

4. *Urges* Member States providing development assistance to countries emerging from conflict to increase, where relevant, their bilateral assistance in crime prevention and criminal justice to those countries;

5. *Invites* the global and regional intergovernmental financial and development institutions, including the World Bank and the International Monetary Fund, to strengthen collaboration with the Department of Peacekeeping Operations, the United Nations Office on Drugs and Crime and other providers of technical assistance in the area of the rule of law and to provide adequate funding for projects in the justice sector;

6. *Invites* the institutes of the United Nations Crime Prevention and Criminal Justice Programme network to include in their work programmes the question of the rule of law, with a view to contributing to a better understanding of the links between the rule of law and development, and to develop appropriate training materials;

7. *Urges* the Eleventh United Nations Congress on Crime Prevention and Criminal Justice, to be held in Bangkok from 18 to 25 April 2005, to incorporate matters related to the rule of law in its programme of work, where relevant;

8. *Requests* the Secretary-General to report to the Commission on Crime Prevention and Criminal Justice at its fifteenth session on the implementation of the present resolution.

*47th plenary meeting
21 July 2004*

2004/26

International cooperation in the prevention, investigation, prosecution and punishment of fraud, the criminal misuse and falsification of identity and related crimes

The Economic and Social Council,

Concerned at the proliferation of national and transnational cases of fraud and related economic crimes and the involvement of organized criminal groups, modern technologies and the criminal misuse and falsification of identity in such cases,

Convinced that forms of criminal misuse and falsification of identity such as the taking and criminal misuse of personal identifying information and the assumption of false identities constitute a significant and increasing problem related to fraud,

Convinced also that the criminal misuse and falsification of identity is commonly associated with other illicit activities, including money-laundering, of organized criminal groups, corruption and terrorism and that the proceeds of fraud are used to finance such activities,

Concerned that the spread of modern information and communication technologies creates a vast range of new opportunities for fraud and the criminal misuse and falsification of identity, which in turn jeopardizes the legitimate use of

such technologies and represents a threat to States seeking to use such technologies for development,

Recalling chapter XI of the report of the United Nations Commission on International Trade Law on its thirty-sixth session,¹⁰⁵ in which the Commission considered that it would be useful to conduct a study of forms of commercial fraud and that it might be possible for the Commission on Crime Prevention and Criminal Justice to conduct such a study,

Recalling also the report on the Colloquium on International Commercial Fraud, convened by the United Nations Commission on International Trade Law and held in Vienna from 14 to 16 April 2004,¹⁰⁶

1. *Condemns* the perpetration of fraud, the criminal misuse and falsification of identity and other illicit activities supported thereby;

2. *Encourages* Member States that have not already done so:

(a) To prevent, detect, investigate, prosecute and punish fraud and the criminal misuse and falsification of identity through criminal law and other measures;

(b) To take into account the need to prevent and combat fraud and the criminal misuse and falsification of identity in the development and regulation of relevant domestic commercial, financial or other institutions and systems;

(c) To facilitate the identification, tracing, freezing, seizure and confiscation of the proceeds of fraud and the criminal misuse and falsification of identity;

3. *Also encourages* Member States to cooperate with one another in efforts to prevent and combat fraud and the criminal misuse and falsification of identity, including through the United Nations Convention against Transnational Organized Crime¹⁰⁷ and other appropriate international instruments, and to consider the review of domestic laws on fraud and the criminal misuse and falsification of identity, where necessary and appropriate, to facilitate such cooperation;

4. *Requests* the Secretary-General to convene, in consultation with regional groups and subject to the availability of extrabudgetary resources, an inter-governmental expert group, with representation based on the regional composition of the Commission on Crime Prevention and Criminal Justice and reflecting the diversity of legal systems and open to any Member State wishing to participate as an observer, to prepare a study on fraud and the criminal misuse and falsification of identity, including:

(a) The nature and extent of fraud and the criminal misuse and falsification of identity;

(b) Domestic and transnational trends in fraud and the criminal misuse and falsification of identity;

(c) The relationship between fraud, other forms of economic crime, the criminal misuse and falsification of identity and other illicit activities, including organized crime, money-laundering and terrorism;

¹⁰⁵ *Official Records of the General Assembly, Fifty-eighth Session, Supplement No. 17 (A/58/17)*.

¹⁰⁶ A/CN.9/555.

¹⁰⁷ General Assembly resolution 55/25, annex I.

(d) The prevention and control of fraud and the criminal misuse and falsification of identity using commercial and criminal law, criminal justice and other means, and how these can be harmonized;

(e) The particular problems posed by fraud and the criminal misuse and falsification of identity for developing countries and countries with economies in transition;

5. *Requests* the intergovernmental expert group to use the information gained by the study for the purpose of developing useful practices, guidelines or other materials in the prevention, investigation and prosecution of fraud and the criminal misuse and falsification of identity;

6. *Also requests* the intergovernmental expert group, in carrying out its work, to take into consideration the relevant work of the United Nations Commission on International Trade Law and other bodies where relevant and appropriate, bearing in mind the need to avoid duplication;

7. *Invites* Member States to cooperate with and assist the intergovernmental expert group in its work, including by the provision of relevant and appropriate policy, legislative, research and other materials and by the provision of data about the nature and scope of fraud, the criminal misuse and falsification of identity and related problems in each country;

8. *Also invites* Member States to make voluntary contributions in order to support the work of the intergovernmental expert group and to facilitate the participation of experts from developing countries therein;

9. *Invites* the Eleventh United Nations Congress on Crime Prevention and Criminal Justice, under the substantive item entitled "Economic and financial crimes: challenges to sustainable development" and at its Workshop on Measures to Combat Economic Crime, including Money-Laundering, to consider and discuss the issues of fraud and the criminal misuse and falsification of identity, and invites the intergovernmental expert group to take into account the results of those discussions in carrying out its work;

10. *Recommends* that the Secretary-General designate the United Nations Office on Drugs and Crime to serve as secretariat for the intergovernmental expert group, in consultation with the secretariat of the United Nations Commission on International Trade Law;

11. *Requests* the Secretary-General to submit a progress report on the work of the intergovernmental expert group and the plan of work for the study to the Commission on Crime Prevention and Criminal Justice at its fourteenth session and to submit, in a timely manner, a substantive report containing the results of the study to the Commission at its fifteenth session or, if necessary, at its sixteenth session, for its consideration;

12. *Also requests* the Secretary-General to circulate, in advance, the report on the work of the intergovernmental expert group and the results of the study, including any useful practices, guidelines or other materials, to all Member States in all official languages, in order to seek their views on the results of the study and to

reflect any views or concerns expressed in the final report to the Commission on Crime Prevention and Criminal Justice.

*47th plenary meeting
21 July 2004*

2004/27

Guidelines on justice for child victims and witnesses of crime

The Economic and Social Council,

Recalling General Assembly resolution 40/34 of 29 November 1985, by which the Assembly adopted the Declaration of Basic Principles of Justice for Victims of Crime and Abuse of Power,

Recalling also the provisions of the Convention on the Rights of the Child, adopted by the General Assembly in its resolution 44/25 of 20 November 1989, in particular articles 3 and 39 thereof, as well as the provisions of the Optional Protocol to the Convention on the Rights of the Child on the sale of children, child prostitution and child pornography, adopted by the Assembly in its resolution 54/263 of 25 May 2000, in particular article 8 thereof,

Bearing in mind the relevant provisions of the Vienna Declaration on Crime and Justice: Meeting the Challenges of the Twenty-first Century, annexed to General Assembly resolution 55/59 of 4 December 2000, as well as the plans of action for the implementation of the Vienna Declaration, annexed to Assembly resolution 56/261 of 31 January 2002, in particular the plans of action on witnesses and victims of crime and juvenile justice,

Bearing in mind also the document entitled "A world fit for children", adopted by the General Assembly in its resolution S-27/2 of 10 May 2002,

Recalling its resolution 1996/16 of 23 July 1996, in which it requested the Secretary-General to continue to promote the use and application of United Nations standards and norms in crime prevention and criminal justice,

Mindful of the serious physical, psychological and emotional consequences of various forms of crime for the victims, especially child victims,

Recognizing that the participation of child victims and witnesses of crime in the criminal justice process is essential in order to prosecute effectively various forms of crime, including in cases of sexual exploitation of children, trafficking in children and other forms of transnational organized crime where children are often the only witnesses,

Mindful of the public interest in a fair trial based on reliable evidence and also of the susceptibility of child witnesses and victims to suggestion or coercion,

Mindful also of the fact that child victims and witnesses of crime require special protection, assistance and support appropriate to their age, level of maturity and individual special needs in order to prevent additional hardship caused to them as a result of their participation in the criminal justice process,

Emphasizing that United Nations standards and norms in crime prevention and criminal justice contribute to the body of declarations, treaties and other instruments