

**Laundering of Proceeds of Corruption in Nigeria Through International Migration and
Economic Globalisation: The Legal and Enforcement Imperatives**

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Abstract

This paper using doctrinal, case study and comparative legal approaches examines whether international migration and economic globalisation facilitates laundering of proceeds of corruption in Nigeria. To achieve this overarching aim, relevant concepts: proceeds of corruption, international migration, economic globalization and laundering were delineated, and also the paper examines the nexuses between corruption and laundering on first part and laundering of proceeds of corruption and international migration and economic globalisation on the second part. Thereafter, the legal frameworks on laundering of proceeds of corruption, gaps in the legal and enforcement regimes and the legal and enforcement imperatives were thoroughly examined. The findings of the research reveal that apart from international migration, economic globalization is a major facilitator of laundering of proceeds of corruption in Nigeria because of the existing legal gaps and the three failures (3Fs) of the enforcement regime which this research also identified are major enablers. On the basis of the findings, the paper identifies the legal and enforcement imperatives and made far reaching recommendations which includes the amendments of the anti-money laundering laws, and the conversion of the three failures (3Fs) of the enforcement regime to three successes (3Ss).

Keywords: *International Migration, Legal and Enforcement Imperatives, Laundering, Proceeds of Corruption.*

Introduction

Laundering of proceeds of corruption is a major obstacle to development and has become an increasing source of concern for developing countries.¹ Every year, a massive volume of capital is illegally or illicitly transported out of developing countries and into tax havens and the financial centres of the world leading to depleted foreign reserves, drastic reduction in collectable revenue, tax underpayment or evasion and poor investment in-flows.² An estimated US \$420 billion of capital was transferred out of Africa, chiefly to the major economies, in the three and a half decades following 1970.³ From 1980 to 2009, an estimated net resource transfers of between \$597 billion to \$1.4 trillion left Africa.⁴

This same period, Nigeria was a major source country for illicit financial transfers out of Africa with over \$217.7 billion lost to illicit financial flows during the period.⁵ These outflows made Africa net creditor of the world to the tune of US \$1.4 trillion.⁶ Global Financial Integrity (GFI) estimates that illicit outflows from developing countries ranged from \$620 billion to \$970 billion in 2014.⁷ This is a far cry from Organisation for Economic Co-operation and Development (OECD)'s Development Assistance Committee (DAC) member countries total ODA of \$135.2

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¹ Isabella Massa, "Capital Flight and the Financial System" in Ajayi, S. I. and L. Ndikumana (Eds.) (2014) *Capital Flight from Africa: Causes, Effects and Policy Issues*. Oxford: Oxford University Press.

² Van Der Does de Willebois E, Halter EM, Harrison RA, Park JW and Sharman JC (2011). *The Puppet Masters: How the Corrupt Use Legal Structures to Hide Stolen Assets and What to Do About It*. World Bank. Washington, D.C.

³ James K Boyce and Leonce Ndikumana, *Capital flight from African: Scale, Causes and Effects and Countries Updated Estimates 1970 -2010*, (October 2012) 9 <http://www.peri.umass.edu/fileadmin/pdf/ADP/SS_Africa_capital_flight_Oct23_2012.pdf> accessed 12 December, 2021; Ndikumana, L., and J. Boyce. 2008. *New Estimates of Capital Flight from Sub-Saharan African Countries: Linkages with External Borrowing and Policy Options*. Working Paper 166. Amherst, MA: Political Economy Research Institute, University of Massachusetts.

⁴ Global Financial Integrity Report 2010.

⁵ Ibid.

⁶ Ibi Ajayi and Leonce Ndikumana, "Scale, Causes and Effects from Africa" in Ibi Ajayi and Leonce Ndikumana (eds), *Capital Flight from African* (Oxford 2015) 5.

⁷ GFI Report 2017 <https://gointegrity.org/gfi-iff-report-2017_final/> accessed 10th November 2021.

billion that same year.⁸ Also, the annual value of trade-related IFFs in and out of developing countries has amounted to, on average, about 20 percent of the value of their total trade with advanced economies.⁹ The United Nations Conference on Trade and Development (UNCTAD) in a report published in September 2020, stated that Africa loses about US\$88.6 billion in illicit capital flight every year which is equivalent to 3.7 per cent of the continent's gross domestic product. These illicit flows rob Africa and its people of their prospects, undermining transparency and accountability and eroding trust in African institutions.

Nigeria has been among the top source of capital flight through illicit financial flows from Africa.¹⁰ These findings were reiterated in the 2015 report of the African Union's High-Level Panel on Illicit Financial Flows from Africa. Global Financial Integrity for the period 2004-2013 showed that Nigeria surpassed South Africa as the country with the largest average illicit financial outflows in Africa during the ten-year period covered and Nigeria ranks tenth among the top source countries for illicit transfers.¹¹ Studies of illicit financial flows (IFFs) have shown that oil-exporting countries like Nigeria are vulnerable to illicit financial transfers. Reports of UNCTAD study of trade mis-invoicing of primary commodities shows that export mis-invoicing is a major channel of capital transfers out of Nigeria.¹² The challenge of illicit financial flow persists in Nigeria.

⁸ OECD, "Development aid Stable in 2014 but Flows to Poorest Countries Still Falling" <https://www.oecd.org/development/development-aid-stable-in-2014-but-flows-to-poorest-countries-still-falling.htm>

⁹ (<https://gfintegrity.org/issue/illicit-financial-flows/>) accessed 10th November 2021.

¹⁰ (Ndikumana and Boyce n. 3) 12

¹¹ Kar, D., and Spanjers, J. (2015). *Illicit Financial Flows from Developing Countries: 2004-2013*. Global Financial Integrity p 8.

¹² United Nations Conference on Trade and Development (UNCTAD) Report 2016, p. 48.

There is a growing body of literature that paints an alarming picture of the magnitude of these illicit capital flows between African countries and other parts of the world.¹³ The consequences of IFFs can be devastating for several reasons. IFFs enable corrupt politicians, public officials, and economic elites to hide their proceeds of corruption and when IFFs are sent overseas, they are likely to reduce the elites' support for the development of the state because less of their wealth is dependent upon the domestic economy.¹⁴ UNCTAD Economic Development in Africa Report 2020 shows that the large financing gap for the Sustainable Development Goals cannot be closed solely through government revenues but by tackling illicit financial flows, that will open the door to releasing much needed investments in education, health and productive sectors.¹⁵

The impact of laundering of proceeds of corruption in Nigeria is visible and palpable to all. Its debilitating far reaching effects is by far the greatest challenge confronting us as a nation today. While nations of the world are facing the challenge of Corona Virus (also known as Covid-19), Nigeria's topmost challenge appears to be "Corruption Virus". This virus of corruption and laundering of its proceeds is deadlier than Covid-19. While the prediction of the devastating impact of Covid-19 in Africa seems to have failed, one prediction on Africa and Nigeria in particular by rating agencies¹⁶ that has been proven right over the years is the spread and effects of corruption. At the wake of the emergence of the Covid-19, Melinda Gate was reported to have said 'that she feared coronavirus in Africa would lead to dead being put out in street, as in

¹³ Christian Aid Report 2008; Ndikumana and Boyce 2008 (n.3); Kar, D., & Cartwright-Smith, D. (2010). Illicit financial flows from Africa: Hidden resource for development. Washington, D.C.: Global Financial Integrity. <www.gfip.org> accessed 12 July 2021.

¹⁴The World Bank. "Illicit Financial Flows (IFFs)" <<https://www.worldbank.org/en/topic/financialsector/brief/illicit-financial-flows-iffs>> accessed 10th November 2021

¹⁵ Economic Development in Africa Report 2020.

¹⁶ An example of rating agency is the transparency international.

Ecuador”.¹⁷ Though she was criticised by many Africans and regarded as a prophet of doom, her statement represented the unexpressed fears of many regarding the expected impact of Covid-19 in Africa giving the prevailing underdevelopment, poor standard of living, inadequate health facilities and poverty occasioned by corruption and laundering of its proceeds. The reality today has proven the contrary to the prediction of the impact of the pandemic in Nigeria. However, reports and predictions on the spread and impact of corruption have consistently been correct. The Transparency International (TI) and other rating agencies¹⁸ reports show consistently that Nigeria is among the most corrupt nations in the world.¹⁹ SERAP report indicates that corruption was in the increase in Nigeria from 2015 to 2018²⁰ and also, TI report on the rate of corruption in Nigeria shows that this trend continues over the years, in spite of efforts by the anti-corruption agencies²¹ to stem the tide.

The PricewaterhouseCoopers (PwC) report shows, “that corruption in Nigeria could cost up to 37% of Gross Domestic Products (GDP) by 2030 if it is not dealt with immediately. This cost is equated to around \$1,000 per person in 2014 and nearly \$2,000 per person by 2030”.²² The real and opportunity cost of laundering of proceeds of corruption is immeasurable. The gravity of the situation has been one of the reasons for the gradual improvement in the uptake of strategies

¹⁷ Melinda Gate. “Melinda Gates said she feared coronavirus in Africa would lead to dead being put out in street, as in Ecuador” <<https://africacheck.org/fbcheck/melinda-gates-said-she-feared-coronavirus-in-africa-would-lead-to-dead-being-put-out-in-street-as-in-ecuador/>> accessed 15th November 2021.

¹⁸ World Bank’s Worldwide Governance Indicators (WGI) and Global Integrity Report, Mo Ibrahim’s Index of African Governance and the Global Integrity Report. While TI focuses mainly on measuring corruption levels, the others focus on levels of governance.

¹⁹Transparency International “Corruption Perception Index 2018” <<https://www.transparency.org/cpi2018>> accessed 23 June, 2019.

²⁰ Socio-Economic Rights and Accountability Project (SERAP). *From Darkness to Darkness: How Nigerians are Paying the Price for Corruption in the Electricity Sector* (Lagos, SERAP August 2017) 17; SERAP, Nigeria’s Corruption Assessment Performance Survey 2019 <<https://serap-nigeria.org/download-our-latest-report-nigerias-corruption-assessment-performance-survey.ngo/>> accessed 24 June, 2020.

²¹ The two specialised anti-corruption agencies in Nigeria are the Independent Corrupt Practices and Other Related Offences Commission and the Economic and Financial Crime Commission (EFCC), established in 2000 and 2004 respectively by Acts of the National Assembly.

²²<<https://www.pwc.com/ng/en/press-room/impact-of-corruption-on-nigeria-s-economy.html>> a ccessed 18 November ,2021.

against money laundering in Nigeria. However, some commentators attribute the adoption of anti-money laundering regimes more to a combination of coercion and peer pressure from international community than to rational choice.²³

Corruption and laundering of its proceeds are major push factors for international migration (IM). In 2016, over twenty thousand (20,000) young Nigerians were involved in the crossing of the Mediterranean Sea.²⁴ The UN migration data portal reveals that there were 1.3 million emigrants from Nigeria in 2017, representing 0.6% of the total population.²⁵ Report in 2019 states that there are about 15 million Nigerians in the Diaspora. According to the De Haas, irregular migrants from Nigeria dominate migration to Europe and North America and represent 25.5% of all West African migrants living in Organization for Economic Cooperation and Development (OECD) countries.²⁶ Corruption, be it petty, systemic, abuse of office or extortion had been reported to facilitate illegal migration and prevent the effective investigation of migrant smuggling.²⁷

On the other hand, international migration and economic globalization have been linked as two major channels of laundering of proceeds of corruption. But little critical studies and research has been carried out towards establishing and exposing this link in most nations, Nigeria

²³ Levi, M., and W. Gilmore. (2002). "Terrorist Finance, Money Laundering and the Rise and Rise of Mutual Evaluation: A New Paradigm for Crime Control?" *European Journal of Law Reform* 4, no. 2: 337–64; Sharman, J. C. (2008) "Power and Discourse in Policy Diffusion: Anti-Money Laundering in Developing States" *International Studies Quarterly* 52, no. 3: 635–56.

²⁴ Nwalutu, M. O., (2016), "From Africa to Europe, youth and transnational migration: Examining the lived experiences of Nigerian migrant youth in Malta" (Doctoral thesis), University of Toronto, Canada. Google Scholar, 2; Ojeme, V. (2016, October 28). 22,500 Nigerians cross Mediterranean Sea, in 2016 says EU. *Vanguard Newspapers*, <<https://www.vanguardngr.com/2016/10/22500-nigerians-cross-mediterranean-sea-2016-says-eu-2/>> accessed 15th November 2021.

²⁵ Visit <<https://migrationdataportal.org/>> accessed 10th November 2021.

²⁶ De Haas, H. (2008). *Irregular migration from West Africa to the Maghreb and the European Union: An overview of recent trends* (Vol. 32). Geneva, Switzerland: International Organization for Migration.

²⁷ Susan Rose-Ackerman and Bonnie J Palifka. *Corruption and Government: Causes, Consequences, and Reform* (Cambridge University Press, 2016) 7-9; UNOCD Report 2013, p. 18.

inclusive. Therefore, this research aimed at closing the gaps, and using doctrinal, case study and comparative approaches in examining the role of international migration in laundering of proceeds of corruption in Nigeria. To achieve the above stated aim, this paper after conceptual clarification, examines the nexus between corruption and laundering of proceeds of corruption on the first part, and between laundering of proceeds of corruption and international migration and globalisation on the second part; the legal framework on anti-laundering of proceeds of corruption in Nigeria; the gaps existing in the legal and enforcement regime of anti-laundering of proceeds of corruption in Nigeria; and the legal and enforcement imperatives.

Conceptual Clarification

There are certain concepts that require definitions to delineate the scope of this paper and also, to aid the reader in understanding this work. They are proceeds of corruption, international migration, globalisation and laundering.

2.1. *Proceeds of corruption*

UNCAC defines “proceeds of crime” as “any property derived from or obtained, directly or indirectly, through the commission of an offence”.²⁸ This definition of UNCAC is all encompassing; it is not limited to property derived from corruption offences, but extends to property derived or obtained through commission of the convention offences and the instrumentalities of the crime. What is property? According to UNCAC:

Property shall mean assets of every kind whether corporeal or incorporeal, movable or immovable, tangible or intangible, and legal documents or instruments evidencing title to or interest in such assets (Article 2(d) of UNCAC).²⁹

ICPC Act states that:

Property means real or personal property of every description, including money, whether situated in Nigeria or elsewhere, whether tangible or intangible, and includes an interest in any such real or personal property.³⁰

The Supreme Court of South Africa in considering what property is to be regarded as the “instrumentality of an offence”, noted that:

²⁸ Article 2(e) UNCAC; The AUCPCC in Article 1 uses “proceeds of corruption”.

²⁹ Article 2(d) of UNCAC.

³⁰ Section 2 of ICPC Act Cap C34 Laws of Federation of Nigeria (LFN) 2004.

The determining question is whether there is a sufficiently close link between the property and its criminal use, and whether the property has a close enough relationship to the actual commission of the offence to render it an instrumentality. Every case will of course have to be decided on its own facts.³¹

Proceeds of corruption extend to the illicit assets in their transformed or converted form.

According to Goredema, proceeds of crime are comprised of:

Property derived or realised directly or indirectly from a (serious) crime, (the initial criminal proceeds) and includes property resulting from the conversion or transformation of the initial criminal proceeds (secondary criminal proceeds) and income, capital or other economic gains derived from either the initial criminal or the secondary criminal proceeds.³²

In this vein, AUCPCC defines proceeds of corruption to mean:

Assets of any kind corporeal or incorporeal, movable or immovable, tangible or intangible and any document or legal instrument evidencing title to or interests in such assets acquired as a result of an act of corruption.³³

The definitions above show clearly that proceeds of corruption are not limited to money.

Therefore, this paper adopts the AUCPCC's definition that defines proceeds of corruption to include such assets in their converted forms.

³¹*National Director of Public Prosecutions v National RO Cook Properties (Pty) Ltd*, (2004) ZASCA 36 [32].

³² Charles Goredema, "Recovery of Proceeds of Crime: Observations on Practical Challenges in Sub-Saharan Africa" in *Tracing Stolen Assets: A Practitioner's Handbook*. (Switzerland: Basel Institute on Governance, International Centre for Asset Recovery, 2009) 33.

³³ Article 2(d) of UNCAC. This definition encompasses the various forms of assets: corporeal, incorporeal, movable, immovable, tangible, intangible, document or legal title and interests.

International Migration

As rightly observed by King *et al*, one major feature of migration studies is that it is fragmented with binaries such as forced versus voluntary, temporary versus permanent, legal versus illegal, internal versus international, etc., and in dissecting these many binaries, it was noted that internal and international migration is one that stands out as the most fundamental division.³⁴ Therefore, international migration is used in contrast to internal migration. Internal migration is the permanent or temporary movement of person or persons from one geographical location to another within the same country to another area of the same country for the purpose, or with the effect of establishing a new residence.³⁵ It also means the movement of people within a State involving the establishment of a new temporary or permanent residence.³⁶ Therefore, internal migration can be temporary or permanent and include those who have been displaced from their habitual place of residence such as internally displaced persons, rural–urban migration and covers both nationals and non-nationals moving within a State for habitual residence.

International migration on the other hand is the movement of persons away from their place of usual residence and across an international border to a country of which they are not nationals.³⁷

The United Nations Department of Economic and Social Affairs (UNDESA) defines “international migrant” as, “any person who changes his or her country of usual residence”.³⁸

This definition excludes temporary movements such as movement for recreation, holiday, visits to friends and relatives, business, medical treatment or religious pilgrimages. The United Nations

Department of Economic and Social Affairs (UNDESA) defines an “international migrant” for

³⁴ Russell King, Ronald Skeldon and Julie Vullnetari. “Internal and International Migration: Bridging the Theoretical Divide”. (2008). Working Paper No 52 Sussex Centre for Migration Research - University of Sussex 1-2.

³⁵ African, Caribbean and Pacific States (ACP) Observatory on Migration, 2011.

³⁶ Adapted from International Organization for Migration, World Migration Report 2015.

³⁷ International Organisation for Migration, World Migration Report (2015).

³⁸ Recommendations on Statistics of International Migration, Revision 1 (1998).

statistical purpose as, “any person who changes his or her country of usual residence”.³⁹ The UN DESA definition excludes movements that are for “recreation, holiday, visits to friends and relatives, business, medical treatment or religious pilgrimages”.

The main test is the change of residence whether temporarily like students or permanent (relocation) that involves the crossing of border. Therefore, in this paper IM is the temporary or permanent movement of persons away from their place of usual residence and across an international border to another country.

Economic Globalisation

According to World Trade Organisation (WTO)⁴⁰, globalization can be defined as, “the increased interconnectedness and interdependence of peoples and countries. It is generally understood to include two inter-related elements: the opening of international borders to increasingly fast flows of goods, services, finance, people and ideas; and the changes in institutions and policies at national and international levels that facilitate or promote such flows.”⁴⁰ This definition accords with economic globalisation. Gao defines economic globalization to “mean the increasing interdependence of world economies as a result of the growing scale of cross-border trade of commodities and services, flow of international capital and wide and rapid spread of technologies”.⁴¹ In essence the definition reflects the continuing expansion and mutual integration of market frontiers, and as rightly stated by Goa, it is “an irreversible trend for the economic development in the whole world at the turn of the millennium”.⁴² Thus, globalisation with the aid of technology has led to the world becoming a global village. The elements of

³⁹ Recommendations on Statistics of International Migration, Revision 1 (1998).

⁴⁰ World Trade Organization (WTO), <An Official Definition of Globalization by the World Health Organization> <<https://www.wto.org/>> accessed 27 March 2021.

⁴¹Gao Shangquan, *Economic Globalization: Trends, Risks and Risk Prevention CDP Background Paper No. 1* (2000) ST/ESA/2000/CDP/1.

⁴² Ibid.

economic globalisation are international trade; foreign direct investment; capital market flows; migration or movement of labour; and diffusion of technology.⁴³

Laundering or Money Laundering

Laundering is a “generic term used to describe the process by which criminals disguise the original ownership and control of the proceeds of criminal conduct by making such proceeds appear to have been derived from a legitimate source”.⁴⁴ Therefore, it has been defined as, “any act or attempted act to conceal or disguise the identity of illegally obtained proceeds so that they appear to have originated from legitimate sources”.⁴⁵ This implies that laundering is a “middle crime” in the chain of crime commission that is used to hide the proceeds of corruption or triggers the commission of another crime.

Traditionally, all laundering cases pass through three stages. The placement stage is the first stage where the illicit property is introduced into the financial system; layering stage is the substantive stage where the illicit property is “washed” and its ownership and source are disguised or concealed; and integration stage is the final stage where the “laundered” or “washed” property is re-introduced into the legitimate economy.

⁴³ Joseph E. Stiglitz. “Globalization and growth in Emerging Markets and the New Economy” *Journal of Policy Modeling* 25 (2003) 510.

⁴⁴International Compliance Association (ICA). “What is Money Laundering”. <http://www.int-comp.org/careers/a-career-in-aml/what-is-money-laundering/> accessed 27 March 2019. Also, in 1995 the Interpol General Assembly defined money laundering as “any act or attempted act to conceal or disguise the identity of illegally obtained proceeds so that they appear to have originated from legitimate sources”: <http://www.interpol.int/Crime-areas/Financial-crime/Money-laundering> accessed 27 March 2020.

⁴⁵ Interpol General Assembly in 1995.

The established nexus between money laundering and corruption, and the need to prevent corrupt persons, particularly the politically exposed persons (PEPs), from enjoying the proceeds of their criminality,⁴⁶ underscore the criminalisation of money laundering as one of the corruption related offences.⁴⁷ Its commission usually sets the stage for the commission of other corruption and related offences, such as bribery, tax evasion or terrorism financing.⁴⁸ It is a “middle crime” in the chain of crime commission; it is used to hide the proceeds of corruption or triggers the commission of another crime. It has domestic and transnational dimensions. The Intergovernmental Action Group against Money Laundering in West Africa (GIABA) report reveals that “a greater proportion of proceeds of corruption are laundered and used internally”.⁴⁹

In terms of operation, the principles of money laundering are traditionally the same in all cases and pass through three stages.⁵⁰ Placement is the first stage where the illicit property is introduced into the financial system; layering is the substantive stage where the illicit property is “washed” and its ownership and source are disguised or concealed; and integrations the final stage where the “laundered” or “washed” property is re-introduced into the legitimate economy.⁵¹

⁴⁶ It is reported that “as much as \$32 trillion in private financial wealth is hidden in offshore havens — roughly equivalent to the annual output of the US, Chinese and Japanese economies combined”: James S Henry, *The Price of Offshore Revisited: New Estimates for Missing Global Private Wealth, Income, Inequality, and Lost Taxes* (July 2012). 8 <http://www.taxjustice.net/cms/upload/pdf/Price_of_Offshore_Revisited_120722.pdf> accessed 27 March 2021; David Chaikin and J C Sharman. *Corruption and Money Laundering: A Symbiotic Relationship*. (New York: Palgrave, 2009) 7-30.

⁴⁷ John Hatchard. *Combating Corruption: Legal Approaches to Supporting Good Governance and Integrity in Africa* (Edward Elgar Publishing Limited, 2014). 165 and 274.

⁴⁸ Joint Research Centre for Transnational Crime, *Offshore Financial Centres and Corruption: A Toolkit For KNAB Investigators* (June 2006) 7 <http://www.knab.gov.lv/uploads/eng/dinicola_offshore.pdf> accessed 27 March 2021.

⁴⁹ GIABA. *Corruption and Money Laundering Nexus: An Analysis of Risk and Control Measures in West Africa* (GIABA Report 2010) paragraph 93.

⁵⁰ These are placement, layering and integration.

⁵¹ International Compliance Association (ICA) <<http://www.int-comp.org/careers/a-career-in-aml/what-is-money-laundering/>> accessed 27 March 2016; John Howell. *The Prevention of Money Laundering and Terrorist Financing* (ICC Commercial Crime Services 2006) 1-2.

Money laundering (Prohibition) Act of 2011 defines ML as, “when a person in or outside Nigeria directly or indirectly conceals or disguises the origin or; converts or transfers, removes from the jurisdiction; acquires, uses, retains or takes possession or control of; any fund or property, knowingly or which he/she should reasonably have known that such fund or property is, or forms part of the proceeds of an unlawful act.”⁵² A body corporate on the other hand is liable on conviction, to a fine of not less than 100% of the funds and properties acquired as a result of the offence committed, and a withdrawal of its license. Where the body corporate persists in the commission of the offence for which it was convicted in the first instance, the Regulators may withdraw or revoke the certificate or license of the body corporate.⁵³

Some acts which constitute money laundering under the ML(P) Act are spelt out in sections 1 and 15 of the Act. Section 1 of the Act makes it illegal for any individual to accept or make any cash payment that exceeds N5,000,000.00 (Five Million Naira). Corporate institutions shall not make or accept any cash payment of a sum exceeding N10,000,000.00 (Ten Million Naira) except in a transaction through a financial institution.

The Act also provides that any individual who is transporting cash or negotiable instruments in excess of US \$10,000 or its equivalent must declare this to the Nigerian Customs Service. Non-declaration of the funds or false declaration is an offence that is punished upon conviction by the individual forfeiting the funds in question, or to imprisonment of not less than two years or both.⁵⁴

⁵²Section 15(2) ML(P) Act.

⁵³Section 15(3) ML(P) Act)

⁵⁴Section 2 (3) & (5).

Nexus between Corruption and Money Laundering

There is a nexus between corruption and money laundering. Goredema noted that the links between corruption and money laundering can hardly be contested.⁵⁵ ML remains one of the main channels of laundering of proceeds of corruption from most nations. On the other hand, corruption is one of the predicate offenses of money laundering. The movement and concealment of proceeds of corruption is made possible through money laundering. Money laundering is a crime only insofar as the underlying act generating the proceeds to be laundered, the predicate offence, is a crime. Corruption is a crime. Transparency International (TI) rightly defines corruption as, “the abuse of entrusted power for private gain.”⁵⁶ Broadly, it is categorised into two: grand and petty. Grand corruption, also known as high level or political corruption, involves the massive looting of state resources by high-ranking officials or politically exposed persons (PEPs) for their personal gain. According to Rose-Ackerman, “grand corruption involves a small number of powerful players and large sums of money”.⁵⁷ Grand corruption is a major predicate offence of money laundering. However, it can be used for all forms of corrupt practices.

In 2005, GFI estimated that approximately 5% of global IFFs came from corruption and the United Nations Economic Commission for Africa’s (UNECA) High Level Panel on Illicit Financial Flows (IFFs) from Africa also estimated that 5% of African IFFs came from corruption.⁵⁸ Therefore, there is a symbiotic relationship between corruption and money

⁵⁵ Charles Goredema. “Recovery of Proceeds of Crime: Observations on Practical Challenges in Sub-Saharan Africa” in *Tracing Stolen Assets: A Practitioner’s Handbook*. (Switzerland: Basel Institute on Governance, International Centre for Asset Recovery, 2009) 33.

⁵⁶ Transparency International (TI)

⁵⁷ Susan Rose-Ackerman and Bonnie J Palifka. *Corruption and Government: Causes, Consequences, and Reform*. (New York, Cambridge University Press, 2016) 11.

⁵⁸ UNECA, “High Level Panel on Illicit Financial Flows” <<https://archive.uneca.org/iff>> 2nd September, 2021.

laundering.⁵⁹ The established nexus between money laundering and corruption, and the need to prevent corrupt persons, particularly the PEPs, from enjoying the proceeds of their criminality, underscore the criminalisation of money laundering as one of the corruption related offences. It is reported that “as much as \$32 trillion in private financial wealth is hidden in offshore havens – roughly equivalent to the annual output of the US, Chinese and Japanese economies combined”.⁶⁰

Studies from Africa and elsewhere highlight the corrosive impact of corruption on strategies to combat money laundering.⁶¹ In a report on the nexus between corruption and money laundering, Eastern and Southern Africa Anti-Money Laundering Group (ESAAMLG) articulated the impact of corruption on the implementation of AML measures to include:

As one of the most significant contributors to proceeds of crime that become available for laundering, corruption can render the AML system dysfunctional by clogging it with a large volume of cases to deal with. Because of its connection to money laundering, corruption will try to prevent the adoption of effective measures against money laundering and may succeed in doing so if not detected and confronted. The implementation of AML measures that have been adopted can be impeded by corruption—such as by interfering with the capacity of mandated institutions to perform their duties or influencing the relevant officials [or] institutions in the private sector on whose co-operation prevailing AML systems increasingly rely, to secure their collusion in sabotaging the effective implementation of AML measures.⁶²

⁵⁹ Michael Findley, Daniel Nielson and Jason Sharman. *Global Shell Games: Testing Money Launderers” and Terrorist Financiers” Access to Shell Companies* (Griffith University Centre for Governance and Public Policy 2012) 20-21.

⁶⁰ Henry, (n 46).

⁶¹ Eastern and Southern Africa Anti-Money Laundering Group (ESAAMLG), “An Assessment of the Links between Corruption and the Implementation of Anti-Money Laundering Strategies and Measures in the ESAAMLG Region”, Dar es Salaam: ESAAMLG. http://www.esaamlg.org/userfiles/Corruption_and_AML_Systems.pdf.; Chaikin, D., and J. Sharman. 2009. *Corruption and Money Laundering: A Symbiotic Relationship*. New York: Palgrave Macmillan; GIABA (Inter-Governmental Action Group against Money Laundering in West Africa). 2010. *Corruption–Money Laundering Nexus: An Analysis of Risks and Control Measures in West Africa*. Dakar: GIABA.

⁶² ESAAMLG (n 61)

In essence the links between corruption, illicit financial flows, and money laundering can hardly be contested; that explains the criminalisation of money laundering as an offence under the international and national laws.

4. Whether Laundering of Proceeds of corruption is Facilitated by International Migration and Economic Globalisation?

Illicit financial flows are multidimensional and transnational in character. Like the concept of migration, they have countries of origin and destination, and there are several transit locations.⁶³In addressing the question, whether international migration and globalisation facilitate laundering of proceeds of corruption, the research analyses the following cases to determine existence of element of international migration and/or globalisation.

Sani Abacha and Mr Abubakar Bagudu

He was a former Head of State in Nigeria who ruled from 1993 to 1999. He died in office and after his death, above US \$5 billion was reported laundered and these monies were kept in banks in Europe.

The shell company, Doraville was registered in British Virgin Island, a notorious tax haven, in the name of the elder son of Mr. Abacha, Mohammed. United States and Jersey authorities have repatriated N112.05 billion (\$308 million) laundered by Mr. Abubakar Bagudu on behalf of late Gen. Sani Abacha. It was revealed that Mr. Abubakar Bagudu spent six months in federal detention in Texas while awaiting extradition to Jersey. However, before he was handed over to

⁶³ United Nations Conference on Trade and Development (UNCTAD). *Tackling Illicit Financial Flows for Sustainable Development in Africa*, (2020) Africa Report 2020, 1.

criminal trial in Jersey, he quickly agreed in 2003 to return \$163 million to Nigeria and was released on bond to Nigeria where he was meant to be prosecuted for money laundering.⁶⁴ He returned to Nigeria and became Senator and now Governor.

In January 2019, US District Court of Columbia in a suit between Ibrahim Bagudu, Mr Bagudu's elder brother, who was laying claim to \$287 million deposited in one account owned by Doraville Properties, a shell company set up by Mr. Bagudu to primarily launder funds stolen from Nigeria.⁶⁵

In February 2020, the U.S. government entered into a trilateral agreement with Nigeria and Jersey to repatriate over \$300 million in additional money that Bagudu played a role in laundering during the Abacha's regime.

This case revealed that Mr. Bagudu migrated temporarily to United States where he with the aid of other family members, top members of the regime and Mohammed, Mr Abacha's eldest son were able to facilitate the laundering. Mr. Bagudu migrated to Houston, from there he set up a shell company called Doraville Properties used to launder funds stolen from Nigeria. This element notwithstanding, the role of globalization as enabler is more disturbing in this regard. This case revealed the use of Shell companies which is made possible by globalization. A Shell company can be incorporated and proceeds of corruption laundered using the company as was this case where there is weak or no effective money laundering legal framework. Taking

⁶⁴ StAR - Stolen Asset Recovery Initiative, "Corruption Cases - Sani Abacha / Abubakar Bagudu" <star.worldbank.org.> Retrieved 7 February 2020.

⁶⁵ Nicholas Ibekwe, "Abacha Loot: US, Jersey, repatriate N112 billion laundered by Kebbi governor, Bagudu" Premium Times 4th February, 2020.

advantage of the elements of economic globalization, Shell companies were registered in United Kingdom and Singapore and used to launder proceeds of corruption from Nigeria.

Diepreye Alamiyeseigha: He was a former Governor of Bayelsa State in Nigeria and used companies registered in the United Kingdom, South Africa, Seychelles, the British Virgin Islands, and the Bahamas to launder the proceeds of corruption. He had residence in London, and over US \$1.5 million in cash was seized from his London home. He temporarily migrated to London where he kept stolen cash in dollars and incorporated Companies in other countries using Shell companies without migrating to such countries. In this case too, Mr. Alamiyeseigha took advantage of economic globalization in laundering the proceeds of corruption by registering Shell companies in Seychelles, the British Virgin Islands, and the Bahamas.

Three months after Mr. Alamiyeseigha assumed office as governor of Bayelsa State, one Sue Bloom from the Mossack Fonseca office in London made a fax transmission to Rosemarie Flax of Mossack Fonseca office in British Virgin Island (BVI) for availability search of the name Solomon & Peters Limited for registration in BVI.⁶⁶ Upon confirmation of availability of the name, Solomon & Peters was incorporated with authorised capital of US \$50,000 divided into 50,000 shares. Mr. Alamiyeseigha appointed himself as both the First Director and Secretary of Solomon & Peters.

He then used the company as the conduit for a looting spree, stashing away funds belonging to his state and acquiring properties in several parts of the world.

⁶⁶ Emmanuel Mayah. "Panama Papers: How Alamiyeseigha began looting Bayelsa 3 months after becoming governor" Premium Times 4th May, 2016.

James Ibori: He was Governor of Delta State from 1999 to 2007. The following persons were used. Ibori's sister, Christine Ibie-Ibori and his mistress, Udoamaka Okoronkwo and they were convicted for money laundering in the United Kingdom. They were each sentenced to five years in prison. His wife, Theresa Ibori, was sentenced to between two-five years in prison for fraud and money laundering. They migrated to United Kingdom to facilitate the laundering. His London lawyer, Mr. Bhadresh Gohil, was also sentenced to a 7-year term in prison for fraud and money laundering. Ibori was a temporary migrant, his wife, mistress and sister migrated to UK and Ibori was able to engage a lawyer in UK all made possible by globalization.

Musiliu Obanikoro: Immediately after the 2015 election, he migrated to the US where he is a citizen to avoid answering various allegations of corruption and laundering against him. He later returned and entered into plea bargain with the Economic and Financial Crimes Commission (EFCC). He is currently a star witness for EFCC in money laundering case.

Mrs. Diezani Allison-Madueke: Another case relates to the former Minister of Petroleum, Mrs. Allison-Madueke who has both UK and Dominica citizenships. She is indicted for money laundering. She fled from Nigeria immediately after the 2015 presidential election amidst allegation of corruption against her. The Dominica granted her a diplomatic passport and made her Trade and Investment Commissioner, an appointment which conferred on her a protective shield from arrest by anybody. Therefore, efforts at extraditing her to Nigeria to face charges of corrupt practices have not yielded positive results. The ex-minister is required to answer questions on documents and jewellery recovered from her house at No. 10, Chiluba Close, off Jose Marti Street, Asokoro, Abuja, and some identified property that were linked to her in

Nigeria, UK, U.S., United Arab Emirate and South Africa. She is suspected of using the proceeds of corruption to acquire these properties. Having UK citizenship, Mrs. Diezani migrated to UK in 2015 and efforts, including court summons and order against her, have not yielded any result. Globalisation made it possible for her to acquire properties in other countries as shown in this case and other cases without identifying the true source of the money being used.

The above cases revealed that international migration and globalisation directly and circuitously facilitate laundering of proceeds of corruption in Nigeria. Therefore, what are the legal and institutional frameworks dealing with laundering of proceeds of corruption?

5. Legal and Institutional Framework on Anti-Laundering of Proceeds of Corruption in Nigeria

The existing legal and institutional framework in Nigeria are examined below.

a) The United Nation Convention against Corruption (UNCAC): It is abbreviated at UNCAC and remains till date the most comprehensive international legal instrument on combating corruption. Nigeria signed and ratified the UNCAC on 9 December 2003 and 14 December, 2004 respectively. UNCAC requires States Parties to establish the laundering offense as crime.⁶⁷ The provision is similar to the provision in the United Nations Convention against Transnational Organised Crime.⁶⁸

b) African Union Convention on Prevention and combatting Corruption (AUCPCC): It is abbreviated as AUCPCC. Nigeria signed the Convention on 16th December 2003 and ratified the

⁶⁷ Article 23 of UNCAC.

⁶⁸ Identical to Article 6.

same on 26th September 2006. The AUCPCC provides for this offence of money laundering of proceeds of corruption.⁶⁹ And it is wider in scope and coverage compared with the provision of UNCAC on the same offence.

c) Financial Action Task Force (FATF): It provides 49 special recommendations of international standards on combating money laundering and the financing of terrorism and proliferation. It offers strategies required to combat laundering of proceeds of any of the predicate offences.

d) Egmont Group of Financial Intelligence Unit (FIU): Nigeria partners with the Egmont Group of FIUs through the NFIU. The NFIU is a member of Egmont Group of FIUs and coordinates other FIUs in the West African Sub-Region as it helps the Intergovernmental Action Group against Money Laundering in West Africa (GIABA), in the enforcement of the AML/CFT regime. The core function is intelligence gathering.

e) Interpol offers a platform for the issuing of red notices, making information about wanted persons public (globally), including corruption. The Nigeria Police became a member of Interpol on 10 October 1960 and the Interpol National Central Bureau (NCB) for Nigeria situated in Abuja is the coordination and investigations office for international police enquiries linked to Nigeria. The NCB's key national security partners in Nigeria are all the competent authorities in Nigeria.⁷⁰

F). The 1999 Constitution of Federal Republic of Nigeria (as amended): Section 15(5) of the CFRN provides that "States shall abolish all corrupt practise and abuse of power". This includes laundering of proceeds of corruption.

⁶⁹ Article 6 of AUCPCC.

⁷⁰ They include: National Drug Law Enforcement Agency; Economic and Financial Crimes Commission; Nigeria Immigration Services; Nigeria Customs Service; National Agency for the Prohibition of Trafficking in Persons; and National Agency for Foods, Drugs Administration and Control, Independent Corrupt Practices and Other Related Offences Commission.

g) Money Laundering (Prohibition) Act (ML(P)A) 2011: The main law criminalising money laundering in Nigeria. The effort in Nigeria at criminalising the laundering of the proceeds of crime dates back to the enactments in 1989 of the National Drug Law Enforcement Agency Act.⁷¹ The ML(P)A 2011 is the primary money laundering law in Nigeria. It creates offences where a person converts or transfers resources or property derived from corruption offences, participates in money laundering or predicate offences, or collaborates in concealing or disguising the genuine nature, origin, location, disposition, movement or ownership of the resources, property or rights derived directly or indirectly from corruption offences, and other related offences or predicate offences.⁷² It criminalises money laundering both in the private and public sectors. Further, the ML(P)A criminalises the act of concealment, removal from jurisdiction, transfer to nominees or retention of the proceeds of a crime or an illegal act on behalf of another person knowing or suspecting that other person to be engaged in criminal conduct or that the person has benefited from criminal conduct, or conspiracy, aiding, etc.;⁷³ and acquiring, use or possession of a property knowing that such a property represents in whole or in part, directly or indirectly the proceeds of criminal conduct.⁷⁴ It extends these offences to any person involved in any conspiracy, aiding, abetting, counselling, inciting, procuring or inducing the commission of an offence under the ML(P)A.⁷⁵ The link between corruption and money laundering explains the criminalisation of money laundering as an offence under the ICPC Act.⁷⁶

⁷¹ Cap. 253 Laws of the Federation of Nigeria 1990, now Cap N30 LFN 2004 section 3. NDLEA Act was enacted to fulfil Nigeria's obligations under the United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances (Vienna Convention) adopted in 1988. This effort was reinforced by establishment of the Financial Action Task Force (FATF) in 1989 by the initiatives of G7.

⁷² Section 15(1)(a) and (b) Money Laundering (Prohibition) Act 2011 No. 11.

⁷³ Section 17(1) (a) of ML(P)A.

⁷⁴ Section 17(1) (b) of ML(P)A.

⁷⁵ Section 18(1)(b) and (c) of ML(P)A.

⁷⁶ Section 24 of ICPC Act.

h) EFCC Act – was enacted in response to international pressure and as a precondition for the removal of Nigeria from the list of Non-Cooperative Countries and Territories (NCCTs) of the Financial Action Task Force (FATF) on Money Laundering. It criminalises economic and financial crimes and establishes EFCC with the power to enforce ML(P) Act and other laws on economic and financial crimes. The Act also created the EFCC and empowered the commission to prevent, investigate and prosecute economic and financial crimes and to coordinate the enforcement of the provisions of any other law on economic and financial crime.⁷⁷

i) ICPC 2004 – criminalises corrupt practices and establishes ICPC to prosecute offenders. It collaborates with other agencies in taming the tide of laundering. It has the mandate to prevent and combat corruption as well as educate citizen of the danger of corruption, among others.

j) NFIU ACT – The Act establishes NFIU as autonomous body. The three main roles of the NFIU are receiving, analysis and dissemination of financial intelligence to end users. The end users are the law enforcement and anti-corruption agencies. It was part of EFCC until 2018 when it was separated and now housed in the CBN.

k) other relevant laws and policies include the Extradition Act; Mutual Legal Assistance Act; NEITI Act; Anti-money laundering policies – Treasury Single Account, Integrated Payroll and Personnel information system (IPPIS); Bank Verification Number (BVN) and Customer Due Diligence. KYC – Know Your Customer.

⁷⁷ These other laws include the Banks and Financial Institutions Act 1991, Miscellaneous Offences Act, the Money Laundering Act 1995, the Failed Banks (Recovery of Debts) and Financial Malpractices in Banks Act 1994, the Advance Fee Fraud and Other Fraud Related Offences Act 1995, and the Money Laundering and (Prohibition) Act 2011, the relevant sections of Criminal Code and Penal Code dealing with economic and financial crime.

6. Legal and Enforcement Gaps

In spite of the existence of the legal and institutional frameworks as shown above, the research found and grouped the identified gaps into three failures (3Fs) of the legal and enforcement regime. They are the failure of governance, the failure of the institutions and the failure of the people. These are examined in turn.

The Failure of Governance manifest in the following areas:

First is that there is systemic failure to take care of her citizens by not being able to create the needed job opportunities and reduce high poverty rate in the country. There presently exists huge trust deficit between the government and the governed.

Secondly, there is failure to provide effective social security such as housing, pension and health insurance schemes. This has led to widespread predicate offences, avarice and illicit primitive accumulation of wealth and laundering of same.

Also arising from this failure is weak political will. This is in existence both at international and national levels. Sharman finding regarding OECD member States and developed nations reveals that developing nations and tax haven are more compliant to international standard than most developed nations. This is apparent in Visa and investment policies of most developed nations. Therefore, the use of principle of sovereignty, investment drive and shield of alleged corrupt political exposed persons (PEP) are manifestations of the failure.⁷⁸

⁷⁸ See the Panama report < <https://www.icij.org/investigations/panama-papers/>> accessed 23rd December, 2021.

There exists unrealistic minimum wage, not even a living wage. A minimum wage of thirty thousand naira when compared to the rise of exchange rate from when the minimum wage was 18,000 naira shows that the minimum wage of thirty thousand naira in Nigeria is less than what was earned when it was 18000 naira. The failure to secure the welfare of the people and to provide the basic amenities needed for decent living. This has led to crazy acquisition of wealth for generation unborn.

The above are preventive mechanisms where provided, otherwise they are incentives/root causes for corruption and laundering of its proceeds. The failure of governance is largely serving as an incentive to engage in corrupt and financial crime and laundering of same.

Failure of Institution

Another failure is that of institution. The relevant institutions (the anti-corruption agencies (ACAs), the Judiciary and the office of AG) have not delivered maximally due to weakness arising from their lack of independence. The independence of the ACA is not secured because of the power of the President to appoint and remove head of ACA.⁷⁹ The President has the constitutional power to appoint the Chairman of EFCC in an acting capacity for one year and the renewal of the temporal appointment is at the President's will.⁸⁰ Also, the A-G is an appointee of the President and subject to his control. There is lack of physical autonomy of the NFIU being housed by Central Bank of Nigeria (CBN) and this ridicules the independence of the NFIU.

Another gap manifests in the area of investigation. The lack of expertise and skills as was manifested in *FRN v James Onanefe Ibori*.⁸¹ In this case, the prosecution could not establish the

⁷⁹ Section 3(2) EFCC Act. The removal all the head of the EFCC had been at the will of the President since inception.

⁸⁰ section 3(2) EFCC Act; S.171 of the 1999 CFRN.

⁸¹ Charge No. FHC/ASB/1C/2009; and *Ibori v FRN* (2009) 3 NWLR (PT. 1128) 283

elements of the offences in the 170 count charges preferred against the accused. The charges were quashed and the case struck out for lack of evidence. On the subject, the English court was able to secure convictions.

There is also technicalities and weak judicial activism as ground for discharge of PEPs on allegation of corruption and laundering of proceeds of corruption. The Supreme Court in *Orji's Case* missed the opportunity and failed to seized the moment to embrace the current global wave of judicial activism as exemplified by the Indian Supreme Court. India which shares similar peculiarities with Nigeria, has in many cases engaged in judicial activism in protecting overriding public interest and in upholding the mischief rule of interpretation. S. 396(7) of the Administration of Criminal Justice Act (ACJA) was meant to cure the handicap of elevated judges by allowing them to return to conclude part heard cases. The Supreme Court ignoring this law discharged and acquitted Orji because the judge returned to his former court to deliver judgement of a part-heard case. His judgement was set aside even when the ACJA has provision for this to prevent starting such part heard cases *denovo*.

Failure of the People

There is the failure of the people of Nigeria to stand against corruption and laundering of proceeds of corruption by demanding for accountability of PEPs and their leaders. Instead, Nigerians are condoning, protecting and celebrating PEPs apparently involved in laundering of proceeds of corruption. This is as a result of the entrenched wrong mind set and value system. A system and mind set where the source of wealth is no longer an issue and honour and chieftaincy

titles are given on the basis of material acquisition, not integrity. Nigerians are people that have failed to demand for accountability from PEPs.

7. The Way Forward

The legal and enforcement gaps have made legal intervention imperative in the following areas: First, the discretionary provisions of UNCAC and AUCPCC should be made mandatory for States Parties. This will make it mandatory for State Parties to incorporate such provision into their domestic law to curb corruption and laundering of the proceeds.

There should be elevation of the offence of grand corruption under UNCAC as a crime against humanity. Ndiva Kofele-Kale canvassed that the most effective way to combat corruption is by elevating it to the status of a crime under international law, which entails individual responsibility and punishment, and making corruption subject to universal jurisdiction.⁸²

The provision of section 308 of the 1999 CFRN should be amended to exempt grand corruption from cases that immunity clause is applicable. In *Obih v Mbakwe*⁸³ and *Turaki v Dalhaltu*,⁸⁴ the Supreme Court of Nigeria held that section 308 does not cover an incumbent Governor in an election petition since what is at issue is the right to remain in office. This purposeful interpretation should be extended to grand corruption by regarding it as affecting right to remain in office. A corrupt PEP should not be allowed to remain in office as such person should not be in office in the first place.

⁸² Ndiva Kofele-Kale. "The Right to a Corruption-Free Society as an Individual and Collective Human Rights: Elevating Official Corruption to a Crime under International Law". (2000). 34 *International Law* 149 – 178.

⁸³ (1984) All NLR 134, 148.

⁸⁴ (2003) 38 WRN 54.

The provision of section 171 should be amended to include the head of ACAs among appointments that require the confirmation of the Senate and a clear provision stating that appointment in an acting capacity made by the President should be for a maximum of one year and not renewable. This will enhance the independence of the ACA in Nigeria and will avert a repeat of the President renewing the appointment of Chairman of EFCC for more than three times.

The Extradition Act and the Mutual Legal Assistance Act should be amended to cover States outside Commonwealth nations. The provision of section 3(2) of EFCC Act should be amended to protect the head of agency from arbitrary removal by the President.

Also, it is imperative to address the gaps in the area of enforcement. The task here is to turn the three failures (3Fs) to three successes (3Ss) in the enforcement regime. To achieve this aim, the following steps should be taken. In the area of governance, the government should provide for effective social security, realistic living wage against the present unrealistic minimum wages. Since the value of naira is depended on the exchange rate of dollars, minimum wage should be the benchmark using the dollar. In this way, the fluctuation in the exchange rate will have no negative impact on the minimum wage. The health insurance, housing and pension schemes should be made more effective and functional. The corruption and political influence in the sectors should be urgently addressed. The government should demonstrate sufficient political will to combat corruption and laundering of its proceeds thereby reducing the trust deficit between the government and the governed. The international community must practically demonstrate the political will. The government should secure and guarantee the welfare of the

people via functional programmes that give hope and assurance of a better future. Implementation of social programme should be transparent. The basic social amenities should be made available to remove the current burden on citizens. The above will remove the incentives for corruption and laundering of its proceeds.

To attain the desired success of the institutions, the NFIU should be granted physical autonomy to avoid the repeat of the ugly incidence that transpired between Diaspora Commission (NIDCOM) and Ministry of Communication. NFIU should be provided with its own building given its sensitive role in the anti-money laundering process. The ACA's investigative capacity should be enhanced by full deployment of modern investigative techniques and equipment. The judiciary should engage in judicial activism and do away with technicality on the ground of overriding public interest and in dealing with issue of grand corruption. The court should seize the moment in cases such as *Orji's* in line with current global wave of judicial activism in protecting general public interest against mere technicality. Office of A-G should be separated from the Minister of Justice and appointment of A-G should be by the recommendation of the Nigeria Bar Association. The unfettered discretionary power of the A-G should be regulated. The operational, financial and physical independence of the ACAs should be maintained by securing their appointment and removal of ACA. The removal should be subject to confirmation by the Senate.

The citizens should wake up from their sleep and actively demand for accountability from the government and their elected public officers; Nigerians should stop condoning and protecting PEPs on ground of ethnicity, religious and regional affiliation; Entrenchment of right mind set and value system via aggressive anti-corruption education, corruption and its devastating effects,

as well as the value of integrity, honesty, hard work and nation building; Nigerians must realise and accept that success in preventing and combating laundering of proceeds of corruption in Nigeria can only be fought and won by Nigerians alone. Reliance on external helps from those waiting to receive the proceeds of corruption from us is a cosmetic approach. Nigerians must drive and own the fight against corruption to attain meaningful success. The culture of “it’s our time to eat from the national cake” whenever a kinsman, is elected or appointed to public office should be jettisoned; Nigerians should name and shame corrupt persons and not protect them.

The adherence to the above recommendations will mitigate the laundering of proceeds of corruption via international migration and in turn reduce the devastating impact of corruption in Nigeria.

Conclusion

The paper undertook conceptual clarification of relevant concepts, and thereafter inquired into whether international migration and globalisation facilitate laundering of proceeds of corruption. Corruption and laundering of its proceeds remain a challenge of global concern. There is a nexus between laundering and corruption and the cases examined in this paper established that apart from international migration, globalization is a major facilitator of laundering of proceeds of corruption. Whilst international migration and globalisation are inevitable and have many advantages, the examination of the legal, enforcement and institution framework in Nigeria revealed the existence of gaps and the failures of governance, institution and the people are enablers and incentives for corruption and the laundering of it proceeds in Nigeria. To ameliorate the menace of laundering of proceeds of corruption, addressing the identified gaps make the call

for legal intervention and enforcement reform imperative. This connotes that a reform of the legal and enforcement architecture is imperative. It is submitted therefore that implementing the above recommendations in this paper will engender the needed reforms.

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