and participation of civil society in the 2nd cycle UNCAC review.

3.1 Report on the Review Process

Table 3: Transparency of the government and CSO participation in the UNCAC review process

Did the government disclose information about the country focal point?	Yes	Published on the UNODC website under the list of governmental experts).[9] The focal point was also communicated in the review context but was not proactively published on an official Lebanese public website (e.g., Office of the Minister of State for Administrative Reform (OMSAR)) as a public-facing notice. The focal point was Judge Rana Akoum (Ministry of Justice).
Was the review schedule published somewhere/publicly known?	No	A timeline was published; it was largely dependent on UNODC communications, and the UNCAC national focal point described long gaps between milestones (e.g., country visit in April 2024, first draft of the executive summary received in January 2025; executive summary published in October 2025), with no predictable/public schedule updates.[10]

[8] Global Civil Society Coalition for the UNCAC, Transparency Pledge, https://uncaccoalition.org/uncac-review/transparency-pledge/, accessed 30 April 2026.

[9] UNODC, country profile page of Lebanon. List of governmental experts, https://www.unodc.org/documents/treaties/UNCAC/IRG-Experts/English/SecondCycle/Lebanon_E.pdf, accessed 30 January 2026.

[10] Interview with Judge Rana Akoum, UNCAC national focal point (Ministry of Justice), conducted by the author (online), 27 January 2026.

Was civil society consulted in the preparation of the self-assessment checklist?	Yes	The self-assessment checklist was broadly circulated to anti-corruption CSOs. Only three organizations submitted feedback (TI-LB/, ALDIC, and DRI). Comments were consolidated and tracked (including which ones were accepted/rejected with justifications).[11]
Was the self-assessment checklist published online or provided to civil society?	Yes (provided), No (published online)	The checklist was shared with relevant anti-corruption CSOs, but it was not published online. The reason given by the national UNCAC focal point is that the self-assessment checklist is treated as confidential under the review process terms of reference.[12,13]
Did the government agree to a country visit?	Yes	A country visit was agreed.
Was a country visit undertaken?	Yes	The country visit took place 23–25 April 2024 at OMSAR (Beirut), in hybrid format.
Was civil society invited to provide input to the official reviewers?	Yes	Anti-corruption CSOs that provided written input on the self-assessment (including TI-LB and ALDIC) were invited to engage with the reviewers in two formats: (i) they attended the relevant plenary/technical sessions alongside public institutions and (ii) they held a dedicated meeting with civil society scheduled separately allowing CSOs to speak with the reviewers without public officials present.[14]
Was the private sector invited to provide input to the official reviewers?	No	
Has the government committed to publishing the full country report?	No	Lebanon is committed to publication of the report, but as of the interview date the full report had not yet been received/published.[15]

[11] Ibid.
[12] Ibid.
[13] It is considered a best practice to publish the self-assessment checklist. See "Transparency Pledge" of the Global Civil Society Coalition for the UNCAC, https://uncaccoalition.org/uncac-review/transparency-pledge/ (accessed 14 March 2026).
[14] Interview with Judge Rana Akoum, UNCAC national focal point (Ministry of Justice), conducted by the author (online), 27 January 2026.
[15] Ibid. Through signing the Transparency Pledge, Lebanon has also committed to publishing their self-assessment checklist.

3.2 Access to Information

Access to information in Lebanon is governed by a dedicated legislative framework (notably Law No. 28/2017 on the Right of Access to Information, as amended, and its implementing decree). In principle, this framework enables members of the public to request administrative documents and data relevant to UNCAC implementation without having to justify an interest. In practice, the availability of information for the purposes of this parallel report differed substantially depending on the category of information sought: legal texts and institutional mandates were generally easier to obtain than consolidated implementation statistics, while case-level information on prosecutions and judgments was the most difficult to access in a structured and comparable form.

To prepare this report, the research relied on a combination of desk research, direct institutional outreach, stakeholder consultation, and formal requests under the access-to-information framework. The research began with a review of publicly accessible laws, regulations, institutional mandates, and official publications available online, which was generally sufficient to document the "law on the books" and map institutional responsibilities, as state bodies are more likely to publish normative material than implementation evidence. However, this was not sufficient to assess "law in practice" for Chapters II and V because consolidated statistics, performance indicators, and comparable implementation data (outputs, caseloads, outcomes, enforcement figures, and aggregated information on prosecutions and judgments) were often not published proactively and/or were dispersed across multiple bodies. Where official information was unavailable online, incomplete, or not sufficiently detailed, the author triangulated using civil society monitoring outputs and analyses, credible media reporting to confirm timelines and major case developments, and stakeholder input obtained through interview requests to clarify process issues and institutional practice, including in relation to the UNCAC review process and engagement modalities.

The main obstacles encountered in obtaining information fell into three categories. First, there was an evident gap in proactive publication of implementation and enforcement information, with limited availability of consolidated datasets and standardized indicators. Second, institutional fragmentation required multiple parallel outreach efforts, because information was often held in separate silos without a centralized public repository. Third, the most significant transparency constraints concerned case-level information: details of investigations, prosecutions, judgments, and outcomes (including quantified values frozen/seized/confiscated and recovery/return results) were the most difficult to obtain in a consistent and verifiable format.

To obtain qualitative evidence, the author contacted the authorities most relevant to the UNCAC process and to anti-corruption prevention and enforcement, including the national UNCAC review focal point, Judge Rana Akoum, to confirm how the review process was managed and the extent to which information about it was made accessible. The author also reached out to the National Anti-Corruption Commission (NACC) as the central preventive institution, and to the Public Procurement Authority (PPA) in relation to procurement transparency, publication practices, and practical access to procurement information through official channels. In parallel, the author contacted The Lebanese Judges Association to request an interview and obtain an informed professional assessment of practical challenges related to judicial integrity and the application of relevant reforms.

To obtain statistics needed to evaluate enforcement, including AML-related implementation and asset recovery, the author submitted formal access to information requests. These requests were sent to the Special Investigation Commission (SIC) and the Ministry of Justice. The author requested, at a minimum, consolidated figures for 2023–2025 regarding reporting and analytical outputs, referrals and judicial follow-up, and measures related to freezing, seizure, confiscation, and recovery/return outcomes. In addition, the author sought an aggregate overview of asset recovery caseloads for 2019–2025 and a limited set of major files for illustrative purposes (status, measures taken, and quantifiable outcomes).

At the time of drafting, the information required for a complete implementation assessment was not fully available through proactive online publication, and the author faced delays and/or incomplete disclosure when seeking to obtain datasets in a structured format.

IV. Assessment of Implementation of Chapter II and Chapter V Provisions

This chapter analyzes the implementation of the provisions of UNCAC Chapter II on preventive measures and Chapter V on asset recovery in Lebanon through the application of laws, regulations and practices and highlights both good practices and areas for improvement.

4.1 Chapter II

4.1.1 Art. 5 – Preventive Anti-Corruption Policies and Practices

Lebanon has put in place a preventive anti-corruption policy framework mainly through the National Anti-Corruption Strategy (NACS) 2020–2025, adopted by the Council of Ministers in May 2020.[16] The NACS is Lebanon's first comprehensive anti-corruption strategy and was developed through a multi-stakeholder process involving input from a large number of public institutions, independent bodies, experts and civil society actors.[17] In substance, the NACS is designed around prevention and integrity-building and is broadly aligned with UNCAC Art. 5 principles, as it aims to strengthen transparency, activate accountability, and end impunity, while structuring implementation around outcome areas that include completing anti-corruption legislation, improving integrity in public administration, reducing corruption vulnerabilities in procurement, strengthening the capacity of the judiciary and enforcement bodies, empowering oversight bodies, and fostering a societal culture of integrity.[18]

Lebanon's legal framework relevant to UNCAC Art. 5 has significantly expanded in recent years through a package of preventive and integrity-focused measures, alongside older criminalization provisions in the Penal Code and related laws that address bribery, embezzlement, abuse of office and other corruption offences.[19] The core preventive statutes include the Right of Access to Information Law (Law No. 28/2017) and its subsequent amendment (commonly referenced in practice together with Law No. 233/2021)[20] and its implementing decree (Decree No. 6940/2020), which

[16] Office of the Minister of State for Administrative Reform (OMSAR) (May 2020), *National Anti-Corruption Strategy (NACS) 2020–2025* (English, PDF), OMSAR – NACS 2020–2025 (PDF), accessed 5 January 2026.
[17] United Nations Development Programme (UNDP) – Lebanon (n.d.), *National Anti-Corruption Strategy* (project page), UNDP Lebanon – NACS project page, accessed 5 January 2026.
[18] Office of the Minister of State for Administrative Reform (OMSAR) (2020), *National Anti-Corruption Strategy (NACS) 2020–2025.*
[19] Chatham House (June 2021), *Breaking the Curse of Corruption in Lebanon*, section "Combating Corruption: Tools and Barriers", Chatham House – Tools and Barriers, accessed 5 January 2026.
[20] Lebanon, *The Right of Access to Information Law No. 28/2017 (Amended by Law No. 233/2021)* (English text, PDF), National Anti-Corruption Commission (NACC), https://nacc.gov.lb/wp-content/uploads/2025/07/The-Right-of-Access-to-Information-Law-no-28.2017-Amended-by-Law-no-233.2021-3.pdf, accessed 15 March 2026.

create a legal basis for transparency, proactive disclosure requirements and request-based access mechanisms.[21]

Lebanon also adopted the Whistleblower Protection Law (Law No. 83/2018, as amended by Law No. 182/2020) to encourage reporting and provide protections against retaliation.[22] The Law No. 175/2020 on Anti-Corruption in the Public Sector Law and Establishment of the National Anti-Corruption Commission provides an institutional and policy pillar.[23] The preventive framework was further strengthened through the Asset and Interest Declarations and Punishment of Illicit Enrichment Law (Law No. 189/2020), which sets a system of asset/interest declarations and sanctions for illicit enrichment, intended to deter conflicts of interest and unexplained wealth.[24] In parallel, Lebanon adopted the Law on the Recovery of Assets Derived from Corruption Crimes (Law No. 214/2021), aimed at regulating recovery processes for proceeds of corruption (including abroad) and creating related mechanisms.[25]

In procurement, one of the highest-risk areas for corruption, the Public Procurement Law (Law No. 244/2021), introduced a unified framework built around transparency, competition, oversight and professionalization, and established new governance structures for procurement.[26]

Additional integrity-relevant measures include the Law Enhancing Transparency in the Petroleum Sector (Law No. 84/2018), which addresses a high-risk sector through disclosure and transparency obligations.[27] While not an anti-corruption "strategy" per se, anti-money laundering and financial integrity laws and standards also interact directly with preventive anti-corruption policy (including through beneficial ownership transparency and enforcement capacity), notably through Lebanon's AML/CFT framework and subsequent mutual evaluations.[28] Finally, in response to international reform requirements and to enable oversight and accountability in the financial sector, Lebanon adopted time-bound and later expanded measures affecting banking secrecy

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[21] Lebanon (2020), *Decree No. 6940/2020 (Determining the details of the implementation of Law No. 28/2017 on the Right of Access to Information)* (English, PDF), UNDP-ACIAC – "Access to Information Implementation Decree – English" (PDF), accessed 5 January 2026.

[22] Lebanon (2018, as amended), Whistleblower Protection Law No. 83/2018 (English, PDF), NACC – Whistleblower Protection Law 83/2018 (PDF), accessed 5 January 2026.

[23] Lebanon (2020), *Law No. 175/2020: Anti-Corruption in the Public Sector and Establishment of the National Anti-Corruption Commission (NACC)* (PDF), NACC – Law No. 175/2020 (PDF), accessed 5 January 2026.

[24] Lebanon (2020), *Law No. 189/2020: Assets and Interests Declaration and the Punishment of Illicit Enrichment* (PDF), NACC – Law No. 189/2020 (PDF), accessed 5 January 2026.

[25] Lebanon (April 2021), *Law No. 214/2021: Recovery of Assets Derived from Corruption Crimes* (PDF), NACC – Law No. 214/2021 (PDF), accessed 5 January 2026.

[26] Institut des Finances Basil Fuleihan (n.d.), *Public Procurement Law No. 244/2021 – Unofficial Translation* (publication/download page), Institut des Finances – PPL 244/2021, accessed 5 January 2026.

[27] Lebanon (2018), *Law No. 84/2018: Enhancing Transparency in the Petroleum Sector* (PDF), NACC – Law No. 84/2018 (PDF), accessed 5 January 2026.

[28] Financial Action Task Force (FATF) (2023), *Lebanon Mutual Evaluation Report* (publication page), FATF – Lebanon MER (2023), accessed 5 January 2026.

for public account scrutiny and audits (including Law No. 200/2020 [29] and Law No. 279/2022 [30]), and later passed broader reforms to expand access to banking records for competent authorities and auditors as part of an IMF-linked reform track.[31]

In terms of dissemination, the NACS has been made publicly available and is regularly referenced by national and international stakeholders as the umbrella framework for preventive anti-corruption action.[32] Key laws and implementing measures are also published through official channels, and the NACC has consolidated and republished core anti-corruption laws and related instruments to facilitate access by the public and practitioners.[33] That said, the practical accessibility of implementing texts (including standard forms, administrative procedures and sectoral internal guidelines) remains uneven across institutions, which affects predictability and day-to-day compliance (particularly for proactive disclosure and access to information requests).[34]

On implementation and application, Lebanon's progress has been mixed: important structures and action lines exist on paper, but operationalization has frequently lagged behind legislative adoption. Implementation has relied heavily on a combination of government-led reforms and externally supported programming (including technical assistance and capacity-building initiatives), reflecting both the breadth of reforms and the state's limited administrative capacity during the crisis period.[35]

A key element of implementation is the creation and activation of coordination and enforcement bodies. The NACC created by Law 175/2020 has a central preventive and coordination mandate, and its role is legally designed to go beyond receiving complaints and contribute to anti-corruption policy, safeguard integrity tools, and support implementation of relevant conventions.[36]

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[29] Lebanon, Law No. 200/2020 (29 December 2020), *Suspension of the implementation of the Banking Secrecy Law of 3 September 1956 for one year*, Civil Society Knowledge Centre (Lebanon Support), https://civilsociety-centre.org/actions/parliament-passes-law-no-200-lift-banking-secrecy-public-accounts-one-year, accessed 15 March 2026.

[30] Lebanon, Law No. 279/2022 (March 2022), *Extension of Law No. 200/2020 until completion of the forensic audit and amendment of paragraph (2) of its sole article*, Civil Society Knowledge Centre (Lebanon Support), https://civilsociety-centre.org/actions/parliament-passes-law-no-279-extend-law-no-200-lifts-banking-secrecy-public-accounts, accessed 15 March 2026.

[31] Reuters (24 April 2025), *Lebanon passes banking secrecy law in third attempt to meet IMF demands*, Reuters – Banking secrecy reform (24 Apr 2025), accessed 5 January 2026.

[32] Office of the Minister of State for Administrative Reform (OMSAR) (2020), *National Anti-Corruption Strategy (NACS) 2020–2025.*

[33] National Anti-Corruption Commission (NACC) (n.d.), *Legal resources hub* (laws/conventions and related material), NACC – Legal resources, accessed 5 January 2026.

[34] Lebanese Center for Policy Studies (LCPS) (n.d.), *Monitor | Assessing the compliance of Lebanese ministries with the Access to Information Law*, LCPS – ATI compliance assessment, accessed 5 January 2026.

[35] United Nations Development Programme (UNDP) – Lebanon (n.d.), *Anti-Corruption for Trust in Lebanon (ACT)* (project page), UNDP Lebanon – ACT, accessed 5 January 2026.

[36] Republic of Lebanon (2020), *Law No. 175/2020: Anti-Corruption in the Public Sector and Establishment of the National Anti-Corruption Commission (NACC)*.

However, multiple civil society and policy analyses note that delays in full operational readiness, resource constraints, and the broader governance context (political fragmentation, institutional overlap, and administrative weakening due to the financial crisis) have reduced the ability of this framework to translate into consistent preventive practice at scale.[37] In procurement, while the legal framework is comprehensive, implementation has required substantial secondary measures and institutional readiness; reform monitoring products underline that the transition to the new procurement regime is technically complex and vulnerable to postponements, capacity gaps and resistance by deep-rooted interests.[38]

Regarding policy coordination, the NACS was designed to be implemented through coordinated action across institutions, with assigned responsibilities and outputs, and supported by monitoring/reporting.[39] In practice, coordination has remained a recurring challenge. Prior to a fully functioning NACC, anti-corruption coordination was largely driven through administrative reform structures and ad hoc inter-institutional arrangements, with uneven continuity across government cycles.[40] Once the NACC began to operate, it became legally positioned as the central preventive anti-corruption body, yet effective coordination still depends on clear division of mandates among oversight bodies, structured cooperation with ministries and inspection bodies, access to data, and adequate staffing and budget lines, all of which have been under strain during Lebanon's prolonged crisis.[41]

On monitoring, progress reporting, and periodic review, Lebanon has taken steps that respond directly to UNCAC Art. 5.3. A first progress report covering initial NACS implementation was produced, documenting actions taken and the degree of advancement across outcomes.[42] More recently, a second progress reporting milestone was publicly launched, signaling an intention to resume structured monitoring and to link reporting with renewed implementation planning.[43]

With respect to civil society participation, the NACS itself was developed with broad stakeholder input, and Lebanon's anti-corruption reform agenda has been strongly

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[37] School of Governance / EArrel (January 2024), *Position Paper on the National Anti-Corruption Commission (NACC) and Civil Society Dynamics in Lebanon* (PDF), School of Governance – Position paper (PDF), accessed 5 January 2026.
[38] Institut des Finances Basil Fuleihan (January 2024), *Progress Report – Public Procurement Reform in Lebanon: May–December 2023* (English, 8 pages), Institut des Finances – Progress Report (May–Dec 2023); accessed 5 January 2026.
[39] Office of the Minister of State for Administrative Reform (OMSAR) (2020), *National Anti-Corruption Strategy (NACS) 2020–2025.*
[40] United Nations Development Program (UNDP), *Anti-Corruption for Trust in Lebanon (ACT).*
[41] School of Governance / EArrel (2024), *Position Paper on the National Anti-Corruption Commission (NACC) and Civil Society Dynamics in Lebanon.*
[42] Office of the Minister of State for Administrative Reform (OMSAR) (n.d.), *First Progress Report on NACS implementation* (English, PDF), OMSAR – NACS Progress Report 1 (PDF), accessed 5 January 2026.
[43] Arab Anti-Corruption and Integrity Network (ACINET) (n.d.), *Lebanon – NACS progress reporting document* (PDF), ACINET – NACS progress reporting (PDF), accessed 5 January 2026.

shaped by persistent advocacy and monitoring by civil society organizations, investigative media and professional associations.[44]

However, despite participation in design and monitoring, the effectiveness of participation as a prevention tool depends on whether authorities institutionalize consultation, protect civic space and whistleblowers in practice, publish timely implementation data, and respond to evidence-based reform proposals. Civil society and policy analyses identify continuing weaknesses, including limited responsiveness, inconsistent follow-up on complaints and monitoring outputs, and gaps in practical protection channels, especially where reporting mechanisms require high trust in enforcement bodies and do not allow secure anonymous reporting in practice.[45]

Lebanon is also engaged in international and regional anti-corruption and integrity frameworks, which can support UNCAC Art. 5.4 cooperation obligations. As a State Party to the UNCAC, Lebanon receives and participates in technical assistance and implementation programming.[46] Lebanon also participates in regional integrity and governance initiatives and networks, including OECD-MENA governance and integrity workstreams, which can serve as channels for peer-learning and policy guidance.[47]

On the financial integrity side, Lebanon is subject to regional and global AML/CFT evaluation and follow-up, including the MENAFATF/FATF mutual evaluation process and the FATF "increased monitoring" (grey list) framework, which create structured action plans and external monitoring that intersect with anti-corruption prevention.[48] [49] Some legislative and policy reforms are explicitly framed as responding to international recommendations and IMF-linked governance conditions, notably reforms expanding access to banking records for competent authorities and auditors.[50]

Nevertheless, the persistence of low perceived integrity and repeated external findings of weak effectiveness in enforcement and institutional performance indicate that follow-up to the MENAFATF/FATF mutual evaluation recommendations and the FATF grey-list action plan has often been reactive and compliance-driven, and not yet consistently converted into stable preventive practice with measurable reductions in corruption risks.

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44 United Nations Development Program (UNDP) – Lebanon (n.d.), *National Anti-Corruption Strategy.*

45 Lebanese Center for Policy Studies (LCPS) (n.d.), *Strengthening whistleblower protection: a key to accountability in Lebanon*, LCPS – Whistleblower protection, accessed 5 January 2026.

46 United Nations Development Program (UNDP) – Lebanon (n.d.), *United Nations Convention against Corruption (UNCAC)* (project page), UNDP Lebanon – UNCAC, accessed 5 January 2026.

47 Organization for Economic Co-operation and Development (OECD) (n.d.), *MENA-OECD Governance Program – Integrity and anti-corruption*, OECD – Integrity & anti-corruption, accessed 5 January 2026.

48 Financial Action Task Force (FATF) (2023), *Lebanon Mutual Evaluation Report*.

49 Financial Action Task Force (FATF) (October 2024), *Jurisdictions under Increased Monitoring – October 2024* (statement page), FATF – Increased monitoring (Oct 2024), accessed 5 January 2026.

50 Reuters (2025), *Lebanon passes banking secrecy law in third attempt to meet IMF demands*.

Good practices

- Adoption of a single umbrella framework (National Anti-corruption Strategy (NACS, 2020–2025) with defined outcomes, assigned responsibilities and a prevention-oriented approach including transparency and integrity-building priorities.
- Rapid development of a core preventive legal package that on paper covers several key corruption-risk drivers and reflects international standards (access to information, whistleblowing, National Anti-corruption Commission, asset declarations/illicit enrichment, procurement reform, and asset recovery tools).
- Steps taken toward structured monitoring through progress reporting and the announced evaluation process for the NACS, which (if implemented) could institutionalize the periodic review obligation under UNCAC Art. 5.3.
- Development of sector-specific transparency tools in high-risk sectors (notably procurement and petroleum), creating legal hooks for disclosure, oversight and standardized procedures.

Deficiencies

- A persistent implementation gap: major laws and strategy commitments have often advanced faster than administrative readiness, enforcement practice, and behavioral change within institutions, reducing preventive impact.
- Coordination remains fragile: overlapping mandates, inconsistent inter-institutional cooperation, and dependence on political continuity and external support have weakened that policies are "effective, coordinated" as required by UNCAC Art. 5.1.
- Limited performance measurement and connection with organizational processes: progress reporting exists but has not yet matured into a stable system of outcome indicators, public datasets, and routine risk-based evaluations that guide budgeting, inspections, and enforcement priorities.
- High-risk sectors remain vulnerable: procurement reform is substantial on paper but difficult to operationalize quickly; ATI compliance is uneven across ministries; and financial-sector transparency reforms have historically faced strong resistance and delays, often moving only under crisis pressure or external conditionality.
- External assessments continue to reflect weak effectiveness in financial integrity and enforcement (which directly undermines prevention).

4.1.2 Art. 6 – Preventive Anti-Corruption Bodies

Lebanon's preventive anti-corruption architecture under UNCAC Art. 6 and Art. 13.2 combines (i) a specialized national preventive body meant to coordinate anti-corruption prevention policies and tools, and (ii) a set of long-standing oversight and control institutions that carry preventive, supervisory, audit, disciplinary and integrity functions within their own mandates. At the center of this framework is the National Anti-Corruption Commission (NACC), established as an independent administrative authority with administrative and financial autonomy under Law No. 175/2020 (notably Art. 5) and tasked with preventing, uncovering and combating corruption, including by supporting implementation of treaties and conventions and by disseminating prevention knowledge (including through education, research, reporting and public outreach).[51]

The broader preventive ecosystem includes the Court of Audit (financial judiciary and public fund oversight), the Central Inspection (administrative inspection and investigations, including procurement functions historically), the Civil Service Board (merit-based recruitment, discipline and administrative organization), and the Special Investigation Commission within the anti-money-laundering framework, each operating under their own organic laws and procedures and collectively providing multiple entry points for prevention, control, and complaint handling.[52, 53, 54, 55]

Within the NACC's mandate, prevention and coordination are central: the Commission is legally empowered to (a) receive corruption reports/disclosures and examine them with referral to competent bodies when needed, (b) produce periodic and special reports on corruption and prevention efforts and publish them, (c) issue opinions on draft legislation/policies related to preventing corruption, (d) administer and verify asset declarations under illicit enrichment rules, (e) protect and incentivize whistleblowers under the whistleblower framework, and (f) receive and decide complaints linked to non-implementation of the Access to Information regime and publish an annual ATI report (the law anchors these functions across multiple provisions, including the Commission's core competences under Art. 18, and its prevention/knowledge-dissemination role under Art. 26 of Law No. 175/2020).[56] In practice, this design is intended to meet UNCAC Art. 6.1(a) through a national "hub" that can oversee and coordinate anti-corruption prevention policies, and Art. 6.1(b)/Art.

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[51] National Anti-Corruption Commission (Lebanon) (2020), *Law No. 175/2020 on Fighting Corruption in the Public Sector and Creating the National Anti-Corruption Commission*.
[52] Court of Audit (Lebanon) (n.d.), *Legal Texts* (web page), https://www.coa.gov.lb/en/Legal_Texts, accessed 5 January 2026.
[53] Central Inspection Board (Lebanon) (n.d.), *Establishment of the Central Inspection* (Legislative Decree No. 115/1959), accessed 5 January 2026.
[54] Lebanon (12 June 1959), *Legislative Decree No. 114 of 12 June 1959: Establishment of the Civil Service Board* [Arabic text] (PDF), https://schoolofgovernance.net/storage/uploads/1670448357-mrsom-ashtraaay-rkm-114-tarykh-6-12-1959-anshaaa-mgls-alkhdm-almdny.pdf, accessed 5 January 2026.
[55] National Anti-Corruption Commission (Lebanon) (n.d.), *Law No. 44/2015 on Fighting Money Laundering and Terrorist Financing (English translation)* (PDF), Law-44-2015-Fighting-Money-Laundering-and-Terrorist-Financing (PDF), accessed 5 January 2026.
[56] *Law No. 175/2020 on Fighting Corruption in the Public Sector and Creating the National Anti-Corruption Commission*.

13.2 through public awareness, accessible reporting channels and regular publication of outputs (annual reports, ATI annual reporting, and public-facing guidance).[57, 58]

Based on the National Anti-Corruption Commission's response to an access to information request submitted by Transparency International Lebanon – No Corruption (TI-LB) , the Commission's public communications and activities include workshops, professional seminars, and public-facing outreach, indicating a move toward sustained engagement with both the justice sector and society at large such as, in the past years, trainings for judges and lawyers on implementing the new financial disclosure/illicit enrichment framework, a conference and media roundtable on the right of access to information, and university-focused anti-corruption trainings co-organized with Transparency International Lebanon (No Corruption) and GIZ.[59]

The appointment model in Law 175 is aimed at insulating the NACC from undue influence through plural sourcing and fixed tenure. The Commission is formed of six members chosen through a structured nomination/selection pathway under Art. 6 of Law No. 175/2020: two members are retired judges elected by their peers; one is selected from candidates nominated by the Beirut and Tripoli Bar Associations; one is an accounting/audit expert nominated through the professional order; one is a banking/economic expert; and one is a public-administration/public-finance/anti-corruption expert nominated through public-administration channels, with the final appointment carried out by decree.[60] In addition, the President and Vice-President are elected internally (Art. 8) and members serve a single non-renewable term (six years), with strict eligibility and incompatibility safeguards (including conflict of interest and professional constraints) built into Art. 6–7.[61]

Legal security of tenure is strengthened by an "irrevocability" model: removal/suspension is limited to narrowly defined grounds and procedures (Art. 12), and the law expressly prevents the Council of Ministers from dissolving or suspending the Commission (Art. 10). Continuity is addressed by vacancy rules and replacement mechanisms (Art. 10) so that the Commission's powers are not supposed to collapse if a member position becomes vacant.

Finally, functional immunity -limited to acts performed in the course of official duties- is provided to the Commission, its members, Secretary-General and staff for acts committed in the performance of their mandate, with procedural safeguards governing

[57] Ibid.

[58] National Anti-Corruption Commission (Lebanon) (n.d.), *Annual Reports (NACC publications page)*, https://nacc.gov.lb/en/annual-reports/, accessed 5 January 2026.

[59] National Anti-Corruption Commission (Lebanon) (2025), Decision responding to ATI request No. 10/2025, issued 26 August 2025.

[60] Law No. 175/2020 on Fighting Corruption in the Public Sector and Creating the National Anti-Corruption Commission.

[61] Ibid.

lifting immunity (Art. 11).[62] These provisions collectively align with UNCAC's requirement of independence (Art. 6.2) and public confidence (Art. 13.2).

On staffing, the legal framework does provide a route for specialist human resources, but the operational reality remains constrained. Law 175 establishes a Secretariat/Secretary-General and staff recruitment through merit-based procedures (Art. 14), including reliance on the Civil Service Board competitive process for posts and secondment/detachment options to rapidly fill needs during ramp-up.[63] However, despite important steps (including formal approvals of the organizational structure and terms of appointment for personnel on the administrative side), public information from the NACC indicates that the Commission's permanent staffing has not yet been recruited/operationalized, meaning the Commission continues to function with limited in-house capacity and significant dependence on external technical assistance for specialized tasks.[64, 65] This gap has direct consequences for the Commission's ability to build investigation teams, conduct systematic verification of asset declarations, and process complaints at scale.[66, 67]

Financial autonomy is regulated in a comparatively detailed way. Article 15 of Law 175 sets a dedicated budget chain: the Commission prepares its own draft budget; it is integrated into the national budget as a separate line; once enacted, credits are transferred to a dedicated account at Banque du Liban; the Commission's President acts as the authorizing officer; and year-end accounts are subject to independent external audit with publication obligations.[68] The NACC also publicly discloses budget and final-account information and publishes annual activity reporting.[69, 70] In practice, based on the NACC's published budgeting/accounting information, the Commission's 2022 allocation was LBP 2,000,000,000 (USD 66,000)[71] with reported spending and carry-over figures, and the 2023 allocation reached LBP 14,500,000,000 (USD

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[62] Ibid.
[63] Ibid.
[64] National Anti-Corruption Commission (Lebanon) (n.d.), About Us (staffing/structure and institutional information), https://nacc.gov.lb/about-us/, accessed 5 January 2026.
[65] United Nations Development Program (UNDP), Anti-Corruption for Trust in Lebanon (ACT).
[66] Lebanese Center for Policy Studies (n.d.), The National Anti-Corruption Commission (NACC) and curbing rampant corruption in Lebanon, https://www.lcps-lebanon.org/en/articles/details/4793/the-national-anti-corruption-commission-%28nacc%29-and-curbing-rampant-corruption-in-lebanon, accessed 5 January 2026.
[67] Maharat Foundation (n.d.), A fully operational National Anti-Corruption Commission (PDF), https://maharatfoundation.org/media/2682/a-fully-operational-national-anti-corruption-commission.pdf, accessed 5 January 2026.
[68] Law No. 175/2020 on Fighting Corruption in the Public Sector and Creating the National Anti-Corruption Commission.
[69] National Anti-Corruption Commission (Lebanon) (n.d.), About Us – Budgeting and Accounting (Budget & Final Accounts disclosure section), https://nacc.gov.lb/about-us/#budgeting-and-accounting, accessed 5 January 2026.
[70] National Anti-Corruption Commission (Lebanon) (n.d.), Annual Reports (NACC publications page), https://nacc.gov.lb/en/annual-reports/, accessed 5 January 2026.
[71] Association of Banks in Lebanon (ABL), Annual Report 2023 (English), table reporting "Average exchange rate (LBP/USD)" (2022: 30,313.0; 2023: 87,254.8). https://www.abl.org.lb, accessed 15 March 2026). Using 2022 annual average exchange rate.

166,000)[72] with executed expenditure broken down largely into wages/salaries and operating services (including rent/maintenance), alongside reported treasury advances/contributions. At the same time, independent observers documented that late or incomplete releases of earmarked funds have materially slowed operationalization (including staffing and investigative capacity).[73, 74] This is precisely the type of "practical independence" weakness UNCAC Art. 6.2 is concerned with: legal autonomy exists, but delayed transfers and macro-fiscal collapse can neutralize it in practice.

External financial support further illustrates the differences in the picture "de jure vs de facto": Based on the NACC's response to an access to information (ATI) request, the Commission indicated that given limited funding it has relied primarily on non-budget, in-kind support rather than direct cash transfers into its accounts. It specifically referenced support from UNDP's "Anti-Corruption for Trust in Lebanon" program (implemented with the European Union and the Government of Denmark), as well as assistance from Expertise France, UNODC, and GIZ.[75] The Commission also stated that donors provided volunteers from mid-January 2024 to support the Commission's work across its directorates, with donors covering transportation costs, and that many of its activities (workshops/trainings) were carried out with donor backing. Because it is in-kind support, it may not appear in cash-based budget execution documents, even when it is essential for operations.

Procedurally, Lebanon's framework includes internal controls and integrity rules aimed at preventing misconduct within preventive bodies themselves. For the NACC, Law 175 requires internal governance instruments (including bylaws/internal regulations and financial regulations) and provides for accountability through auditing and reporting duties.[76] The Commission has also adopted and published a Code of Conduct and Ethics setting behavioral standards for members and personnel.[77] The Code is not symbolic: it contains enforceable integrity expectations (impartiality, integrity, professional competence, confidentiality, proper handling of information systems, and restrictions against seeking or accepting recommendations, gifts/tips/grants that compromise neutrality), along with conflict of interest rules (including disclosure, recusal, and post-employment considerations) and obligations aligned with protecting whistleblowers and safeguarding sensitive information.

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[72] Ibid. Using the 2023 annual average exchange rate.

[73] Lebanese Center for Policy Studies (n.d.), The National Anti-Corruption Commission (NACC) and curbing rampant corruption in Lebanon.

[74] Maharat Foundation (n.d.), *A fully operational National Anti-Corruption Commission* (PDF).

[75] National Anti-Corruption Commission (Lebanon) (2025), Decision responding to ATI request No. 10/2025, issued 26 August 2025.

[76] Law No. 175/2020 on Fighting Corruption in the Public Sector and Creating the National Anti-Corruption Commission.

[77] National Anti-Corruption Commission (Lebanon) (May 2024), *Code of Conduct and Ethics* (PDF), https://nacc.gov.lb/wp-content/uploads/2024/05/E-Code-of-Conduct-and-Ethics-1.pdf, accessed 5 January 2026.

Beyond the NACC, several bodies play preventive and complaint-handling roles that directly relate to UNCAC Art. 6 & 13.2 even if they were not created as "anti-corruption commissions." The Court of Audit is established as an administrative court responsible for financial and supervision of public funds, with jurisdiction to review accounts and the management/use of public money under its organic law (notably Art. 1 of the Court of Audit's organizational law), issuing reports and exercising both ex-ante and ex-post controls, while its judicial decisions are subject to review through established procedures.[78] The Central Inspection operates under its organic decree (notably Art. 2 and related provisions), with powers to inspect public administrations/municipalities, conduct administrative investigations, propose improvements to administrative work methods, and provide advice; its inspection plans and special assignments structure how it receives and processes allegations of administrative misconduct.[79]

The Civil Service Board, under its establishing decree (including core functions described in Art. 2) and subsequent regulatory updates, anchors preventive integrity through merit-based recruitment, promotions, discipline and administrative organization, and critically for Art. 6.2 serves as a gatekeeper for competitive recruitment processes that laws like Law 175 rely on for staffing independent bodies.[80] The Special Investigation Commission (SIC/FIU), created/regulated under the AML/CFT framework, supports prevention by regulating reporting entities, analyzing suspicious transaction reports and coordinating with relevant authorities on financial crime risks (including corruption proceeds), and it conducts sustained awareness and training within its regulated sectors an indirect but important prevention channel in a system where corruption is often intertwined with financial flows.[81]

In practice, the preventive and complaint-handling contribution of these bodies is widely viewed as constrained and uneven. While their mandates are formally adequate on paper, effectiveness is weakened by recurring risks of politicization or interference (directly or indirectly through appointments, priorities, or follow-up), limited and unstable resources, and weak translation of findings into corrective action or sanctions. Transparency is also inconsistent: some bodies publish legal texts and occasional outputs, but routine public reporting that would allow an evidence-based assessment of performance (such as annual reports, statistics on inspections/audits, referrals, disciplinary outcomes, or follow-up on recommendations) is limited or not systematically accessible. Overall, these institutions play necessary preventive roles within the integrity architecture, but their practical impact remains below what their mandates would suggest, particularly in terms of deterrence, timely action, and measurable outcomes.

[78] Court of Audit (Lebanon) (n.d.), Legal Texts.
[79] Central Inspection Board (Lebanon) (n.d.), Establishment of the Central Inspection (Legislative Decree No. 115/1959).
[80] Republic of Lebanon (1959), Legislative Decree No. 114 of 12 June 1959: Establishment of the Civil Service Board, (PDF), accessed 5 January 2026.
[81] Law No. 44/2015 on Fighting Money Laundering and Terrorist Financing.

Illustratively, the World Justice Project Rule of Law Index 2024 gives Lebanon a score of 0.47/1 for independent auditing and review and 0.32/1 for sanctions for official misconduct. These two indicators (within the "constraints on government powers" factor) measure, respectively, whether independent audit/review bodies can effectively scrutinize and constrain government action, and whether public officials who engage in misconduct are actually sanctioned in practice.[82]

Public procurement is a decisive area for prevention, and Lebanon's Public Procurement Law No. 244/2021 establishes a new institutional governance model including a Public Procurement Authority (PPA) with standard-setting and oversight functions meant to reduce corruption vulnerabilities in contracting and to professionalize procurement across the state.[83] Public reporting since 2023–2024 indicates that procurement reform has faced institutional delays: while the PPA has a President previously associated with the former tendering structure), the Authority's collegial completion and full staffing have lagged, and, most importantly, the dedicated procurement complaints and review body has not been fully operationalized, leaving a major gap in accessible administrative remedies for bidders and the public.[84] This matters directly under UNCAC Art. 13.2, because visibility and accessibility of preventive bodies is not only about their existence but about whether people can realistically complain, obtain review, and see outcomes.

Monitoring, evaluation and public communication are legally contemplated and partially practiced, but unevenly across institutions. The NACC publishes activity reporting (including annual reporting) and has produced ATI-related reporting products, reflecting a move toward public-facing accountability and knowledge dissemination.[85] In procurement, reform progress notes track implementation milestones and identify bottlenecks (appointments, procedures, and missing review mechanisms), but sustained institutional reporting and performance measurement (e.g., procurement data transparency and complaint resolution metrics) remains incomplete while institutional architecture is unfinished.[86]

The overall picture is therefore a mixed compliance: Lebanon has an unusually dense set of formal preventive institutions and a modernized legal basis on paper, yet

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[82] World Justice Project (2024), *World Justice Project Rule of Law Index 2024* (Lebanon country profile), sub-factors 1.3 "Independent auditing" (0.47) and 1.4 "Sanctions for official misconduct" (0.32), p. 112, https://worldjusticeproject.org/rule-of-law-index/downloads/WJPIndex2024.pdf, accessed 23 April 2026.

[83] Institut des Finances Basil Fuleihan (Aug 2023), *Public Procurement Law 244/2021 – Unofficial translation* (English) (PDF), https://institutdesfinances.gov.lb/sites/default/files/2024-12/PP%20Law-unofficial%20translation-dec24-en_1.pdf, accessed 5 January 2026.

[84] MENA-OECD Governance Programme (and partners) (June 2024), *Public Procurement Training Needs Assessment – Executive Summary* (PDF), https://www.oecd.org/content/dam/oecd/en/networks/mena-oecd-governance-programme/public-procurement/executive-summary-public-procurement-training-needs-assessment-june-2024.pdf, accessed 5 January 2026.

[85] National Anti-Corruption Commission (Lebanon) (n.d.), *Annual Reports (NACC publications page)*, https://nacc.gov.lb/en/annual-reports/, accessed 5 January 2026.

[86] MENA-OECD Governance Programme (and partners) (2024), *Public Procurement Training Needs Assessment – Executive Summary* (PDF), accessed 5 January 2026.

effective autonomy, staffing, grievance handling, and coherent coordination remain the main determinants of real-world compliance with UNCAC Art. 6 and Art. 13.2.

Good practices

- A legally robust independence design for the NACC, combining administrative/financial autonomy, functional immunity, restricted removal, and an explicit bar on executive dissolution/suspension.[87]
- A multi-source appointment model for NACC members intended to diversify selection channels and reinforce competence and neutrality, alongside internal election of leadership.[88]
- Public-facing transparency and accountability practices by the NACC, including publication of annual activity reporting and disclosure of budget/final-accounts information, supporting public awareness and trust.[89]
- Adoption/publication of an internal ethics and integrity framework for the NACC through a Code of Conduct and Ethics that operationalizes conflict of interest, confidentiality, neutrality and integrity expectations for members and personnel.[90]
- Continued institutional strengthening through structured technical assistance focused on operationalizing and professionalizing preventive bodies (equipment, training, technical expertise), helping compensate for severe national resource constraints.[91]
- A modern procurement legal framework (Law 244/2021) and an ongoing reform process tracked through progress notes and capacity-building work, reflecting recognition that procurement integrity is a core corruption-prevention pillar.[92]

Deficiencies

- Persistent capacity bottlenecks at the NACC due to incomplete recruitment/operationalization of permanent staff structures despite a legal path, reducing the Commission's ability to process complaints, verify declarations and build investigative teams at scale.[93]

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[87] Law No. 175/2020 on Fighting Corruption in the Public Sector and Creating the National Anti-Corruption Commission.
[88] Ibid.
[89] National Anti-Corruption Commission (n.d.), About Us – Budgeting and Accounting (Budget & Final Accounts disclosure section), https://nacc.gov.lb/about-us/#budgeting-and-accounting, accessed 5 January 2026.
[90] National Anti-Corruption Commission (22 January 2024), Code of Conduct and Ethics.
[91] United Nations Development Program (UNDP), Anti-Corruption for Trust in Lebanon (ACT).
[92] Institut des Finances Basil Fuleihan (2023), Public Procurement Law 244/2021.
[93] National Anti-Corruption Commission (n.d.), About Us (staffing/structure and institutional information).

- Financial autonomy that is strong on paper but vulnerable in practice to delayed or partial releases and wider fiscal collapse, with documented adverse impacts on operational momentum and staffing/investigations.[94, 95]
- Heavy reliance on in-kind donor support for key operational capabilities (technical advisors, equipment, trainings) without systematic public disaggregation of what share is devoted to core functions, which complicates assessing sustainable independence and capacity.[96]
- Fragmentation across multiple oversight bodies with overlapping preventive/disciplinary roles but limited integrated complaint routing and feedback loops, producing "many doors" without a unified case-management and referral architecture that citizens can easily navigate.
- Procurement reform governance remains incomplete: despite a President for the PPA, delays in full institutional build-out and the non-operationalization of the dedicated procurement complaints/review body leave a major gap in accessible administrative grievance mechanisms.

4.1.3 Art. 7, 8 and 12 – Codes of Conduct, Conflicts of Interest and Asset Declarations

Lebanon's integrity framework for public office rests on four main pillars: (i) eligibility and incompatibility rules that limit who can hold office and restrict conflicting mandates or positions; (ii) a centralized system for asset and interest declarations introduced through the post-2017 anti-corruption legislative package; (iii) ethics and disciplinary rules applicable to public officials (including restrictions on gifts, outside activities, and post-employment conduct); and (iv) procurement-specific integrity requirements designed to reduce conflicts of interest and undue influence in public contracting.

In electoral matters, the basic right to stand for Parliament is conditioned by the enjoyment of civil and political rights. Law No. 44/2017 (Parliamentary Elections Law) sets the core eligibility requirements (Lebanese nationality, minimum age of 25, registration on the voters' rolls, and enjoyment of civil and political rights).[97] The same law introduces candidacy ineligibilities/incompatibilities that function as a conflict-prevention mechanism by requiring categories of officials to resign and to "effectively cease work" for specific cooling-off periods before they can run. Article 8 of Law 44/2017 prohibits candidacy (during public service and for defined periods after

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[94] Law No. 175/2020 on Fighting Corruption in the Public Sector and Creating the National Anti-Corruption Commission.
[95] Lebanese Center for Policy Studies (LCPS) (n.d.), The National Anti-Corruption Commission (NACC) and curbing rampant corruption in Lebanon.
[96] United Nations Development Program (UNDP), Anti-Corruption for Trust in Lebanon (ACT).
[97] Lebanon (17 June 2017), Parliamentary Elections Law No. 44/2017: Election of the Members of the Parliament (unofficial English translation) (PDF), ACE Electoral Knowledge Network, https://aceproject.org/ero-en/regions/mideast/LB/lebanon-law-no.44-parliamentary-elections-2017/at_download/file, accessed 5 January 2026.

resignation/end of public service) for members of the Constitutional Council and judges unless they resign and cease work at least two years before the end of Parliament's term; category 1 and 2 civil servants unless they resign and cease work at least six months before the end of Parliament's term; military and security personnel unless retired or resigned at least six months before the end of Parliament's term and it also covers a wide range of other public officials.

These "office-holding incompatibilities" also operate alongside consequences under Lebanese criminal law, whereby certain convictions may entail the temporary deprivation of civil and political rights, including the right to vote or stand for election, for a legally prescribed period. In such cases, an individual is considered "not enjoying" civil and political rights during the period of deprivation, which can legally prevent candidacy or appointment. In other words, the criteria for holding elected public office in Lebanon rely mainly on (i) legal loss of political rights following specific convictions and (ii) incompatibility and cooling-off rules applicable to certain categories of officials. By contrast, there is no single, unified integrity-vetting model requiring candidates to demonstrate the absence of conflicts of interest at the candidacy stage, nor a general pre-election obligation to disclose private interests as a condition for running for office.[98]

At the municipal level, the framework incorporates both cross-reference to parliamentary election rules and specific incompatibility provisions designed to limit conflicts within local government. The Municipalities Law generally applies the parliamentary election rules to municipal elections, with some exceptions, and it sets eligibility requirements and incompatibility situations for municipal councilors, which aim to prevent conflicts inside the same municipality and to protect the integrity of decision-making.[99] In addition, amendments introduced by Law No. 665/1997 prohibit combining the presidency or membership of a municipal council with a series of roles and interests (including parliamentary membership or a ministerial post, mukhtar positions[100], judicial office, many categories of public employment, certain board roles in public entities, and involvement in concessions or public-benefit projects within the municipality's geographic scope), and they restrict a mayor and deputy mayor from running for Parliament until two years after the end of their term or resignation.[101]

These municipal incompatibility rules are aligned in particular with UNCAC Articles 7(4) and 8(5) because they are among the few places in Lebanese law where conflict-

[98] Lebanese Center for Legal Studies (CCLS) (n.d.), Lebanese Criminal Code – Selected Articles (English version; STL Draft Official Translation from Arabic) (PDF), https://ccls-lebanon.org/wp-content/uploads/2023/11/Penal-Code-EN.pdf, accessed 5 January 2026.
[99] Lebanon (30 June 1977), Municipal law (Legislative Decree No. 118/1977) (English text) (PDF), FAOLEX, https://faolex.fao.org/docs/pdf/leb212377E.pdf, accessed 5 January 2026.
[100] A mukhtar position is a village head or community representative.
[101] Lebanon (29 December 1997), Law No. 665/1997: Amendments to certain provisions in the Parliamentary Elections Law, the Municipalities Law and the Mukhtars Law (Arabic text; PDF downloadable), Amal Baladi (law page), https://amalbaladi.org.lb/law/1069/, accessed 5 January 2026.

of-interest prevention is expressed as an explicit list of prohibited combinations of roles and interests, rather than only as a general ethics principle.

For the public administration generally, the Statute of Civil Servants (Decree-Law No. 112/1959) contains enforceable conflict-prevention rules that regulate political activity, outside work, incompatible financial interests, gifts, and post-employment “revolving door” risk. Article 14 requires the civil servant who belongs to political parties/organizations with political or confessional political character to fully abandon tasks or responsibilities within them (a rule intended to protect administrative neutrality).[102] Article 15 prohibits the civil servant from engaging in commercial or industrial professions or other paid work (with limited exceptions such as teaching), prohibits membership on boards of certain companies, prohibits having a direct or indirect material interest in an entity subject to the civil servant’s oversight, and prohibits soliciting or accepting recommendations or gifts/advantages related to the function.[103] Article 98 restricts appointments of governors and district commissioners to their home areas (a geographic-conflict safeguard).[104] Article 100 establishes a five-year post-service restriction: the former civil servant may not work for, hold an interest in, represent, or defend before courts an enterprise that was under their oversight or that regularly supplied goods/works/services to their administration during their service, and it provides sanctions affecting pension rights, or fines.[105] This provision is one of the clearest Lebanese legal responses to UNCAC Art. 12.2(e) on post-public-office conflicts, although it is limited to civil servants and does not constitute a cross-government “cooling-off” regime applicable to all senior decision-makers, including elected officials.

However, Lebanon does not operate a unified national post-employment restrictions regime covering all relevant branches (including elected officials and senior political decision-makers), with a designated review authority, routine monitoring, and transparent enforcement. This remains a structural gap against UNCAC Article 12.2(e).

The system for asset and interest declarations of public officials is anchored in Law No. 189/2020 (Illicit Enrichment), which replaced earlier illicit enrichment and declaration texts and created a unified obligation to submit declarations of assets and interests.[106] The personal scope is broad and includes top political executive offices, parliamentarians, judges, senior officials, and a wide range of persons exercising public functions. The obligation is not merely symbolic: Law 189/2020 structures the declaration timeline around entry into office, periodic renewal, and exit from office. In particular, declarations must be submitted within a legally defined period after

[102] Lebanon (12 June 1959), Statute of Civil Servants (Decree-Law No. 112/1959) (Arabic text; governs civil service terms including political activity restrictions, incompatibilities, gifts, and sanctions), Central Inspection Board (legal texts page), https://www.cib.gov.lb/ar/node/2005, accessed 5 January 2026.
[103] Ibid.
[104] Ibid.
[105] Ibid.
[106] Law No. 189/2020: Assets and Interests Declaration and the Punishment of Illicit Enrichment.

assuming the function, renewed at fixed intervals during tenure, and re-submitted within a defined period after leaving the function, which is intended to support detection of unexplained enrichment and to create a deterrent disclosure culture across the public sector. The law also extends the integrity perimeter beyond the officeholder alone by capturing the spouse and minor children in the declaration, reflecting a logic aimed at preventing concealment of assets through close family members.[107]

The substantive scope of declarations under Law 189/2020 is designed to cover both assets and interests that can generate conflicts. It captures categories such as real estate and related rights, movable property, accounts and financial instruments, shares and participations, revenues and income streams, liabilities, and other interests that may intersect with public functions.[108] In other words, the scope covers outside activities and substantial benefits capable of creating conflicts, even though Lebanon's model remains strongly tied to the logic of supporting investigations of illicit enrichment and enabling legal action against unexplained wealth, rather than to promote public transparency. The law simultaneously introduces a strict confidentiality regime: declarations are treated as confidential and are not made broadly accessible to the public; access is principally limited to the competent authorities and judicial bodies in the context of lawful review or prosecution. This confidentiality model is legally reinforced through penalties for unlawful disclosure and through sanctions for false declarations, which are intended to secure both the integrity of the system and the reliability of disclosed information.[109]

As a result, the public generally cannot access asset and interest declarations for most officials online or upon ordinary request. The principal exception is where the legal framework or the Commission's own transparency practice requires publication (for example, publication of NACC members' financial disclosures on the Commission's website). This model makes it difficult to demonstrate compliance externally: absent systematic public statistics on filing rates, verification coverage, identified conflicts, referrals, and sanctions, it remains challenging to assess whether declarations are routinely filed, whether verification is performed at meaningful scale, and whether sanctions for false or incomplete filings are applied fairly and deterrently across sectors and branches.

The National Anti-Corruption Commission (NACC), created by Law No. 175/2020 is the institution tasked with enforcement of the declaration and conflict prevention framework.[110] The law assigns the NACC preventive and integrity functions that correspond directly to UNCAC Arts. 7.4, 8.5 and 8.6, including receiving declarations of assets and interests, safeguarding and managing them, and auditing/verifying them

[107] Ibid.
[108] Ibid.
[109] Ibid.
[110] Lebanon (8 May 2020), Law No. 175/2020 (Fighting Corruption in the Public Sector and Establishing the National Anti-Corruption Commission) (English translation; PDF), https://nacc.gov.lb/wp-content/uploads/2023/11/P1E-Anti-Corruption-Commission-Law-175.2020.pdf, accessed 5 January 2026.

under the illicit enrichment framework, as well as receiving reports and disclosures related to corruption and operating related protective mechanisms.[111] The law also assigns the Commission explicit functions related to integrity culture, public awareness, training, research, and dissemination of knowledge placing it within UNCAC Art. 6.1's "increasing and disseminating knowledge" pillar and reinforcing the prevention mandate beyond pure investigation.

However, Lebanon's ability to meet UNCAC provisions depend not only on legal mandates but on operationalization of laws and institutions. The NACC's legal design envisages an administrative structure and specialized staff, with internal regulations, a financial system, an organizational structure, and conditions for appointment intended to enable verification, conflict analysis, follow-up, and enforcement at scale.

In practice, the staffing component has been a major bottleneck: while the Commission's leadership roles were appointed by decree in 2022, the specialized administrative staff in charge of systematic verification, asset declaration auditing, conflict of interest screening, and sustained public outreach has not been fully appointed/operationalized for much of the Commission's early lifecycle, which directly constrains the effectiveness of the legal provisions.[112] This has a concrete impact on UNCAC implementation: without trained verification teams, the declaration system risks becoming a formal filing exercise, with limited capacity to detect incompleteness, falsehoods, or conflict patterns, and limited capacity to ensure deterrent sanctions are applied consistently. As noted by the UN Resident Coordinator, only 3 out of 85 personnel had been assigned to the NACC as of May 2024, highlighting the scale of the staffing gap for effective verification and follow-up.[113]

On codes of conduct and conflict of interest standards, Lebanon operates a layered model rather than a single unified cross-branch ethics statute. For the NACC itself, a binding Code of Conduct and Ethics has been finalized and published creating enforceable ethical duties for the Commission's members and staff and providing standards on integrity, impartiality, and conflict management within the Commission.[114]

For the broader public administration, OMSAR has issued a Code of Conduct for Public Servants that functions as a general ethical reference for integrity and neutrality, while Decree-Law 112/1959 provides enforceable prohibitions (outside activities, incompatible interests, gifts, and post-employment restrictions) and disciplinary

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[111] Ibid.
[112] National Anti-Corruption Commission (n.d.), About Us (appointment by Decree No. 8742/2022; internal regulations; organigram; disclosures/budgeting information), https://nacc.gov.lb/about-us/, accessed 5 January 2026.
[113] United Nations in Lebanon, Resident Coordinator's Opening Remarks at the launch of the 2nd progress report on the National Anti-Corruption Strategy (2020–2025) (13 May 2024) (statement: "only 3 out of 85 personnel have been assigned to NACC so far"), https://lebanon.un.org/en/268524-resident-coordinators-opening-remarks-launch-2nd-progress-report-national-anti-corruption, accessed 16 March 2026.
[114] National Anti-Corruption Commission (2024), Code of Conduct and Ethics.

consequences meaning civil servants are governed by both aspirational ethical guidance and enforceable incompatibility rules.[115]

This framework is stronger for career civil service than for senior political decision-makers: Lebanon does not operate a uniform, enforceable parliamentary ethics and conflict of interest regime with comprehensive public guidance, systematic case review, and transparent sanctioning; instead, the system remains fragmented between disciplinary bodies, inspection bodies, courts, and where thresholds are met criminal prosecution , and there is no evidence that a conflict-of-interest policy is implemented as an operational system in practice (e.g., routine disclosures, recusal procedures, case review, monitoring, and transparent follow-up). Therefore, without demonstrable operational implementation or transparent follow-up, the policy remains largely on paper rather than applied through a functioning mechanism.

Oversight and grievance structures exist and can receive complaints or trigger accountability processes, but their relevance varies by subject matter. The Court of Audit, established as an administrative court responsible for financial judiciary and oversight, safeguards public funds through ex-ante and ex-post controls and judicial review of accounts and public money managers, indirectly supporting integrity by strengthening legality and accountability in public finance.[116] The Central Inspection (Decree-Law No. 115/1959) oversees administrations, public institutions and municipalities through inspection, investigations, advisory functions and coordination, and it can capture misconduct, incompatible behavior, and disciplinary breaches that overlap with conflicts of interest and ethics violations.[117] The Civil Service Board (Decree-Law No. 114/1959) regulates core public HR functions (appointments, promotions, disciplinary measures, and capacity-building through the National Institute of Administration), supporting integrity through merit principles and disciplinary governance.[118]

For AML-linked integrity risks and corruption proceeds, the Special Investigation Commission (SIC) functions as Lebanon’s financial intelligence unit under the AML/CFT framework and can contribute to detection pathways relevant to corruption-related financial flows and illicit enrichment contexts.[119]

Public procurement is a major conflict of interest pressure point, and Lebanon’s Public Procurement Law No. 244/2021 embeds integrity safeguards in primary legislation, including explicit procurement conduct requirements and an institutional architecture intended to professionalize procurement oversight through the Public Procurement

[115] Office of the Minister of State for Administrative Reform (OMSAR) (n.d.), A Code of Conduct for Public Servants (integrity/neutrality and ethics guidance for public administration), https://www.omsar.gov.lb/Media/Publications/Charters/A-Code-of-Conduct-for-Public-Servants, accessed 5 January 2026.
[116] Court of Audit (n.d.), Legal Texts.
[117] Central Inspection Board (n.d.), Establishment of the Central Inspection (Legislative Decree No. 115/1959).
[118] Republic of Lebanon (1959), Legislative Decree No. 114: Establishment of the Civil Service Board.
[119] Law No. 44/2015 on Fighting Money Laundering and Terrorist Financing.

Authority (PPA) and an independent complaints mechanism.[120] In legal design, this supports UNCAC objectives by aiming to reduce discretion, standardize processes, and create review/remedy channels. In practice, implementation remains constrained by delayed institutional appointments: the Authority has not been fully constituted through permanent appointments and full staffing; transitional arrangements keep the system functioning through legacy structures, including a transitional role for the former Tender Board leadership, but this cannot substitute for the intended governance, independence, and capacity of a fully established PPA, and the absence of a fully functioning independent procurement complaints body weakens remedies and deterrence against procurement-related conflicts of interest.[121]

Finally, Lebanon's integrity system counts on reporting channels for integrity violations, including through the NACC's reporting functions and whistleblower protection mechanisms. The Whistleblower Protection Law (Law No. 83/2018, as amended) establishes protections intended to encourage reporting and to reduce retaliation risks, which is essential for making codes of conduct and conflict of interest rules actionable in practice.[122] The NACC also provides public-facing channels for complaints and disclosures, including mechanisms related to corruption reporting and integrity-related grievances.[123] Yet the practical effect depends on public trust, institutional responsiveness, and the consistent application of protections and follow-up actions.

Good practices

- A structured incompatibility/cooling-off model for categories of officials in elections law that directly targets "office-holding conflicts" and reduces the risk of public power being leveraged for electoral advantage, and municipal incompatibilities.
- A unified asset and interest declaration regime under Law 189/2020 with broad personal scope, periodic filing, and penalties for non-submission and false declarations.
- A specialized preventive institution (NACC) legally mandated to receive, safeguard and verify assets declarations, promote integrity, and operate reporting pathways, providing an institutional anchor for preventive and integrity tools.

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[120] Institut des Finances Basil Fuleihan (2023), Public Procurement Law 244/2021.
[121] Ibid.
[122] Lebanon (10 Oct 2018; amended 2020), Whistleblower Protection Law No. 83/2018 and amendments (English translation; PDF), https://nacc.gov.lb/wp-tection-Law-83.2018.pdf, accessed 5 January 2026.
[123] National Anti-Corruption Commission (n.d.), About Us (appointment by Decree No. 8742/2022; internal regulations; organigram; disclosures/budgeting information), https://nacc.gov.lb/about-us/, accessed 5 January 2026.

- A binding Code of Conduct and Ethics for the NACC adopted and published which can serve as a benchmark for integrity governance and conflict-management standards in other bodies.
- Procurement integrity embedded in primary legislation: conduct standards and a professionalized oversight architecture designed to reduce corruption risks in a high-risk sector.

Deficiencies

- No unified system requiring candidates to disclose conflicts of interest or file asset and interest declarations, which means that transparency often begins only after assumption of public office and does not protect integrity in campaigns.
- A confidentiality-first asset and interest declaration model that limits public access to declarations for most categories of officials, reducing public oversight.
- Verification and enforcement capacity constraints due to delayed or incomplete operationalization of specialized staffing needed for systematic auditing, cross-checks, and conflict analysis of assets and interest declarations at scale.
- Fragmented ethics/conflict of interest governance across branches (stronger for civil service; weaker or less enforceable for senior political officeholders), with limited standardized public reporting on cases, sanctions, and outcomes.
- Procurement oversight architecture not fully realized in practice due to delayed institutional appointments and the lack of a fully functioning independent procurement complaints body.
- No comprehensive post-employment (“revolving door”) framework applicable to all key decision-makers, with a designated authority, routine review, and dissuasive sanctions for both individuals and benefiting entities.
- Limited public metrics on compliance, verification, and sanctions: Lack of statistics on filing compliance, auditing coverage, conflict of interest cases detected, referrals, and sanctions.

4.1.4 Art. 8.4 and 13.2 – Reporting Mechanisms and Whistleblower Protection

Lebanon addresses UNCAC Art. 8.4 (facilitating reporting by public officials) through a combination of general criminal law reporting duties and sector-specific reporting/alerting obligations built into public finance and public administration control systems. A core example is Penal Code Article 399 (Decree-Law No. 340/1943, as amended), which criminalizes the failure (or delay) by an official tasked with searching for or prosecuting crimes to report a crime connected to their work, and also penalizes any official who fails or delays informing the competent authority of a felony learned of in the course of their functions.[124] This general duty is reinforced by administrative escalation rules in the civil service framework: the Civil Servants Statute (Decree-Law No. 112/1959, as amended) in its Article 14(2) requires a civil servant to obey lawful instructions, but if the instruction is manifestly illegal, the servant must alert the superior in writing; if the superior confirms in writing, the servant may send copies of the correspondence to the Central Inspection.[125]

In parallel, sectoral “financial controller” rules aim at early detection and immediate escalation of irregularities in public entities: Article 27(3)–(4) of the general regime for public institutions (Decree No. 4517/1972) empowers the financial controller to demand, at any time, the deposit of registers, invoices, contracts and any supporting documents that reflect the financial situation of the public institution, and obliges the controller to inform the Minister of Finance and the tutelage minister immediately of any breach observed in the entity’s financial operations.[126] A further channel for escalation exists through inspection-to-prosecution routing: Article 15 of the Central Inspection decree (Decree No. 2862/1959) provides that the Head of the Central Inspection receives a copy of inspectors’ reports and inspectors-general proposals touching financial matters and transmits them to the Public Prosecutor at the Court of Audit for review (within a short time frame before the report is presented to the Central Inspection Board).[127]

Court of Audit law also embeds a “safe-harbor” logic that incentivizes written reporting of illegality: Article 62 of the Court of Audit organizational law (Decree-Law No. 82/1983, as amended) indicates that an official directly subordinate to a minister is not exempted from liability unless they inform the Court of Audit and its prosecutor within (at most) one week of the written opinion they gave to the minister warning of the illegality before executing the order.[128] Taken together, these rules form a legal basis for “internal” and “institutional” reporting by officials in line with UNCAC Art. 8.4 by obliging and enabling officials to raise illegality and corruption risks through hierarchies and control bodies rather than leaving reporting as purely optional.

UNCAC Art. 13.2 (ensuring anti-corruption bodies are known to the public and accessible for reporting, including anonymously) is addressed primarily through the creation of the National Anti-Corruption Commission (NACC) and, after legislative amendment, through an additional external path via the competent Public Prosecution. The Whistleblower Protection Law (Law No. 83/2018) creates a dedicated protection regime for persons who disclose corruption, channeling protected disclosures to the NACC as the central receiving authority, with strict confidentiality and anti-retaliation

[124] Lebanese Center for Legal Studies (CCLS) (n.d.), Lebanese Criminal Code – Selected Articles.
[125] Statute of Civil Servants (Decree-Law No. 112/1959).
[126] General Regime for Public Institutions (Decree No. 4517/1972) (Arabic text) (PDF), https://dgcs.gov.lb/ContentFiles/124FilePath4.pdf, accessed 5 January 2026.
[127] Lebanon – Central Inspection (1959), Decree No. 2862/1959 (Inspection procedures) (Arabic text; listed among central inspection legal texts), https://www.cib.gov.lb/ar/legal-text-central-inspection?field_legal_type_subcategory_target_id=All, accessed 5 January 2026.
[128] Ibid.

protections.[129] The 2020 amendment (Law No. 182/2020) extended the architecture by granting the competent Public Prosecution a parallel competence to receive whistleblower filings, so that a reporting person may seek protection either from the NACC or from prosecution authorities.[130] In practice, the NACC has published a public guidance page describing how to report corruption and how the whistleblower protection mechanism is accessed, aligned with UNCAC Art. 13.2.[131]

The whistleblower protection framework provides core guarantees for reporting corruption, but it has important scope and design limits. Under Law No. 83/2018, protection is primarily tied to reports/disclosures of corruption-related conduct rather than functioning as a broad “public-interest disclosure” regime covering all categories of wrongdoing. The framework applies to individuals who make a report through the competent channels and provides: (i) confidentiality of the whistleblower’s identity and file, with penalties for unlawful disclosure; (ii) protection against retaliation and detrimental treatment linked to the report (including workplace-related harms and other adverse measures); and (iii) a set of protective measures that the competent authority may order, including measures to prevent workplace retaliation and where risks justify it measures described as physical protection.[132] Whistleblower protection measures are also connected to UNCAC Article 33, which calls on States to consider measures to protect persons who report corruption in good faith and on reasonable grounds.

A central limitation of the law is the treatment of anonymous reporting. While UNCAC art. 13.2 explicitly points to facilitating reporting “including anonymously”, Lebanon’s whistleblower protection route is not designed to grant “full protection” to anonymous disclosures: the protected disclosure procedure requires that the filing include the whistleblower’s identifying information (name and contact details), meaning that an anonymous tip can exist as information but does not qualify for whistleblower status and its associated protections under Law 83/2018.[133] This distinction matters: anonymous reporting is often the entry point in high-risk environments; if anonymity is structurally excluded from protection, potential reporters may remain silent or transmit information informally (media leaks, political channels, foreign reporting) rather than through protected institutions. This produces a two-tier reality: anonymous information may reach oversight bodies, but the legal “shield” against retaliation and the confidentiality regime under Law 83/2018 is structurally tied to identified filings.

Regarding the existence of reporting obligations and reporting channels “for violations of codes of conduct or standards,” Lebanon’s architecture is again split between (i) administrative discipline/inspection systems and (ii) the anti-corruption/whistleblower

[129] Whistleblower Protection Law No. 83/2018.
[130] Lebanon (16 Oct 2020), Law No. 182/2020 amending Whistleblower Protection Law No. 83/2018 (Arabic text; Official Gazette publication), http://77.42.251.205/Law.aspx?lawId=286034, accessed 5 January 2026.
[131] National Anti-Corruption Commission (n.d.), Exposing Corruption — How to report, https://nacc.gov.lb/exposing-corruption/, accessed 5 January 2026.
[132] Whistleblower Protection Law No. 83/2018.
[133] Ibid.

pipeline. Administrative discipline systems (e.g., civil-service obligations to flag illegal orders, inspectorate mechanisms, financial controller escalation) create routes for officials to flag misconduct and illegality often including corruption-adjacent behaviours without requiring that each institution maintain its own hotline or dedicated internal whistleblowing system.[134, 135, 136]

At the same time, there is no general legal obligation on all public bodies/ministry administrations to establish internal whistleblowing systems with standardized reception, triage, feedback, and protection workflows; instead, protected reporting is designed mainly as an external channel (NACC / Public Prosecution), with public entities expected to cooperate when the competent authority.[137] The system is centralized/external rather than decentralized/internal.

Protection of members of the public who report corruption is, on paper, embedded in the whistleblower law through confidentiality and protective measures (including measures intended to prevent workplace retaliation and, in principle, protection against intimidation).[138] The law's "physical protection" provisions align conceptually with UNCAC Art. 32.1 (protection from retaliation or intimidation for witnesses/experts and close persons), but implementation depends on executive instructions, resourcing, and operational coordination with security bodies areas that, remain under-specified and under-delivered.[139]

In practice, the evidence available points to an under-utilized system, particularly in terms of the accessibility and effectiveness of whistleblower reporting and protection arrangements. Transparency International Lebanon's policy analysis reports that several years after enactment of Law 83/2018, the framework had not achieved "significant results" in encouraging disclosures, and that institutional activation gaps have persisted (including the limited operationalization of dedicated arrangements for the reception of whistleblower reports).[140] This evidence gap is reinforced by the response to the access-to-information request we submitted to NACC seeking aggregated statistics on the operation of the system (e.g., annual number of filings, protection measures requested/granted, investigations opened, and outcomes): the Commission's response confirmed only a total in its register (37 corruption-complaint files at the time) and indicated they were still under review, without providing the

[134] Lebanon (1959), Statute of Civil Servants (Decree-Law No. 112/1959).
[135] Lebanon (1972), General Regime for Public Institutions (Decree No. 4517/1972).
[136] Lebanon – Central Inspection (1959), Decree No. 2862/1959 (Inspection procedures).
[137] Whistleblower Protection Law No. 83/2018.
[138] Ibid.
[139] Lebanese Center for Policy Studies (LCPS) (2024), Strengthening Whistleblower Protection: A Key to Accountability in Lebanon, https://www.lcps-lebanon.org/en/articles/details/4942/strengthening-whistleblower-protection-a-key-to-accountability-in-lebanon, accessed 5 January 2026.
[140] Transparency International Lebanon – No Corruption (2023), Enhancing Accountability through Institutionalization of Whistleblower and Grievance Mechanisms (policy paper; PDF), https://schoolofgovernance.net/storage/uploads/1705669193-policy-paper-enhancing-accountability-through-institutionalization-of-whistleblower-and-grievance-mechanisms.pdf, accessed 5 January 2026.

requested annual breakdowns or outcome metrics.[141] Consistent with that picture, there are still no stable, routinely published official statistics showing (i) the number of whistleblower filings received annually by the NACC and/or prosecution, (ii) the number of protection orders requested and granted, (iii) the types of retaliation alleged and the remedies ordered, (iv) the number of investigations opened based on whistleblowing, and (v) outcomes (referrals, indictments, convictions) specifically traceable to whistleblowing reports. This continuing evidence gap makes it difficult to demonstrate fair and effective application of the framework, even if the legal design contains the right concepts.

The additional channel created by Law 182/2020 (competent Public Prosecution) was operationalized on paper by the Minister of Justice Decision No. 65/1 (9 October 2020), which established a “Whistleblowers Reception Office” within the Public Prosecution and was designed to preserve confidentiality and facilitate intake via trained judicial assistants.[142] However, the office has not been functionally activated for the public: no dedicated hotline or website has been established and no clear official public instructions have been widely disseminated on how to contact the office, undermining the accessibility requirement of UNCAC Art. 13.2 in practice.[143]

Other frictions that directly impact on the implementation of UNCAC art. 13.2 correspond to legal design choices and observable operational omissions. A first friction is enforceability of protection decisions: while the NACC can issue decisions related to protection measures, rewards, or other rights, the absence of explicit, dissuasive penalties for non-compliance with NACC decisions (by employers or administrations) may allow protection orders to be ignored or delayed without consequence (for instance, the employer’s refusal to reinstate, continued retaliation, refusal to implement protective measures, etc.).

A second friction is coordination: dual competence (NACC and prosecution) can increase access to protection measures, but without a formal coordination mechanism such as a written protocol that defines which body handles which steps, how referrals are made, how information is shared securely, and how duplicate or conflicting procedures are avoided a whistleblower may be redirected between institutions or face inconsistent handling.[144]

A third friction is the erosion of the deterrent effect of sanctions: Law 83/2018 includes monetary fines for certain violations (e.g., confidentiality breach, harmful retaliation), but the collapse of the Lebanese currency has significantly reduced the real value of these fines. As a result, penalties that were originally intended to discourage misconduct are now too low to be effective, making it rational on a cost-benefit basis

[141] National Anti-Corruption Commission (6 November 2025), Decision No. 9/2025 (response to an access-to-information request submitted 26 August 2025 seeking aggregated statistical information on corruption complaints / system operation; non-personal data).
[142] LCPS (2024), Strengthening Whistleblower Protection: A Key to Accountability in Lebanon.
[143] Ibid.
[144] Ibid.

for potential violators to risk paying fines rather than comply with the law.[145] A fourth friction concerns physical protection: Law 83/2018 contemplates physical protection “within available means,” but does not operationally define measures, thresholds, or responsible security units, which leads to denials on the argument of lack of resources and makes protection unpredictable. A suitable corrective would be the adoption of of prosecutorial or ministerial implementing instructions that specify graduated measures (e.g., direct protection, safe accommodation) and a logistical/financial support framework to ensure their delivery.

A fifth friction concerns incentives: the law contemplates rewards funded via a special account (Article 13 of Law 83/2018), but the account has not been activated; as a result, even when a reporting person qualifies for it, the reward cannot be provided.[146] A sixth friction is anonymity: as noted above, the law requires identification to access protection. This would be solved by introducing controlled anonymous reporting through secure platforms with screening safeguards.[147] Finally, a seventh friction concerns third-party channels: while Law 175/2020 allows the NACC to interact with civil society and media to obtain information, Law 83/2018 does not clearly provide for filings through NGOs or media as recognized reporting routes. Alternative channels such as recognized NGO or media ‘trusted intermediary’ pathways could be introduced, provided they include a clear legal duty to forward reports promptly to the competent authority (NACC/prosecution), maintain confidentiality, and preserve evidence while preventing misuse.

Good practices

- A dedicated corruption-focused whistleblower protection statute (Law No. 83/2018) that embeds three core guarantees: confidentiality of the whistleblower’s identity/file (with penal sanctions for breaches), protection from detrimental treatment/retaliation linked to reporting, and a menu of protective measures.
- The 2020 amendment (Law No. 182/2020) has created more than one external channel by granting the competent Public Prosecution parallel competence to receive filings.
- Multiple enforceable “duty-to-report / duty-to-escalate” norms for officials (such as Penal Code Art. 399; Civil Servants Statute Art. 14(2); financial controller immediate notification duties; inspection-to-prosecution forwarding) create several entry points for corruption information to reach competent oversight/prosecutorial bodies.

[145] Ibid.
[146] Ibid.
[147] Ibid.

- The NACC has published guidance on how to expose corruption and how to access whistleblower mechanisms.

Deficiencies

- Protection mechanisms established by the whistleblowers' law do not extend "full protection" to anonymous disclosures because the protected filing procedure requires the whistleblower's identity.
- No general obligation on ministries/public bodies to build internal whistleblowing systems with standardized intake and follow-up; the model relies mainly on external/centralized channels (NACC / Public Prosecution), which can overload central bodies and leaves uneven internal handling across administrations.
- The Public Prosecution "Whistleblowers Reception Office" created in 2020 is not operational in practice (no hotline/website and no clear public access instructions).
- There are no dissuasive penalties for non-compliance with NACC's whistleblower-protection decisions/orders, which can turn "protection on paper" into protection that is easy to ignore.
- The deterrent value of fines in Law 83/2018 has been eroded by currency collapse; without indexation or updated penalty levels, confidentiality breaches and retaliation may not be meaningfully discouraged.
- Physical protection" is legally contemplated but operationally under-specified (measures, thresholds, responsible units, funding.
- The whistleblower rewards account foreseen by Law 83/2018 (Art. 13) has been reported as not activated, weakening incentives and credibility and limiting the system's ability to deliver promised benefits.
- Dual competence (NACC and prosecution) and lack of formal protocol for the exchange of information leads to whistleblowers facing delays, or inconsistent decisions.
- Public reporting is insufficient: there is no stable, routinely published official dataset on filings received, protections granted, investigations opened, outcomes, or sanctions applied; the absence of metrics prevents an evidence-based assessment of use, fairness, and deterrence, and contributes to the current absence of publicly documented cases where whistleblower reports supported corruption or corruption-related money laundering investigations.

4.1.5 Art. 9.1 – Public Procurement

Lebanon's public procurement reform is legally anchored in Public Procurement Law No. 244/2021, adopted to replace the fragmented pre-existing regime and to establish a single, coherent system built on transparency, competition and objective decision-making core elements of UNCAC Art. 9.1.

Law 244/2021 frames public procurement around the principles of efficiency and accountability in the use of public funds and the management of public resources; it ties procurement outcomes to achieving “value for money” and to improving public service delivery while strengthening oversight and accountability.[148] The law established (i) ex-ante clarity (standardized methods, published participation in bids and award criteria for contracts, and predefined rules), (ii) ex-post verifiability (objective criteria and traceable records), (iii) transparency and publication duties, and (iv) an effective domestic review system (challenges/complaints and remedies).

On transparency and publication, the law requires that procurement be carried out “in a transparent and open manner”: information on procurement processes and contract execution must be made available, including through publication on the central electronic procurement platform of procurement planning information and updates; procurement notices/advertisements; tender documents (procurement file/terms of reference); award decisions and award notices; and selected execution-stage decisions (including contract termination), with the platform publication date used to calculate relevant deadlines.[149] This directly corresponds to UNCAC Art. 9.1(a)–(c), i.e., public distribution of procurement information, publication of participation/selection/award conditions, and reliance on objective predetermined criteria so that compliance can be verified later.

Institutionally, Law 244/2021 creates the Public Procurement Authority (PPA) as the central regulatory/oversight body, with functions including: issuing guidance and standard tools, supporting professionalization, monitoring compliance, and producing procurement-system reporting that should enable systemic detection of integrity risks.[150] Crucially, the law also creates a Challenges and Complaints framework intended to provide legal recourse and remedies (UNCAC Art. 9.1(d)), including a Complaints Authority meant to operate as an independent review/appeal mechanism for procurement disputes.[151] This element is the key “deterrence layer”: suppliers (and, depending on the case, other stakeholders) should be able to challenge illegal procedures, and procuring entities should face timely corrective decisions that prevent unlawful awards and reduce incentives for manipulation.

A major feature of Law 244/2021 is that it assumes procurement integrity is not just about rules but also about the people who run procedures (UNCAC Art. 9.1(e)). It therefore embeds governance tools such as conflict of interest controls and a statutory “code of conduct” logic within procurement operations, paired with

[148] Institut des Finances Basil Fuleihan (n.d.), Law No. 244/2021 (Public Procurement Law) – Unofficial Translation (publication/download page), Institut des Finances – PPL 244/2021, accessed 5 January 2026.
[149] Ibid.
[150] Ibid.
[151] Ibid.

training/professionalization expectations and standardized procedures to reduce discretion and inconsistent practice.[152] In parallel, different stakeholders, including civil society organization Transparency International Lebanon, have emphasized that procurement integrity requires institutional capacity and not just legal commitments, especially given the country's political economy, the prevalence of exceptions, and the chronic administrative resource constraints.[153]

Despite comprehensive legislation, the implementation of Law 244/2021 has been structurally constrained by delayed institutionalization and incomplete operational capacity. First, while the law creates a multi-layer institutional system, it includes a transitional arrangement under which the Director-General of the former Tender Board serves as President of the PPA, and until the rest of the Authority is appointed the President exercises the Authority's powers.[154] This is a continuity mechanism, but it also means the reform can remain "president-centric" if appointments and staffing do not follow. Second, the law requires that the PPA adopt rules of procedure within a strict timeframe and that detailed decrees be issued shortly thereafter, reflecting the legislator's intent to move quickly from law to operational reality.[155] In reality, significant delays exist in adopting the decrees and completing operationalization steps (internal/financial regulations, staffing and full institutional set-up), which has contributed to a slow transition from the old system to the new one.[156]

Third, the intended review/remedy pillar has been weakened by the absence in practice of the Complaints Authority, and as a result the "effective domestic review" requirement (UNCAC Art. 9.1(d)) remains only partially met. The assessment of training needs for Lebanon's public procurement reform explicitly highlights the operational difficulty in implementing the law, including gaps in institutional preparedness to apply the new procedures (skills, staffing, internal processes, and operational tools), and it notes that key structures required by the law were not yet fully established or functioning in practice.[157] These matters because, without a functioning, accessible and credible review mechanism, incentives for compliance with the law fall: suppliers anticipate limited remedies, and procuring entities can be tempted to bypass rules with lower perceived consequence.

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152 Ibid.

153 Transparency International Lebanon – No Corruption (TI-LB) (2024), Situational Analysis on the Current Standing on the "Public Procurement Reform (PPR) Strategy 2022–2024" (PDF), https://schoolofgovernance.net/storage/uploads/1710947616-cipe-situationalanalysis-publicprocurementreformstrategy2022-2024-lr.pdf, accessed 5 January 2026.

154 Lebanon (2021), Law No. 244/2021 (Public Procurement Law).

155 Ibid.

156 OECD (August 2022), Public procurement in Lebanon: Towards a risk management approach, Policy Brief (download page), Institut des Finances Basil Fuleihan, https://institutdesfinances.gov.lb/policy-brief/public-procurement-lebanon-towards-risk-management-approach, accessed 5 January 2026.

157 Institut des Finances Basil Fuleihan (Ministry of Finance, Lebanon) (June 2024), Executive summary – Public Procurement Training Needs Assessment (PDF), https://institutdesfinances.gov.lb/sites/default/files/2025-02/Executive%20summary-PP%20Training%20needs%20assessment-Jun24-Eng-Finalrev_0.pdf, accessed 5 January 2026.

Fourth, capacity constraints inside procuring entities are significant and measurable. A national survey underpinning the assessment of training needs in public procurement (sampling procuring entities) found that more than 95% of responding entities reported they were implementing the new law, yet only about two-thirds reported full implementation; compliance was weaker among municipalities (around 30% reporting full implementation, with a large share reporting partial implementation).[158] At the same time, roughly two-thirds of responding entities did not have dedicated procurement units, and only about one-third reported having trained staff, indicating that institutional practice lags behind legal obligation.[159] These capacity gaps lead to procedural errors, overuse of exceptions, inconsistent publication, and weak documentation, all of which undermine implementation of UNCAC's art. 9.1 "objective criteria" and logic of "verification" of the correct application of rules and procedures.

Fifth, in practice there remains strong reliance on non-competitive procurement methods (notably direct contracting), which reflects implementation patterns and legacy practices rather than an intent of Law 244/2021. The assessment mentioned concluded that a significant percentage of procedures were conducted through direct contracting (29.4%) and there was a heavy reliance on cash payments (27.9%). These figures do not mean that the new law encourages non-competitive contracting; rather, they indicate that the transition to the law's competitive model remains incomplete and that exceptions and informal practices continue to be used at significant levels in practice.[160]

Against this backdrop, Lebanon has advanced an important transparency tool: the development of a public procurement portal / platform associated with the PPA, which at least in form supports UNCAC Art. 9.1(a) by allowing the publication of opportunities and procurement information in one place. Since the portal's launch, the PPA website hosts live tender pages with structured fields (e.g., procuring entity, procedure stage, key dates, and estimated value), which is a meaningful step toward standardized disclosure.[161] But the portal is not, by itself, "enough" for UNCAC compliance if (i) data coverage is incomplete (entities do not publish consistently), (ii) documentation is missing or not standardized at the level needed for auditability, (iii) exceptions and emergency pathways remain overused without robust public justification, and (iv) the appeal/remedy system is not reliably available.

In practice, the PPA portal represents a real step toward centralized disclosure: it publicly lists tenders and includes pages for awards and contract signatures with structured fields. However, it is not yet at the level of global open-contracting best

[158] Ibid.
[159] Ibid.
[160] This directly intersects with UNCAC Art. 9.1's emphasis on competition, transparency and objective decision-making: when exceptions or informal practices dominate, the system's preventive value diminishes.
[161] Public Procurement Authority (n.d.), Central Electronic Platform / Tenders (webpage), https://www.ppa.gov.lb/en/tenders, accessed 5 January 2026.

practice (OCDS). Publication appears uneven (including missing supplier names and incomplete documentation in some files), and the portal does not visibly provide procurement data in an open-data format with bulk download/API access that would enable systematic analysis and oversight. As a result, the portal improves transparency in form, but still has limitations for auditability and public monitoring at scale.

A further reality shaping implementation is that the PPA's early operational footprint has relied heavily on external funding and technical assistance. EU-funded procurement-reform programming, including support implemented with actors such as Expertise France, has explicitly targeted institutional strengthening and rollout of the new system (including capacity building and tools).[162] This type of support can accelerate implementation (training, templates, IT systems), but it also underscores that domestic resourcing and staffing have not yet matched the reform's needs raising sustainability questions if donor support tapers before the administration internalizes capacity.

Finally, implementation challenges are also driven by resistance and uneven compliance across the public sector. The persistence of exemptions and delayed uptake of the new procurement system and platform (i.e., slow adoption of the Law 244/2021 procedures and publication obligations by procuring entities) and the tendency of some entities to continue operating through legacy practices whether by broadly invoking urgency/security/health rationales, fragmenting procurement needs, or treating the new rules as optional guidance rather than binding law.[163]

Good practices

- A unified legal framework (Law 244/2021) explicitly built around transparency, competition, objective criteria and accountability.
- A legally mandated publication system tied to the central electronic platform, supported by the early rollout of a procurement portal with standardized tender fields and stages together enabling centralized disclosure, better auditability, and easier public access and comparability of procurement information across entities.
- Creation of a dedicated Public Procurement Authority with a system-wide mandate (standard-setting, monitoring, guidance and reporting), which provides an institutional anchor for prevention. It includes a challenges/complaints architecture and an independent Complaints Authority intended to provide domestic review and remedies.

Deficiencies

[162] Lebanon 3RF (n.d.), Public Procurement sector (Lebanon 3RF) (webpage), https://www.lebanon3rf.org/public-procurement, accessed 5 January 2026.
[163] Institut des Finances Basil Fuleihan (2024), Executive summary – Public Procurement Training Needs Assessment, accessed 5 January 2026.

- Persistence of transitional governance and incomplete appointments/capacity: the President is the operational center until full appointments occur, which can delay the intended institutional maturity and checks.
- Delayed operationalization (rules of procedure and implementing decrees, staffing and internal systems), which is as a major drag on effectiveness.
- Non functionality of the Complaints Authority in practice, undermining the “effective domestic review” requirement and reducing deterrence.
- Measurable capacity gaps inside procuring entities (lack of procurement units, limited training), producing uneven compliance and increasing integrity risks.
- Continued reliance on non-competitive pathways (notably direct contracting) and cash payment practices in a high-risk environment, which can undercut competition and verifiability unless tightly controlled.
- Progress on the portal is real but insufficient if the coverage is incomplete and if the platform does not ensure full lifecycle transparency and standardized datasets suitable for oversight and public scrutiny.
- Heavy dependence on external technical assistance indicates that domestic capacity and resourcing are still not fully internalized, which creates a sustainability risk.

4.1.6 Art. 10 and 13.1 – Access to Information and the Participation of Society

Lebanon’s approach to “effective access to information” and “active participation of society” rests on a combination of (i) constitutional guarantees of freedom of expression and the press and (ii) a dedicated statutory framework that operationalizes access rights, proactive disclosure duties, and an administrative complaint route. The constitutional layer (notably Article 13 of the Lebanese Constitution) protects freedom of expression and freedom of the press and supports the broader principle that citizens must be able to seek and receive information, but it does not, by itself, set enforceable procedures, timelines, institutional duties, or remedy pathways.[164] Those operational elements are primarily supplied by the Right of Access to Information Law No. 28/2017 (as amended)[165] and its implementing Decree No. 6940/2020,[166] which translate

[164] Lebanon (n.d.), Lebanese Constitution (English translation, PDF), Art. 13, Lebanese Parliament, https://lp.gov.lb/backoffice/uploads/files/Lebanese%20%20Constitution-%20En.pdf, accessed 5 January 2026.
[165] Lebanon (2017; amended 2021), Right of Access to Information Law No. 28/2017 as amended by Law No. 233/2021 (English translation, PDF), National Anti-Corruption Commission https://nacc.gov.lb/wp-content/uploads/2025/07/The-Right-of-Access-to-Information-Law-no-28.2017-Amended-by-Law-no-233.2021-3.pdf, accessed 5 January 2026.
[166] Lebanon (2020), Decree No. 6940/2020 (Implementing Decree for the Right of Access to Information Law No. 28/2017).

UNCAC's transparency and participation provisions into concrete administrative obligations and citizen-facing procedures.

The statutory framework creates a general right to request information from public bodies, alongside an obligation to publish core categories of information proactively (without waiting for requests). In principle, this supports UNCAC Art. 10(a)–(c) by requiring publication of key organizational/administrative information and by standardizing request handling. In parallel, it supports UNCAC Art. 13.1 by enabling civil society, journalists, and citizens to access information needed to participate meaningfully in public debate, oversight, and anti-corruption advocacy, subject to restrictions that must be grounded in law.[167] In practice, however, the gap between formal rules and day-to-day compliance remains substantial, especially on proactive publication, response discipline, and execution of oversight decisions.[168]

Procedurally, the law and decree define how a request is filed (including acceptance of electronic submission), the minimum content of a request, and the administration's obligation to register it, provide a receipt, and handle it through designated channels.[169] The public body must respond within fixed timelines, and the framework includes a structured logic for extensions and "silence" (non-response) as a form of refusal. Timeliness and predictable formats are core to "effective access" to information. The law also frames access as a rule and refusal as an exception, requiring justification when information is withheld and allowing partial disclosure (e.g., providing the non-exempt parts of a record) as a proportionality safeguard.[170]

On cost and accessibility, the Lebanese framework is designed to keep requesting simple and low-cost. Access to information is framed as free in principle, with costs limited to reasonable reproduction/printing and related logistical expenses where applicable, rather than being treated as a revenue-generating administrative service.[171] Importantly, neither filing a request nor submitting an administrative complaint requires legal representation; the process is intended to be usable directly by citizens, journalists, and civil society actors.[172] This matters under UNCAC Art. 13.1(b) because "effective access" is not only a legal entitlement; it must also be practically usable without prohibitive costs or procedural complexity. By contrast, escalation to judicial review before the State Council is typically more formal and cost-bearing in practice (fees/stamps and, often, professional representation), which can discourage applicants from pursuing remedies beyond the administrative track.[173]

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[167] Lebanon (2017/2021), Right of Access to Information Law No. 28/2017.
[168] Ibrahim, Sandra (21 January 2025), MONITOR | Assessing the Compliance of Lebanese Ministries with the Access to Information Law, Lebanese Center for Policy Studies (LCPS), https://www.lcps-lebanon.org/en/articles/details/4890/monitor-%7C-assessing-the-compliance-of-lebanese-ministries-with-the-access-to-information-law, accessed 5 January 2026.
[169] Right of Access to Information Law No. 28/2017.
[170] Ibid.
[171] Ibid.
[172] Ibid.
[173] Ibid.

Institutionally, the framework assigns the NACC a central role as the independent body receiving and examining access-to-information complaints and issuing decisions. The NACC has also published guidance clarifying how complaints are filed and processed, and how its decisions relate to subsequent judicial review.[174] This supports UNCAC Article 13(1)(b) (effective access to information) and Article 10(a)–(b) (public reporting/access to information) by providing an independent complaints mechanism to address refusals and monitor compliance. Yet, even where decisions are described as binding in the framework and guidance, enforcement capacity remains a structural weakness because refusal and delay are not consistently met with credible consequences, and non-compliance can persist when administrations simply ignore decisions or fail to act promptly. This is where the "binding on paper vs. weak in practice" gap becomes most visible: the system's effectiveness depends not only on legal authority, but on coercive follow-through tools, sanctions for non-execution, and strong internal compliance culture across the public sector.

The limitations and exceptions regime are central to UNCAC compatibility. Lebanon's framework recognizes legitimate protected interests (such as privacy/personal data and other legally protected secrets), which is consistent with UNCAC's allowance for narrowly tailored restrictions.[175] However, analysis of the Lebanese framework highlights that exemptions can be drafted or applied broadly, and that the system lacks some best-practice safeguards seen in stronger access regimes particularly a robust, explicit public-interest override that compels disclosure when the public interest (e.g., exposing corruption, serious wrongdoing, or misuse of public resources) outweighs harm.[176] Where exceptions are broad or interpreted expansively, the "harm test" can become diluted: instead of requiring concrete, case-specific harm from disclosure, refusal may be justified through general assertions, undermining proportionality and UNCAC Art. 10's goal of corruption-resistant administration.[177]

Coverage is also decisive: UNCAC expects access across the administration and, where appropriate, beyond it. Lebanon's statutory framework is designed to apply to public bodies and to information held in different formats, supporting the principle that access should be record-based rather than medium-based (paper, electronic, audio-visual, etc.).[178] Challenges arise where public functions are outsourced or performed through private entities involved in public services or public contracts, because practical access often depends on whether authorities treat such documents as "public information" subject to disclosure.

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[174] National Anti-Corruption Commission (n.d.), The Right of Access to Information (webpage: overview + complaint mechanism + complaint filing), NACC, https://nacc.gov.lb/en/access-information/, accessed 5 January 2026.

[175] Lebanon (2017/2021), Right of Access to Information Law No. 28/2017.

[176] Lebanese Transparency Association – No Corruption (Transparency International Lebanon) (2022), The Right of Access to Information in Lebanon: Between Absolute and Relative Exceptions, policy paper, https://schoolofgovernance.net/storage/uploads/1680767305-osf-policypaper-mohamadmoghabat-eng-ati-between-absolute-and-relative-exceptions.pdf, accessed 5 January 2026.

[177] Ibid.

[178] Lebanon (2017/2021), Right of Access to Information Law No. 28/2017.

A landmark development illustrating both the promise of the framework and the importance of enforcement is the episode of the Port of Beirut contract disclosure in 2024. Strategic action by Transparency International Lebanon led to the National Anti-Corruption Commission issuing decisions requiring disclosure of the contract related to the management of the Port of Beirut container terminal by the Ministry of Public Works and Transport and CMA Beirut Terminal (a CMA CGM subsidiary). This was also significant as it marked the first time a private entity was obliged to disclose a public contract under an ATI enforcement decision. This disclosure was particularly significant because it concerned a core port-management document in the post-4 August 2020 explosion context, where public scrutiny of governance arrangements and contractual responsibilities is central to accountability and trust. At the same time, evidence indicates that compliance and follow-through can remain uneven in practice, reinforcing that access in such cases may still depend on effective execution of binding decisions by the relevant bodies.[179] A best practice could be followed: treating public contracts and delegated public services as inherently subject to public scrutiny, regardless of whether a private counterparty is involved.

On publication and proactive transparency tools, Lebanon has several government-facing information portals and sectoral publication practices that can advance UNCAC Art. 10. Examples include administrative guidance platforms that explain procedures and requirements for public transactions, and ministry websites that publish fiscal/tax information and related procedural guides, helping citizens understand obligations and appeal routes.[180] Yet, the existence of a portal is not equivalent to “effective access”: when platforms are incomplete, outdated, under maintenance for long periods, or not paired with enforceable publication duties across all bodies, they only partially fulfil Art.10 transparency objectives. Moreover, proactive disclosure under the access law is widely reported as weak in practice often limited, inconsistent across institutions, or provided in hard-to-use formats reducing the law’s anti-corruption impact. This is reflected in Transparency International Lebanon – No Corruption’s “Access to Information Index,” which benchmarks ministries’ website disclosure across six categories (scored 0–2 each) and shows weak or partial compliance across several ministries among nine ministries assessed, scores ranged from 58.3% down to 0%.[181]

Participation of society under UNCAC Art. 13.1 is partly addressed through policy measures encouraging consultation and collaboration with civil society. In the anti-corruption domain, the national anti-corruption strategy and related frameworks explicitly recognize civil society’s role in awareness-raising, social accountability, and

[179] Ibrahim, S. (2025), MONITOR | Assessing the Compliance of Lebanese Ministries with the Access to Information Law, LCPS.

[180] National Anti-Corruption Commission (September 2021), Access to Information Guide: A Handbook for Administrations for the Implementation of the Access to Information Law (PDF), NACC, https://nacc.gov.lb/wp-content/uploads/2025/07/Access-to-Information-Guide-A-Handbook-for-Administrations.pdf, accessed 5 January 2026.

[181] Ibrahim, S. (2025), MONITOR | Assessing the Compliance of Lebanese Ministries with the Access to Information Law, LCPS.

integrity culture building.[182] The NACC's mandate and activities also include outreach and integrity education initiatives, including workshops and cooperation with external actors to promote anti-corruption awareness and education.[183] In addition, TI-Lebanon and the NACC have engaged in public-facing capacity building and awareness activities (including university-linked events and thematic workshops), which operationalize UNCAC Art. 13.1(c)–(d) by promoting non-tolerance of corruption and supporting dissemination of integrity-related knowledge.[184]

The media environment is a further determinant under UNCAC Art. 13.1(d) which stipulates the freedom to seek, receive, publish, and disseminate information on corruption, subject only to lawful, necessary, and proportionate restrictions. In practice, risk factors include the potential for legal and regulatory constraints to be used in a politicized manner (for example, through legal pressure, criminalization dynamics, or other restrictive practices affecting journalism and online expression), which can chill investigative reporting and limit the reach of anti-corruption narratives.[185]

Finally, on effectiveness indicators and "importance" metrics, Lebanon's access-to-information framework is frequently assessed as having notable textual strengths but a significant implementation gap. International and comparative assessments referenced in specialized analyses identify weak proactive disclosure and enforcement as key reasons the framework underperforms relative to its potential.[186] This gap is not merely technical: access to information performance directly affects corruption prevention capacity, and the ability of citizens and civil society to re-build trust in government through verifiable oversight.

In Lebanon, limited access to information directly undermines civil society participation and media oversight, because stakeholders cannot meaningfully contribute to public debate or policy choices without timely, usable records. Persistent problems include non-response to information requests, inconsistent publication of information, and uneven cooperation by some authorities. The complaint mechanism becomes less deterrent when non-execution carries little risk, and the system can drift toward "paper transparency" rather than practical accountability. For this reason, legislative and institutional strengthening is commonly framed around (i) narrowing/clarifying exemptions, (ii) adopting a clear public-interest override, (iii) creating explicit sanctions for unjustified refusal, delay, or breach of confidentiality rules, and (iv) equipping the

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182 Office of the Minister of State for Administrative Reform (OMSAR) (2020), National Anti-Corruption Strategy (NACS) 2020–2025.

183 National Anti-Corruption Commission (15 July 2024), First Regional Workshop on Fighting Corruption in the Education Sector, NACC (news post), nacc.gov.lb, accessed 5 January 2026.

184 Transparency International Lebanon (n.d.), https://transparency-lebanon.org/building-awareness-on-governmental-anti-corruption-efforts-and-the-role-of-the-national-anti-corruption-commission-in-the-educational-sector-in-lebanon/, accessed 5 January 2026.

185 Freedom House (2025), Freedom on the Net 2025: Lebanon (country report), Freedom House, https://freedomhouse.org/country/lebanon/freedom-net/2025, accessed 5 January 2026.

186 Ibrahim, S. (2025), MONITOR | Assessing the Compliance of Lebanese Ministries with the Access to Information Law, LCPS.

oversight body with stronger enforcement levers (including clear execution pathways and penalties for ignoring decisions).[187]

Additionally, meaningful participation requires more than episodic consultations and workshops. In practice, opportunities for public and civil society participation in anti-corruption decision-making exist but remain uneven and not fully institutionalized: consultation processes are often ad hoc, notice periods can be short, feedback loops are weak (limited public explanation of how input was used), and access to underlying information and draft texts is not consistently ensured reducing the ability of CSOs and the media to contribute on an evidence basis. Participation therefore tends to be more technical than strategic, and is frequently driven by project-based or donor-supported processes rather than routine government-wide consultation practice.[188]

That said, there are concrete examples of structured engagement. The National Anti-Corruption Strategy (2020–2025) was developed through a multi-stakeholder process involving public institutions, judges, parliamentarians, civil society and the private sector, supported by UNDP.[189] In implementing and monitoring the Strategy, OMSAR's progress-reporting methodology also relied on structured consultations with public entities and more than 30 CSOs .[190]In the procurement reform space, the public procurement reform rollout included consultation/awareness sessions and workshops engaging civil society and professional stakeholders around implementation of Law 244/2021 and e-procurement/open data visioning.[191] These examples show participation can occur, but it is not yet systematic across sectors and does not consistently provide predictable channels for the public to influence draft laws, decrees, or key integrity decisions.

Good practices

- A constitutional foundation for freedom of expression/press, complemented by a dedicated access-to-information statute and implementing decree that define procedures, timelines, and administrative duties.
- A low-barrier request model intended to be usable without legal assistance, with access framed as free in principle and costs limited to reasonable reproduction/logistical expenses.

[187] Lebanese Transparency Association – No Corruption (Transparency International Lebanon) (2022), The Right of Access to Information in Lebanon: Between Absolute and Relative Exceptions.
[188] Hivos (EU SEE / EU System for an Enabling Environment), Lebanon Country Focus Report (December 2025), section on participation (noting engagement is uneven across sectors, often ad hoc/symbolic, with limited influence), available at https://eusee.hivos.org/assets/2026/01/Lebanon-CFR-v2.pdf, accessed 20 March 2026.
[189] OMSAR, "National Anti-Corruption Strategy 2020–2025" (describing a multi-year, multi-stakeholder consultation process including civil society and private sector), available at https://omsar.gov.lb/en/anti-corruption/national-anti-corruption-strategy-2020-2025/, accessed 20 March 2026.
[190] Ibid.
[191] Institut des Finances Basil Fuleihan, "Awareness session on Public Procurement law (6 September 2021)" (jointly organized with WFD; includes CSO participation), available at https://institutdesfinances.gov.lb/events/awareness-session-public-procurement-law-lebanon-enhancing-transparency-and-accountability, accessed 20 March 2026.

- An independent complaint route anchored in the NACC, with published guidance on filing and procedure, enabling effective recourse.
- Concrete transparency precedents demonstrating potential impact, reinforcing the principle that public contracts must be scrutinized even where private entities are involved.
- Outreach and education activities (including integrity education initiatives and public-facing workshops) that contribute to awareness-raising and participation.

Deficiencies

- A persistent implementation gap: weak proactive disclosure, uneven response discipline, and recurring refusal/delay by some authorities, undermining “effective access” in practice.
- Enforcement weakness: even where decisions are framed as binding, limited coercive tools and unclear/insufficient sanctions for non-execution reduce deterrence and allow continued non-compliance.
- Exemptions that are perceived as broad and safeguards that are incomplete especially the absence of a strong, explicit public-interest override and a rigorous harm-based refusal test creating space for over-withholding.
- Participation mechanisms (consultations, workshops, outreach) that are not consistently institutionalized across the state, limiting sustained citizen influence on policy/budget priorities and legislative drafting.
- A challenging environment for dissemination of corruption-related information when legal/regulatory pressure or security risks chill reporting, and where accountability for attacks or intimidation is not consistently ensured.

4.1.7 Art. 11 – Judiciary and Prosecution Services

UNCAC Article 11 requires States Parties to adopt measures that strengthen integrity and prevent opportunities for corruption among members of the judiciary, including (as appropriate) rules on conduct, and to introduce comparable measures for the prosecution service where it enjoys independence similar to the judiciary.

With regard to the normative layer, Lebanon’s Constitution recognizes judicial independence, but independence in law does not automatically translate into independence in practice - as consistently observed by domestic and international actors -. Article 20 of the Lebanese Constitution anchors the judiciary and indicates that judges are independent in the exercise of their functions and judgments are rendered in the name of the Lebanese people.[192]

[192] *Lebanese Constitution*.

Historically, Lebanon's ordinary judiciary has operated under arrangements that preserved practical entry points for executive and political influence most notably through senior appointments and judicial governance choices, judicial formations and transfers that affect careers and case allocation, and the hierarchical structuring of prosecution services. At the same time, transparency around discipline, inspection activity, and integrity-enforcement outcomes has been limited, meaning that key integrity safeguards are not routinely verifiable through accessible, systematic public information (e.g., published disciplinary outcomes, inspection reporting, and consolidated performance data), rather than relying on general assurances.[193] These concerns remain relevant today: recent reform efforts have been politically and institutionally contested (including the annulment of the 2025/2026 judicial organization law by the Constitutional Council), and high-profile proceedings have continued to generate credible concerns about interference and obstruction, reinforcing that the core challenge is not only the constitutional principle but effective independence and accountability in practice.[194]

Against that background, Lebanon's attempted to advance a major reform through the adoption of Law No. 36/2026 on the Organization of the Ordinary Judiciary However, the Constitutional Council annulled the law in full in Decision No. 1/2026 (25 February 2026), on the basis that the Higher Judicial Council should have been consulted prior to the vote, and that failure to do so violated the constitutional principle of judicial independence. International observers described the adoption of the law as a positive step but not sufficient on its own to ensure full judicial independence.[195] As a result, the applicable legal framework reverted to the pre-existing organization regime pending the adoption of a constitutionally compliant reform.

Even though the law was annulled, it remains a key reform reference point, and any revised law to be re-adopted is likely to draw on its provisions as well as on the stakeholder positions expressed during its adoption and review. The most important contribution of the annulled law on the judiciary is that it tries to convert broad independence principles into operational tools, including explicit language, mandatory ethics provisions, connection with asset declarations, structured disciplinary and transparency requirements, a formal performance evaluation regime, and clearer governance of judicial formations and inspection. For example, the law states in Article 54 that "no authority" may interfere with judicial work, while also tying key aspects of judges' status (appointment, transfer, discipline) to the law.[196] This is aligned with

[193] National News Agency (NNA) (25 August 2025), available at https://www.nna-leb.gov.lb/ar/, accessed 20 March 2026.
[194] Office of the United Nations High Commissioner for Human Rights (OHCHR), "Lebanon: UN expert concerned by interference in Beirut blast probe" (5 April 2023), https://www.ohchr.org/en/press-releases/2023/04/lebanon-un-expert-concerned-interference-beirut-blast-probe, accessed 20 March 2026.
[195] Human Rights Watch (15 August 2025), *Lebanon: Judicial Reforms Positive, But Fall Short* (News Release), Human Rights Watch (HRW), https://www.hrw.org/news/2025/08/15/lebanon-judicial-reforms-positive-but-fall-short, accessed 17 January 2026.
[196] Legal Agenda – Parliamentary Monitor (2025), The Parliamentary Monitor publishes the final version of the Law on the Organization of the Ordinary Judiciary (Arabic), LaPoleB.

UNCAC Article 11's emphasis on preventing "opportunities" for corruption, because opportunities frequently arise through discretionary levers (opaque transfers, retaliatory discipline, politically designed formations) rather than through openly illegal orders.

On codes of conduct and disciplinary mechanisms, Lebanon has sought to strengthen the legislative route. The annulled law required the Supreme Judicial Council (SJC) in Article 12 to adopt or update a Code of Judicial Ethics and to ensure its publication and dissemination, including through publication in the Official Gazette and on a dedicated electronic platform.[197] This matters because a code is not only a statement of values; it is also a benchmark against which discipline and integrity controls can be evaluated. In Lebanon, ethical guidance for judges existed prior to the reform attempt, but compliance was weak and there was no transparency about application, updating, training, and outcomes. The annulled law attempted to respond to this gap by embedding publication and institutional responsibility in the statute itself, rather than relying only on internal circulars and non-public practices that are difficult to monitor externally.

Disciplinary mechanisms are also explicitly integrated into a transparency logic that UNCAC Article 11 supports. The annulled law required in Article 97 publication of final disciplinary decisions and obliges the competent bodies to issue periodic/annual reporting on disciplinary outcomes, through an official channel.[198] This is crucial for evaluation because it turns discipline from a purely internal process into something auditable. It also helps address a long-standing deficiency: publicly available disciplinary statistics and decisions have historically been thin, preventing objective assessment of whether integrity enforcement is real, consistent, or selectively used preventing objective assessment of whether integrity enforcement is real, consistent, or selectively used.[199]

Focal points and integrity guidance within the judiciary were addressed under the annulled judicial organization law through three connected mechanisms. First, the Supreme Judicial Council was given responsibility for ethics standard-setting through adopting or updating the Code of Judicial Ethics and related guidance (Article 12). Second, the Judicial Inspection Authority was positioned as the primary integrity and oversight body, and the law sought to protect its operational independence (Article 122), stating that Judicial Inspection is an independent body and performs its functions under the exclusive authority of its President. This matters for UNCAC Article 11 because an inspection body that is not effectively independent can be misused either by being directed to overlook misconduct (impunity) or by being mobilized selectively

[197] Ibid.
[198] Ibid.
[199] International Commission of Jurists (ICJ), Judicial Accountability in Lebanon: International Standards on the Ethics and Discipline of Judges (February 2017), noting confidentiality of disciplinary proceedings and that disciplinary decisions are not routinely published, limiting public assessment of consistency in integrity enforcement. https://www.icj.org/wp-content/uploads/2017/03/Lebanon-Memo-re-accountability-Advocacy-Analysis-Brief-2017-ENG.pdf, accessed 20 March 2026.

as a tool of pressure against judges, both of which undermine integrity and public confidence. Third, entry and training structures (including the Judicial Studies Institute) were linked to basic transparency safeguards: Article 61 required publication of results and provided a formal objections window, which is relevant because ethics and anti-corruption training is only credible when recruitment and early-career systems are demonstrably merit-based and contestable.[200]

On transparency and accountability in selection, recruitment, training, performance management, and removal, the annulled law introduced a set of mechanisms that, if re-adopted and implemented, would respond to UNCAC Article 11's preventive logic. Recruitment and early career integrity would benefit from a rule in Article 61 which required public announcement of examination results and their publication online, coupled with a defined objection period before results become final. This is a concrete transparency measure: it creates a predictable window for contestation and reduces the scope for quiet manipulation of outcomes.

For performance management, the annulled law created a formal performance evaluation regime in Articles 140–144: it establishes an evaluation framework, a dedicated evaluation authority, and structured evaluation outputs (reports, ratings, and related procedures), rather than leaving performance to informal patronage or opaque internal impressions. It also reinforced the "traceability" of a judge's career through a personal file under Article 76, including professional and administrative components, which becomes relevant not only for promotion but also for disciplined, evidence-based decisions about transfers, assignments, and accountability. For removal and accountability, the disciplinary transparency rule and reporting obligation in Article 97 (publication of final disciplinary decisions and structured reporting) aimed to create at least a partial public record of enforcement, which is a key UNCAC expectation in environments where discipline can otherwise operate invisibly.[201]

Conflicts of interest are addressed through a combination of procedural law and the annulled judiciary law's integrity safeguards. In Lebanese civil procedure, the recusal framework provides defined grounds to request recusal of a judge, including situations of interest, relationship, or other legally enumerated reasons; for example, Article 120 of the Lebanese Code of Civil Procedure is commonly cited as the core anchor for recusal grounds.[202] The annulled judiciary law sought to strengthen the integrity layer by (i) requiring, in Article 12, ethics rules that should operationalize conflict of interest prevention as part of judicial conduct standards, and (ii) adding, in Article 8(4), a direct statutory conflict of interest prohibition in deliberations: it bars a judge from participating in a decision if the judge's spouse or a relative up to the fourth degree is

[200] Legal Agenda – Parliamentary Monitor (2025), The Parliamentary Monitor publishes the final version of the Law on the Organization of the Ordinary Judiciary (Arabic), LaPoleB.
[201] Ibid.
[202] Lebanon (16 September 1983; as amended), Decree-Law No. 90/1983 (Code of Civil Procedure) (English), Article 120 (Recusal / challenge of judges), Lexis Middle East, https://www.lexismiddleeast.com/law/Lebanon/DecreeLaw_90_1983/en, accessed 17 January 2026.

a party or a representative/lawyer in the case.[203] This is relevant because it reduces discretion around "whether to step aside" and turns a key conflict scenario into a legal prohibition. Importantly, conflicts of interest are not only a courtroom issue; in Lebanon they also intersect with the system of judicial formations and case distribution, because opaque formations can place judges in positions where conflicts predictably arise or where recusal becomes a tool to stall sensitive files. The annulled law's proposed re-engineering of how judicial formations are issued is therefore part of a conflict-of-interest prevention strategy, not merely an administrative reform.

Judicial formations are one of Lebanon's most sensitive integrity choke points, because they determine where judges sit, which chambers handle which files, and how institutional power is distributed. The annulled judiciary law sought to introduce a more structured mechanism and a defined timeline to reduce the ability of political actors to freeze or block formations indefinitely. The law sets out a process that includes defined steps and a deadline: after the SJC's internal process and re-submission steps, Article 77 provides that if the formation decree is not issued within forty-five days, the formations are treated as implemented by force of law (i.e., they take effect even without the decree being issued).[204] This is a direct preventive measure because it targets a well-known interference pathway: delaying or withholding formations to pressure judges, reward allies, or obstruct sensitive work.

However, Lebanese judicial stakeholders have emphasized that how much interference is truly removed depends on the residual roles left to political authorities in appointments and formations. The Lebanese Judges' Club, in its published reactions and its formal position, consistently argued that the reform remains insufficient to guarantee full independence and that additional structural safeguards are required particularly to minimize political leverage over judicial governance and career pathways.[205]

Procedures governing the assignment and distribution of cases are another classic integrity issue, because opaque allocation creates opportunities for manipulation, including steering files to particular judges, retaliatory assignment, or using recusal and reassignment as a way to delay sensitive proceedings. In Lebanon, this risk has been repeatedly raised in relation to sensitive investigations, where publicly documented procedural tactics (including serial recusal motions and challenges directed at investigating judges) have contributed to suspensions and, in at least one instance, replacement of an investigating judge illustrating how case allocation and related procedural tools can be weaponized in practice.[206] Rather than introducing a

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[203] Legal Agenda – Parliamentary Monitor (2025), The Parliamentary Monitor publishes the final version of the Law on the Organization of the Ordinary Judiciary (Arabic), LaPoleB.
[204] Ibid.
[205] Lebanese Judges' Club (1 August 2025), Lebanese Judges' Club official website, accessed 17 January 2026.
[206] Office of the United Nations High Commissioner for Human Rights (OHCHR), "Lebanon: UN expert concerned by interference in Beirut blast probe" (5 April 2023) (noting repeated recusal/challenging actions directed at investigating judges, suspensions, and replacement of an investigating judge),

single nationwide rule for transparent or randomized case allocation, the annulled judiciary law mainly approached the issue indirectly through governance tools that affect allocation in practice, especially by restructuring and time-limiting judicial formations (since formations often determine where cases land) and by reinforcing inspection, ethics, and discipline mechanisms.

Another Lebanon-specific illustration is the June 2024 decision by the Acting Attorney General to remove Judge Ghada Aoun from the cases she was investigating and to instruct security agencies not to execute her orders, effectively transferring those files to another prosecutor showing how case-handling and priorities can be altered through hierarchical decisions in practice.[207] This makes implementation choices critical: the SJC's forthcoming decisions and internal regulations (especially those connected to organization of work, chamber functioning, and oversight) will determine whether Lebanon moves toward objective, published allocation criteria or continues to rely on discretionary administrative allocation.[208]

Asset and interest declarations for judges and prosecutors are a central integrity tool, but their preventive value depends on mandatory filing, enforceability, verification channels, and crucially whether confidentiality rules leave any room for meaningful transparency in high-risk positions. In Lebanon, judges (including members of the prosecution service) fall under the national financial disclosure and interests regime established by Law No. 189/2020.[209] Declarations must be submitted using legally defined forms and procedures in a manner designed to preserve confidentiality (paper filing in a sealed signed envelope or legally accepted electronic means "in the form that preserves secrecy").

The same law provides the institutional filing pathway by making the National Anti-Corruption Commission (NACC) the default recipient. Within the judiciary, the annulled Law on the Organization of the Ordinary Judiciary sought to add a targeted transparency carve-out for the highest judicial governance level: Article 8(3) would have required the President and members of the Supreme Judicial Council (SJC) to deposit, within 30 days of taking the legal oath, an updated copy of their declaration filed under Law 189/2020 with the SJC Secretariat. These SJC declarations were to be made public and available for public inspection, but strictly without copying or photographing, and non-compliance would have triggered an automatic integrity consequence (the member would be treated as having resigned from the Council).[210]

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https://www.ohchr.org/en/press-releases/2023/04/lebanon-un-expert-concerned-interference-beirut-blast-probe (accessed 20 March 2026).

[207] National News Agency (NNA), "Acting attorney general removes Judge Ghada Aoun from cases she's investigating" (6 June 2024), https://www.nna-leb.gov.lb/en/security-law/699825, accessed 21 March 2026.

[208] Legal Agenda – Parliamentary Monitor (2025), The Parliamentary Monitor publishes the final version of the Law on the Organization of the Ordinary Judiciary (Arabic), LaPoleB

[209] Law No. 189/2020: Assets and Interests Declaration and the Punishment of Illicit Enrichment.

[210] Legal Agenda – Parliamentary Monitor (2025), The Parliamentary Monitor publishes the final version of the Law on the Organization of the Ordinary Judiciary (Arabic), LaPoleB.

By contrast, for other judges and prosecutors, Law 189/2020 remains the governing baseline, supporting internal integrity controls and traceability (receipts, registers), but preserving secrecy and limiting public accountability impact outside the SJC, because the general regime is structured around confidential filing with NACC rather than open publication.

Transparency in the court process (public access and access to judgments) is addressed in Lebanon through general constitutional and procedural principles, but the compliance challenge is operational rather than purely normative. Lebanese procedural systems recognize public hearing principles subject to exceptions (public order, morality, security, protection of minors, etc.), and Lebanon's international obligations reinforce this baseline. The practical question, however, is whether the public and media can meaningfully observe proceedings and access judgments in a way that deters undue interference and makes reasoning reviewable. Historically, Lebanon has not had a comprehensive, consistent national practice of systematic publication of judgments across all courts, and access often depends on informal networks, selective disclosure, or fragmented platforms.[211] The annulled judiciary law's strongest "transparency lever" is therefore not a direct "publish all judgments" rule, but rather transparency around ethics and discipline outputs Article 12 (publication and dissemination of the Code of Judicial Ethics) and Article 97 (publication of final disciplinary decisions and periodic/annual reporting on disciplinary outcomes) which can indirectly improve accountability even when judgment publication remains incomplete.[212]

In the context of this report's assessment, consultations with the Lebanese Judges' Association provided an important internal judicial perspective on whether the annulled Law on the Organization of the Ordinary Judiciary meaningfully reduces risks of interference and corruption opportunities.[213] The Association described the reform as potentially positive in principle, but stressed that the adopted text still fell short of ensuring genuine judicial independence. It emphasized that independence has two dimensions: external independence (effective protection from political influence) and internal independence (protection from hierarchical or administrative pressure within the judiciary). In the Association's view, if either dimension remains weak, pressure points persist and may undermine integrity and accountability, including in corruption-related proceedings.

Among the issues raised, the Association placed particular weight on three interlinked structural concerns. First, it argued that political authority continues to exert control

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[211] EUROMED Justice III Project Xavier Monsó Briñardeli, Best Practices Handbook: Justice and the new technologies (Component I, WG 1.2) (PDF), pp. 50–51, recording that in Lebanon "access to a vast case law database" is "very limited"; https://euromedjustice.eu/wp-content/uploads/publications/F%20Handbook%201.2%20EN_1.pdf, accessed 20 March 2026.

[212] Legal Agenda – Parliamentary Monitor (2025), The Parliamentary Monitor publishes the final version of the Law on the Organization of the Ordinary Judiciary (Arabic), LaPoleB.

[213] Interview with representatives of the Lebanese Judges' Association conducted by the author, 2 February 2026.

over the formation of the Higher Judicial Council, and therefore over the judiciary's main governance body. In practical terms, this means that the institution expected to steer careers, oversee discipline, and influence key appointments is not sufficiently insulated from political bargaining. The Association warned that such a design preserves external levers over judicial governance and can affect the overall environment in which judges operate especially where senior postings, sensitive files, or prosecutorial hierarchy may be indirectly influenced by political preferences rather than objective and transparent criteria.

Second, it highlighted what it described as a functional veto or blocking risk in judicial formations. The Association explained that the annulled law's mechanism for confirming judicial formations can become difficult to complete when objections are raised by the Minister of Justice, because the required majority may become unattainable in practice. The concern is not only procedural delay; rather, formations are career-impacting decisions that shape which judges handle which types of files and where they serve. A structure that allows an external actor to obstruct or effectively freeze formations can increase vulnerability to pressure, incentivize self-censorship, and create uncertainty that undermines both independence and integrity safeguards.

Third, the Association objected to limitations affecting judges' ability to challenge Higher Judicial Council decisions before the Council of State, viewing this as a weakening of a constitutional safeguard. The Association's concern is that restricting access to effective review reduces protection against arbitrariness in governance decisions especially decisions with career or disciplinary consequences. Where judges cannot realistically contest key decisions, the balance of power shifts further toward centralized governance bodies and, indirectly, any external actors who retain influence over them. In the Association's view, this deficit also affects internal independence, because the absence of robust remedies can reinforce hierarchical pressure within the judiciary.

Beyond these three priority critiques, the Association raised additional concerns it considers incompatible with full independence. These include: insufficient guarantees of internal independence for judges vis-à-vis judicial superiors; the absence of real financial and administrative autonomy for the judiciary; constraints affecting judges' freedom of expression; the continued application of the general civil service framework to judges in ways seen as inconsistent with their status; concerns over the legislative process (adopted in a rushed manner without article-by-article debate, yet with delayed entry into force); lack of clarity on the composition and formation of the Judicial Inspection body; and drafting deficiencies, including inconsistencies between provisions, ambiguity, and vague terminology elements the Association linked to the hurried adoption process. These observations are directly connected to UNCAC Article 11's objective of preventing opportunities for corruption and interference, because they identify remaining governance, career, and oversight levers through which pressure may still be exercised.

In parallel, reform-oriented civil society voices including the Legal Agenda and the Coalition for Judicial Independence described the reform as positive but insufficient, stressing that the remaining political influence channels can still undermine independence and integrity.[214] These critiques matter because they map directly onto the concept of “opportunities for corruption”: where political actors retain leverage over senior appointments, disciplinary triggers, or prosecutorial hierarchy, opportunities for pressure and impunity persist even if ethics texts and reporting obligations improve.

Implementation evidence remains the most challenging aspect under UNCAC article 11. Recent independent rule-of-law and governance indicators continue to show low public confidence in the judiciary and perceptions of improper influence. The World Justice Project’s 2025 Rule of Law Index places Lebanon 107th out of 143 globally, with particularly weak rankings in civil justice (126/143) and criminal justice (114/143), dimensions that are closely linked to perceived judicial effectiveness, timeliness, and integrity.[215] Public opinion research also reflects distrust: a 2024 governance and civil society survey reported that only 18.6% of respondents expressed trust in the judiciary, with the Beirut port investigation frequently cited as emblematic of incapacity to deliver accountability in high-stakes cases.[216] These indicators do not prove corruption by themselves, but they are relevant signals: low trust and weak performance rankings suggest that integrity safeguards have not yet translated into a perceived or experienced “clean and independent” justice system.

Finally, concerning the prosecution service, Lebanon’s public prosecution operates within a hierarchical model, and public sources and legal commentary[217] describe the ministerial relationship as allowing the Minister of Justice to request the Public Prosecutor’s Office to pursue certain matters, reflecting a structural sensitivity under UNCAC Article 11(2) , meaning that even where integrity measures exist on paper, independence can be compromised where prosecutorial priorities can be influenced

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[214] Independence of the Judiciary Coalition (14 August 2025), Statement on the Law on the Organization of the Ordinary Judiciary: Our battle continues until full judicial independence is achieved (English), The Legal Agenda, https://english.legal-agenda.com/independence-of-the-judiciary-coalition-statement-on-the-organization-of-the-judicial-judiciary-our-battle-continues-until-full-judicial-independence-is-achieved/, accessed 17 January 2026.

[215] World Justice Project (28 October 2025), Lebanon Ranks 107 out of 143 in the WJP Rule of Law Index (Country brief/press release with 2025 rankings, incl. overall 107/143; civil justice 126/143; criminal justice 114/143) (PDF), World Justice Project, available at https://worldjusticeproject.org/sites/default/files/documents/Lebanon_3.pdf, accessed 17 January 2026.

[216] SKeyes Center for Media and Cultural Freedom (Samir Kassir Foundation) (30 January 2024), Public Opinion Perspectives on Governance and Civil Society Organizations in Lebanon (reports trust in the judiciary at 18.6%) (PDF), SKeyes, available at https://www.skeyesmedia.org/documents/bo_filemanager/Views-on-Governance-and-NGOs.pdf, accessed 17 January 2026.

[217] International Commission of Jurists (ICJ), “Lebanon: enhance independence and impartiality of prosecutors – new ICJ briefing paper” (2018), noting that the Code of Criminal Procedure and Decree Law No. 150/83 do not provide appropriate safeguards and limitations on instructions to prosecutors and do not adequately limit the power of the Minister of Justice in relation to the conduct of prosecutions. Available at https://www.icj.org/resource/lebanon-enhance-independence-and-impartiality-of-prosecutors-icj-new-briefing-paper/, accessed 20 March 2026.

through hierarchical or executive linkage points, particularly in sensitive files. The annulled judiciary law's integrity measures (ethics, asset declaration linkage, inspection structures, evaluation and discipline transparency) remain relevant as a reform reference point insofar as prosecutors are within the ordinary judiciary ecosystem; however, the deeper question remains whether hierarchy and political linkage points are sufficiently neutralized to prevent interference in sensitive files. The reform package moves in the right direction on transparency tools, but it cannot substitute for political non-interference in the prosecution service in practice, especially in cases implicating powerful actors.

Selection, recruitment, training, performance management, and removals were addressed in the annulled law through a package that links professional development (via the Judicial Studies Institute framework), evaluation (through a dedicated evaluation authority and formalized performance inputs), and career management (through more rule-bound formations and tenure protections). Tenure safeguards especially non-removability and limits on arbitrary transfers remain central: the annulled law reiterates that a judge may not be removed, dismissed, or transferred without the conditions and procedures defined by law, and it restricts movement without consent except in narrow cases such as final disciplinary sanctions. Such provisions reduce vulnerability to corrupt inducements or political coercion (a judge threatened with arbitrary transfer is more exposed to pressure).

Performance management was strengthened through the creation of a structured evaluation authority ("Judicial Evaluation Authority"), presented as an independent body tasked with assessing judicial performance and supporting merit-based career decisions, including promotions and transfers.[218] This is a potentially transformative integrity lever because it shifts career incentives away from patronage. Yet its effectiveness depends on (i) how indicators are defined (quality vs. mere productivity), (ii) whether judges can challenge evaluations, and (iii) whether the authority is institutionally insulated from political and hierarchical capture.

Good practices

- Adoption (followed by annulment) of a major structural reform law reorganizing ordinary judiciary governance, framing judicial independence as a statutory principle and connecting key aspects of judges' status (appointment, transfer, discipline) to the law. Even though it has no legal effect after annulment, it remains a reform reference point for a constitutionally compliant text.
- Independence operationalization (as proposed): The annulled law framed judicial independence as a statutory principle and tied key aspects of judges' status (appointment/transfer/discipline) to codified rules, aligning conceptually with UNCAC's "prevent opportunities" logic.

[218] Legal Agenda – Parliamentary Monitor (2025), The Parliamentary Monitor publishes the final version of the Law on the Organization of the Ordinary Judiciary (Arabic), LaPoleB.

- Mandatory ethics (as proposed): The annulled law tasked the SJC to adopt/update a Code of Judicial Ethics with formal publication and dissemination requirements, strengthening standards of conduct (if re-adopted and implemented).
- Disciplinary transparency tools (as proposed): Publication of final disciplinary decisions and structured reporting obligations.
- Integrity oversight strengthening (as proposed): Judicial Inspection was framed as an independent body acting under the exclusive authority of its President.
- Professionalization through performance management (as proposed): A formal evaluation regime and structured personal files intended to reduce arbitrariness in promotions/transfers and support evidence-based decisions.
- Anti-freeze mechanism for judicial formations (as proposed): The 45-day rule and "implementation by force of law" approach would, in principle, reduce a known interference pathway (blocking formations), if reintroduced in a valid law.

Deficiencies

- Legal framework uncertainty: The annulment removed the reform text's legal effect, returning the system to the pre-existing governance/organization regime and creating a renewed gap until a constitutionally compliant reform is adopted and implemented.
- Practice remains vulnerable to political interference in sensitive cases; reforms may not prevent obstruction if political leverage persists through appointments, hierarchy, or procedural weaponization.
- Governance and independence concerns persist: key design issues remain unresolved (political exposure of senior governance levers, decision rules, and internal independence safeguards), and these are likely to re-emerge in any future reform debate
- Transparency gap in integrity enforcement: Public transparency about discipline and integrity enforcement has historically been weak; without enforceable, consistently applied publication/reporting practices, external verification remains limited.
- Asset declarations remain constrained by confidentiality rules; remaining political levers can still undermine independence.

4.1.8 Art. 14 – Measures to Prevent Money-Laundering

Lebanon's implementation of UNCAC Article 14 has to be assessed against a context where (i) corruption-linked illicit financial flows and politically exposed persons (PEPs), including their family members and close associates, are repeatedly identified as material risks, (ii) cash usage is structurally high and expanded sharply after the 2019 financial collapse, with the World Bank estimating a dollarized cash economy of about US$9.9 billion (45.7% of GDP) in 2022[219], (iii) cross-border cash and transfers remain a key vulnerability. Implementing Article 14 requires that, beyond adopting preventive rules, reporting entities actually identify customers and beneficial owners, keep retrievable records, file quality suspicious transaction reports (STRs), and that competent authorities -especially FIUs- convert intelligence into financial investigations, prosecutions, freezing/seizure/confiscation outcomes, and dissuasive sanctions that deter laundering of corruption proceeds.

Lebanon's core preventive AML/CFT framework is anchored in Law No. 44/2015. The law expands the scope of obliged entities compared to the earlier AML framework (Law No. 318/2001), the law sets the baseline for preventive obligations (customer due diligence, beneficial ownership where applicable, record-keeping, internal controls), and makes suspicious transaction reporting a central duty for the reporting entities (i.e., all obliged entities covered by the law, including financial institutions and relevant DNFBPs).[220] The law also institutionalizes the Special Investigation Commission (SIC) as Lebanon's FIU with judicial status and assigns it a "multi-function" role combining financial intelligence (receipt, analysis, dissemination) with specific supervisory and coercive powers (including the ability to obtain information, lift banking secrecy for AML purposes, and order certain provisional measures such as freezing assets).[221] In parallel, sectoral circulars and instructions (notably for banks and financial institutions) operationalize Law 44 obligations, including enhanced controls in a cash-heavy environment by translating the general requirements into detailed compliance rules (e.g., documentation and monitoring of cash transactions, internal control procedures, and STR filing standards and quality).[222]

Regarding the regulatory and supervisory regime required by UNCAC Article 14(1)(a), Lebanon's framework is structured around (i) primary obligations on banks and non-bank financial institutions to apply customer due diligence (CDD) (including identification and verification), understand beneficial ownership and control where relevant, monitor transactions, and maintain records; and (ii) supervisory enforcement through competent supervisory bodies, including the SIC's supervisory role (notably for AML/CFT compliance in certain sectors) and other financial supervisors'

[219] World Bank, Lebanon: Normalization of Crisis is No Road to Stabilization (Lebanon Economic Monitor, press release, 16 May 2023), noting the estimated size of Lebanon's dollarized cash economy in 2022 (US$9.9 billion; 45.7% of GDP). Available at https://www.worldbank.org/en/news/press-release/2023/05/16/lebanon-normalization-of-crisis-is-no-road-to-stabilization, accessed 21 March 2026.

[220] Law No. 44/2015 on Fighting Money Laundering and Terrorist Financing and Special Investigation Commission (SIC), sic.gov.lb, accessed 5 January 2026.

[221] Ibid.

[222] Banque du Liban (BDL) (18 May 2001; as amended), Basic Circular No. 83 / Basic Decision No. 7818 – Regulations on the Control of Financial and Banking Operations for Fighting Money Laundering and Terrorist Financing (English, PDF) (includes controls for cashiers' operations and CTS/record-keeping around the USD 10,000 threshold), schoolofgovernance.net; Special Investigation Commission (SIC) (2005), SIC Circular No. 7 (English, PDF), sic.gov.lb; Special Investigation Commission (SIC) (24 November 2015), SIC Circular No. 26 (English, PDF), sic.gov.lb, accessed 5 January 2026.

disciplinary powers (e.g., the Banking Control Commission and the Supreme Banking Authority for banks).

The last mutual evaluation report by MENAFATF evidences use of the sanctioning ladder in the financial sector, including financial penalties and administrative measures up to write-offs (revocation/closure outcomes) for banks and exchange institutions in the 2017–2021 period, as well as warning letters and administrative sanctions.[223] This responds to the UNCAC Article 14 requirement that the regime "deter and detect" laundering, but effectiveness hinges on frequency, targeting, and proportionality of inspections and sanctions, and on whether supervisors can prevent "tick-box" compliance in politically exposed, high-risk relationships.

However, effectiveness in Lebanon is assessed as mixed: the MENAFATF Mutual Evaluation rated several Immediate Outcomes (IO) as moderate (including Supervision (IO.3) and Preventive Measures (IO.4)), but rated Money Laundering Investigation and Prosecution (IO.7) as low and Confiscation (IO.8) as moderate, indicating that preventive controls and sanctioning tools have not been consistently converted into ML investigations/prosecutions and proceeds-focused outcomes at a level commensurate with risk. This is consistent with Lebanon's inclusion under FATF "increased monitoring" (October 2024), which explicitly calls for demonstrating a sustained increase in ML investigations/prosecutions and improving asset recovery and identification/seizure of illicit cross-border cash movements.

A persistent difficulty in Lebanon is the uneven supervisory maturity across the reporting-concerned entities especially DNFBPs (lawyers, notaries, accountants, real-estate actors, dealers in precious metals/stones, among others). FATF evaluation report highlights that some DNFBP segments remain less integrated into electronic reporting workflows and/or are supervised through professional bodies whose AML enforcement capacity varies in practice.[224] This matters specifically for corruption proceeds because DNFBPs can be used in the layering stage (moving funds through successive transactions or structures to obscure origin) and the integration stage (placing funds into apparently legitimate assets or arrangements, such as real estate or company structures), and weak or inconsistent supervision in these sectors reduces STR quality and creates blind spots in beneficial ownership transparency and transaction tracing.[225] The regime's credibility therefore depends on consistent

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[223] Middle East and North Africa Financial Action Task Force (MENAFATF) (December 2023), Anti-money laundering and counter-terrorist financing measures: The Republic of Lebanon – Mutual Evaluation Report (adopted 21 December 2023) (PDF), FATF/MENAFATF, available at https://www.fatf-gafi.org/content/dam/fatf-gafi/fsrb-mer/MENAFATF-MER-Lebanon-2023.pdf.coredownload.inline.pdf, accessed 5 January 2026. This report summarizes the AML/CFT measures in place in the Republic of Lebanon during the on-site visit from 18 July to 3 August 2022. It analyses the level of compliance with the FATF 40 Recommendations and the level of effectiveness of the AML/CFT system and provides recommendations on how the system could be strengthened.

[224] Ibid, paras. 519–523, pp. 143–144.

[225] Ibid.

application across both banks and non-banks, including robust enforcement for non-compliance, not only guidance.

UNCAC Article 14(1)(b) requires effective national/international cooperation and information exchange, including through a functioning FIU. Under Law 44/2015, the SIC is empowered to receive STRs and other disclosures, analyze them using available databases and information sources, and disseminate financial intelligence to competent authorities for investigation/prosecution, while also exchanging information with foreign counterparts under protected channels.[226] Operationally, Lebanon has moved key parts of STR submission and domestic FIU exchanges into secure digital workflows through the SIC's electronic systems (notably SEEDS for secure submission/exchange).

This digitalization is relevant because it can improve timeliness, completeness, traceability (audit trails), and the ability to run parallel financial inquiries (triage → analysis → dissemination) while investigations into the underlying predicate offence (the crime generating the proceeds, such as corruption or fraud).[227] The referred evaluation report also reflects that the FIU circulates decisions (including in sanctions/freezing contexts) to reporting entities and local authorities through secure platforms.[228]

However, the Lebanese operational model is also characterized by a "gatekeeping" flow that can affect speed in sensitive corruption-linked files. Investigative and prosecutorial bodies do not operate with direct, self-service access to an STR database; instead, requests for financial intelligence are routed through formal channels (commonly involving the Cassation Public Prosecution and SIC processes), after which the SIC performs queries and analysis and disseminates results through protected channels.[229] While this design can strengthen confidentiality and ensure disseminations include FIU analytical value (rather than raw data), it can introduce latency when urgent action is needed (e.g., asset flight risk). The same structural issue appears in confiscation practice: the evaluation record notes that FIU internal procedures for lifting banking secrecy require Cassation Public Prosecution approval following requests from the Law enforcement agency (LEA), which can negatively affect timely tracing and recovery in cases where speed is decisive.[230]

Lebanon's legal toolbox for investigating ML and predicate offences includes special investigative techniques and digital evidence tools (under authorization requirements) that are typically expected in modern AML systems. This is important for UNCAC Article 14 implementation, which requires more than administrative information exchange: cooperation must enable timely financial investigations, evidence

[226] Law No. 44/2015 on Fighting Money Laundering and Terrorist Financing.
[227] MENAFATF (2023), Anti-money laundering and counter-terrorist financing measures: The Republic of Lebanon – Mutual Evaluation Report.
[228] Ibid, p. 231.
[229] Ibid, p. 293.
[230] Ibid. Recommendation 9, p. 240.

gathering, and the development of complex money-laundering cases, including tracing layered transactions, third-party laundering, cross-border transfers, and the use of nominees.

Nevertheless, measured outcomes remain weak relative to Lebanon's risk profile. The evaluation report found that predicate-offence investigations reached 34,610 (for the period 2017–2021), including 628 investigations for "abuse of office, bribe, corruption" and 258 for tax evasion; by comparison, ML investigations totaled 632 in the same period, illustrating limited conversion of predicate enquiries into ML investigations (especially for high-risk areas such as tax/customs contexts).[231] The same record infers that the prevailing ML pattern is self-laundering (cases where the same person who committed the predicate offence also launders the proceeds, rather than laundering carried out by third-party facilitators) and that ML convictions were extremely limited (only six convictions during 2017–2021). The structural reasons for this include lengthy procedures and weak parallel financial investigations in many proceeds-generating predicate files.[232] It also highlights that sanctions imposed for ML were assessed as not sufficiently effective/proportionate/dissuasive, in part because of the categorization and penalty structure (misdemeanour/felony implications), which undermines deterrence.[233]

Asset freezing, seizure and confiscation practice further illustrates implementation gaps. The evaluation report concludes that frozen bank accounts totaled USD 61,267,941 during 2017–2021 (and mentions additional frozen amounts linked to portfolio/financial instruments), while also noting that precise seizure statistics by predicate offence (vehicles/real estate) were not comprehensively provided.[234] The report includes confiscation values by predicate categories for 2017–2021 (e.g., corruption-linked confiscations totaling USD 23,593,598 across the period), but emphasizes that precautionary measures are not consistently converted into final confiscation of assets for the purpose of depriving criminals of their proceeds, and that out of six ML convictions, confiscation was ordered in only one judgment in 2021, reflecting the lack of routine parallel financial investigations and the impact of lengthy judicial procedures.[235] This directly affects implementation of UNCAC Article 14 because the FIU/STR system is meant to generate actionable financial intelligence that ultimately deprives criminals of proceeds; however, a weak conversion into confiscation reduces deterrence and encourages continued laundering practices.

On cross-border movement of cash and negotiable instruments, Lebanon has a dedicated framework primarily through Law No. 42/2015 (cross-border transportation

[231] Ibid, p. 77.
[232] Ibid, p. 83.
[233] Ibid, p. 85.
[234] Ibid, p. 86.
[235] Ibid, p. 87.

of funds)[236] and the customs implementation mechanism adopted by the Higher Customs Council (Decision No. 126/2016 and amendments).[237] The regime combines (a) mandatory declaration upon entry when a person transports negotiable funds exceeding USD 15,000; and (b) a disclosure mechanism upon exit, triggered by a customs request, where transported negotiable funds exceed USD 15,000. Customs authorities are empowered to inspect persons, luggage and means of transport to verify the accuracy of declared/disclosed information, and to seize funds in case of false declaration/disclosure, with formal seizure records and a mandatory referral to the Public Prosecutor at the Court of Cassation for a decision on continued seizure or release; the SIC must be informed, and customs must transmit seizure reports to the SIC.

Yet effectiveness depends on enforcement coverage across all channels (travelers, cargo, mail/freight), detection capacity, and dissuasive penalties for false/non-declaration. The evaluation report indicates that the number of seizures and the amounts seized do not reflect the extent of customs efforts needed for Lebanon's risks and calls for increased awareness/capacity building and guidance for customs officers regarding cross-border currency/precious metals/stones smuggling.[238] It also shows that penalties applied for false/non-declaration during 2017–2021 were limited (20 cases), with fines that were not proportionate or dissuasive when compared to seized amounts (the report cites an approximately 0.69% ratio when comparing fines to seizure amounts referenced in the same section), weakening the deterrent effect expected under Article 14(2).[239]

International cooperation, another central axis of UNCAC Article 14(1)(b) and 14(3) is operationally routed through the Ministry of Justice's involving financial and banking information are referred to the SIC for analysis, and then Lebanese authorities respond on that basis.[240] Between 2017–2021, Lebanon international cooperation office, the Cassation Public Prosecution, and the SIC when banking/financial intelligence is needed. MENAFATF evaluation report notes that MLA requests received 236 MLA requests (204 related to ML/predicate offences and 32 related to terrorism/TF), with increases in incoming ML/predicate-related requests from 28 (2017) to 56 (2021).[241] Yet the same report flags delays in execution of MLA requests (notably in 2021), the absence of specialized case-management/track-and-deadline systems, and the inability to verify speed/quality due to limited case studies and incomplete statistics

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[236] Lebanon (24 November 2015), Law No. 42/2015 on Declaring the Cross-Border Transportation of Money (English, PDF), Special Investigation Commission (SIC), available at https://sic.gov.lb/sites/default/files/laws-regulations/Law%2042%20En.pdf?accessed 5 January 2026.
[237] Higher Council of Customs (Lebanon) (10 November 2016), Decision No. 125/2016 (issued 26 October 2016; published in Official Gazette No. 54) implementing Law No. 42/2015 on declaring cross-border transportation of money, Eastlaws (legal database), https://www.eastlaws.com/legislation-full-text/ar/lebanon/supreme-customs-council-lebanon/, accessed 5 January 2026.
[238] MENAFATF (2023), Anti-money laundering and counter-terrorist financing measures: The Republic of Lebanon – Mutual Evaluation Report.
[239] Ibid, p. 91.
[240] Ibid.
[241] Ibid, p.189.

(including for SIC-handled MLA information requests). Outgoing requests are also described as modest relative to risks: Lebanon sent 43 MLA requests (2017–2021), only 9 executed, with many remaining under process; the report attributes this partly to weak coordination and limited focus on transnational crime.[242]

Finally, it is crucial to ensure the independence and governance of the FIU, particularly in grand-corruption cases. Law 44/2015 provides the legal status and powers of the SIC, but its institutional design and anchoring create both practical and perception vulnerabilities. Under Article 6 of the law, the SIC is composed of (i) the Governor of Banque du Liban (or a designated Vice-Governor) as Chair; (ii) the judge appointed to the Higher Banking Commission (or an alternate judge appointed by the Higher Judicial Council); (iii) the Chairman of the Banking Control Commission (or a designated member); and (iv) a principal and alternate member appointed by the Council of Ministers upon the Governor's proposal.[243]

In addition, the SIC's expenses are borne by Banque du Liban under a budget prepared by the SIC but approved by the Central Council of Banque du Liban. This structure can raise concerns when politically exposed persons or the financial sector itself are implicated in corruption-linked laundering: independence is not only a legal clause, but also appointment safeguards, budget autonomy, staffing stability, conflict of interest protections, and the ability to act quickly without interference in sensitive files.

These concerns were particularly salient in the case of the former central-bank governor Riad Salameh,[244] who by virtue of chairing the SIC was institutionally positioned at the apex of the FIU function (until July 2023) while being the subject of money-laundering-related allegations and proceedings, creating a credibility and perceived conflict of interest problem.[245] This overlap created a credibility and perceived conflict-of-interest risk for the FIU function. Where the FIU is institutionally embedded within the central bank, chaired by the central bank governor, and administratively financed through central bank budget processes, the practical risk is not only perception: it can also make high-level files more vulnerable to hesitation or contestation, and can complicate cooperation and confidence with domestic and foreign counterparts in sensitive corruption-linked matters.

Good practices

- Law No. 44/2015 provides a comprehensive preventive AML/CFT backbone, including CDD/record-keeping/STR obligations and a FIU (the Special

[242] Ibid.
[243] Law No. 44/2015 on Fighting Money Laundering and Terrorist Financing.
[244] The Pandora papers uncovered the offshore holdings of a sitting Prime Minister and other high-level public officials, revealing severe loopholes in the asset declaration system. See Hazem Elamin and Hala Nasreddine, "Pandora's Box Opens the Lid on Bankrupt Lebanon," Daraj, October 3, 2021, https://daraj.media/en/pandoras-box-opens-the-lid-on-bankrupt-lebanon/, accessed 22 March, 2026.
[245] Reuters, Joern Poltz, Maya Gebeily and Laila Bassam, "Germany cancels arrest warrant for Lebanon's ex-central bank chief" (19 June 2024), https://www.reuters.com/world/middle-east/germany-cancels-arrest-warrant-lebanons-ex-central-bank-chief-2024-06-19/, accessed 22 March 2026.

Investigation Commission, SIC) with broad powers to obtain information, lift banking secrecy, order provisional measures (including freezing), and disseminate actionable financial intelligence to competent authorities.

- Secure digital workflows (including SEEDS) support encrypted STR submission and structured FIU exchanges with domestic authorities, improving timeliness, completeness, and traceability of reporting and dissemination functions.
- Operational pathways for international cooperation are available where financial/banking information is needed, including SIC analytical support for MLA requests routed through the Cassation Public Prosecution and protected exchange arrangements referenced in the evaluation materials.

  Cross-border declaration/disclosure mechanisms exist and are supported by customs powers and penalty frameworks.

Deficiencies

- The structural independence and autonomy of the Special Investigation Commission (SIC) are undermined by its governance design and budget approval arrangements through central bank bodies brings risks that are most acute in grand corruption cases and cases related to politically exposed persons.
- The “gatekeeping” model can slow time-sensitive corruption-linked cases and may hinder rapid asset-flight prevention, especially where lifting banking secrecy depends on procedural approvals.
- DNFBP integration and supervision remain uneven, limiting consistent STR quality and creating blind spots for laundering typologies that rely on professional facilitators.
- Effectiveness outcomes remain weak compared to the risk profile: ML investigations and convictions are low, with limited parallel financial investigations; sanctions for ML were assessed as insufficiently effective/proportionate/dissuasive.
- Confiscation is not yet a routine policy objective in practice: precautionary freezes/seizures are not consistently converted into final confiscation, and parallel financial investigation remains inconsistent, reducing deterrence.
- Cross-border cash controls show limited deterrent effect in practice.
- International cooperation effectiveness is constrained by practical bottlenecks, including delays, limited mechanisms to verify the timeliness and quality of responses, and the absence of specialized case-management/tracking for requests.

4.2 Chapter V

4.2.1 Art. 52 and 58 – Anti-Money Laundering

Lebanon's legal and institutional system for preventing money-laundering and supporting the detection of corruption proceeds rests primarily on Law No. 44/2015 (AML/CFT Law). It is implemented through detailed obligations and sectoral instructions issued by Banque du Liban (BDL) and the Special Investigation Commission (SIC), and complemented by a National Risk Assessment (2019, updated 2022) and related national planning, as well as broader anti-corruption reforms (notably the National Anti-Corruption Commission – NACC, and the 2020–2025 anti-corruption strategy). With regard to UNCAC Arts. 52.1–52.4, 58, and preventive aspects contained in Art. 14, this framework is designed to: (i) impose customer due diligence (CDD) and suspicious transaction reporting (STR) duties on obliged/reporting entities (financial institutions and DNFBPs), (ii) empower the FIU to receive, analyze, and disseminate financial intelligence and in ML/TF cases lift banking secrecy and order temporary restraint measures, and (iii) enable domestic/international cooperation and freezing/confiscation mechanisms.[246]

Lebanon's "gatekeeper" architecture is anchored in the SIC's dual role: it functions as the national Financial Intelligence Unit (FIU) and, for several sectors, an AML/CFT supervisory authority. This dual role is rooted in Law No. 44/2015, Article 6, which sets out the SIC's mission and core FIU powers (receiving STRs/requests; analyzing and investigating suspected ML/TF; deciding whether indicia are serious; disseminating results to competent authorities; and using its statutory tools, including temporary restraint measures and secrecy-lifting where legal thresholds are met).[247] This is the institutional mechanism giving effect to UNCAC Art. 58 (FIU as the national center for receiving, analyzing, and disseminating STRs) and to the "enhanced scrutiny/reporting" logic of Art. 52.1–52.3.

AML/CFT obligations are not limited to banks. Law No. 44/2015 explicitly covers financial sector institutions and designated non-financial businesses and professions (DNFBPs). In practice, the covered DNFBP set includes notaries, lawyers, chartered accountants, real-estate brokers/agents, dealers in precious metals and stones, and casinos, among others.[248] This breadth matters because corruption proceeds are frequently routed through real estate, corporate vehicles, and professional intermediaries, rather than only through classic bank transfers.

[246] MENAFATF (2023), Anti-money laundering and counter-terrorist financing measures: The Republic of Lebanon – Mutual Evaluation Report.
[247] Law No. 44/2015 on Fighting Money Laundering and Terrorist Financing.
[248] MENAFATF (2023), Anti-money laundering and counter-terrorist financing measures: The Republic of Lebanon – Mutual Evaluation Report.

Law No. 44/2015, Article 4, frames CDD around identifying the “customer” (i.e., any person establishing or seeking to establish a relationship or performing an operation/transaction) and verifying identity using reliable sources, and also requires reasonable measures to identify the beneficial owner (Lebanese term: the “economic right holder”).[249] The same article sets the preventive “traceability backbone” by requiring record-keeping for at least five years (after the operation or after the end of the relationship, whichever is longer) and ongoing monitoring/review of the business relationship plus a critical trigger rule: CDD/monitoring measures must be applied whenever there is suspicion of ML/TF, even if thresholds/exemptions would otherwise apply.[250]

The “economic right holder” concept is operationalized not only through AML instruments but also through business/tax-procedure frameworks. For example, definitions and thresholds relevant to identifying the beneficial owner/economic right holder are reflected in Tax Procedures Law No. 44/2008 and implementing decisions such as Ministry of Finance Decision No. 1472/2018, and are reinforced through SIC/BDL instructions used by reporting entities to determine beneficial ownership in practice (including, in the corporate context, approaches tied to ownership/voting thresholds and control).[251] This directly connects with UNCAC Art. 52.1 & 52.3 (identify beneficial owners of high-value accounts; maintain adequate records containing customer identity and, as far as possible, beneficial owner identity).

Scope extension beyond bank secrecy is also explicit in Law No. 44/2015, Article 5. This article addresses categories of institutions not subject to the 1956 Banking Secrecy Law and requires them to keep threshold records and comply with AML duties explicitly referencing sectors such as insurance companies, casinos, real-estate dealers/agents, and merchants of valuables (including jewelry/precious stones/gold and other high-value goods).[252] Article 5 also extends AML duties to certified accountants and notaries when they prepare or carry out on behalf of customers certain specified activities (including real-estate transactions; asset management; management of bank/securities accounts; organizing contributions for establishing/managing companies; creating/managing legal persons or arrangements; and buying/selling companies).[253]

For lawyers, Article 5 applies the same coverage when they conduct those activities, but through a professional-rules mechanism administered via the Beirut and Tripoli Bar Associations (i.e., a structured channel reflecting legal-profession confidentiality rules while still giving effect to AML reporting duties).[254] This answers the question on whether the AML regime extends to “other bodies particularly susceptible to money-

[249] Law No. 44/2015 on Fighting Money Laundering and Terrorist Financing.
[250] Ibid.
[251] MENAFATF (2023), Anti-money laundering and counter-terrorist financing measures: The Republic of Lebanon – Mutual Evaluation Report.
[252] Law No. 44/2015 on Fighting Money Laundering and Terrorist Financing.
[253] Ibid.
[254] Ibid.

laundering" (UNCAC Art. 14.1(a)) and whether DNFBPs are covered beyond the banking sector.

Enhanced scrutiny of Politically Exposed Persons (PEPs) central to UNCAC Art. 52.1 is embedded via BDL implementing instruments. The Lebanese PEP definition used for AML controls is articulated in BDL instruments such as BDL Basic Circular No. 83 (issued under BDL Basic Decision No. 7818 and amendments), which defines PEPs broadly (persons entrusted with prominent public functions) and extends PEP coverage to family members and close associates, including persons known to be closely associated and beneficial owners of legal persons/arrangements set up for a PEP's benefit.[255] Where PEP risk is identified, implementing instruments also require enhanced due diligence (EDD) controls (e.g., senior management approval, establishing source of wealth/source of funds, enhanced ongoing monitoring), as reflected in later implementing circulars and supervisory expectations.[256] This satisfies the UNCAC "enhanced scrutiny" requirement while (formally) avoiding an interpretation that would prohibit dealing with legitimate customers, consistent with the wording of Art. 52.1.

On the UNCAC Art. 52.2 "advisories/notifications" dimension: Lebanon issues advisories and sectoral instructions through BDL and SIC instruments (e.g., SIC communications and sector-specific notices, and BDL circulars and decisions) guiding entities on higher-risk customers/transactions and on how to apply AML measures.[257] In practice, however, the "notification of the identity of particular persons" to whom enhanced scrutiny must apply is typically implemented through a combination of (i) obliged entities' screening tools/databases and (ii) competent-authority information flows, rather than through a single comprehensive state "PEP list."

The "reporting" backbone is built on the STR duty and the FIU's operational intake/analysis system. An STR in Lebanon is the report an obliged entity files to the SIC when it suspects funds are linked to ML/TF or predicate offences (including corruption). This is tied to the SIC's FIU mandate under Law No. 44/2015, Article 6 (receipt/analysis/dissemination), and is supported by operational channels including electronic reporting for banks/financial institutions and more manual channels for many DNFBPs.[258] The MER's quantitative indicators illustrate that the SIC receives significant reporting volumes and performs a screening/referral function (including archiving files and referring others to prosecutorial authorities).[259]

[255] Banque du Liban (BDL) (2001), Basic Circular No. 83 / Basic Decision No. 7818 – Regulations on the Control of Financial and Banking Operations for Fighting Money Laundering and Terrorist Financing (English, PDF), available at https://www.bdl.gov.lb/CB%20Com/Laws%20And%20Regulations/Basic%20Circulars/Decision_7818_EN%C2%A768_3.pdf, accessed 5 January 2026.
[256] Ibid.
[257] MENAFATF (2023), Anti-money laundering and counter-terrorist financing measures: The Republic of Lebanon – Mutual Evaluation Report.
[258] Law No. 44/2015 on Fighting Money Laundering and Terrorist Financing.
[259] MENAFATF (2023), Anti-money laundering and counter-terrorist financing measures: The Republic of Lebanon – Mutual Evaluation Report.

A key safeguard supporting reporting is the Lebanese “safe harbor” rule. Law No. 44/2015, Article 12 provides that a reporting entity (or person) that reports to the SIC in good faith is protected from liability for breach of confidentiality/professional secrecy, even if the case does not end in conviction.[260] This provision is particularly important in Lebanon given strong confidentiality norms (including within the legal profession) and the historical weight of banking secrecy.

Lebanon also implements the UNCAC Art. 52.4 “shell bank/correspondent banking” safeguards through BDL’s AML framework. Instruments such as BDL Basic Decision No. 7818 (and BDL Basic Circular No. 83 implementing framework) prohibit dealing with shell banks and require refusal/termination of correspondent relationships with institutions that have no physical presence and are not part of a supervised/regulated group, and require measures to guard against relationships with foreign banks that permit their accounts to be used by such shell banks.[261] This is designed to reduce classic laundering channels used for corruption proceeds (placement/layering through opaque correspondent structures).

Supervision and sanctions exist in law and are crucial for “effectiveness.” Law No. 44/2015, Article 13 provides criminal penalties for intentional violations of AML obligations (imprisonment and fines), and the framework also enables administrative sanctions.[262] In banking, administrative enforcement is reinforced by the Code of Money and Credit (e.g., provisions empowering banking authorities to impose sanctions up to severe measures).[263] In practice, however, the MER narrative highlights unevenness: the banking sector is generally more tightly supervised, while DNFBP supervision is more fragmented, and verification depth can be limited (e.g., short inspections and reliance on confirmations), which affects real implementation across professions.[264]

The DNFBP implementation gap is visible in both supervision outcomes and reporting behavior. The MER notes that DNFBP STR reporting is comparatively weak, and many DNFBPs use manual/email submission rather than robust electronic systems, affecting data quality and timeliness.[265] In the notary sector, for example, supervisory findings included identified violations over several years, with recurring issues such as failures to properly identify beneficial owners/economic right holders and failures to apply CDD requirements.[266] This directly affects corruption proceeds because DNFBPs are often the “choke points” for real-estate and corporate-vehicle laundering.

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[260] Law No. 44/2015 on Fighting Money Laundering and Terrorist Financing.
[261] Banque du Liban (BDL) (2001), Basic Circular No. 83 / Basic Decision No. 7818 – Regulations on the Control of Financial and Banking Operations for Fighting Money Laundering and Terrorist Financing.
[262] Law No. 44/2015 on Fighting Money Laundering and Terrorist Financing.
[263] MENAFATF (2023), Anti-money laundering and counter-terrorist financing measures: The Republic of Lebanon – Mutual Evaluation Report.
[264] Ibid.
[265] Ibid.
[266] Ibid.

Lebanon's risk-based design is anchored in a National ML/TF Risk Assessment (NRA) cycle led by the Special Investigation Commission (SIC). In 2019, Lebanon completed its NRA (mid-2019), led by the SIC with input from both public authorities and private-sector reporting entities (financial institutions and DNFBPs). The 2019 NRA explicitly records that delays in implementing previously identified risk-mitigation measures in high-ML-risk areas led to a worsening situation, "particularly with respect to corruption," and it also notes that local tax-evasion ML risks remained high despite mitigants for foreign-origin tax crimes.[267] It further frames the main ML threat drivers as local-origin predicate crimes, highlighting corruption and tax evasion among core risk sources feeding illicit proceeds into the system.[268]

This NRA cycle was updated in 2022 through the SIC's published report.[269] Substantively, the 2022 update confirms that TF risk remains high and that the higher-risk money-laundering crimes remain associated with corruption, tax evasion, and illicit drug trafficking (mainly from local predicate offences).[270] It also describes key contextual drivers shaping Lebanon's risk-landscape since 2019 (economic and banking crisis, currency devaluation, and a shift toward more cash-based conditions), and it notes that the types of reporting entities identified as more vulnerable remain broadly unchanged since the 2019 NRA.[271]

Lebanon's investigation and prosecution outcomes show an effectiveness challenge for "follow-the-money" corruption cases: enforcement bodies opened 632 money-laundering (ML) investigations (2017–2021) but achieved only 10 ML convictions (≈ 1.5%), while corruption-related predicate investigations totaled 628 over the same period (out of 34,610 criminal investigations overall). The same MENAFATF table on FIU outputs by crime type after SIC analysis shows that the SIC received 72 corruption-related suspicious transaction reports (STRs) out of 1,453 STRs by predicate type (2017–2021), a pattern consistent with under-detection/under-reporting of corruption proceeds relative to the wider criminal caseload.[272]

Domestic and international cooperation mechanisms exist and are used. The FIU-to-FIU dimension is enabled through the SIC's international exchange capacity (including cooperation channels associated with Egmont), and domestic cooperation occurs through committees and coordination arrangements that connect supervisors,

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267 Special Investigation Commission (SIC) (September 2019), 2019 ML & TF National Risk Assessment – Summary (English, PDF), SIC, https://sic.gov.lb/sites/default/files/publications/2019%20NRA%20Summary%20En_1.pdf, accessed 5 January 2026.
268 Ibid.
269 Special Investigation Commission (SIC) (March 2022), ML & TF National Risk Assessment – Update 2022 (English, PDF), SIC, https://sic.gov.lb/sites/default/files/publications/ML%20%26%20TF%20NRA%20-%202022%20Update.pdf, accessed 5 January 2026.
270 Ibid.
271 Ibid.
272 MENAFATF (2023), Anti-money laundering and counter-terrorist financing measures: The Republic of Lebanon – Mutual Evaluation Report.

prosecutors, and other competent authorities.[273] This gives practical effect to UNCAC Art. 58 and to UNCAC Art. 14.1(b) (ability of authorities to cooperate/exchange information at national and international levels). In practice, the MER also notes procedural/routing constraints that can slow time-sensitive exchanges in some cases (relevant to fast-moving asset flight risks in corruption matters).[274]

Finally, UNCAC Arts. 52.5–52.6 (public-official financial disclosure and foreign-account reporting) are addressed in Lebanon primarily through the illicit-enrichment and disclosure regime rather than a stand-alone AML "foreign account reporting" rule. Lebanon's framework is anchored in Law No. 189/2020 (Illicit Enrichment): Article 2 sets out the requirement for certain public officials to submit declarations of assets/interests (including assets in Lebanon and abroad, and extending to spouse and minor children, as applicable), and Article 8 imposes strict confidentiality and restricts access largely to competent judicial channels.[275] Oversight and handling are linked to the NACC framework (e.g., Law No. 175/2020 provisions on the NACC's role in receiving/handling declarations and related processes). In UNCAC terms, Lebanon has a disclosure system with sanctions for non-compliance in law, but effectiveness is shaped by verification capacity and by the fact that declarations are not broadly accessible to obliged entities or the public, limiting how far this tool can support AML "enhanced scrutiny" and cross-border recovery in practice.

Good practices

- Clear FIU mandate with strong statutory tools: The powers of the Special Investigation Commission (SIC) of the FIU are anchored in Law No. 44/2015 and support the detection of corruption-proceeds.
- Institutionalized risk assessment: a national NRA approved in 2019 and updated in 2022 supported a risk-based AML/CFT approach.
- Cross-sector CDD/record-keeping backbone: Law No. 44/2015 requires identity verification, beneficial owner identification, more than 5-year record-keeping, and ongoing monitoring, with mandatory application upon suspicion.
- Broad scope beyond banks (DNFBPs included): Law No. 44/2015 extends AML duties to high-risk non-bank sectors and to professionals (notaries/accountants/lawyers for specified activities), covering key corruption-laundering channels (real estate/corporate vehicles).
- PEP framework extending to family/associates: BDL implementing instruments define PEPs and extend coverage to family members and close associates.

[273] Ibid.
[274] Ibid.
[275] *Law No. 189/2020: Assets and Interests Declarations and the Punishment of Illicit Enrichment*.

- Safe-harbor protection for good-faith reporting: Law No. 44/2015 protects reporters from liability for confidentiality/professional secrecy breaches when reporting in good faith.
- Shell-bank/correspondent controls: BDL instruments restrict correspondent relationships and prohibit shell banking arrangements.
- Formal public-official disclosure regime: Law No. 189/2020 provides a disclosure mechanism housed with the anti-corruption institutional framework.

Deficiencies

- Bank–DNFBP implementation gap: DNFBP reporting and compliance remain structurally weaker (manual/email reporting, fragmented oversight, limited verification depth), reducing detection of non-bank laundering channels relevant to corruption proceeds.
- Constraints on targeted notifications: Lebanon lacks a universal “PEP notification/listing” model; enhanced scrutiny depends heavily on entities’ internal tools and limited targeted communications rather than systematic official notifications.
- Supervision unevenness across professions: Supervisory coverage and enforcement depth are stronger in banking than in DNFBPs; some inspection models are too limited to rigorously verify CDD/beneficial-owner controls in practice.
- ML enforcement effectiveness constraints: ML investigations/convictions and the use of financial intelligence for predicate-offence cases (including corruption-linked tax/customs dimensions) are not consistently strong, weakening “follow-the-money” deterrence and asset-recovery leverage.

4.2.2 Art. 54 – Confiscation Tools

Lebanon’s confiscation “toolbox” for UNCAC Article 54(1)(b)–(c) is built around (i) conviction-based confiscation as a criminal consequence (and, in AML cases, a mandatory consequence once a final judgment links assets to ML/TF), (ii) civil/enforcement pathways that allow execution in Lebanon of certain foreign outcomes (especially precautionary measures and civil obligations) through “enforcement modality” (exequatur), and (iii) rapid provisional measures (seizure/freezing/court custody) that can preserve assets while proceedings are pending domestically or in support of a foreign case provided the required procedural gateways are respected.

In practical terms, the Lebanese system treats confiscation as a permanent deprivation of property by order of a competent authority (UNCAC definition), while domestic law operationalizes it primarily through criminal-law confiscation and (where applicable) civil confiscation in favor of the claimant when enforcing a foreign criminal judgment.[276] The backbone confiscation rule in the general criminal framework is Penal Code (Legislative Decree No. 340/1943), Article 69: it authorizes confiscation of items resulting from, used for, or intended for an intentional felony/misdemeanor, expressly preserves the rights of good-faith third parties, and where the object is not seized allows the court to order payment of its equivalent value (with valuation possible via expert).[277] This matters for UNCAC Art. 54 because it provides both (a) a third-party protection concept and (b) an "equivalent value" remedy that can substitute for unavailable tainted property.

For corruption proceeds laundered into (or through) Lebanon, Law No. 44/2015 (Fighting Money Laundering and Terrorist Financing), Article 14 is the central confiscation hook: once a final court ruling proves movable/immovable assets are related to or derived from ML/TF, they are confiscated to the benefit of the State unless owners prove their legitimate rights judicially; the same provision also allows sharing confiscated assets with other countries when confiscation is a direct result of coordinated investigations/cooperation.[278] This is the closest direct domestic implementation supporting UNCAC Art. 54(1)(b) in the "foreign origin" context: if a Lebanese court has jurisdiction to adjudicate ML (including when the underlying corruption happened abroad), the Lebanese court's confiscation order under AML law can reach proceeds located in Lebanon and where cooperation drove the outcome support asset-sharing with the requesting State.[279]

Where Lebanon remains structurally limited for UNCAC Art. 54(1)(c) is non-conviction-based confiscation: the core confiscation gateways in Lebanese law rely on criminal adjudication/final rulings linking property to an offence, and the system does not establish a standalone NCB confiscation procedure that would allow permanent forfeiture without conviction in the "death/flight/absence" scenarios contemplated by Article 54(1)(c).[280] Practically, this means Lebanon can preserve value early (often effectively), but the final "permanent deprivation" endpoint is normally tied to completion of criminal proceedings (or, in the foreign-judgment setting, to enforceable civil consequences in favor of a claimant rather than a foreign State's criminal penalty).[281]

Because Lebanon does not rely on NCB confiscation as a primary mechanism, it compensates (partly) through preservation measures that can be triggered early and renewed. For illicit enrichment (a corruption-adjacent offence with direct asset-tracing

[276] United Nations Office on Drugs and Crime (UNODC) (2004), United Nations Convention against Corruption (UNCAC) (PDF), Article 2(g).https://www.unodc.org/pdf/crime/convention, accessed 5 January 2026.
[277] Lebanese Center for Legal Studies (CCLS) (n.d.), Lebanese Criminal Code – Selected Articles (English, PDF).
[278] Law No. 44/2015 on Fighting Money Laundering and Terrorist Financing.
[279] Ibid.
[280] Ibid.
[281] DLA Piper (Lexology) (26 February 2018), Enforcement of foreign judgments in Lebanon (note that foreign criminal judgments are not subject to the exequatur route except as to civil obligations), Lexology, accessed 5 January 2026.

implications), Law No. 189/2020 (Assets and Interests Declaration and Punishment of Illicit Enrichment), Article 12 empowers the competent court/investigating judge to adopt precautionary measures, including freezing accounts and taking measures to prevent disposal of assets during proceedings.[282] For broader public-sector corruption files, Law No. 175/2020 (Combating Corruption in the Public Sector and Establishing the NACC), Article 20 allows the NACC to request an urgent-matters judge to impose ex parte measures (notably travel-ban, seizure, and prohibitions on disposal) and also to request the SIC to take available precautionary measures including freezing bank accounts.[283] These tools are particularly relevant to UNCAC Art. 54(1)(c) scenarios (death/flight/absence) because, even without an NCB confiscation endpoint, they can preserve value long enough to pursue prosecution or to support foreign proceedings.

For UNCAC Art. 54(1)(b) (confiscation of foreign-origin property), Lebanese law and procedure functionally operate through two tracks: (1) confiscation by Lebanese adjudication (most often via the ML offence, where jurisdiction exists), and (2) execution in Lebanon of certain foreign outcomes through the Lebanese “enforcement modality” (exequatur) regime and related judicial assistance tools.

Under the Lebanese Code of Civil Procedure, a foreign civil judgment is enforceable in Lebanon only after it is granted the enforcement modality (exequatur). The Lebanese judge reviewing modality does not retry the merits; the review is procedural/structural (competence of the issuing court, enforceability in the issuing State, proper service and defense rights, reciprocity, and compatibility with Lebanese public order).[284] Enforcement may be refused where the same dispute has already been finally decided by Lebanese courts, or where it is already pending in Lebanon between the same parties on the same subject matter.[285] This “modality filter” is relevant to UNCAC Art. 54(1)(b) because it determines when Lebanon can execute civil-type confiscation/restitution consequences ordered abroad (including where corruption proceeds are located in Lebanon).

Lebanese law draws a firmer line on foreign criminal judgments: foreign “criminal penalties” are not enforceable in Lebanon, and this affects confiscation when it is characterized as a penal sanction payable to the foreign State. What remains executable, however, are the precautionary measures (notably freezing/seizure) in support of foreign proceedings, and the civil obligations embedded in a foreign criminal judgment (restitution/compensation, and confiscation only where it is in favor of the claimant) once the foreign judgment is granted enforcement modality. This distinction is central in practice: cooperation is smoother when the requesting State can frame the recovery outcome as restitutionary/civil compensation to an injured claimant (or

[282] Law No. 189/2020: Assets and Interests Declaration and the Punishment of Illicit Enrichment.
[283] Law No. 175/2020 on Fighting Corruption in the Public Sector and Creating the National Anti-Corruption Commission.
[284] DLA Piper (2018), Enforcement of foreign judgments in Lebanon, Lexology.
[285] Ibid.

can secure and transmit precautionary orders early), and harder where the foreign system relies primarily on “State-benefit criminal confiscation” as a penalty.[286]

When no final foreign decision exists yet, Lebanese courts can still preserve assets pending the foreign case. Lebanese law permits provisional seizure through the competent enforcement judge (with a short procedural window requiring follow-up to keep the measure in force), and permits the urgent-matters judge to order temporary/precautionary measures to preserve rights and prevent imminent harm (including seizure, preventing transfer or free use, placing assets under custody, or ordering sale of perishable assets). In financial matters, bank-related execution is structurally conditioned by bank-secrecy rules: seizure of bank assets typically requires that bank secrecy be lifted through the legally permitted channels, making speed and inter-agency coordination decisive in high-risk flight scenarios.[287] In parallel, the SIC channel can be engaged for account freezing under the conditions of the applicable AML/CFT framework.[288]

On the mutual-legal-assistance pathway, Lebanon’s standard routing is via diplomatic channels to the Ministry of Justice, then to the Cassation Public Prosecution, and onward to the competent judicial authority, with the request expected to be supported by the factual/legal elements justifying confiscation or precautionary measures.[289] The request package is expected to contain specific identifying and procedural elements (authority, facts, applicable legal description, and any needed supporting documents/annexes), because Lebanese courts must still operate the relevant domestic gateways (jurisdiction, modality/recognition where applicable, and compatibility with domestic procedural constraints).[290]

Lebanon has also legislated a dedicated asset-recovery governance layer through Law No. 214/2021 (Recovery of Assets Derived from Corruption Crimes). The law creates an Asset Recovery Division (within the NACC architecture) and a National Fund for the Management and Investment of Recovered Assets and Assets Under Recovery (with legal personality and financial/administrative autonomy), designed to manage assets from the “under recovery” phase (freezing/seizure) through final recovery and allocation.[291] It also imposes an annual reporting obligation intended to publish activity/outcomes in line with access-to-information standards.[292] Separately, the same law mandates the Ministry of Justice to set detailed procedures to submit/receive/implement MLA requests “as promptly as possible” and within the

[286] Ibid.
[287] Banque du Liban (BDL) (3 September 1956), Law of 3 September 1956 (Banking Secrecy Law) (English, PDF), available at https://www.bdl.gov.lb/CB%20Com/Laws, accessed 5 January 2026.
[288] Law No. 44/2015 on Fighting Money Laundering and Terrorist Financing.
[289] United Nations Office on Drugs and Crime (UNODC) (n.d.), https://www.unodc.org/unodc/en/international-cooperation/directories.html, accessed 5 January 2026.
[290] Ibid.
[291] Lebanon (8 April 2021), Law No. 214/2021: Recovery of Assets Derived from Corruption Crimes (English, PDF), NACC, https://nacc.gov.lb/wp-content/uploads/2025/08/Recovery-of-Assets-Derived-from-Corruption-Crimes-Law-no-214.2021-1.pdf, accessed 5 January 2026.
[292] Ibid.

widest scope, expressly incorporating reciprocity and dual criminality for corruption crimes and related AML crimes (including Law 44/2015).[293]

In practice, the institutional layer introduced by Law No. 214/2021 is not yet delivering its intended operational effect. The National Anti-Corruption Commission (NACC) indicates that both the Asset Recovery "Department" and the National Fund for the Management and Investment of Assets Recovered (or under recovery) remain inactive to date, weakening the intended chain from restraint/confiscation outcomes to transparent management and publication of results.[294] This gap matters because it limits the visibility of asset-recovery performance and delays the establishment of a dedicated structure that could support coordinated follow-up, reporting, and management of assets once restrained or recovered.

Operational effectiveness is also constrained regarding international cooperation. The MENAFATF Mutual Evaluation Report found delays in executing incoming MLA requests and noted the absence of a specialized case-management system to verify response speed and quality.[295] Critically for asset recovery, the same evaluation noted that Lebanese competent authorities did not provide statistical information or case studies regarding outgoing requests to recover stolen assets, confirming an absence of demonstrated efforts to pursue recovery of proceeds transferred abroad, particularly proceeds of corruption crimes, which is not consistent with Lebanon's risk profile.[296] In other words, while the legal framework provides channels for cooperation and recognition/enforcement modalities, publicly evidenced practice shows limited demonstrable outgoing recovery activity and weak tracking/monitoring of request handling.

As to larger cross-border cases, publicly documented proceedings illustrate that significant assets suspected to be linked to corruption or embezzlement have been restrained abroad. For example, Eurojust reported coordinated measures freezing approximately EUR 120 million in Lebanese-linked assets across several European jurisdictions in March 2022, in a case publicly associated in subsequent reporting with investigations into the former central bank governor.[297] However, publicly verifiable examples of actual return/repatriation of corruption-derived assets to Lebanon (with traceable confirmation of transfer and subsequent management/allocation) remain

[293] Ibid.

[294] National Anti-Corruption Commission (Lebanon), "Recovery of Assets Derived from Corruption Crimes" (webpage; notes that the Department and the National Fund remain inactive to date), https://nacc.gov.lb/en/recovery-funds/, accessed 24 March 2026.

[295] Middle East and North Africa Financial Action Task Force (MENAFATF) (December 2023), Anti-money laundering and counter-terrorist financing measures: The Republic of Lebanon – Mutual Evaluation Report, Immediate Outcome 2 (International Cooperation), findings on delays and absence of specialized case management system (pp. 190–191), https://www.fatf-gafi.org/content/dam/fatf-gafi/fsrb-mer/MENAFATF-MER-Lebanon-2023.pdf.coredownload.inline.pdf, accessed 24 March 2026.

[296] Ibid, p. 195

[297] Eurojust (European Union Agency for Criminal Justice Cooperation), "Action against money laundering freezes EUR 120 million worth of Lebanese assets, seizing bank accounts" (28 March 2022), https://www.eurojust.europa.eu/action-against-money-laundering-freezes-eur-120-million-worth-lebanese-assets, accessed 24 March 2026.

limited. In July 2023, public reporting relayed a statement by Lebanon's caretaker Minister of Justice that French authorities had transferred seized assets "to the Lebanese state," while also noting that a judicial source did not confirm that an operational transfer had occurred, illustrating the practical gap that can persist between restraint/confiscation decisions abroad and effective return.[298] The inactivity of the Law 214/2021 Fund architecture further limits the extent to which any returned assets could be processed through the intended transparent management and reporting channel.

Finally, regarding Article 54 and corporate liability, Lebanese law does provide for criminal liability of legal persons: Penal Code Article 210 establishes that legal persons can be held criminally responsible for offences committed on their behalf or using their means, with penalties limited to a fine, confiscation, and publication of the judgment.[299] This provides a formal basis to pursue corporate vehicles used to conceal or move corruption proceeds, although practical effectiveness depends on investigative capacity and the ability to build complex cases involving nominees and cross-border structures.

Good practices

- A clear conviction-based confiscation backbone with substitute-value and third-party protection concepts: Penal Code (Legislative Decree 340/1943) Art. 69 supports confiscation of instrumentalities/proceeds linked to intentional felonies/misdemeanors, preserves good-faith third-party rights, and allows equivalent-value orders where the object is unavailable tools that matter directly for UNCAC Art. 54 effectiveness.

- A direct AML confiscation gateway with an express cooperation-sharing clause: Law 44/2015 Art. 14 ties confiscation to a final ruling establishing the ML/TF link and allows asset-sharing where cooperation directly produced the confiscation outcome an operationally relevant bridge for foreign-origin proceeds under UNCAC Art. 54(1)(b).

- Executable pathways for foreign outcomes under Lebanese procedural law: the CPC "enforcement modality" regime enables execution of foreign civil judgments (and, in limited configurations, civil consequences embedded in foreign criminal judgments) subject to procedural safeguards (competence, enforceability, defence rights, reciprocity, public order) and refusal grounds (pending/finally decided Lebanese proceedings).

[298] Reuters (via Investing.com), "French judiciary transfers central bank chief seized assets to Lebanon – minister" (4 July 2023) (also noting a judicial source did not confirm transfer), https://uk.investing.com/news/world-news/french-judiciary-transfers-central-bank-chief-seized-assets-to-lebanon--minister-3072410, accessed 24 March 2026.

[299] Lebanese Criminal Code (STL Official Translation, September 2015), Article 210 (criminal liability of legal persons; penalties), UNODC, https://www.unodc.org/cld/uploads/res/document/lebanese-criminal-code-select-articles_html/Criminal_Code_Select_Articles_STL.pdf, accessed 24 March 2026.

- Robust provisional-measure capacity that mitigates flight/absence risks: urgent-matters measures, enforcement-bureau provisional seizure, and specialized corruption/illicit-enrichment precautionary powers (Law 189/2020 Art. 12; Law 175/2020 Art. 20), plus SIC-linked bank-freezing routes, can preserve assets early particularly important given the absence of an NCB confiscation endpoint.
- A legislated (though not yet fully operational) governance and transparency architecture for recovered assets: Law 214/2021 creates a dedicated Division and Fund and requires annual reporting aligned with access-to-information norms, which once activated would strengthen integrity, traceability, and public accountability of confiscation/recovery outcomes.

Deficiencies

- No standalone non-conviction-based confiscation endpoint: Lebanon can preserve assets early, but “permanent deprivation” still relies on criminal adjudication/final rulings linking assets to offences, limiting the ability to finalize forfeiture in the UNCAC Art. 54(1)(c) scenarios (death/flight/absence) without completing criminal proceedings.
- Foreign criminal confiscation is executable only in narrow configurations: foreign criminal penalties are not enforceable, and “state-benefit” confiscation framed as a penal sanction is therefore difficult to execute; enforceability tends to depend on precautionary orders and/or civil obligations (restitution/compensation/claimant-favor confiscation) endorsed through enforcement modality.
- Procedural friction in urgent cross-border cases: reliance on CPC modality requirements (documentation, enforceability, reciprocity and public-order filters) and the need to satisfy domestic procedural gateways can slow execution where assets are mobile and rapidly dissipating.
- Bank secrecy remains a practical bottleneck for execution against bank-held assets: seizure against bank assets is conditioned on secrecy-lifting through permitted channels, making speed and inter-agency coordination decisive for effective restraint and recovery.
- The Law 214/2021 recovery-management architecture is not yet fully operational: the National Fund remains inactive and has not been fully constituted/activated, weakening the intended end-to-end chain from confiscation to transparent management, publication, and allocation of recovered value.

4.2.3 Art. 51, 54, 55, 56 and 59 – International Cooperation for the Purpose of Confiscation

Lebanon frames international cooperation for confiscation as part of a broader asset-recovery regime that covers assets derived from corruption crimes committed in Lebanon or abroad, and located inside or outside Lebanon, including assets placed "in the hands of third parties."[300] The same law expressly grounds this regime in the UNCAC asset-recovery framework (including Arts. 51, 53, 54, 55, 56, 57, 58 and 59) and links it to Lebanon's core anti-corruption/AML architecture (including the AML/CTF law and the FIU/SIC track).[301] In operational terms, the law embeds international cooperation directly into the "asset tracing" function: tracking assets is defined as identifying the competent authority and "following up on the path" of corruption-derived assets, including resorting to international cooperation when necessary.[302]

Institutionally, Law 214/2021 creates a Department for the Recovery of Assets Derived from Corruption Crimes within the NACC framework and assigns it "coordination" functions that are directly relevant to UNCAC Arts. 51/55/59: the Department is tasked to coordinate with judicial authorities, oversight bodies, security agencies and investigative bodies, and specifically to coordinate with the SIC and other competent bodies during prosecutions and investigations; it must also prepare proposals, coordinate approaches, and identify obstacles (including obstacles to international recovery).[303] The same law gives the Department a practical cooperation lever: it may request information and documents from public administrations, which must respond within 15 days (or justify refusal).[304] This is a domestic "coordination nucleus" on paper that fits the expectation of organized cooperation for recovery/confiscation while its effectiveness depends on actual activation, staffing, and routine use in casework.

For MLA and confiscation cooperation, Law 214/2021 then adds a second structural pillar: it requires the Ministry of Justice to establish detailed procedures for sending/receiving/implementing MLA requests "as promptly as possible" and "within the widest possible scope," explicitly taking into account reciprocity and dual criminality for investigations into corruption crimes and money-laundering crimes (including those under the AML/CTF law).[305] This provision functions as Lebanon's internal "implementation trigger" for UNCAC Arts. 51 and 55 (widest cooperation; identification/tracing/freezing; execution of confiscation outcomes), by anchoring them in an MoJ-led procedural pipeline rather than leaving cooperation entirely to ad hoc practice.

Within Lebanon's domestic legal system, the core execution mechanism for foreign outcomes (UNCAC Art. 54(1)(a) and Art. 55(1)(b)) is the Code of Civil Procedure's

[300] Law No. 214/2021 on the Recovery of Assets Derived from Corruption Crimes.
[301] Ibid.
[302] Ibid.
[303] Ibid.
[304] Ibid.
[305] Ibid.

enforcement modality (exequatur) architecture applied to foreign judgments, with an important sovereignty limitation for criminal sanctions. Lebanon's rules (as applied through CPC provisions) draw a sharp line: foreign judgments issued by a criminal or administrative court are enforceable in Lebanon only with respect to "precautionary measures" and "civil obligations."[306] Put plainly, Lebanon does not execute foreign criminal penalties as such; but it can execute (i) precautionary/freezing-type measures, and (ii) civil consequences contained in a foreign criminal file (including restitutionary outcomes), provided the exequatur conditions are met.

This domestic 'translation layer' determines how UNCAC Article 54(1)(a) can work in practice. If the foreign confiscation order is framed purely as a criminal penalty payable to the requesting State, Lebanon's enforcement pathway is limited because Lebanon does not execute foreign criminal penalties as such. By contrast, if the foreign outcome is framed as a precautionary measure (e.g., freezing/seizure) or as an enforceable civil obligation (e.g., restitution or compensation reflected in the foreign file), Lebanon's exequatur pathway is generally more workable, subject to the usual conditions for recognition and enforcement[307]

The exequatur procedure is the main legal filter that determines whether a foreign judgment can be recognized and enforced in Lebanon and under what conditions. Lebanese rules require that the foreign decision be final and enforceable in the issuing State; it be issued by competent judges (not based solely on plaintiff nationality); it respect defense/notification requirements; it satisfy reciprocity; and it not violate Lebanese public order. These conditions apply irrespective of whether the foreign order comes from a civil-law or common-law tradition; the practical friction is not "tradition" as such, but (i) whether the order's nature fits Lebanon's enforceable categories (precautionary / civil obligation), and (ii) whether the dossier meets the formal and public-order filters.[308]

For early preservation of assets (UNCAC Art. 54(2)(a)–(c) and Art. 55(2)), Lebanese law provides tools that can be used before a foreign confiscation order is issued. Under the Code of Civil Procedure framework, Lebanese courts may order provisional measures (including provisional seizure) in support of a claim or an enforcement pathway. Such provisional seizure is time-sensitive: it may be lifted after five days unless the claimant completes the required follow-up steps within the legal deadline (for example, initiating the underlying proceedings or producing the enforceable instrument required to maintain the measure).[309]

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[306] National Anti-Corruption Commission (NACC) (August 2025), Guide on the International Cooperation with the Lebanese Republic in relation to the Recovery of Assets Derived from Corruption Crimes (Unofficial Translation) (PDF), NACC, https://nacc.gov.lb/wp-content/uploads/2025/08/Guide-on-the-International-Cooperation-with-the-Lebanese-Republic-in-relation-to-the-Recovery-of-Assets-Derived-from-Corruption-Crimes-Unofficial-Translation.pdf, accessed 5 January 2026.
[307] Ibid.
[308] Ibid.
[309] Ibid.

Separately, the urgent matters judge may order a broad range of temporary protective measures to preserve rights and prevent imminent harm seizure of assets, placing seals, inventories, appointing a custodian, restricting transfer/free use, and even authorizing sale of perishable goods.[310] Together, these devices form Lebanon's domestic basis for executing UNCAC Art. 54(2)(b) logic (freeze/seize upon a foreign request that provides a reasonable basis and points toward eventual confiscation) even when the foreign case is still evolving subject to the limits discussed below on banking secrecy and institutional routing.

On the routing and centralization of MLA (UNCAC Art. 55), Lebanon's channel is primarily state-to-state and justice-ministry driven: foreign requests are commonly transmitted through diplomatic channels and then handled through the MoJ route to the competent prosecutorial/judicial authorities.[311] Operationally, Lebanon's own guidance also requires that cooperation requests be official written requests, generally translated into Arabic, and signed/stamped by the competent authority; they must contain sufficient case detail and must be accompanied by the supporting documents needed to ground the measure sought. That same framework clarifies the main refusal filters that shape real-world cooperation volume: Lebanon may decline or restrict execution where the request conflicts with Lebanese sovereignty/security, violates public order, is not relevant to an offence, or would prejudice the rights of third parties.[312] These are the domestic "control valves" that, in practice, define what "widest measure of cooperation" (UNCAC Art. 51) means in an individual case.

For financial intelligence cooperation and proactive information exchange (UNCAC Art. 56), Lebanon's FIU track is centered on the Special Investigation Commission. Domestic practice recognizes that the SIC may receive requests for assistance directly from foreign financial intelligence units and exchange information through secure FIU-to-FIU channels, including the Egmont Group's Secure Web (a protected communication platform used by member FIUs to exchange sensitive financial intelligence), with use-limitations: information is typically provided for intelligence/informational purposes, and further evidentiary use or onward disclosure generally requires the SIC's consent.[313]

This domestic practice is aligned with Egmont Group standards. The Egmont Group is the global network of Financial Intelligence Units (FIUs), and "Egmont-type principles" refer to the core conditions governing FIU information exchange: information may be shared (including spontaneous dissemination where appropriate) for intelligence purposes, subject to strict confidentiality and permitted-use limits, and it may not be forwarded to third parties or used evidentially without the providing FIU's

[310] Ibid.
[311] Ibid.
[312] Ibid.
[313] Ibid.

consent. This architecture fits UNCAC Art. 56's encouragement to forward information that could help another State initiate or pursue proceedings.[314]

The most recurring operational constraint for confiscation cooperation in Lebanon has long been the bank-secrecy / account-access bottleneck. However, this constraint must now be read in light of the amendments to the 1956 Banking Secrecy Law, notably Law No. 306 of 28 October 2022, and the further 2025 reform [315] wave that expanded access by supervisory authorities. As amended, banking secrecy is no longer a blanket barrier in the same way: the legal framework increasingly enables competent authorities and regulators to access banking information for oversight and for investigating financial crimes, and it widened the scope of accessible data (including, under the more recent reform, broader access for Banque du Liban and the Banking Control Commission and the use of auditors, with retroactive reach).

That said, "legal availability" still does not automatically translate into effective cross-border confiscation cooperation. In practice, effectiveness still depends on: (i) using the correct competent channel for banking information and rapid freezing/seizure, (ii) meeting procedural thresholds (file status, competent authority, formalities), and (iii) ensuring fast inter-agency coordination. The SIC therefore remains a key operational node in the AML/CFT track especially where the request is ML/TF-linked and requires FIU-type handling and secure exchange while the post-amendment framework reduces (but does not eliminate) the structural friction created by secrecy rules.

Good practices

- UNCAC-anchored domestic basis: Law 214/2021 expressly ties Lebanon's asset-recovery/confiscation cooperation framework to UNCAC Arts. 51, 53-59 and embeds "international cooperation when necessary" into the statutory concept of asset tracing.
- Dedicated coordination design: the law mandates a specialized Asset Recovery Department to coordinate with judicial, oversight, and security bodies, including explicit coordination with the SIC. It also grants the Department a statutory right to request information from public administrations within a short deadline.
- Procedural centralization mandate: Law 214/2021 require the Ministry of Justice to set prompt, wide-scope MLA procedures that explicitly incorporate reciprocity and dual criminality for corruption and ML/TF investigations.
- Lebanon has an exequatur pathway that enables giving effect to foreign outcomes when they take the form of precautionary measures

[314] Ibid.
[315] Banque du Liban (BDL) (3 September 1956; as amended by Law No. 306/2022 of 28 October 2022 and Law No. 1 of 24 April 2025), Law of 3 September 1956 (Banking Secrecy) (English, PDF) (consolidated law text showing the amended paragraphs), available at https://www.bdl.gov.lb/CB%20Com/Laws%20And%20Regulations/Laws/Law_3956_EN%C2%A72_3.pdf, accessed 5 January 2026.

(freezing/seizure) or civil obligations (restitution/compensation), and Lebanese courts can order provisional measures to preserve assets pending enforcement.

- The Special Investigation Commission maintains a functioning FIU-to-FIU cooperation channel through secure networks, with confidentiality and permitted-use limitations governing information exchange.
- Amendments to the Banking Secrecy framework in 2022 and 2025 reduced secrecy as an operational obstacle by expanding the circumstances and competent channels through which authorities can access banking information, supporting tracing and freezing in cooperation contexts.

Deficiencies

- Limited enforceability of foreign confiscation orders: Lebanon's execution of foreign criminal judgments is restricted to precautionary measures and civil obligations; this structurally complicates cooperation where confiscation is framed as a criminal sanction payable to the requesting State rather than a civil/restitutionary outcome.
- Formal filters can create friction: exequatur conditions (final/enforceable status, reciprocity, public order, defense rights) and formalities can slow high-urgency asset-flight cases unless preservation measures are triggered rapidly and in parallel.
- Non-conviction-based confiscation cooperation remains structurally difficult: because enforceable categories focus on precautionary measures and civil obligations, the domestic pathway to recognize/execute foreign NCB confiscation orders is not straightforward, limiting full alignment with UNCAC's broad cooperation model.

4.3 Statistics[316]

Money Laundering[317]

Reporting/Intelligence Phase	Year: 2022	Year: 2023	Year: 2024
Number of Suspicious Transaction Reports (STRs) filed by each category of obliged entities: - Banks and financial institutions - Non-financial businesses and professions (NFBPs)	207	166	211
Number of postponement orders adopted on reported transactions	n/a	n/a	n/a
Number of money laundering investigations carried out independently by law enforcement agencies (without a prior STR)	n/a	n/a	n/a
Number of suspicious cash activities at the border reported to the FIU (including those based on declarations and smuggling)	4	3	0
Number of STRs sent to law enforcement and on which further analysis was made	294	411	495
Number of staff dedicated full-time (or full-time equivalent) to money laundering in the FIU	12	12	12

No disaggregated numerical data was identified, either through publicly available sources or through the specific access to information requests submitted, on the investigation and judicial phases of money laundering cases, including cases initiated on the basis of STRs, cases brought to prosecution, dedicated staff, convictions, types of sentences, and custodial sentence lengths.

Asset Recovery[318]

Judicial Phase	Year: 2019	Year: 2020	Year: 2021
Number of freezing procedures (based on a court order)	Properties: **227** Vehicles: **131**	Properties: **73**; Vehicles: **15**	Properties: **124**; Vehicles: **59**
Number of confiscation procedures	n/a	n/a	n/a

[316] The tables below follow the format in this Eurostat report: http://ec.europa.eu/eurostat/documents
[317] Special Investigation Commission (SIC) Annual Report, relevant years.
[318] Financial Action Task Force (FATF), Lebanon Mutual Evaluation Report (2023).

Number of requests received for freezing orders from another country	Not broken down by year *(MER reports **12 requests** over 2017–2021)*		
Value of frozen assets	Not broken down by year *(MER gives a **2017–2021 total** for frozen bank accounts: **USD 61,267,941**)*		
Number of requests received for confiscation orders from another country	n/a	n/a	n/a
Value of confiscated assets	USD 11,890,824	USD 8,255,765	USD 10,009,437
Amounts recovered from assets	Not broken down by year (USD 42,900,000)		
Amounts returned	n/a	n/a	n/a

4.4 Short analysis

Available data allows only a partial reading of enforcement. On the detection and intelligence side, the SIC annual reports show that STR volumes remain modest and broadly stable (around 207 in 2022, 166 in 2023, 211 in 2024), and reporting is still overwhelmingly concentrated in the financial sector, with negligible DNFBP/NFBP reporting. Border-related suspicious cash activity reporting to the FIU is also very low (4 in 2022, 3 in 2023, 0 in 2024). [319, 320, 321]

This pattern suggests that the reporting system exists and functions, but its preventive value is limited where detection remains narrow (banks) and weak across high-risk non-financial sectors and cross-border cash channels.

Beyond the FIU layer, it is difficult to assess the effectiveness of investigations, prosecutions, convictions, and asset recovery in a comparable way because consolidated national justice statistics are not published in a form that matches the table indicators. To fill these gaps, the author submitted two ATI requests to the Ministry of Justice on 29 January 2026: Request No. 1/2026 (asset recovery cases,

[319] Special Investigation Commission (Lebanon), Annual Report 2022 (English), Statistical Data (“Handling Breakdown” and “Breakdown by Source & Type”), pp. 69–70.
[320] Special Investigation Commission (Lebanon), Annual Report 2023 (English), Statistical Data (“Handling Breakdown” and “Breakdown by Source & Type”), pp. 67–68.
[321] Special Investigation Commission (Lebanon), Annual Report 2024 (English), Statistical Data (“Handling Breakdown” and “Breakdown by Source & Type”), pp. 67–68.

2019–2025) and Request No. 2/2026 (money-laundering statistics, 2023–2025).[322] Both remain pending with no response received by the time of drafting this report. As a result, the analysis necessarily relies on the limited published SIC reporting and the evaluation record, and it cannot quantify the full enforcement chain or draw robust trend conclusions beyond the reporting/intelligence stage.

4.5 Information on asset recovery cases

Publicly available, case-specific information on asset recovery involving Lebanon is limited and dispersed across international cooperation reporting and a small number of documented case studies. For this section, we relied primarily on (i) the StAR Asset Recovery Watch database, (ii) official international cooperation reporting, and (iii) the MENAFATF Mutual Evaluation Report case studies, which anonymize several files but record amounts and procedural steps. To obtain a comprehensive official list (including current status, timelines, and the amounts frozen/seized/confiscated/returned across cases), we submitted an access-to-information request to the Ministry of Justice on 29 January 2026 covering asset recovery cases (2019–2025); no response had been received by the drafting cut-off.[323]

Tunisia–Lebanon (2011–2013) asset return (StAR database entry). This cross-border case concerned assets located in Lebanon and returned to Tunisia in April 2013 (USD 28.8 million). The StAR record describes the origin as an MLA request from Tunisia combined with domestic action in Lebanon, and indicates that the Lebanese legal basis used for recovery included enforcement of the civil component of a foreign criminal order through an exequatur/writ-of-execution route. The asset type at return was cash/bank deposit, and the StAR entry highlights the operational importance of international cooperation channels (including FIU cooperation via Egmont) in enabling the return. Key problems reflected in the public record include the limited public visibility of the full domestic judicial file and the fact that the operational steps are largely reconstructible only through summarized official reporting rather than systematically published Lebanese case-tracking data.[324]

European cross-border freezing/seizure action linked to Lebanese public-funds embezzlement allegations (2022–ongoing). A major cross-border asset-freezing operation was reported by Eurojust in March 2022, describing judicial measures in France, Germany, and Luxembourg freezing assets valued at EUR 120 million in a money-laundering investigation involving alleged embezzlement of public funds in Lebanon (between 2002 and 2021). Eurojust reported seizures of properties and

[322] ATI requests submitted by the author to the Ministry of Justice: ATI Request No. 1/2026 (29 January 2026) on asset recovery cases (2019–2025) and ATI Request No. 2/2026 (29 January 2026) on money laundering statistics (2023–2025); both pending as of drafting cut-off.

[323] ATI Request No. 1/2026 submitted by the author to the Ministry of Justice (29 January 2026), requesting data on asset recovery cases (2019–2025); status pending as of drafting cut-off.

[324] Stolen Asset Recovery Initiative (StAR), "Lebanon 2013 recovery to Tunisia case" (Asset Recovery Watch Database entry; ID ARW-484; last update 26 September 2025), https://star.worldbank.org/asset-recovery-watch-database/lebanon-2013-recovery-tunisia-case, accessed 25 March 2026.

multiple bank accounts and noted the use of a joint investigation team and coordination meetings to support cooperation. Public media reporting links this broader investigation environment to proceedings involving the former central bank governor and related suspects, with continued domestic and foreign investigative steps and restraint measures. The key practical problems typically encountered in such files are the multi-jurisdiction evidentiary and procedural burden, time-consuming cooperation steps, and the difficulty of translating foreign restraint measures into a clearly evidenced return/repatriation outcome to Lebanon when domestic tracking and public reporting remain limited.[325] [326]

Corruption-linked case triggered by STRs (MER Case Study 9; conviction and recovery). The MENAFATF MER records a corruption-related case initiated through STRs filed by banks on two customers' accounts (including one public employee). The FIU obtained records, analyzed transactions, identified related accounts and transactions (including deposits transferred abroad inconsistent with KYC information), and adopted freezing measures, including a non-disposition order on real estate. The MER further records that FIU-to-FIU cooperation was used to freeze balances linked to transfers abroad and that, following cooperation between the FIU and judicial authorities, a Lebanese judicial sentence convicted the persons for money laundering, confiscated the funds frozen in Lebanon and abroad (about USD 888,000 in Lebanese banks), and recovered about USD 2.8 million, with letters rogatory issued to recover remaining abroad-frozen amounts. Practical problems highlighted by the reporting format include that the case is anonymized and therefore not independently traceable through published judgments, and that broader replication of such outcomes depends on systematic parallel financial investigation capacity and timely cross-border execution.[327]

MLA-based seizure and handover of a yacht (MER Case Study 11; preservation and execution). The MENAFATF MER describes an MLA request received by the Lebanese Ministry of Justice in April 2021 relating to conspiracy to commit fraud and money laundering (including international money laundering), where the requesting authorities sought seizure of a yacht valued at USD 2.5 million. The MER records that Lebanon sought additional ownership information, then issued a seizure order through the Cassation Public Prosecution and ultimately handed the yacht over to a foreign team that came to Lebanon to receive it. The MER notes that Lebanon treated the action as execution of an MLA request rather than prosecuting the case domestically. The practical challenges in such files typically include documentary/ownership verification burdens, reliance on prompt exchange of complete MLA documentation,

[325] Eurojust (European Union Agency for Criminal Justice Cooperation), "Action against money laundering freezes EUR 120 million worth of Lebanese assets, seizing bank accounts" (Press release, 28 March 2022).
[326] Reuters, "Germany cancels arrest warrant for Lebanon's ex-central bank chief" (19 June 2024).
[327] MENAFATF (December 2023), Anti-money laundering and counter-terrorist financing measures: The Republic of Lebanon – Mutual Evaluation Report (adopted 21 December 2023), Case Study 9 (corruption case), pp. 88–89; and conviction/confiscation/recovery figures, p. 89.

and limited public visibility of timelines and follow-through beyond the summarized case description.[328]

MLA-based repatriation of approximately USD 28 million to an Arab country (MER Case Study 21; confiscation recognized and executed). The MENAFATF MER records that Lebanon received an MLA request from an Arab country in a corruption and misappropriation of public funds case involving a politician and family members, alongside an FIU request for assistance in the same matter. Lebanese authorities identified and froze bank accounts in Lebanon amounting to about USD 28 million, later recognized a foreign confiscation judgment by granting it executive status in Lebanon, and returned the frozen amount to the requesting country. The MER explicitly notes that, while such cases demonstrate cooperation capacity, the “time element” and systematic tracking of execution speed and quality were not clear in the absence of a specialized case-management system. Practical issues therefore include delay risk, file-completeness/translation constraints, and the limited availability of consolidated national statistics on outgoing and incoming recovery actions.[329]

[328] Ibid, Case Study 11 (MLA request; yacht seizure and handover; USD 2.5 million), p. 90.
[329] Ibid, Case Study 21 (MLA corruption case; freezing and return of USD 28 million), p. 190.

V. Recent Developments

Over the last five years, Lebanon's implementation of UNCAC Chapters II and V has unfolded amid prolonged economic collapse, a sharply cash-based economy, and recurring institutional paralysis. These conditions do not excuse non-compliance, but they have materially weakened enforcement capacity, continuity of reforms, and the ability of institutions to deliver measurable results especially where implementation requires sustained investigations, credible sanctions, and effective international cooperation.

A key structural shift during this period has been the gradual move from "laws on paper" toward partial institutional activation. The National Anti-Corruption Commission (NACC) established by Law No. 175/2020 was only operationalized through the appointment of its first commission by Council of Ministers Decree No. 8742 (28 January 2022). The NACC's mandate explicitly links it to core parts of the preventive framework and enabling systems relevant to asset recovery (Chapter V), including access to information, whistleblower protection, asset/interest declarations, public procurement, and the dedicated asset-recovery law.[330]

On public procurement (UNCAC Article 9), the most consequential reform track remains the Public Procurement Law No. 244/2021. The procurement reform process advanced from adoption and publication (July 2021) to entry into force on 29 July 2022, with a reform strategy and action plan approved in 2022 and recurring progress reporting highlighting both milestones and "at risk" implementation dynamics. In practice, the dominant constraint has been the "effectiveness layer": resourcing, operational roll-out, oversight/complaints functionality, and system-wide compliance across procuring entities meaning that integrity gains depend less on the existence of the law and more on whether transparent, competitive procedures and remedies become routine.[331]

For asset recovery, Law No. 214/2021 is a major legal development: it anchors a dedicated domestic architecture for recovering assets derived from corruption crimes and provides for both a specialized "Department for the Recovery of Assets Derived from Corruption Crimes" within the NACC and a "National Fund for the Management and Investment of Assets Recovered or to be Recovered." The central weakness, however, is operationalization: the NACC itself notes that both the Department and the National Fund remain inactive to date, leaving Lebanon with a formal framework

[330] National Anti-Corruption Commission (n.d.), About NACC – What is the NACC?), https://nacc.gov.lb/en/who-we-are/, accessed 12 January 2026.

[331] Institut des Finances Basil Fuleihan (March 2022), Public Procurement Reform in Lebanon: From Legislation to Implementation – Preparing the Sound Entry into Force of Public Procurement Law No. 244/2021 (Progress Report – March 2022) (PDF), https://institutdesfinances.gov.lb/sites/default accessed 12 January 2026.

but an underperforming implementation vehicle for coordinated tracing, management, and return/disposal of recovered assets.[332]

During the same period, Lebanon's MENAFATF/FATF assessment and follow-up cycle became a major external accountability track that is highly relevant for UNCAC implementation, especially Chapter V. Although it is formally an AML/CFT process, it measures and monitors the same operational capacities UNCAC relies on for asset recovery: tracing illicit proceeds, producing and sharing financial intelligence, freezing/seizing assets quickly, executing mutual legal assistance, and achieving confiscation and recovery outcomes. In other words, the AML/CFT "effectiveness" agenda functions in practice as a driver that pushes institutions to demonstrate concrete results on tools that overlap directly with UNCAC asset recovery obligations.

Lebanon's MENAFATF Mutual Evaluation Report was based on an on-site visit in July–August 2022 and was published in December 2023. Shortly after, in October 2024, the FATF placed Lebanon under increased monitoring ("grey list") and published an action plan that is directly relevant to UNCAC Chapter V, including enhancing mechanisms for mutual legal assistance/extradition/asset recovery; ensuring beneficial ownership information is up to date with adequate sanctions; improving the use of FIU products; demonstrating sustained increases in ML investigations/prosecutions and court rulings in line with risk; and improving the national approach to asset recovery, including identifying and seizing illicit cross-border movements of currency and valuables.[333] The grey-listing context also adds real-world pressure on the financial system (transaction friction, correspondent banking sensitivity, investment deterrence), which can either accelerate reforms or further expand informality if enforcement credibility does not improve.

Judicial reform and institutional independence also moved from debate to formal adoption in 2026, directly affecting implementation of Chapter II (UNCAC Article 11) and Chapter V (complex corruption prosecutions and asset recovery depend on credible judicial action). Parliament adopted a law on the organization/independence of the ordinary judiciary, but the Constitutional Council subsequently annulled it in full. The episode was still significant in the reform track: it demonstrated renewed political movement on a long-stalled file, while also confirming that core design and constitutional-process requirements remain contested and must be addressed through a revised, constitutionally compliant reform that secures judicial independence in practice.

Finally, Lebanon's broader "enabling reforms" for accountability advanced unevenly. In 2025, Parliament passed a key change to the banking secrecy framework in the

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[332] National Anti-Corruption Commission (n.d.), Recovery of Assets Derived from Corruption Crimes NACC website, https://nacc.gov.lb/en/recovery-funds/, accessed 12 January 2026.
[333] Financial Action Task Force (FATF) (25 October 2024), Jurisdictions under Increased Monitoring – 25 October 2024 (Lebanon section; adoption timing and action plan items), https://www.fatf-gafi.org/en/publications/High-risk-and-other-monitored-jurisdictions/increased-monitoring-october-2024.html, accessed 12 January 2026.

wider context of IMF-linked reform debates, reinforcing the direction of travel toward expanding lawful access to financial information for accountability purposes an important enabler for corruption investigations and asset tracing even when it is not, by itself, an enforcement outcome.[334]

Overall, the last five years show tangible legal and institutional movement (NACC operationalization; procurement law entry into force; asset recovery law adoption; intensified international monitoring with explicit asset-recovery deliverables), but the dominant gaps remain the same: weak operationalization, uneven resourcing, inconsistent sanctions, and contested judicial effectiveness meaning that measurable progress under UNCAC Chapters II and V will ultimately be judged by practical outcomes (credible investigations, timely confiscation, and usable international cooperation) rather than by the number of adopted texts.

[334] Banque du Liban (1956), Law of 3 September 1956 (Banking Secrecy).

VI. Recommendations

On Chapter II – Preventive measures :

A. Preventive anti-corruption policies and practices (UNCAC Article 5)

1. Adopt a time-bound anti-corruption strategy post-2025 with a costed action plan, measurable indicators per institution, and mandatory annual public reporting on implementation.
2. Institutionalize corruption-risk management inside major administrations (risk registers, mitigation plans, and annual integrity action plans linked to budgets and internal audit).
3. Publish an annual "state of prevention" report consolidating key indicators across procurement, access to information, asset declarations, whistleblowing, AML/CFT, and asset recovery.

B. Preventive anti-corruption bodies (UNCAC Article 6)

4. Ensure the National Anti-Corruption Commission (NACC) is fully operational by securing an independent budget line, competitive staffing, and clear standard operating procedures (SOPs) for complaints handling, referrals, follow-up, and publication of anonymized outputs.
5. Implement formal MOUs and case-tracking protocols between the NACC, prosecution, Court of Accounts/inspection bodies, procurement authority, and the FIU (SIC) to ensure referrals are acted upon and closed with documented outcomes. Establish a secure digital case-management system for NACC, with audit logs and an annual public statistics annex.

C. Codes of conduct, conflicts of interest, and asset declarations (UNCAC Articles 7, 8 and 12)

6. Implement enforceable conflict of interest rules across public office (ministers, senior officials, regulators, procurement actors) by standardizing disclosure forms, recusal, gifts/hospitality, and post-employment restrictions, with sanctions applied in practice.
7. Strengthen the asset and interest declaration regime by digitizing filing, introducing risk-based verification and random audits, requiring timely updates upon material change, and applying effective sanctions for non-filing, late filing, and false declarations.
8. Adopt a unified public-sector code of conduct and institutionalize ethics guidance and training through designated ethics focal points in major administrations, with documented advisory opinions and disciplinary follow-up when breaches occur.

9. Extend integrity obligations to National Anti-Corruption Commission s and state-controlled entities by requiring codes of conduct, conflict of interest policies, and disclosures aligned with public-sector standards.
10. Require integrity and compliance programs for higher-risk private-sector counterparties engaging in public contracts (anti-bribery controls, accounting controls, beneficial ownership disclosure, and debarment triggers).

D. Reporting mechanisms and whistleblower protection (UNCAC Articles 8.4 and 13.2)

11. Operationalize and expand accessible reporting channels by (i) functionally activating the Public Prosecution “Whistleblowers Reception Office” (hotline/secure portal + clear public instructions + trained staff), (ii) mandating standardized internal whistleblowing systems across ministries/municipalities/ State-owned enterprises (SOEs) with clear escalation rules, and (iii) introducing controlled anonymous reporting mechanisms.
12. Ensure enforceable, effective protection in practice by introducing explicit and dissuasive penalties for non-compliance with whistleblower-protection decisions/orders (including refusal to reinstate or continued retaliation), guaranteeing fast interim relief and remedies/compensation, and restoring deterrence by updating/indexing Law 83/2018 monetary penalties whose value has been eroded by currency collapse.
13. Clarify and fund protection tools and incentives by issuing implementing instructions that operationalize physical protection (measures, thresholds, responsible security units, funding/logistics), and by activating the whistleblower rewards mechanism foreseen by Law 83/2018 (special account) or replacing it with a workable, budgeted alternative with transparent criteria.
14. Institutionalize coordination and public evidence of effectiveness by adopting a formal NACC–Prosecution coordination protocol, standardizing reporting/triage forms and typologies, and publishing routine aggregated statistics (filings by year, protections requested/granted, investigations/referrals opened, and outcomes) to close the current evidence gap and enable monitoring of accessibility, use, and protective impact.

E. Public procurement (UNCAC Article 9.1)

15. Complete implementation of Law 244/2021 by fully staffing and funding the Public Procurement Authority, operationalizing internal systems, and issuing all missing implementing instruments required for consistent application across procuring entities.
16. Establish and operationalize an independent procurement complaints/review mechanism with published procedures, strict timelines, reasoned decisions, and effective remedies.

17. Mandate end-to-end procurement transparency by publishing, in open and searchable formats, procurement plans, tender documents, evaluation results, awards, signed contracts, amendments, and implementation/payment data.

18. Limit emergency/direct contracting to narrow necessity, require written justification and publication, and enforce sanctions for abuse of exceptions.

F. Access to information and participation of society (UNCAC Articles 10 and 13.1)

19. Enforce access to information (ATI) obligations by requiring proactive disclosure minimums, appointing/training information officers, tracking statutory deadlines, and applying consequences for refusals and administrative silence.

20. Strengthen ATI appeal and enforcement by ensuring prompt handling of complaints, publication of decisions, and systematic follow-up on non-compliance.

21. Institutionalize public participation by formalizing consultation mechanisms on reforms (procurement, ATI, declarations, whistleblowing), publishing draft regulations for comment, and protecting civic space for monitoring and reporting.

22. Publish proactive-disclosure registers (organizational charts, budgets, decisions, procurement plans and contracts) in machine-readable formats to enable oversight and reduce ATI burden.

G. Integrity of the judiciary and prosecution service (UNCAC Article 11)

23. Following the Constitutional Council's annulment of the 2025/2026 judiciary reform, prioritize the adoption of a constitutionally compliant judicial organization law that ensures genuine judicial independence in law and in practice (both external and internal independence), removes remaining political leverage points over governance and career-impacting decisions, and completes the required institutional consultations; then ensure the final, consolidated text and all secondary instruments are published on an official, searchable platform.

24. Make ethics and discipline demonstrably effective by (i) updating and publicly disseminating the Code of Judicial Ethics with mandatory training, (ii) ensuring consistent publication of final disciplinary decisions and periodic disciplinary reporting, and (iii) introducing safeguards so disciplinary/inspection tools cannot be used as pressure against judges handling sensitive cases (clear grounds, due process, and review).

25. Build specialized capacity for corruption/ML/asset recovery by establishing (or strengthening) specialized units/chambers and trained financial-investigation teams, using modern case-management tools, and adopting time-bound case

progression benchmarks for complex files (including confiscation-linked financial investigations).

26. Institutionalize FIU–prosecution coordination through formal protocols for using FIU intelligence (request/dissemination standards, feedback obligations, de-confliction rules, secure information sharing), and direct access pathways to key registries (real estate, commercial, vehicles) for asset tracing and freezing measures.

H. Measures to prevent money laundering (UNCAC Article 14)

27. Enhance risk-based AML/CFT supervision across sectors, prioritize higher-risk obliged entities, and apply proportionate and dissuasive sanctions for repeated or serious breaches.
28. Improve STR quality and usefulness through regular typologies/red flags, feedback loops to reporting entities, and targeted outreach/training to DNFBPs and other under-reporting sectors.
29. Strengthen cross-border cash/BNI controls by improving declaration systems, intelligence-led interdictions, and real-time FIU/customs information-sharing with proportionate enforcement.
30. Ensure consistent supervision and enforcement for DNFBPs (not only banks), including inspections, sanctions, and guidance aligned with identified risks.

On Chapter V – Asset recovery:

I. Anti-money laundering, FIU, and international cooperation foundations (UNCAC Articles 52 and 58)

31. Increase the FIU's operational capacity by ensuring adequate full-time staffing, modern analytics/IT tools, secure information-sharing channels, and clear internal prioritization aligned with ML/corruption risks.
32. Strengthen FIU independence by protecting decision-making from interference, ensuring stable funding, and safeguarding secure access to information needed for analysis and dissemination.
33. Create a unified national beneficial ownership register (a centralized BO dataset) and ensure it is accurate, up-to-date, verifiable, and accessible to competent authorities, with sanctions for false/incomplete filings.

J. Confiscation tools and effectiveness (UNCAC Article 54)

34. Improve freezing/seizure and confiscation effectiveness by adopting time-bound milestones from provisional measures to final confiscation, reducing procedural delays, and pursuing confiscation systematically (including value-based confiscation where appropriate).

35. Establish practical asset management rules and capacity so seized/frozen assets are preserved, recorded, and managed transparently pending final decisions, minimizing depreciation and integrity risks.
36. Activate the recovered-assets fund and governance framework with transparent rules on management, auditing, publication of accounts, and socially beneficial use of recovered assets.

K. International cooperation for confiscation and asset recovery (UNCAC Articles 51, 54, 55, 56 and 59)

37. Strengthen MLA and asset recovery cooperation by designating empowered central and operational focal points, adopting standard templates, tracking requests with deadlines, and using secure channels for rapid execution.
38. Expand proactive cooperation by enabling spontaneous information sharing where permitted and prioritizing corruption-related proceeds.
39. Ensure timely execution of foreign restraint/confiscation requests through clear internal procedures, trained focal points, and predictable timelines, including for non-conviction-based tools where applicable in the legal framework.
40. Publish annual statistics on MLA and asset recovery (incoming/outgoing requests, time to execute, amounts frozen/confiscated/returned) to make Chapter V implementation measurable.

VII. Annex

7.1 Table on Freedom of information requests

Identification number	Institution	Date of request	Date of answer	Information requested	Information provided
1/2026	Ministry of Justice	29/01/2026	Pending	Asset recovery cases (2019–2025)	
2/2026	Ministry of Justice	29/01/2026	Pending	Money laundering stats (2023–2025)	
	Special Investigation Commission (SIC)	26/01/2026	4/3/2026	Statistics on money laundering and asset recovery for 2023–2025.	SIC stated that information concerning it is available in its annual reports online, and that judicial-phase asset recovery information falls outside its mandate and should be sought from other authorities. In practice, this amounts to a refusal to provide the requested information directly.
9/2025	National Anti-Corruption Commission	26/08/2025	06/11/2025	Annual aggregated number of corruption complaints + basic status (investigation / filed / referred).	Total complaints files: 37 (no names/content;).
10/2025	National Anti-Corruption Commission	26/08/2025	06/11/2025	whether foreign states or international organizations provided the NACC with expert staff during 2020–2024, and requested details on the type of support, number and profile of experts, duration, beneficiary unit, legal basis (agreements/programs), funding source/method, and a brief assessment of impact.	Donors listed: UNDP, Expertise France, UNODC, GIZ; volunteers since mid-Jan 2024; support mostly in-kind; workshops list attached.

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