



General Assembly

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Agenda items 3 and 5

**Promotion and protection of all human rights, civil,
political, economic, social and culture rights,
including the right to development**

Human rights bodies and mechanisms

Research-based study by the Human Rights Council Advisory Committee on the possibility of utilizing non- repatriated illicit funds, including through monetization and/or the establishment of investment funds, while completing the necessary legal procedures, and in accordance with national priorities, with a view to supporting the achievement of the Goals of the 2030 Agenda for Sustainable Development, contributing to the enhancement of the promotion of human rights and in accordance with obligations under international human rights laws

Note by the Secretariat

1. In its resolution 34/11, the Human Rights Council requested the Human Rights Council Advisory Committee to conduct a study, in continuation of the study requested by the Council in its resolution 31/22, on the possibility of utilizing non-repatriated illicit funds, including through monetization and/or the establishment of investment funds, while completing the necessary legal procedures, and in accordance with national priorities, with a view to supporting the achievement of the Goals of the 2030 Agenda for Sustainable Development, contributing to the enhancement of the promotion of human rights and in accordance with obligations under international human rights law, and to submit the requested study to the Council at its thirty-ninth session.
2. At its twentieth session, in February 2018, the Advisory Committee decided to recommend that the Council extend the time scheduled to allow for better informed work, and that it request the Advisory Committee to submit the study to the Council at its forty-second session.
3. The above-mentioned study of the Advisory Committee will accordingly be submitted to the Human Rights Council at its forty-second session.

