



CONFRONTING ASSAD'S LEGACY: **The Need to Address Corruption in Syria's Transitional Justice Framework**





SLDP

Syrian Legal Development Programme
البرنامج السوري للتطوير القانوني



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1 Introduction

Corruption and other economic crimes had plagued Syria since the dawn of the Assad regime's rule. Year after year, the country ranked among the most corrupt in global corruption indices.¹ In 2024, Bashar Al-Assad garnered the title "Person of Year" by the Organized Crime and Corruption Reporting Project (OCCRP)², joining an infamous cohort which includes Russia's Vladimir Putin, Belarusian President Aleksandr Lukashenko, and former Brazilian President Jair Bolsonaro.³

Corruption was a systemic and endemic feature and practice defining the former Baath regimes' governance. The Assad regime operated a system of patronage and crony capitalism intertwined with the war economy, which had entrenched economic inequality and reinforced regime power structures.⁴ Crony capitalism flourished as the regime rewarded loyalists and insiders with lucrative business opportunities, monopolies, and preferential treatment, creating an elite class deeply tied to the state.⁵ The war economy exacerbated these dynamics, as networks of regime-affiliated businessmen and militia leaders profited from wartime smuggling, lucrative reconstruction contracts, and control over vital resources like fuel and food supplies.⁶ Corruption, whose benefits were reaped by the regime and its cronies, was deployed as a tool to preserve authoritarian control and maintain the subjugation of the Syrian people.

The corruption which permeated the structures of the Assadist state constituted a key obstacle to the enjoyment of human rights in Syria and had crippling social and economic effects on Syrian society. Confronting this legacy and its far-reaching impact must therefore be a central component of Syria's transitional justice framework, as it is essential to charting a path forward grounded in truth, justice, remedy, and guarantees of non-recurrence.

This clearly warrants confronting this legacy and its impact in Syria's transitional justice framework is essential to charting a path forward built on truth, justice, remedy, and guarantees of non-recurrence.

If transitional justice efforts fail to address corruption and related economic crimes, Syrian society will miss a prime opportunity to reckon with the full scale of the Assad regime apparatus' legacy of abuse and deprivation against Syrians. Such a failure would constitute a great disservice to victims of this systemic injustice, and only reinforce impunity for human rights violations and international crimes by enabling perpetrators thereof to enjoy the fruit of their economic crimes and evade justice. This approach would likely derail the country's transitional justice efforts and potentially perpetuate a perennial cycle of tyranny and violence.



2 What is Corruption and How Does it Undermine Human Rights?

Defining Corruption

Although there is no universal definition of the phenomenon, corruption comprises a wide range of acts which include bribery, kickbacks, embezzlement of state resources or humanitarian aid, misappropriation or other diversion of property, trading in influence, abuse of functions and illicit enrichment.⁷

Each of these acts can also be isolated economic crimes.⁸ Corruption, however, should be understood more broadly as a "systematic and structurally entrenched phenomenon"⁹ characterized by the abuse of power by the state or private actors to obtain an undue advantage for private or political gain.¹⁰

There are two forms of corruption:



'Grand corruption'

which often involves large sums of money and typically occurs at the highest levels in the public and private sectors, involving individuals that make rules, policies, and executive decisions;



'Petty corruption', or 'administrative corruption',

which refers to the abuse of entrusted power by public officials in their interactions with ordinary citizens on a daily basis.¹¹

The Impact of Corruption on Human Rights



Divert public revenues



Cripple public budgets



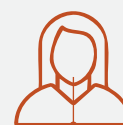
Undermines the functioning of institutions



Degrades availability, and accessibility of goods and services



Reinforces economic, social, and political hierarchies and inequalities



Heightens vulnerability for women

Corruption is widely recognized as having a destructive effect on human rights. In particular, the phenomenon has a corrosive impact on state institutions and on the capacity of States to respect, protect, and fulfil human rights. Corruption and its associated economic crimes pose major obstacles to the realization of human rights as they divert public revenues and cripple public budgets that should be invested in healthcare, housing, education, social security, and other essential services.¹² Corrupt conduct further undermines the functioning and legitimacy of institutions, the rule of law, and the state itself.¹³ As such, corruption is not merely a governance failure but inherently a human rights issue—obstructing access to rights and entrenching inequalities. As scholars note, corruption is fundamentally linked to human rights violations, “either as a root cause of such violations or as a condition that allows human rights violations to occur with impunity”.¹⁴ In this connection, corruption must also be understood as a driver of conflict, as it exacerbates inequalities, engenders social and political grievances, and weakens the rule of law.¹⁵

Not only does corruption divert resources away from public budgets and hinder the delivery of public services that are critical for the realization of economic and social rights—it also degrades availability, quality, and accessibility of goods and services, thereby adversely impacting the enjoyment of all human rights. For example, the right to education is undermined when funds allocated for public schools are embezzled. The right to health may be violated in cases where access to healthcare services depends on the payment of bribes. The right to work, similarly, may be infringed upon by recruitment processes tainted by cronyism or nepotism.¹⁶ In this regard, corruption interferes with one’s ‘life plans’—that is to say, one’s ambitions, goals, and personal fulfillment.¹⁷

Moreover, corruption disproportionately impacts marginalized populations, including women, children, persons with disabilities, and people living in poverty, who rely more heavily on public systems and lack access to alternatives. It reinforces economic, social, and political hierarchies and inequalities, thereby compounding existing barriers to their participation in public life.¹⁸ These dynamics risk exacerbating social divisions, particularly in contexts where disparities align with markers of identity such as ethnicity to religion. In such environments, entrenched fault lines may emerge along sectarian or tribal lines, heightening the risk of fragmentation and tension among different social groups.¹⁹

The gendered dynamics of the impact of corruption are particularly acute.²⁰ Women face heightened vulnerability to administrative and petty corruption in sectors like health and education, and are often excluded from male-dominated patronage networks or subject to exploitation.²¹ Corruption therefore hampers women’s access to justice, adequate health services, including sexual and reproductive health services, as well as economic and social benefits.²² These gendered impacts become even more pronounced in conflict-affected settings, where corruption, gender inequality, and violence are mutually reinforcing. There is strong evidence that both corruption and conflict exacerbate existing gender disparities, while gender inequality itself can contribute to instability by fuelling social grievances and unrest.²³ Countries with higher levels of corruption and lower levels of gender equality are significantly more likely to experience violent conflict.²⁴

The compounded effects of conflict and corruption are especially severe for women who experience multiple, intersecting forms of vulnerability—including poverty, informal or precarious work, limited education, and lack of legal identity.²⁵ Conflict-related displacement and dispossession increase the number of women exposed to these conditions, leaving them particularly susceptible to coercive and exploitative forms of corruption.²⁶ This includes practices such as survival sex in refugee camps or aid settings, where access to basic goods and services may be contingent on submission to abuse.²⁷

More generally, corruption also violates the right to non-discrimination. In its General Comment No. 18,²⁸ the Human Rights Committee defines discrimination as any distinction, exclusion, restriction, or preference which is based on any ground such as race, colour, sex, language, religion, political, or other opinion, national or social origin, or other status, and which has the purpose or effect of nullifying or impairing the recognition, enjoyment or exercise by all persons, on an equal footing, of all rights and freedoms.

According to this definition, therefore, acts of corruption may be discriminatory because they

1 intrinsically distinguish, exclude, restrict, or prefer; and **2** have the purpose or effect of nullifying or impairing the equal recognition, enjoyment, or exercise of human rights.²⁹ For example, those who are requested to and able to pay bribes in exchange for access to public services may receive better treatment than those who are not asked or are unable to. The harm that ensues from such a violation is particularly grave when the targeted person comes from a marginalized group.³⁰

Furthermore, businesses play a central role in the perpetration of economic crimes which impair the enjoyment of human rights, as the Committee on Economic, Social, and Cultural Rights notes in its General Comment No. 24.³¹ As defined in the United Nations (UN) Convention Against Corruption³², acts of corruption necessarily involve the private sector, as they involve dealings between the private and public sectors. This intertwined relationship between both spheres manifested starkly in the case of the former Assad regime and its crony network.



Kofi Annan
Former UN Secretary-General

Former UN Secretary-General Kofi Annan aptly described corruption as **“an insidious plague”** that weakens the rule of law, fosters insecurity, distorts markets, and enables organized crime.³³ The first-ever UN General Assembly Special Session focused on corruption reaffirmed these concerns in its Political Declaration, emphasizing that corruption undermines access to services, exacerbates inequality, and impedes the enjoyment of all human rights.³⁴

3 What were the Key Corrupt Practices of the Former Regime and its Affiliates?



Corruption and Patronage Networks as Tools of Authoritarian Control



The 'Reconstruction Tax' and its Corrupt Use



War Economy and the Emergence of the 'Conflict Elite'



Destruction of the Environment



The Rise of the Captagon Trade: Syria as a Narco-State



The Weaponization, Manipulation, and Diversion of Humanitarian Aid



Extortion and the 'Industry of Disappearance'



Corruption and Patronage Networks as Tools of Authoritarian Control

Corruption within the former Assad regime was a deeply entrenched and systemic practice, pervading the full state apparatus. It served as an instrument of authoritarian control—corruption was deployed as a reward for political loyalty, as well as a tool for curtailing dissidence.³⁵

The Syrian economy under the former Assad regime was characterized by patronage networks that fuse public authority with private enrichment. Central to this kleptocratic model was the practice of rewarding loyalty with control over strategic sectors of the economy, including telecommunications, banking, construction, and energy. This system served not only to concentrate wealth among the regime's network of cronies but also to consolidate political control by financially empowering key allies.



War Economy and the Emergence of the 'Conflict Elite'

The outbreak of armed conflict in Syria further embedded this system, giving rise to a war economy sustained and dominated by crony capitalism. A class of 'conflict elite' emerged³⁶, which comprised business actors who demonstrated fealty to the Assad regime, who were rewarded for their stance with monopolies, lucrative contracts, and other financial benefits. Regime-linked business actors participated in the seizure and pillage of properties belonging to forcibly displaced persons, including refugees and internally displaced persons (IDPs), and were contracted by the regime for urban development projects in these areas.³⁷ Loyalists received exclusive import licenses and access to land owned by IDPs, while opposition-aligned communities were denied basic services. Simultaneously, the Assad regime military became economically autonomous through extortion, checkpoints, and smuggling. These dynamics collectively illustrate how Syria's war economy was weaponized to maintain the political status quo.³⁸



The Rise of the Captagon Trade: Syria as a Narco-State

The regime's increasing reliance on illicit economies culminated in Syria becoming a narco-state, with Assad's inner circle—particularly Maher al-Assad and the elite Fourth Division—at the helm of an industrial-scale Captagon drug trade. Captagon production and trafficking represented one of Syria's most lucrative industries, with annual exports reportedly exceeding \$10 billion.³⁹ In this way, corruption fueled the Syrian conflict by facilitating illicit financial flows from the notorious drug trade, enabling the former regime to evade the impact of sanctions on the country.



Extortion and the 'Industry of Disappearance'

Extortion also became institutionalized through the regime's security apparatus. Intelligence branches and detention facilities extorted families of detainees in exchange for information, visits, or promises of release. This so-called 'industry of disappearance' has generated an estimated \$900 million since 2010.⁴⁰ The practice disproportionately affected women, who often bore the financial, physical, and emotional burden of negotiating with regime officials, and were at heightened risk of harassment or exploitation in the process.⁴¹



The 'Reconstruction Tax' and its Corrupt Use

Under the guise of reconstruction, the former regime had imposed a so-called 'reconstruction tax' which diverted funds to benefit regime cronies and prop up the military.⁴² Zubair Darwish, then director general of Syria's General Commission for Taxes and Fees, claimed that the money would be spent on "supporting restoration and rebuilding what was destroyed, as well as supporting the resettlement of displaced families".⁴³ An investigation by the OCCRP reveals that, between 2013 and 2020, this tax generated over 380 billion Syrian pounds (approximately \$1.4 billion).⁴⁴ However, less than 10% of these funds were allocated to rebuilding private homes, with the majority directed toward government ministries and military forces.⁴⁵ Funding sources included contributions from private banks and telecommunications companies, which saw their payments increase significantly over the years.⁴⁶ The lack of transparency and oversight allowed the regime to divert these funds away from civilian needs. This manipulation of reconstruction funds not only exacerbated the humanitarian crisis, but also served to ingrain the regime's power structures and redistribute wealth within the regime's loyalist base.



Destruction of the Environment

Environmental degradation in Syria was deeply intertwined with the corruption of the Assad regime. Reports indicate that the frequency of deliberate forest fires on the Syrian coast increased dramatically between 2011 and 2018, with over 90% of fires being intentionally set to clear land for commercial use, including real estate development and industrial facilities.⁴⁷ Notably, traders with close ties to the Assad family, such as Yasar Ibrahim and Abu Ali Khader, were heavily involved in these operations, securing government tenders through entities like the Syria Trust for Development, which was run by Asma Al-Assad, the former president's wife.⁴⁸ This practice exacerbated deforestation, particularly in regions like Tartous and Latakia, where farmers lost decades-old agricultural lands. The production of charcoal was heavily controlled by Assad-affiliated individuals like Yasar Al-Assad. Despite its illegal status, charcoal transport and trade continued unabated due to the regime's entanglement in these illicit activities.

Forest fires and illegal charcoal production not only devastated the environment, but also posed significant harm to human rights, such as the rights to water, health, adequate food, and to a clean, healthy, and sustainable environment, among many others.⁴⁹ This relationship between environmental harm and corruption warrants urgent attention as part of any transitional justice process aimed at dismantling the legacy of the Assad regime.



The Weaponization, Manipulation, and Diversion of Humanitarian Aid

The Assad regime had systematically diverted international humanitarian aid through multiple mechanisms, undermining relief efforts and reinforcing its authoritarian control. The Syrian Arab Red Crescent (SARC), closely linked to the regime, played a central role in redirecting aid to regime loyalists, military units, and affiliated militias. Syrian intelligence and military services were embedded throughout the aid process, influencing distribution to favour political and business allies, with cross-line aid deliveries particularly vulnerable to regime manipulation.⁵⁰ Further compounding the issue, the Assad regime had employed currency manipulation to siphon off substantial portions of aid funds. By imposing distorted exchange rates on international aid agencies, the former Syrian regime diverted nearly 51 cents of every aid dollar in 2020, amounting to an estimated \$100 million over 2019 and 2020 combined. These funds were funneled into the foreign reserves of the then sanctioned Syrian Central Bank.⁵¹

The regime's exploitation of aid was not limited to financial manipulation. There are documented cases where supplies intended for victims of the 2023 earthquake were found for sale in regime-controlled markets. Syrian regime officials had also demanded that aid organizations surrender portions of their supplies as a condition for distribution.

The Assad regime's control over distribution channels, notably through the SARC, had allowed it to weaponize humanitarian assistance to reward loyalists and punish dissenters.⁵² In parallel, the Syrian regime consistently weaponized humanitarian aid and access to essential goods to reinforce political control, exacerbated suffering, and created disparities in survival and recovery across different regions. During the 2021 economic crisis in Syria, exacerbated by infrastructure destruction and targeted attacks on bakeries and agricultural assets, the regime imposed discriminatory controls on subsidized bread. IDPs were often denied service, regime also promoted the rehabilitation of bakeries in a discriminatory manner, depending on the political affiliations of the neighbourhood in question.⁵³ Similarly, during the COVID-19 pandemic, the regime failed to distribute medical supplies and protective equipment equitably, with former opposition-held areas suffering from severe shortages.⁵⁴ These practices collectively reflected the regime's broader strategy of using basic services as tools of repression and control.

4 Corruption, Human Rights, and Businesses: The International Legal Framework

As demonstrated above, corruption in Syria under the ousted Assad regime infringed upon a range of human rights, and constituted one of the primary drivers of the human rights crisis in the country. In addition to these rights, various scholars argue that freedom from corruption is a human right in itself. Some for instance, contend that aspects of such a right may inferred⁵⁵ from Article 2(1) of the International Covenant of Economic, Social, and Cultural Rights (ICESCR), which requires states to take steps to the maximum of their available resources to respect, promote, and fulfil the rights enshrined in the Covenant.⁵⁶ Others suggest that a human right to freedom from corruption may be drawn from Articles 1(2) of the ICESCR and International Covenant of Civil and Political Rights (ICCPR)⁵⁷, which holds that peoples may freely dispose of their natural wealth and resources, and may not be deprived of their means of subsistence.



Article 2(1) of the International Covenant of Economic, Social, and Cultural Rights

which requires states to take steps to the maximum of their available resources to respect, promote, and fulfil the rights enshrined in the Covenant.

Articles 1(2) of the ICESCR and International Covenant of Civil and Political Rights

which holds that peoples may freely dispose of their natural wealth and resources, and may not be deprived of their means of subsistence.

Whether or not such a right exists or is currently independently recognized in international law, however, it is clear that corruption directly violates various human rights enshrined in international human rights instruments.

Under international law, businesses have a responsibility to respect human rights.⁵⁸ This also entails a responsibility to refrain from engaging in acts of corruption. In addition to their responsibilities under the UN Guiding Principles on Business and Human Rights⁵⁹, businesses should adhere to anti-corruption principles more broadly. As per the UN Global Compact, businesses should ensure that they are not complicit in human rights abuses⁶⁰, as well as work against corruption in all its forms, including extortion and bribery.⁶¹

As such, businesses who breach these responsibilities should be subject to accountability processes, including in post-conflict transitional settings. As the UN Working Group on Business and Human Rights proclaims, “transitional justice tribunals should be given jurisdiction over all actors in the conflict...Even businesses that have not incurred legal responsibility but, for example, benefited from the conflict, should be very strongly encouraged to engage with the truth component of the transitional justice process and provide the full truth about their role in the conflict”.⁶² Recognizing the critical situation in which post-conflict societies find themselves, the Working Group suggests that “where remedies, or business involvement in post-conflict reconstruction, take the form of development measures, it is crucial that there be consultation with the relevant communities where these measures are taking place, to provide development according to their needs and avoid revictimization”.⁶³

5 Why is it Vital to Address Corruption in Syria's Transitional Justice Framework?

The sheer scale of corruption under the Assad regime and its detrimental effects on Syrian society make addressing economic crimes an imperative component of the transitional justice process. There are several compelling reasons to pursue justice for these crimes.

A. Comprehensive Accountability and Reckoning

Firstly, addressing corruption in transitional justice helps to paint a fuller picture of the regime's abuses by accounting for a broader legacy of oppression. Not only does accounting for these crimes contribute to the historical record and potentially strengthen guarantees of non-recurrence, but it also affirms the experience of victims of non-violent abuses. As Freedom House emphasizes, “[transitional justice] efforts that address large-scale corruption such as massive embezzlement of state funds or pillaging of the state's natural resources help establish a more comprehensive accountability and satisfy a public constituency that is larger than the victims of violence”.⁶⁴ Engaging with economic crimes would allow transitional justice mechanisms to frame their work within a broader factual context.⁶⁵ Addressing such crimes also ensures that the role of complicit actors in the propagation of a system that functioned to maintain an authoritarian grip on Syria is not overlooked. By failing to confront corruption, especially as a key catalyst of the Syrian revolution and a structural driver of poverty and inequality in the country, society may not discredit the system or the ideology underpinning it, and the suffering of victims thereof is likely to remain unacknowledged.⁶⁶

B. Civil Society Demands

Second, engaging with economic crimes in the transitional justice process would fulfill post-conflict civil society demands to reckon with the system of subjugation. Calls for economic justice were a central demand of populations in the Arab Spring, with systemic corruption and inequality fueling widespread demonstrations throughout the region in 2011.⁶⁷ In Syria, protestors called on the now ousted regime to tackle abysmal socioeconomic conditions in the country, among other critical issues. It stands to reason that the very public who mobilized to advocate for economic justice will expect corruption to be a central component of the transitional justice process. Moreover, addressing corruption helps restore civic trust in the state and its institutions, which is critical for the long-term success of the transitional justice process.⁶⁸

C. Corruption's Role in Undermining Accountability for Atrocity Crimes: Fostering Impunity in Transitional Justice

Third, it is crucial to recognize that impunity for corruption reinforces impunity for human rights violations. If deposed rulers or former cronies lose their political power but retain their illegally amassed wealth, these resources will help them evade accountability.⁶⁹ In several transitional justice contexts, the failure to address corruption allowed perpetrators of mass human rights violations to avoid accountability. Prominent examples include Augusto Pinochet of Chile, Ferdinand Marcos of the Philippines, and Mohammed Suharto of Indonesia, all of whom used their vast ill-gotten assets to evade justice.⁷⁰ These former presidents relied on funds obtained through economic crimes to delay trials, intimidate witnesses, and avoid extradition.⁷¹ Pinochet, for instance, moved substantial funds into offshore accounts while being pursued for extradition in Europe.⁷² Similarly, Marcos's family amassed billions through corruption, yet the former Filipino president died without facing criminal charges, and none of his associates was imprisoned for their involvement in either corruption or human rights abuses. Suharto, who amassed an estimated \$9 billion, also avoided prosecution for corruption and human rights violations, while his family's wealth continued to enable impunity. The families of both Marcos' and Suharto's conspirators continue to enjoy the fruits of their economic crimes.⁷³ In Liberia, former president Taylor's wealth and influence were used to intimidate witnesses appearing before the Special Court for Sierra Leone and defeat proposed legislation that would have frozen his assets, further delaying justice. Without a concerted effort to confiscate these ill-gotten assets, transitional justice processes are hindered, and the perpetrators remain free to wield their resources to maintain their impunity.⁷⁴

D. Shaping the Narrative: Economic Crimes as Structural Drivers of State Repression

Fourth, failing to address the infringement of economic and social rights perpetuates an impunity gap. Often, those involved in the commission of atrocity crimes and civil and political rights violations are the same individuals, or part of the same networks, that perpetrate economic crimes.⁷⁵

To illustrate, the actors behind the industrial-scale Captagon trade are closely affiliated with the elite Fourth Division of the Syrian army under Assad, which is commanded by Maher al-Assad, the former president's brother.⁷⁶ This division is implicated in a myriad of war crimes and crimes against humanity, such as the indiscriminate shelling of civilian areas, mass arbitrary detentions, torture, extrajudicial executions, and pillage.⁷⁷ The same military apparatus responsible for brutal repression also operated as a central pillar in Syria's narco-economy—highlighting how networks of violence and corruption were deeply intertwined in Syria's war economy. This fusion of military power and illicit finance underscores the importance of addressing the economic engines that sustained atrocities, as they are not peripheral issues but integral to the architecture of state violence. In the Democratic Republic of the Congo (DRC), post-Mobutu transitional justice initiatives failed to examine the relationship between the former president's economic crimes and the protracted violence in the DRC. Such efforts were accordingly reduced to “dwelling on the violent consequences of an unresolved past while mostly ignoring its structural causes.”⁷⁸

Further, this relationship emphasizes the idea that “[t]he relationship between a state's human rights record and the extent of corruption in its government can be as simple as one of mutual reinforcement.”⁷⁹ As a South African civil society report notes, “when the apartheid state was at its most repressive, it was also at its most corrupt.”⁸⁰ Transitional justice frameworks should therefore approach economic crimes in the same way they do international crimes and violations of civil and political rights. As experts contend, this would strengthen transitional justice mechanisms by allowing for both sources of impunity to be confronted.⁸¹

E. Corruption as an International Crime: Strengthening the Legal Foundations of Transitional Justice Frameworks

Fifth, certain acts of corruption may amount to war crimes or crimes against humanity, particularly in relation to pillage and starvation⁸², demonstrating that some forms of corruption are already legally recognized as international crimes, and as such should be treated with the same gravity. As such, the inclusion of corruption within transitional justice frameworks is neither secondary nor optional; it strengthens the legal foundations of the process and reinforces the comprehensiveness of truth and justice efforts.

Further, this relationship emphasizes the idea that “[t]he relationship between a state's human rights record and the extent of corruption in its government can be as simple as one of mutual reinforcement”. As a South African civil society report notes, “when the apartheid state was at its most repressive, it was also at its most corrupt”. Transitional justice frameworks should therefore approach economic crimes in the same way they do international crimes and violations of civil and political rights. As experts contend, this would strengthen transitional justice mechanisms by allowing for both sources of impunity to be confronted.

F. Safeguarding Reconstruction

Lastly, the post-conflict transitional period presents an opportunity to rebuild Syria in a way that remedies, rather than exacerbates, injustices and inequalities based on ethnicity, gender, religion, and other similar grounds.⁸³ To safeguard the reconstruction process and prevent the consolidation of corruption in governance systems, addressing corruption in transitional justice frameworks in the aftermath of armed conflicts is critical. A study by the United Nations Development Programme (UNDP) found that anti-corruption measures, which include accountability, should be systematically mainstreamed into post-conflict state-building interventions as early as is possible⁸⁴ because once corruption becomes rooted in reconstruction processes, it embeds governance patterns that are hard to dislodge.⁸⁵ This would in turn undermine the legitimacy and effectiveness of transitional justice and other peacebuilding efforts and cement power dynamics that feed into cycles of corruption and discrimination.⁸⁶

6 How Should Corruption be Addressed in Transitional Justice Processes?

Addressing corruption within a transitional justice framework in Syria can be pursued through a variety of mechanisms, including truth commissions or specialized bodies mandated to investigate economic crimes. Precedents from other transitional contexts—such as the International Commission against Impunity in Guatemala⁸⁷ and the Truth and Reconciliation Commission in Sierra Leone⁸⁸—demonstrate how such bodies can expose the role of corruption in enabling authoritarian violence, entrenching inequality, and depriving citizens of basic rights.

In the Syrian context, where corruption was systemic and affected broad segments of society, reparations should not be limited to individual compensation. Instead, they must reflect principles of distributive justice, recognizing that the population at large suffered from the economic mismanagement, exclusion, and dispossession engendered by decades of kleptocratic rule. This may include community-level reparations, the recovery of stolen assets for public benefit, or socio-economic measures that rebuild trust and restore access to rights and opportunities.

Moreover, guarantees of non-recurrence must move beyond symbolic reforms and tackle the deep-seated structures that enabled corruption to flourish. This includes reforming public financial management systems, strengthening judicial independence, and ensuring transparent public procurement processes. Crucially, the establishment of robust anti-corruption watchdogs—independent, well-resourced, and empowered to investigate and sanction misconduct—is essential to preventing the re-emergence of corrupt networks. Public oversight, civil society participation, and access to information must be institutionalized as part of a broader effort to democratize governance in post-conflict Syria.

Furthermore, a human rights-based approach should be adopted to address corruption, as it clarifies the state's obligations to prevent, investigate, prosecute, and redress corruption-related violations. This approach highlights that states must act against abuses committed by both public officials and private actors. It complements obligations under instruments like the UN Convention Against Corruption, to which Syria is a signatory, and creates additional avenues for victims to seek remedies, particularly in cases of systemic or large-scale corruption involving organized crime, political elites, or private sector actors.

Importantly, a human rights-based approach also acknowledges that redress for harm ensuing from economic crimes goes far beyond monetary compensation—redress should include restitution of land, resources, or promised goods and services; rehabilitation for physical, mental, or legal harm; satisfaction, which may involve public investigations, hearings, official apologies, or restrictions on contracting and public employment for perpetrators; and guarantees of non-repetition.⁸⁹ Active victim participation in proceedings, truth-seeking measures, and public disclosure—even during settlements or plea bargains—are essential elements for ensuring comprehensive accountability.

Adopting a human rights lens also ensures that anti-corruption efforts focus not only on economic and criminal consequences but also on the human cost of corruption, especially its impact on marginalized and vulnerable groups.⁹⁰ Such an approach draws attention to the cumulative harms caused by the intersection of corruption, oppression, and inequality.⁹¹ Empowering victims as active participants in the transitional justice process strengthens their role in demanding accountability and transforms them into key actors in fighting corruption. Integrating these measures into transitional justice frameworks enables a more holistic response that dismantles entrenched systems of impunity, fosters social trust, and promotes genuine systemic reform.

7 Recommendations

To Syrian Civil Society Organizations:

1 Prioritize the Inclusion of Corruption in Transitional Justice Frameworks:

Syrian civil society organizations (CSOs) must ensure that the fight against corruption is central to transitional justice efforts. Advocating for the inclusion of corruption in post-conflict transitional justice processes is essential to confronting Assad's legacy and dismantling the systems that facilitated impunity.

2 Strengthen Public Awareness on the Intersection of Corruption and Human Rights Violations:

CSOs should engage in awareness campaigns that highlight the links between corruption and the repression of human rights in Syria. This would help communities understand the broader impact of corruption on human rights and foster broader public support for accountability.

3 Focus on Systemic Accountability:

Advocate for systemic reform, not just individual accountability. Corruption in Syria was deeply entrenched in state structures, and addressing it requires dismantling these networks to prevent their replication, which can be achieved through truth-telling, investigations, and public participation in the transitional justice process.

To the New Syrian Government:

1 Address Corruption as a Central Element of Transitional Justice:

The new Syrian government must recognize that addressing corruption is not optional but necessary to rebuild trust in the state. Corruption was an inherent characteristic of the Assad regime's governance and must be confronted as part of a broader truth and justice process.

2 Implement Comprehensive Legal Frameworks for Asset Recovery:

The government must prioritize recovering the assets illicitly acquired by regime officials and their cronies. Establishing effective mechanisms for asset tracing and recovery, particularly through international cooperation, is crucial to ensuring that these resources contribute to sustainable reconstruction.

3 Commit to Institutional Reforms Targeting Corruption:

Syria's new government must strive for deep institutional reforms in sectors most affected by corruption in order to begin dismantling the corrupt systems that upheld the Assad regime's rule, and ensure non-recurrence by public and private actors.

To Syrian Businesses:

1 Engage in the Transitional Justice Process:

Syrian businesses should cooperate with the authorities and engage in transitional justice mechanisms that seek to address the role of businesses in perpetrating economic crimes, as well as international crimes and human rights abuses.

2 Support the Reconstruction Process through Anti-Corruption Initiatives:

Syrian businesses should collaborate with the new government and civil society to ensure that economic recovery and development efforts are grounded in respect for human rights, transparency, and accountability.

3 Reject Business Practices Tied to Regime Illegitimacy:

Businesses that benefitted from the Assad regime's corrupt networks should take responsibility for their role in perpetuating injustice. They should disassociate from illicit deals and redirect resources toward supporting a just and sustainable transition.

4 Commit to Human Rights and Transparency:

Syrian businesses should adopt transparent and accountable practices, including through implementing human rights due diligence (HRDD), to ensure that they do not perpetuate the same corrupt practices that were common under the Assad regime. This involves openly disclosing the sources of wealth and engaging in fair business practices.

To Foreign Businesses:

1 Conduct Heightened Human Rights Due Diligence:

Businesses should conduct thorough Heightened HRDD in alignment with the UNGPs prior to initiating operations in Syria, including by identifying and assessing the actual and potential impacts of business activities on human rights and conflict dynamics. They should also examine the impact of corruption on the economic and social landscape.

2 Enhance Screening of Potential Partners:

Businesses should avoid partnering with individuals or entities linked to international crimes or human rights violations. Screening should include thorough investigations into the operations of business partners, including their subsidiaries, parent companies, Ultimate Beneficial Owner, and supply chains, to avoid indirect involvement in past or ongoing abuses.

3 Ensure Compliance with International Anti-Corruption Standards:

Foreign businesses seeking to engage in Syria must adhere to international anti-corruption frameworks, including the UN Convention Against Corruption, to avoid inadvertently contributing to the perpetuation of corruption in post-conflict Syria.

To Donor Organizations:

1 Integrate Anti-Corruption Measures into Reconstruction and Development Programmes:

Donors must ensure that post-conflict aid and reconstruction efforts, including early recovery programmes, are designed with anti-corruption measures from the outset. Programmes should focus on building strong, transparent, and accountable institutions, which will be essential for sustainable peace and development in Syria.

2 Support Civil Society in Anti-Corruption Advocacy and Legal Reform:

Donor organizations should provide financial and technical support to Syrian civil society groups that are advocating for the inclusion of corruption in transitional justice frameworks, as well as for systemic legal, political, and economic reforms.

3 Monitor and Ensure Transparency in Aid Distribution:

Donors must put in place strong monitoring and oversight mechanisms to ensure that aid is not misused or siphoned off by corrupt networks. Transparent and accountable aid distribution is crucial for maintaining the legitimacy of the post-conflict reconstruction process.

To Third States:

1 Support Asset Tracing and Recovery Efforts:

Third states must assist Syria in tracing and recovering the assets illicitly amassed by Assad regime officials and their associates. This includes providing expertise and technical assistance for asset recovery.

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