Third Symposium on Supranational Responses to Corruption: Turning Illicit Gains into Development Outcomes

Asset Recovery and Return as a Response to Corruption-Enabled Harm

A Syrian Framework for Reparative Development in Fragile and Conflict-Affected Settings

Research theme: Models for Return and Allocation

1. Executive Summary and Recommendations

This paper explores how asset recovery can support development in settings affected by fragility, conflict, and violence (FCV) where corruption and gross violations of international human rights law and serious violations of international humanitarian law have been mutually reinforcing. Syria provides a particularly clear case: for decades, corruption and economic extraction were embedded in systems of detention, dispossession and conflict profiteering, while the war severely damaged - and sometimes targeted - livelihoods, public services, governance and social cohesion.[1] The paper argues that recovered corruption-linked assets should contribute to the financing of reparations and victim-centred recovery, where corruption and gross violations have been mutually reinforcing. In Syria in particular, recovered asset allocation should address the continuing consequences of the mutually reinforcing relationship between corruption and gross violations by addressing the devastating harm victims have experienced to their health, education and livelihoods. Such an allocation is an investment in reparative development, including in peacebuilding, social cohesion, increased institutional trust and human capital for the most vulnerable victims and survivors.

Secondly, in Syria, as in other FCV-affected settings, victims and survivors of gross violations of international human rights law and serious violations of international humanitarian law should be involved in – and have the opportunity to influence – decisions on asset return and allocation, while they are still being made. Meaningful participation and influence of victims in FCV-affected settings will ensure the asset return process itself has a reparative quality, while also supporting the legitimacy of the return. Asset-return practice already recognises a role for non-governmental stakeholders in identifying harm and contributing to decisions on disposition,

[1] Reinoud Leenders et al., *Analyzing Transnational and Strategic Corruption and Kleptocracy in the Middle East and North Africa: Phase 1 Findings Report* (Cloudburst Group, prepared for USAID, 2024), 1, 30–33, https://www.reinoudleenders.org/assets/documents/Report-Analyzing-Transnational-and-Strategic-Corruption-and-Kleptocracy-in-the-Middle-East-and-North-Africa_USAI259.pdf; Association of Detainees and Missing Persons of Sednaya Prison (ADMSP), *They Took Everything: Confiscation of Detainees' Assets and Funds in Syria* (Gaziantep: ADMSP, March 2022), 7–8, https://www.admsp.org/wp-content/uploads/2022/03/They-Took-Everything-Confiscation-of-detainees-assets-and-funds-in-Syria-EN.pdf; World Bank, *Syria Economic Monitor, Spring 2022: Lost Generation of Syrians* (Washington, DC: World Bank, 2022), xi–xiv, https://documents1.worldbank.org/curated/en/099335506102250271/pdf/IDU06190a00a0d128048450a4660ae3b937ae4bd.pdf.

while human rights guidance emphasises participatory allocation of returned assets.[2] Global Survivors Fund's (GSF) methodology of co-creation with victims and survivors demonstrates that meaningful participation can help restore agency and recognition and can itself have reparative value.[3]

The issues of asset return and the urgent need of the most vulnerable victims and survivors are immediate for Syria. In July 2026, France confirmed that EUR 51 million confiscated from Rifaat al-Assad would be returned for the benefit of Syrians through cooperation and development actions; the programmes through which the funds would be used remained to be determined at the time of the announcement.[4] Meanwhile, hundreds of thousands of victims of conflict-related sexual violence, detention, torture, enforced disappearance and forced displacement – crimes which were facilitated and enabled through embedded systems of corruption – struggle to rebuild their lives in dignity.[5]

The paper puts forth the following three recommendations:

1. Prioritise the use of recovered corruption-linked assets for reparations, transitional justice and victim-centred recovery where corruption and gross violations of international human rights law and serious violations of international humanitarian law have been mutually reinforcing.
2. Facilitate meaningful participation and influence by victims of gross violations of international human rights law and serious violations of international humanitarian law on decisions regarding return and use of assets.
3. Recognise reparations as reparative development and a building block of Syria's recovery and reconstruction agenda, and include decisions on the use of returned assets under this framework.

2. About the Authors

This paper was developed collaboratively by experts and practitioners of the Asset Recovery for Justice Working Group on Syria, which brings together survivors, Syrian and international civil society organisations, legal experts and practitioners. Authoring organisations include Global Survivors Fund, which serves as the Working Group's Secretariat, the Syrian Network for

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[2] Global Forum on Asset Recovery, *GFAR Principles for Disposition and Transfer of Confiscated Stolen Assets in Corruption Cases* (Washington, DC, December 2017), principles 5, 6 and 10, https://star.worldbank.org/sites/star/files/the-gfar-principles.pdf; Office of the United Nations High Commissioner for Human Rights (OHCHR), *OHCHR Recommended Principles on Human Rights and Asset Recovery* (Geneva: OHCHR, 2022), principle 7 and commentary, paras. 59–63, https://www.ohchr.org/sites/default/files/2022-03/OHCHR-RecommendedPrinciplesHumanRightsAssetRecovery_0.pdf.

[3] Global Survivors Fund, "*Our Approach*," "Survivors are agents of their own change", https://www.globalsurvivorsfund.org/how-we-work/our-approach/.

[4] French Ministry for Europe and Foreign Affairs, "Conférence de presse du porte-parole du 16 juillet 2026," 16 July 2026, answer on Syria, https://www.diplomatie.gouv.fr/fr/presse-et-ressources/decouvrir-et-informer/actualites/conference-de-presse-du-porte-parole-du-16-juillet-2026.

[5] Syrian Network for Human Rights, Fifteen Years of Enforced Disappearance in Syria: The Right of Families to the Truth is a Continuing Obligation, 30 August 2026, https://snhr.org/wp-content/uploads/2026/08/R260809E.pdf; Syrian Network for Human Rights, *Legal Analysis of Legislative Decree No. 16 of 2025 Regarding the Cancellation of Precautionary Seizure Decisions: An Initial Corrective Measure That Requires Legislative Follow-up Through the Transitional Justice Process*, report R250605, 5 August 2025, 7, https://snhr.org/wp-content/uploads/2025/08/R250605E.pdf; ADMSP, They Took Everything, 7–8.

Human Rights, Nakhla Foundation, the Atlantic Council's Strategic Litigation Project and the Syrian Legal Development Programme.

3. Introduction

Asset recovery is usually discussed through the legal and operational steps required to identify, freeze, confiscate and return illicit assets. The United Nations Convention against Corruption (UNCAC) makes asset return a fundamental principle and provides rules for the return and disposal of confiscated property.[6] The use of returned assets is also a development question; it determines who benefits from recovered wealth, and which losses are addressed.

International practice already recognises this connection. Principle 5 of the Global Forum on Asset Recovery (GFAR) Principles states that, where possible and without prejudice to identified victims, recovered assets should benefit the people of the nations harmed by the underlying corrupt conduct; Principle 6 connects their end use with repairing corruption-related damage and achieving development goals.[7] Similarly, the Office of the United Nations High Commissioner for Human Rights (OHCHR) Recommended Principles on human rights and asset recovery place asset recovery within a human rights framework and address the allocation of returned assets as part of the return process.[8]

Syria brings these questions together. The conflict caused a severe contraction in economic activity, large-scale displacement and the erosion of social cohesion and governance.[9] At the same time, forms of corruption and economic extraction were intertwined with systems of political power and repression, including detention-related extortion, property seizure and looting.[10]

Recovery concerns people as well as physical reconstruction. The UN Secretary-General's 2023 guidance describes transitional justice as contributing to redress, accountability, social cohesion, sustaining peace and sustainable development.[11] Reparations are a critical element of that agenda, addressing material, physical, psychological and social consequences of gross violations.[12]

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[6] United Nations Convention against Corruption, adopted 31 October 2003, 2349 UNTS 41, arts. 51 and 57, https://treaties.un.org/doc/source/recenttexts/corruption_e.pdf. It should be noted that while Syria signed the United Nations Convention against Corruption on 9 December 2003, it has not yet ratified it and is therefore not a State party. See United Nations Treaty Collection, https://treaties.un.org/pages/viewdetails.aspx?chapter=18&clang=_en&mtdsg_no=xviii-14&src=treaty.

[7] Global Forum on Asset Recovery, GFAR Principles, principles 5–6.

[8] OHCHR, Recommended Principles, principles 6–8.

[9] World Bank, Syria Economic Monitor, Spring 2022, xi–xiv.

[10] ADMSP, They Took Everything, 7–8; Lina Khatib and Lina Sinjab, Syria's Transactional State: How the Conflict Changed the Syrian State's Exercise of Power, Research Paper (London: Chatham House, October 2018), 17–20, https://www.chathamhouse.org/sites/default/files/2024-04/2018-10-10-syrias-transactional-state-khatib-sinjab.pdf.

[11] United Nations Secretary-General, *Guidance Note: Transitional Justice—A Strategic Tool for People, Prevention and Peace* (October 2023), 2, https://www.ohchr.org/sites/default/files/documents/issues/transitionaljustice/sg-guidance-note/2023_07_guidance_note_transitional_justice_en.pdf.

[12] United Nations General Assembly, Basic Principles and Guidelines on the Right to a Remedy and Reparation for Victims of Gross Violations of International Human Rights Law and Serious Violations of International Humanitarian Law, resolution A/RES/60/147, adopted 16 December 2005, annex, paras. 15–23, https://www.legal-tools.org/doc/bcf508/pdf.

The thesis of this paper is therefore straightforward. Where corruption enabled, sustained or profited from gross violations, recovered corruption-linked assets should help finance reparations, transitional justice and victim-centred recovery. Infrastructure and public services remain central to reconstruction, but return decisions should also consider the people and communities carrying the long-term consequences of trauma, repression, displacement and dispossession.

The paper also argues for direct victim and survivor participation in those decisions. Civil society monitoring can improve accountability. Direct victim and survivor participation and influence on decision-making - including on priorities and programme design - strengthens the impact of the return programme and gives it a reparative value. Participation should begin before the purpose of the return has been fixed.

The recovery of Rifaat al-Assad's assets in Europe is integral to the question of how recovered proceeds support Syria's recovery. In France, Rifaat al-Assad's conviction for laundering embezzled Syrian public funds became final in September 2022, with the confiscated assets estimated at approximately EUR 90 million.[13] In July 2026, the French government stated that EUR 51 million of this sum would support cooperation and development for the benefit of Syrians, while the specific programmes remained under discussion.[14] The Spanish proceedings illustrate the wider scale of assets that may become available. Spanish proceedings have concerned a property portfolio linked to Rifaat al-Assad and his family comprising 507 properties valued at approximately EUR 695 million in 2019.[15]

These cases provide an opportunity to consider how reparations and meaningful victim participation can shape both the return and the allocation of any further assets - including those prospectively confiscated in Spain. While this paper focuses on asset return, the authors stress that the same principle applies wherever corruption-linked resources are restored, including through foreign bribery penalty-sharing or Multilateral Development Bank financial remedies connected to Syria's reconstruction.

4. The Syria corruption–harm nexus

Under the Ba'thist regimes of Hafez and Bashar al-Assad, Syria's economy functioned through kleptocracy, crony capitalism, and rent-seeking. Corruption was closely connected to political power and access to economic opportunity. Leenders et al. describe strategic and transnational corruption in the Middle East and North Africa as deeply embedded in political economy, with significant effects on governance, development and human rights; they also stress the

[13] Sherpa, "Condemnation of Rifaat al-Assad for Money Laundering and Embezzlement Confirmed by French Supreme Court," 7 September 2022, https://www.asso-sherpa.org/condemnation-of-rifaat-al-assad-for-money-laundering-and-embezzlement-confirmed-by-french-supreme-court.
[14] French Ministry for Europe and Foreign Affairs, "Conférence de presse," 16 July 2026, answer on Syria.
[15] Consejo General del Poder Judicial, "El juez propone juzgar al exvicepresidente sirio Rifaat Al Asad y a su familia por blanquear más de 600 millones de euros en España," 22 November 2019, paragraph beginning "Las primeras adquisiciones", https://www.poderjudicial.es/cgpj/es/Poder-Judicial/Audiencia-Nacional/Noticias-Judiciales/El-juez-propone-juzgar-al-exvicepresidente-sirio-Rifaat-Al-Asad-y-a-su-familia-por-blanquear-mas-de-600-millones-de-euros-en-Espana.

importance of conflict in shaping how those systems operate.[16] In Syria, conflict intensified opportunities for extractive and predatory economic systems, expanded the rent-seeking state, and broadened the role of politically connected intermediaries, security actors and war-economy networks.[17] Detention and enforced disappearance became a source of economic extraction, including the confiscation of detainees' assets and payments by families seeking information, improved conditions or release. The Association of Detainees and Missing Persons of Sednaya Prison (ADMSP) estimates that approximately USD 1.5 billion in assets were confiscated from detainees since 2011.[18]

Property seizure extended beyond individual detention cases. Syrian Network for Human Rights (SNHR) reports at least 40,602 Ministry of Finance asset-freezing, seizure and confiscation decisions affecting the property and assets of approximately 320,000 Syrians between 2012 and 2024.[19] SNHR states that these measures were often based on security reports or verbal instructions and targeted political opponents, former detainees, the forcibly disappeared, refugees, internally displaced people and their families.[20]

Looting, or *ta'feesh*, created another economy around conflict-related dispossession. Chatham House documented systematic looting in Eastern Ghouta, including the sale of the 'right' to loot buildings, checkpoint bribes to move stolen goods and the resale of scrap and household property through businesses linked to wartime powerbrokers.[21] This analysis describes armed, security and commercial actors cooperating and competing over these resources, creating economic incentives tied to the continuation of violence.[22]

These practices affected more than the balance sheets of individual households. Loss of a home or business also meant loss of shelter, income, savings, productive assets and the ability to restart economic life after detention or displacement. The wider conflict simultaneously weakened livelihoods and public services and eroded social cohesion.[23]

While this benefited the Assad regime domestically, the economic networks surrounding the corruption and violations were also transnational. Leenders and Ali Aljasem's 2025 study traces sanctioned Assad-linked individuals, companies and assets across jurisdictions and examines their relevance to Syria's transitional-justice process.[24] Part of the wealth linked to Assad-era corruption and as such potentially available for recovery and return therefore sits outside Syria and is governed by the laws and procedures of asset-holding states.

The transnational element also affects which stakeholders can influence asset recovery. Asset-holding jurisdictions control important stages of confiscation, return and final disposition, while Syrian institutions and civil society bring knowledge of the harms and communities affected.

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[16] Leenders et al., Analyzing Transnational and Strategic Corruption, 1, 30–33.
[17] Khatib and Sinjab, Syria's Transactional State, 17–20.
[18] ADMSP, They Took Everything, 7–8.
[19] Syrian Network for Human Rights, Legal Analysis of Legislative Decree No. 16 of 2025, 7.
[20] Syrian Network for Human Rights, Legal Analysis of Legislative Decree No. 16 of 2025, 6–8.
[21] Khatib and Sinjab, Syria's Transactional State, 19–20.
[22] Khatib and Sinjab, Syria's Transactional State, 20.
[23] World Bank, Syria Economic Monitor, Spring 2022, xi–xiv.
[24] Reinoud Leenders and Ali Aljasem, *Holding the Assad Regime and Its Accomplices to Account: Targeted Sanctions and Transitional Justice in the New Syria* (Observatory of Political and Economic Networks, 2025), introduction, https://www.opensyr.com/en/pages/p-40.

This makes international cooperation on asset return part of the wider question of how Syria finances recovery and transitional justice.

Taken together, this evidence supports a structural view of the corruption–harm nexus in Syria, which has international implications. Economic extraction operated alongside detention, disappearance, displacement and repression and, in many cases, through overlapping institutions, actors and conflict economies. The result was private enrichment alongside lasting damage to the resources people needed to recover. Reparations and victim-centred recovery are, therefore, priority uses when recovered corruption-linked resources are being returned.

5. Recommendation 1: Prioritise the use of recovered corruption-linked assets for reparations, transitional justice and victim-centred recovery where corruption and gross violations of international human rights law and serious violations of international humanitarian law have been mutually reinforcing.

The corruption–harm nexus outlined in Section 4 gives reparations, for a wide array of linked harms, a strong claim on corruption-linked resources returned to Syria. Where extraction helped sustain repression and deprived people of the means to recover, allocation should address those continuing consequences. Within the responsibility of addressing the wider population's needs, prioritising survivors of gross violations of human rights aligns with the corruption–harm nexus, and addresses unmet claims to the right to remedy and reparation, particularly among those who face barriers to benefiting from other recovery and reconstruction processes. Individuals directly harmed by gross violations of human rights and serious violations of international humanitarian law, such as a person coping with disabling injuries or dispossessed of their assets, may be excluded even as infrastructure and services improve. The allocation approach proposed here would recognise these disadvantages within the context of overarching recovery priorities.

It is recognised by the authors that such an approach must operate within the legal rules governing each return. Where applicable, UNCAC Article 57(3)(a)–(b) requires return to the requesting state in specified circumstances; Article 57(3)(c), covering other cases, requires priority consideration of return to that state, restoration to prior legitimate owners or compensation of victims of the crime. Article 57(5) specifies that "[w]here appropriate, States Parties may also give special consideration to concluding agreements or mutually acceptable arrangements, on a case-by-case basis, for the final disposal of confiscated property."[25] Reparative allocation must respect established ownership claims and third-party rights. Syria has signed but not yet ratified UNCAC; Article 57 therefore gives us an international reference framework, rather than an automatic treaty basis for returns to Syria.[26]

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[25] United Nations Convention against Corruption, art. 57(1) – (3), (5). Paragraphs 3(a) – (b) concern confiscation under article 55 and a final judgment in the requesting state, which the requested state may waive. Paragraph 3(a) concerns embezzled public funds or their laundering; paragraph 3(b) also requires established prior ownership or recognised damage. Paragraph 2 protects bona fide third-party rights.

[26] United Nations Treaty Collection, "United Nations Convention against Corruption," chap. XVIII.14, status as at 25 September 2026, Syrian Arab Republic entry, https://treaties.un.org/Pages/ViewDetails.aspx?src=TREATY&mtdsg_no=XVIII-14&chapter=18&clang=_en.

The legal basis for remedy and reparation is a critical complementary consideration. The International Covenant on Civil and Political Rights (ICCPR) requires an effective remedy for violations of its protected rights. The UN Basic Principles on Remedy and Reparation articulate how existing obligations should be implemented, including reparation proportionate to the gravity of violations and harm suffered.[27] While these obligations do not prescribe a particular financing source, they nevertheless make victims' right to reparations relevant to decisions about assets linked to the harms suffered.

International cooperation provides a further basis for considering reparative uses of recovered assets. While obligations to cooperate internationally do not establish an automatic entitlement to particular confiscated assets, they can inform decisions on their lawful allocation. Alongside Syria's obligations to provide effective remedies for violations of rights protected by the ICCPR, the international framework on state responsibility recognises a duty to cooperate through lawful means to end serious breaches of obligations arising under peremptory norms of international law. The International Law Commission's commentary on the Articles on State Responsibility envisages coordinated efforts to counteract the effects of such breaches.[28] This paper argues that, where corruption and serious violations have been mutually reinforcing, states negotiating asset returns should consider how those arrangements can support the fulfilment of outstanding reparation obligations, making reparations an explicit consideration in allocation decisions.

For Syria, this paper proposes linking lawful asset return to programmes responding to established patterns of violations, without requiring every beneficiary to trace their loss into the recovered property, given the overall systemic nature of the corruption-linked harm.

Non-binding return principles support balancing reparations owed to specific survivors with the priority of returning funds to the harmed nation as a whole. GFAR Principle 5 prioritises using recovered assets to benefit the people of the nations harmed so long as it does not "prejudice" identified victims; Principle 6 connects end use with repairing corruption-related damage and development. The GFAR Principles' emphasis on mutually agreed arrangements and alignment with national development strategies supports incorporating reparative priorities into Syrian recovery planning.[29] OHCHR's Recommended Principles bring effective remedy, participatory allocation and human rights outcomes into the same framework.[30] Together, these standards support deliberate consideration of reparations as a destination for the recovered assets.

Recent legislation gives asset-holding states increasingly explicit grounds to connect confiscation with victim compensation, social use and population-focused return. Directive (EU) 2024/1260 strengthens the position of victims within asset recovery. Article 18 requires relevant

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[27] International Covenant on Civil and Political Rights, adopted 16 December 1966, 999 UNTS 171, art. 2(3), https://treaties.un.org/doc/publication/unts/volume%20999/volume-999-i-14668-english.pdf; UN General Assembly, Basic Principles and Guidelines, annex, preamble and paras. 15–18. The Basic Principles identify methods of implementing existing obligations; they do not create new obligations.

[28] International Law Commission, "Draft Articles on Responsibility of States for Internationally Wrongful Acts, with Commentaries," *Yearbook of the International Law Commission 2001*, vol. II, pt. 2, arts. 40–41, commentary to art. 41, paras. 2–3, and art. 48(2)(b), https://legal.un.org/ilc/texts/instruments/english/commentaries/9_6_2001.pdf; International Covenant on Civil and Political Rights, art. 2(3). Article 41's commentary acknowledges progressive development in the duty of cooperation. Article 48(2)(b) concerns qualifying states' invocation of reparation obligations, not a general duty to finance them. The application to reparative asset allocation is the authors' argument.

[29] Global Forum on Asset Recovery, GFAR Principles, preamble and principles 2, 5–6 and 8.

[30] OHCHR, Recommended Principles, principles 6–8.

claims against the person subject to confiscation to be taken into account and protects restitution and compensation rights.[31] Article 19(1) encourages public-interest or social use. Article 19(2) permits, subject to international law, contributions to mechanisms supporting third countries from property confiscated in relation to EU sanctions offences. Recital 39 links the offence to the situation prompting sanctions.[32] Taken together, these provisions provide a basis for considering reparative uses of confiscated assets linked to Syria.[33]

France's Law No. 2021-1031 Article 2(XI) directs qualifying proceeds towards cooperation and development benefiting the populations concerned, with transparency, accountability and civil society involvement.[34] The 2022 implementing circular provides for local consultation, traceable accounting and publication of agreements and project information; funds cannot be transferred before their allocation is clearly determined.[35] These provisions could support a reparative component within a return arrangement.

Canada provides a further example of legislation linking asset forfeiture to victim compensation. Its 2022 amendments created a sanctions-related forfeiture route under which section 5.4 of the Special Economic Measures Act allows frozen property to be forfeited in certain circumstances, and section 5.6 permits the net proceeds to support specified purposes, including compensation for victims of gross and systematic human rights violations or significant corruption.[36]

The Marcos precedent shows how recovered corrupt wealth can acquire an explicit reparative purpose. Section 7 of the Philippines' Republic Act No. 10368 of 2013 appropriated PHP 10 billion plus accrued interest from recovered Marcos wealth to implement the Act. Section 2 declares the State's obligation to provide "reparation to said victims and/or their families for the deaths, injuries, sufferings, deprivations and damages they suffered under the Marcos regime." Under Section 7, the amount came from part of a Swiss transfer order of 1997 and the accompanying Philippine forfeiture judgment of 2003.[37] The 2013 Act recognised violations including detention, torture, sexual violence and property seizure, and established an independent quasi-judicial Human Rights Victims' Claims Board and rules for determining

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[31] European Parliament and Council, Directive (EU) 2024/1260 of 24 April 2024 on Asset Recovery and Confiscation, *Official Journal of the European Union*, L 2024/1260, 2 May 2024, arts. 3(8) and 18, https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ%3AL_202401260.

[32] Directive (EU) 2024/1260, art. 19(1) – (2), recitals 38–39.

[33] Directive (EU) 2024/1260, art. 33(1). The transposition deadline is 23 November 2026. This provides an opportunity to press for workable compensation procedures and explicit reparative uses in national implementation.

[34] France, Loi n° 2021-1031 du 4 août 2021 de programmation relative au développement solidaire et à la lutte contre les inégalités mondiales, art. 2(XI), reproduced in Circular No. 6379/SG, 1–2, https://www.diplomatie.gouv.fr/files/files/Documents%20en%20anglais/22-5209-circulaire_n6379-sg_du_22_nov-22_en_anglais-cle8fac62.pdf. The mechanism applies to specified qualifying convictions and remains subject to civil-party compensation under article 706-164 of the Code de procédure pénale.

[35] French Prime Minister, Circular No. 6379/SG of 22 November 2022 on the Mechanism for the Return of Illicit Assets, official English translation, pts. V, VII–VIII and XI, 5–7, https://www.diplomatie.gouv.fr/files/files/Documents%20en%20anglais/22-5209-circulaire_n6379-sg_du_22_nov-22_en_anglais-cle8fac62.pdf.

[36] Canada, Special Economic Measures Act, S.C. 1992, c. 17, ss. 5.4 and 5.6; S.C. 2022, c. 10, s. 439, https://laws-lois.justice.gc.ca/eng/acts/S-14.5/section-5.6.html.

[37] Philippines, Republic Act No. 10368, Human Rights Victims Reparation and Recognition Act of 2013, 25 February 2013, secs. 2, 7 and 20, https://lawphil.net/statutes/repacts/ra2013/ra_10368_2013.html.

awards. It also provided for non-monetary reparations through services funded by government agencies' budgets.[38]

A recently announced return to The Gambia illustrates how an asset-return agreement can connect recovered corruption proceeds to a domestic reparations framework. On 18 September 2026, the United States Department of Justice announced that it is returning approximately USD 2.5 million from the forfeiture and sale of a Maryland property purchased by former President Yahya Jammeh and his wife using corruption proceeds and misappropriated public funds. The agreement requires The Gambia to use the funds to compensate eligible victims of the Jammeh regime, as defined under The Gambia's Victims Reparations Act of 2023.[39] The arrangement demonstrates a practical route through which proceeds recovered in a corruption case can support reparations under a national statutory framework. For Syria, it provides a useful example for linking return agreements to reparations for victims and survivors.

The legal frameworks, policy principles and precedents examined above provide grounds for allocating recovered corruption proceeds to reparations. In Syria, the systemic relationship between corruption and gross violations strengthens the case for exercising the discretion these frameworks provide. Negotiations between Syrian authorities and asset-holding states offer an opportunity to agree reparative uses within the legal conditions governing each return. Policymakers need to demonstrate the political will to allocate in this way, specifically *because* it can help fulfil obligations regarding reparations in a context of fragility, conflict and violence driven by corruption. As Section 7 explains, this approach also contributes to reparative development, including via peacebuilding, increased social cohesion and institutional trust, and by investing in human capital development.

6. Recommendation 2: Facilitate meaningful participation and influence by victims of gross violations of international human rights law and serious violations of international humanitarian law on decisions regarding return and use of assets.

The GFAR Principles encourage non-government stakeholders to participate in asset return, including by helping identify how harm can be remedied and contributing to decisions on return and disposition.[40] OHCHR's Recommended Principles likewise emphasise civil society participation in decisions on the allocation of returned assets.[41]

Involving victims in decision making on asset return itself has reparative value, and as a result, victim and survivor participation should go further than general civil society monitoring particularly where assets are intended for reparative use. Atlantic Council's Strategic Litigation Project's September 2026 submission to OHCHR calls for victims to be included throughout the repatriation process and for decisions on the use of funds to be made in consultation with

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[38] Philippines, Republic Act No. 10368, secs. 3, 5–6, 8 and 16–19.
[39] United States Department of Justice, Office of Public Affairs, "Department of Justice Returns Approximately $2.5 Million in Corruption Proceeds for Victims of the Ex-President of The Gambia," 18 September 2026, announcement and agreement terms, https://www.justice.gov/opa/pr/department-justice-returns-approximately-25-million-corruption-proceeds-victims-ex-president.
[40] Global Forum on Asset Recovery, GFAR Principles, principle 10.
[41] OHCHR, Recommended Principles, principle 7, commentary para. 63.

representative victims and civil society.[42] This is especially relevant in Syria, where victims and survivors of detention, disappearance, sexual violence, displacement, property loss and other harms have priorities which vary according to the harms they experienced and the actors responsible.

Participation should begin before the destination of the assets has been fixed. Victims and survivors should be able to identify priorities and inform the design of the asset return governance structure. Civil society organisations more broadly can also help facilitate this process, but direct survivor participation is non-negotiable and should be prioritised by policymakers.

Survivors should be meaningfully involved in determining which harms the returned assets address, which measures receive funding and how they are delivered. This draws on GSF's Global Reparations Study's emphasis on survivor-led programme design and the Open Society Foundations and United Nations Development Programme (OSF–UNDP) thought piece's emphasis on community authority over priorities and resources.[43] For Syrian returns, survivors should receive accessible information about available funds and permitted uses while allocation decisions remain open. It should also be recognised by policymakers that victims' and survivors' needs are often urgent: delays can compound physical and psychological harm and deepen economic insecurity.[44] Return arrangements should therefore provide for timely reparations or interim measures depending on the context. Policymakers should explain how survivors' proposals shaped allocations and why priorities could or could not be accommodated, in addition to communicating the timing of the return and reparations allocation.

Participation should reflect the diversity of survivors' experiences and address the barriers that prevent some from being heard. Those organising victim participation on asset return decisions should work with survivor groups to identify underrepresented people and provide practical support, including transport costs, interpretation and arrangements that accommodate work and caregiving responsibilities. No single representative should be assumed to speak for all survivors. Participation should also be organised to minimise risks of exposure, reprisals, stigma and retraumatisation, through confidential engagement, informed consent, trained facilitators and access to psychosocial support. The arrangements should be adapted to the risks and needs identified with survivors in each context.[45]

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[42] Atlantic Council, Strategic Litigation Project, *Submission to OHCHR for its substantive report on enhancing international cooperation and national efforts to facilitate the repatriation of illicit funds and ensure the effective use of repatriated funds for sustainable development and the realization of economic, social and cultural rights* (published September 2026), 7–10, https://www.atlanticcouncil.org/wp-content/uploads/2026/09/OHCHR-Submission-AC-Letterhead.pdf.

[43] Global Survivors Fund, *Global Reparations Study: Executive Summary Report of Preliminary Findings* (September 2021), 12, 16, https://www.globalsurvivorsfund.org/wp-content/uploads/2025/09/Preliminary_Findings_EN_Sept2021_WEB.pdf; Open Society Foundations and United Nations Development Programme Regional Service Centre for Africa, *Reparative Economies: A Joint Thought Piece by the Open Society Foundations and United Nations Development Programme Regional Service Centre for Africa* (June 2026), 6, 12, https://www.opensocietyfoundations.org/uploads/23d324a4-5c63-47c2-9e4b-eb9194219e28/reparative-economies-20260622.pdf.

[44] Global Survivors Fund, Global Reparations Study, 16.

[45] Global Survivors Fund, Global Reparations Study, 12, 16; UN Secretary-General, Transitional Justice, 13–14. These sources inform the participation safeguards proposed here.

Meaningful participation can itself contribute to reparation by restoring survivors' agency and recognising their authority in decisions affecting their lives. For example, GSF's co-creation methodology for interim reparative measures places survivors in decision-making from the beginning and reports that the process can itself be reparative because survivors are heard, supported and recognised as agents of their own change.[46] GSF's Global Reparations Study similarly identifies potential restorative value in giving survivors real agency over what reparation should look like and how it should be delivered.[47]

Assessment and audit of asset recovery and return should examine whether returned funds reach their intended purposes and address identified harms, alongside relevant changes in access to public services or metrics such as healthcare, education or livelihoods. Syrian survivors should help define success and assess whether measures are accessible, recognise their experiences and reflect their influence. The OSF–UNDP thought piece supports combining community-defined outcomes with financial accountability.[48] Applied here, this would require reporting expenditure and recovery outcomes alongside survivors' assessments, while distinguishing observed changes from effects that can reliably be attributed to the financed measures.

For Syria, the immediate implication is that discussions on the Rifaat al-Assad assets and future recovered or returned assets should meaningfully include victims, survivors and affected communities at every stage of the process.

7. Recommendation 3: Recognise reparations as reparative development and a building block of Syria's recovery and reconstruction agenda, and include decisions on the use of returned assets under this framework.

This paper proposes reparative development as an approach to recovery and reconstruction in which addressing the consequences of violations - in particular through the use of assets linked to corruption-enabled violations - is integral to rebuilding society and shaping its future development. In Syria, reparations will contribute to restoring survivors' health and economic security, addressing exclusion and establishing a public response to past abuse. The use of recovered assets in this way therefore extends from individual reparation to the conditions needed for wider recovery and development, which includes peace, social cohesion and institutional trust, and human capital.[49]

In Syria, equitable recovery requires attention to the consequences of gross violations that prevent victims and survivors from accessing and benefiting from development. Physical injuries, psychological trauma, interrupted education and dispossession restrict people's ability to use public services, secure livelihoods and participate in social and economic life, even as infrastructure and the wider economy recover. Rehabilitation can address the lasting effects of

[46] Global Survivors Fund, "Our Approach", "Survivors are agents of their own change".
[47] Global Survivors Fund, Global Reparations Study, 5, 12, 16.
[48] Open Society Foundations and UNDP, Reparative Economies, 14.
[49] UN General Assembly, Basic Principles and Guidelines, annex, paras. 15, 18–23; Open Society Foundations and UNDP, Reparative Economies, 4–6. "Reparative development" is the authors' working definition, not a separate legal category established by the Basic Principles.

torture and sexual violence; education measures can support those whose schooling was interrupted by detention or displacement; and restitution and compensation can help restore the resources and security needed to rebuild a livelihood. By addressing these barriers, reparations can enable survivors to participate in and benefit from wider development efforts.[50]

7.1 Reparations funded through recovered assets as a tool for peacebuilding and prevention

The United Nations' joint study on transitional justice and prevention identifies failures to recognise past crimes and continued discrimination against communities as risk factors for further violence and atrocities. The study explains that reparations contribute to prevention by recognising victims as rights-bearing citizens and strengthening their ability to claim redress for past and future violations.[51] The UN–World Bank study *Pathways for Peace* similarly identifies grievances arising from exclusion, including exclusion from justice, as drivers of violent conflict.[52] These findings support an inclusive approach to reparations in Syria that addresses harms across communities and contributes to wider efforts to prevent renewed violence and build an equitable recovery.

In Syria, using the proceeds of corruption for reparations has particular relevance to peacebuilding because extraction and repression reinforced one another. Allocating recovered proceeds to reparations would direct wealth accumulated through those systems towards addressing their consequences, by, for example, financing rehabilitation for survivors of detention and torture or allocating compensation for lost livelihoods or educational opportunities. The source and purpose of the funding should be made explicit in return arrangements and communicated to affected communities. This would make asset recovery a visible act of accountability and justice, demonstrating that the response to illicit enrichment includes repairing the harm associated with it.

GFAR Principle 10 and OHCHR Principle 7 and its commentary support participation in decisions on returned assets.[53] Discussions on asset return and reparations offer an opportunity to bring victims and survivors from across Syria's communities into sustained dialogue and practical cooperation through this participation. Evidence from a randomised study in Nigeria shows that a programme combining dialogue, mediation and joint projects improved relations

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[50] Working Group on Transitional Justice and SDG16+, *Toward Victim-Centered Change: Integrating Transitional Justice into Sustainable Peace and Development* (New York: International Center for Transitional Justice, September 2023), 1–3, 16–19, https://www.ictj.org/sites/default/files/2023-09/jac_report_wg-tj-sdg16_2023.pdf; UN General Assembly, Basic Principles and Guidelines, annex, paras. 19–21.

[51] United Nations Human Rights Council, "Joint Study on the Contribution of Transitional Justice to the Prevention of Gross Violations and Abuses of Human Rights and Serious Violations of International Humanitarian Law, Including Genocide, War Crimes, Ethnic Cleansing and Crimes against Humanity, and Their Recurrence," A/HRC/37/65, 6 June 2018, paras. 13–14, https://digitallibrary.un.org/record/1637317/files/A_HRC_37_65-EN.pdf.

[52] United Nations and World Bank, *Pathways for Peace: Inclusive Approaches to Preventing Violent Conflict* (Washington, DC: World Bank, 2018), official World Bank publication overview, https://www.worldbank.org/en/topic/fragilityconflictviolence/publication/pathways-for-peace-inclusive-approaches-to-preventing-violent-conflict.

[53] Global Forum on Asset Recovery, GFAR Principles, principle 10; OHCHR, Recommended Principles, principle 7 and commentary, paras. 59–63. GFAR qualifies participation by appropriateness and what the law permits. The arrangements proposed here specify the authors' application to Syria.

between conflict-affected groups, including their attitudes towards one another, voluntary interaction and perceptions of security.[54] In Syria, policymakers should use these discussions to enable survivors to hear different experiences of harm, negotiate priorities and develop proposals for the use of returned resources. Linking this engagement to allocation decisions would give participants a concrete purpose for working together and a means of influencing their recovery. Such cooperation could contribute to peacebuilding by building relationships and support for redress across community divides.

7.2 Reparations funded through recovered assets as a pathway to social cohesion and institutional trust

Reparations can address the social exclusion that persists after violations have ended. Survivors may face stigma, rejection or difficulty discussing their experiences, limiting their participation in family and community life. Global Survivors Fund's interim reparative measures project with the Association of Detainees and Missing Persons of Sednaya Prison (ADMSP) and the Center for Victims of Torture (CVT), implemented with Syrian detention survivors in Türkiye between 2022 and 2024, combined psychological support with compensation selected through survivor consultations. The project created a trusted space in which survivors could discuss experiences of detention that were otherwise difficult to disclose because of stigma.[55]

The use of recovered assets can also contribute to institutional trust by demonstrating that public authorities are willing to challenge what was entrenched criminal power and direct illicit wealth towards public benefit. In Italy, where confiscated mafia properties can be reused for social purposes, empirical research finds that confiscation is associated with greater trust in local government, with broader institutional gains in southern regions.[56] Argentina's EU-funded Bien Restituido initiative draws on Italian experience to promote the social reuse of confiscated assets and civil society involvement in repairing the harm caused by organised crime.[57] For Syria, allocating corruption-linked assets to reparations could similarly make a change in public priorities visible, by directing resources linked to violations towards repairing the harms they supported.

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[54] Christopher Grady, Rebecca Wolfe, Danjuma Dawop, and Lisa Inks, "How Contact Can Promote Societal Change amid Conflict: An Intergroup Contact Field Experiment in Nigeria," *Proceedings of the National Academy of Sciences* 120, no. 43 (2023): e2304882120, "Results" and "Discussion", https://pmc.ncbi.nlm.nih.gov/articles/PMC10614933/.

[55] Global Survivors Fund, "From Türkiye to Damascus: Working with Survivors of Syrian Detention," 24 March 2025, Türkiye project discussion, https://www.globalsurvivorsfund.org/latest/articles/from-turkiye-to-damascus-working-with-survivors-of-syrian-detention/.

[56] Damiano Fiorillo, Michele Mosca, and Luca Pennacchio, "Institutional Trust and the Confiscation of Real Estate Assets from Organised Crime," *Journal of Institutional Economics* 22 (2026): e8, 1–19, 11, 15–16, table 7, https://www.cambridge.org/core/services/aop-cambridge-core/content/view/22CD16570A1AEF8DF68CA940E6C1BC76/S1744137426100459a.pdf/institutional_trust_and_the_confiscation_of_real_estate_assets_from_organised_crime.pdf.

[57] Ministerio Público Fiscal, "El procurador Casal recibió a integrantes italianos del Proyecto Bien Restituido," 5 April 2022, project description, https://www.fiscales.gob.ar/procuracion-general/el-procurador-casal-recibio-a-integrantes-italianos-del-proyecto-bien-restituido/.

7.3 Reparations funded through recovered assets as an investment in human capital

Reparations can directly support survivors' economic and social recovery by restoring health, rebuilding financial security and enabling participation in education and livelihood activities. Compensation provides resources that survivors can use according to their own priorities; restitution restores property and assets; and rehabilitation supports physical and psychological recovery. These are substantive investments in people's capabilities and future prospects.[58] In Syria, they respond to losses compounded by the disrupted education, prolonged economic inactivity and institutional breakdown, as documented in the World Bank's *The Toll of War*.[59]

Research from Colombia provides empirical evidence of these contributions. Guarín, Londoño-Vélez and Posso found increased investment in assets and entrepreneurship, higher university enrolment and reductions in emergency healthcare use following reparations payments to victims.[60] GSF's work with Syrian detention survivors in Türkiye is also illustrative, with survivors using compensation for businesses, training and education.[61] This experience demonstrates how reparative measures can support both recovery from violations and act as an investment in survivors' futures and their own human capital.

Policymakers should recognise investment in people harmed by violations as a core purpose of asset return in fragility- and conflict-affected settings where corruption has sustained or profited from violence. While rebuilding bridges, roads and public infrastructure is essential, long-term recovery requires sustained investment in people's health, education, economic security and capacity to rebuild their lives. Reparations provide a means of making that investment while recognising the violations suffered and fulfilling responsibilities towards those harmed and investing in their human capital.

8. Conclusion and Recommendations

There is now a consequential choice about how recovered assets will contribute to Syria's future. The way asset return processes are undertaken, combined with decisions on how they are allocated will tell us how the Syrian authorities and the international community plan to respond to devastating corruption-enabled, entrenched violations such as conflict-related sexual violence, detention and torture in both the immediate and longer term. Not allocating these funds to reparations would ignore the mutually reinforcing nature of these insidious and life-changing crimes. The return of corruption-linked assets offers an opportunity to repair the harms resulting from the mutually reinforcing corruption and gross violations of human rights. Such

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[58] Open Society Foundations and UNDP, Reparative Economies, 4–6; UN General Assembly, Basic Principles and Guidelines, annex, paras. 19–21.
[59] World Bank, *The Toll of War: The Economic and Social Consequences of the Conflict in Syria* (Washington, DC: World Bank, 2017), executive summary and 68–69, https://documents1.worldbank.org/curated/en/811541499699386849/pdf/117331-WP-v2-PUBLIC-The-Toll-of-War.pdf.
[60] Arlen Guarín, Juliana Londoño-Vélez, and Christian Posso, "Reparations as Development? Evidence from Victims of the Colombian Armed Conflict," *Borradores de Economía*, no. 1236 (Banco de la República, 2023), 2–4, https://repositorio.banrep.gov.co/bitstream/handle/20.500.12134/10639/be_1236.pdf.
[61] Global Survivors Fund, "From Türkiye to Damascus", Türkiye project discussion.

repair is not only essential to address the harms of individuals impacted by this nexus, but also to advance recovery for the impacted community at large.

Syria and states returning assets should agree from the outset that reparations are a priority in this context. While recovered assets cannot meet the full scale of victims' needs, their allocation can establish an important precedent, that repairing the human consequences of corruption-enabled violations is an accountability priority for both asset-holding and receiving states. In the face of an undeniable corruption–harm nexus, that priority should be reflected in funded commitments, with clear responsibilities for delivering reparations.

Policymakers at the heart of these negotiations need to recognise the opportunity within their reach. By investing these proceeds in reparations, they are, in fact, investing in the health, education, economic security and agency on which Syria's recovery depends. Such investment can strengthen social cohesion and institutional trust, support a peaceful Syrian future and help realise the country's considerable human potential, long constrained by repression and conflict. Asset return should explicitly prioritise the recovery of those harmed by these systems.

The authors therefore reiterate three recommendations to guide asset return and allocation in Syria:

1. Prioritise the use of recovered corruption-linked assets for reparations, transitional justice and victim-centred recovery where corruption and gross violations of international human rights law and serious violations of international humanitarian law have been mutually reinforcing.
2. Facilitate meaningful participation and influence by victims of gross violations of international human rights law and serious violations of international humanitarian law on decisions regarding return and use of assets.
3. Recognise reparations as reparative development and a building block of Syria's recovery and reconstruction agenda, and include decisions on the use of returned assets under this framework.