ASSET RECOVERY AND MUTUAL LEGAL ASSISTANCE IN ASIA AND THE PACIFIC

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General Sani Abacha—A Nation’s Thief

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Nigeria under Abacha

On 10 June 1998, General Sani Abacha died. As with the death of President Kennedy, I can remember exactly where I was when I received the news. I read it in USA Today when I was having breakfast in a hotel in Columbia, Maryland. I was there to see my cartographer; we were working together on the largest case ever to come before the International Court of Justice (ICJ) in The Hague involving Nigeria’s land and maritime boundary with Cameroon. Five years previously, in 1993, Abacha had seized power from his military predecessor, Ibrahim Babangida, in a bloodless coup. The effect of that takeover was to deny office to Nigeria’s newly elected President, Chief Moshood Abiola, the victor of the first democratic elections to be held in Nigeria for 15 years. One of Abacha’s first moves was to jail Abiola; he was never released during Abacha’s rule and, by a sad irony, died in jail on the eve of his release just 2 weeks after Abacha’s death. The boundary case had been started by Cameroon in The Hague in March 1994 as the result of a major influx of Nigerian troops on the Bakassi peninsula, an area of mangrove swamps and fishermen and allegedly huge oil reserves, which had taken place in December 1993. While the Nigerian Government portrayed it as a move to protect the residents of Bakassi who were almost 100% Nigerian, Cameroon saw it as an invasion of their sovereign territory.

Throughout the period of Abacha’s rule, the case before the ICJ was proceeding, an outward indication that Nigeria would observe the rule of international law, rather than go to war against her neighbor. In Nigeria, however, things were different. The rule of law had little place in the scheme of Abacha’s government. Political imprisonment and torture and summary execution were commonplace. Abacha imprisoned Nigeria’s present President, Olusegun Obasanjo, in 1995 and sentenced him to death. In a dramatic move, Transparency International made Obasanjo President of their organization. This move, together with Obasanjo’s international reputation—he was a member of the Commonwealth Eminent Persons Commission which visited South Africa on a ground-breaking fact-finding mission investigating the evils of apartheid—was probably one of the factors that prevented the death sentence from being carried out. The lesser-known activist, poet, and politician, Ken Saro-Wiwa, was
not so fortunate. His execution in 1997 sparked waves of protest around the world. The execution was carried out on the eve of the Commonwealth Leaders' Conference in Sydney, Australia. Abacha and his ministers were refused entry to the conference and Nigeria was suspended from the Commonwealth and became a pariah state.

The Looting

These were the events that the world knew about. Not so well known was the fact that, back at home, Abacha and his family were systematically looting the nation’s oil wealth and further impoverishing a country endowed with some of the world’s largest hydrocarbon reserves. Nigeria earns about USD10 billion per annum from her oil sales. She has an estimated population of 133 million, almost as many people as the whole of the rest of Sub-Saharan Africa put together. Yet while adult literacy is around 70%, the average wage remained below USD1 a day, universities struggled to pay teachers, the supply of power was intermittent, medical care was nonexistent for the majority and, greatest of all ironies, in the closing years of Abacha’s rule, Nigeria had to import petroleum because her refineries had grinded to a halt because of lack of capital investment. Nigeria’s external debt was USD30 billion. Out of the USD3 billion a year earned by Nigeria’s oil, it was reckoned that the Abacha family helped themselves at the rate of between USD0.5 billion and USD1 billion dollars a year for the 4.5 years of his rule. This looting and the mismanagement of the country clearly had a devastating effect not only on Nigeria’s economy, but also on her morale.

The news of Abacha’s death in June 1998 brought unrestrained joy to the majority of the population, even though he was immediately replaced by a new military ruler, General Abdulsalami Abubakar. However, this was a different military ruler. Within a week of his taking on the mantle of leadership, he announced that he intended to bring back democratic rule to the country. With breathtaking speed, the Constitution was overhauled, electoral colleges were set up, and arrangements pushed ahead for elections to be held across the country in the nation’s 36 states. Elections for local governments, State government, House of Representatives, Senate and, most importantly, the presidency, were all held in short order. Frantic efforts were made to produce a viable voters’ roll and, by the end of March 1999, the three sets of elections had been held, with Olusegan Obasanjo the clear winner in the presidential race. His party, Peoples’ Democratic Party, had a small majority in the House of Representatives where five other parties were also represented. International observers found the elections to have been reasonably free and fair. Obasanjo was inaugurated on 29 May 1999. In April 2003, for the first time since
independence in 1960, there was a successful democratic transfer when Obasanjo was returned for a second term.

Further elections in April 2007 have produced a new leader, Umaru Yar Adua. The fairness of the election has been heavily criticized by the European Union and other foreign observers. The President-elect, however, is on record as being committed to continuing Nigeria’s fight against corruption.

That fight has been transformed by the creation in 2003 of the Economic and Financial Crimes Commission and its supremely able and effective Chairman, Nuhu Ribadu, whose term of office was extended for a further 4 years in April 2007.

The First Steps to Recovery

By the time of Abacha’s death, widespread corruption was known to have existed in the country and that he and his family had profited hugely from his period in office. General Abubakar took immediate steps to have the leading members of the family, including Maryam Abacha, the widow, and Mohammed, the oldest surviving son, placed under house arrest, together with those associates who had assisted the looting process, such as Abubakar Attiku, Bagudu and Ismaila Gwarzo, the former National Security Adviser. Abacha’s eldest son, Ibrahim, had died in a mysterious plane crash on an internal flight 2 years previously. Bagudu was Mohammed’s righthand man and Gwarzo was one of the main conduits through which state assets were purloined.

The new government passed a piece of legislation, known as Decree 53, which offered an amnesty to public officials coming forward and disclosing information about looted assets and surrendering those assets. Mohammed Abacha and Bagudu disclosed the whereabouts of some USD670 million and UK£50 million. These assets were largely held in Swiss accounts and arrangements were made through the Swiss authorities for these sums to be paid to the account of the Central Bank of Nigeria held at the Bank of International Settlements in Basle, Switzerland.

The Ajaokuta Proceedings

At this time also, a Swiss businessman, Nessim Gaon, whose interests included the Noga Hilton Hotels in Geneva and Abuja, started proceedings in the Commercial Court in London for the recovery of sums in excess of USD100 million claimed to be his share in the proceeds of sale of debt purchased from the Russian Government, which had financed the construction of Nigeria’s
largest single white elephant, the Ajaokuta Steel Plant. This steel plant was started in the 1970s as one of many ambitious projects started on the back of Nigeria’s newly found oil wealth, which followed the worldwide hike in oil prices decreed by the Organization of Petroleum Exporting Countries in 1973. A monster project, it had been designed to provide the majority of Nigeria’s likely steel requirements for years to come. The plant covered an area the size of a small town and was to employ thousands. Construction took place over 15 years at Ajaokuta in Kogi state but by 1998, not a single meter of steel had rolled out of the plant. The site was derelict when Abacha died; only now are efforts being made to revive the project by the Mittal steel group. In an effort to cut their losses, the Russians started selling off the debt due on the plant to anyone who was prepared to take it on. Mr. Gaon bought a chunk, as did the Abachas. The Abachas purchased their share through a company called Mecosta. They then proceeded to sell the debt back to the Nigerian Government for twice the sum they bought it for, taking payment partly in cash and partly in Nigerian par bonds. Mr. Gaon claimed that he was cheated out of the profit that he should have made on his share and sued the Abachas and the Government. The Government cross-claimed against the Abachas to recover the cash it had paid out on purchasing the debt, amounting to some DM330 million.

After a trial that was initially supposed to take 2 weeks but lasted 6 months, Mr. Justice Rix produced a 350-page judgment. Parts of the judgment were appealed in June 2003, the fifth anniversary of Abacha’s death. Rix’s judgment was upheld.

Following Rix’s judgment of February 2001, Nigeria was paid the DM330 million, bringing total recoveries by the end of 2001 to nearly USD1 billion.

Ajaokuta Fallout

The Ajaokuta proceedings were important in a number of ways. As a result of their becoming so protracted and convoluted, a considerable amount of evidence was given on both sides. In particular, evidence was given by Peter Gana, an Assistant Commissioner of the Nigerian Police, who was appointed by Major-General Abdullahi Mohammed, national security adviser to the Abubakar Government, as head of the special investigation panel set up to probe the looting. Gana was able to point to some methods Abacha used to extract cash from the Government. In particular, he cited what has become known as the security votes monies (SVM) method. SVM was a ruse used by Abacha in cahoots with his national security adviser, Gwarzo. Gwarzo used to write letters to Abacha requesting payment of sums of money to meet “urgent” national security needs. Some 30 of these letters were written over a 3-year period, from 1995 to 1998. The
sums requested started with reasonably modest amounts—the first letter requested a mere USD800,000. Toward the end, however, the requests became much more significant, the highest being nearly USD200 million. The Central Bank was then constrained by order of the head of state to make available huge sums in cash or by way of transfer through the banking system. The monies extracted from the Central Bank amounted to nearly USD2 billion. The vast majority was taken out by transfers, although USD50 million was paid out in travellers checks, ostensibly to meet the overseas expenses of officials and ministers travelling on government business. It was quite common for ministers to travel with blocks of unsigned cheques amounting to several hundred thousand dollars.

Also important in the Ajaojuta proceedings was the evidence, or lack of it, given by Mohammed Abacha and Bagudu. At the time of the hearing on the Ajaojuta Steel Plant, Mohammed Abacha was held in Kiri Kiri Prison in Lagos. He was held there in connection with charges brought against him concerning the assassination of Kenrai Abiola, Abiola’s chief wife, who was shot dead in her car at a Lagos roundabout in 1993. Rix J ordered that testimonies be taken from Mohammed Abacha in prison and counsel for the parties travelled to Lagos and obtained videotaped evidence. Bagudu, who was living openly in London at the time, gave his evidence in person before the Court. Because of the sums involved in the Ajaojuta proceedings, it had become relevant for the claimants to know where the defendants might hold assets and the provenance of those assets. Rix J characterized the responses given by Mohammed Abacha and Bagudu as “evasive.”

On the other hand, the judge accepted the evidence given by Peter Gana as being “honest.” The evidence given by Mohammed Abacha and Bagudu established a pattern that continued throughout the legal proceedings for the recovery of the loot. That pattern only disclosed the existence of assets already known to the authorities. The evidence was manifestly incomplete and Mohammed Abacha refused to give further evidence that might incriminate himself. (In the US, this would be characterized as taking the Fifth Amendment).

Procedures in Switzerland

On 29 September 1999, acting on information gathered by Peter Gana’s special investigatory panel, a letter was written to the authorities in Switzerland requesting seizure of funds belonging to Nigeria, believed to be held by banks in Switzerland, in accounts opened by members of the Abacha family and their associates. Within 2 weeks, Magistrate, Zechin of Geneva had issued orders that resulted in the freezing of some USD670 million in various Swiss accounts. Zechin’s action was swiftly followed by action in Luxembourg and Liechtenstein that
resulted in a further USD700 million worth of accounts being frozen. The action by
the authorities in these three states resulted in the freezing of the largest "pool" of
money so far identified in the Abacha saga.

In a press interview given on 29 May 2003 (the date of President
Obasanjo's re-inauguration as President) to the Los Angeles Times, Mohammed
Abacha claimed that all the monies seized by the authorities were the proceeds
of legitimate family business enterprises. When asked to explain further, he said
that it would take him 3 days to do so. Mohammed Abacha did have the
equivalent of 3 full days to explain those legitimate business enterprises in the
Ajaokuta proceedings. They could probably be summarized in just 3 minutes. If
there was a grain of truth in them, he would be in the Forbes 500 as one of the
world's most successful businessmen. One of the Abacha moneymaking
enterprises was claimed to be an airline called Selcon. This "airline" chartered
aircraft to fly Nigerian pilgrims on the annual Hajj to Mecca from Northern
Nigeria. As such, it performed a legitimate and useful function, albeit from a
near-monopoly position. However, the profits alleged by Mohammed Abacha to
have been generated by that enterprise would make the shareholders in many
legitimate airlines green with envy.

Despite the patent implausibility of their client's evidence, some of the
most well-known lawyers in Switzerland exerted strenuous efforts to have the
freezing orders set aside, efforts which caused long delays in the Swiss courts. The
Abacha lawyers were also engaged in strenuously resisting the transmission of
information gathered by the Swiss authorities to the authorities in Nigeria to assist
in the bringing of criminal prosecutions there against the wrongdoers—a pattern
repeated in other jurisdictions.

When it became apparent to the Nigerian Government that the legal
process of releasing and repatriating the funds held in Europe was going to be
long, drawn-out, and expensive, they resolved to bring matters to a swift
conclusion by striking a settlement with Mohammed Abacha. The main elements
of the settlement soon became known in the world's press. They were, in effect,
that Mohammed Abacha, Bagudu et al were to release the USD1.3 billion frozen
by the authorities in Switzerland, Luxembourg, and Liechtenstein and, in return,
the Abacha family would be allowed to keep USD100 million. That sum was said
to represent the top end of what might have been earned by the Abachas from
legitimate business enterprises. President Obasanjo said that this was one of the
hardest decisions he had had to make during his presidency. Overall, however,
he justified it as being the quickest means for Nigeria to recover a substantial part
of the sums lost. Authorities in Switzerland, Luxembourg, and Liechtenstein
announced to the press in April 2001 that a settlement had been negotiated.
While these negotiations were going on, Mohammed Abacha was still being held in prison on the Kudirat Abiola charges. In May 2001, however, the Federal High Court in Abuja ruled that he had no case to answer on the Abiola charges, which to the court appeared to be based purely on circumstantial evidence; by this it is thought the court meant Mohammed did not fire the fatal shot himself. Mohammed Abacha was released and immediately proceeded to his home city of Kano in Northern Nigeria where he was greeted with adulation by many Abacha supporters. He and his family continued to be under house arrest, but he was free to issue statements to the press and he continued to fight Government’s attempts to recover the looted funds. Almost as soon as he was released, he announced that he was not going to sign the proposed settlement agreement. Simultaneously he was visited by Mohammed Buhari, the military leader who had overthrown the last civilian government before Obasanjo’s election, that of Shehu Shagari, which was toppled in 1983. Buhari had announced that he was going to run against Obasanjo in the 2003 presidential race; he emerged as the leading opposition candidate. In the event, he polled about half the number of votes that Obasanjo won. There can be little doubt that Mohammed Abacha would have welcomed the election of Buhari with the opportunity to negotiate a more favorable deal. That did not happen, however, and the Obasanjo government continued to grapple with the problem during its second term. In the meantime, in April 2003, the Supreme Court in Switzerland delivered a long and detailed judgment rejecting the appeals lodged by the Abachas, citing some six grounds on which they sought to have the previous decisions of the Swiss courts overturned.

However, notwithstanding the views expressed by the Swiss judges, the Supreme Court made it clear that it expected the Government of Nigeria to treat Mohammed Abacha with proper consideration and in accordance with his human rights. In particular, if he is subjected to further incarceration, Switzerland’s ambassador to Nigeria is to be permitted to visit him in his prison at any time to ensure that he is not being subjected to human rights abuses. He is to have full and free access to his lawyers for him to continue to fight his legal battles. In fact, that access has never been denied.

The Supreme Court initially imposed one further condition before any funds could be repatriated to Nigeria—that courts in Nigeria should give final judgment to the effect that these funds belong to the State of Nigeria. However, this was subsequently lifted.

In February 2005, however, nearly 6 years after Magistrate Zechin commenced his investigation, the Federal Supreme Court in Switzerland ruled that USD480 million be returned to Nigeria. A further USD70 million was to remain in Switzerland pending determination of its ownership, and USD10 million was to
be paid into an escrow account, one of the signatories being the Nigerian Government.

However, even after the Supreme Court had ruled, it took several months, and some acrimonious exchanges between President Obasanjo and the Swiss Government, before actual payment was made under the supervision of the World Bank.

Proceedings in the United Kingdom and Jersey

Mutual Legal Assistance

Shortly after President Obasanjo's election in 1999, Nigeria delivered a letter of request to the authorities in England under mutual legal assistance (MLA) legislation, sometimes called the Harare Scheme. In May 2001, 2 years later, the Home Office was still asking Nigeria to remedy certain technical defects which they perceived in Nigeria's letter of request. The Home Office had taken action, but none of the fruits of the inquiries made by the Home Office were available to Nigeria. It was not until late 2001 that the Home Office announced that they were ready to take action on the letter of request.

As soon as they did so, the lawyers for Mohammed Abacha and Iagudu applied to the English courts for judicial review of the Home Secretary's decision to help Nigeria. Judicial review is a process whereby decisions by the executive can be challenged in the courts. Judgment was handed down in October 2001; it backed the decision of the Home Secretary and the various bodies concerned, such as the Serious Fraud Office and the National Criminal Investigation Service, were able officially to proceed with their work. Once an investigation is complete the next step is for the requested authority—in this case the Home Office—to announce that it is ready to transmit the evidence gathered to the authorities in the requesting country. Again, under English procedure, it is possible for the targets of the investigation to challenge this second decision by the Home Secretary and take that decision for judicial review once more. That duly happened and it was not until the end of 2004, 5 years after the initial request was made, that United Kingdom (UK) authorities were able to release the evidence they had gathered. The purpose of transmitting evidence under MLA proceedings is to enable the requesting country to pursue criminal proceedings against wrongdoers in its own jurisdiction. This sort of delay makes the pursuit of such proceedings even more difficult.

A recent survey found that 85% of the judiciary in Nigeria are corrupt. The average salary of a High Court judge in Nigeria is less than USD 1,000 per month. If
does not take great imagination to see the possibility that those who can afford to spend millions of dollars on the lawyers representing them may also have the wherewithal materially to affect the decisions of the court. Thus far, the Abacha lawyers have proved adept in obtaining some extremely surprising decisions in Nigeria’s lower courts, which have had repercussions well beyond those courts.

Jersey

The approach of the English authorities sharply contrasts that in Jersey. The UK does not include the Channel Islands. Offshore financial centers, such as Jersey, Guernsey, and the Isle of Man, have their own regimes and have in the past, attracted much criticism for providing havens to dubious operators. That, however, has changed radically. Dramatic evidence of this change is provided in the Abacha case.

Several hundred million pounds worth of Abacha assets were frozen on the Island of Jersey. The Jersey authorities concluded that those assets represented the proceeds of serious money-laundering offenses. (The Swiss reached a similar conclusion back in 2000 when they indicted several of the malefactors).

The Jersey authorities took effective action, which will be described elsewhere. The next sections will describe how matters have proceeded.

Money Laundering

Whether as a result of the MLA request or of its own volition, the Financial Services Authority (FSA), the body responsible for overseeing efforts to curb money laundering in the UK, commenced its own investigation. The Swiss authorities had started their investigation before the end of 1999. The information they obtained must have indicated the participation of banks operating out of the City of London. It would be surprising if the Swiss authorities had not discussed this with the UK authorities. Perhaps that was what spurred the FSA into action.

At all events, the FSA published a press release in March 2001 divulging the following information:
- 23 banks had been the subject of their investigation.
- In 15 of the banks investigated, money-laundering compliance checks had “left a lot to be desired.”
- A total of USD1.3 billion was found to have passed through British banks.
- 98% of that money went through the 15 banks whose money-laundering compliance regime was substandard.
- In total, UK financial institutions made over 30,000 suspicious transaction reports (STRs) to the National Criminal Intelligence Service in 2001. This
figure rose to nearly 100,000 in 2003 and is projected to reach 200,000 in 2004. (N.B. These figures do not show how many STRs were linked to the Abacha Investigations.)

The press release said that none of the defaulting banks could be named owing to protection given to them under UK banking acts. Thus, banks were not named and shamed and UK authorities did not undertake prosecutions despite receiving all those STRs.

The Nigerian Government found it extremely difficult to believe that the UK authorities were in any way serious about pursuing money-laundering activities in the City of London. Invisible exports, which comprised largely the activities of the City of London, are a huge contributor to Britain’s balance of payments.

However, the Abacha affair undoubtedly pricked the conscience of the UK Government. In June 2000, the Department of Overseas Development set up a corruption committee in the House of Commons that heard evidence from all sectors of the financial services industry and members of the Nigerian Government. The report of the committee came up with some startling revelations about the disparate nature of regulation in Britain and a chronic inability to take effective action in the face of abuses of the system, even those as flagrant as had been committed in the Abacha case. Parliament began considering legislation to streamline the whole system and to make it more effective.

Then on 11 September 2001, world terrorism struck its most devastating blow. The organization Al Qaeda and its financing became overnight a top priority for the US and all Western governments, including the UK. The Proceeds of Crime Act (POCA) achieved royal assent on 24 July 2002 and the money-laundering provisions came into force in February 2003. POCA had been much to transform the landscape: naming and shaming of banks for money-laundering offenses became a reality. Hefty fines of banks were also a reality, however, much remained to be done. Over 50 separate police forces were in the UK. The force responsible for the area where the offense was committed had to investigate the offense. There was no central authority to carry out such investigations. Under then current legislation, there was no crime of corruption as such. This too is now being addressed as the result of the peer review carried out under the OECD Anti-Bribery Convention.

All this action by the UK authorities, although belated, is to be welcomed. However, none of it will be of any real use unless the bodies concerned are given sufficient resources to carry out effective investigations. Furthermore, UK authorities need to finally prosecute persons within the jurisdiction, or even out of the jurisdiction, by means of extradition proceedings, to show that they mean business. Given the well-known reluctance of the authorities to prosecute cases where the
direct interests of the British taxpayers are not at issue, one still has to wait and see how far the reforms have gone. However, there are now real and encouraging signs of progress in both resourcing and cooperation with African countries in the wake of the G8 initiatives, NEPAD, and the Commission for Africa’s efforts.

In particular, a specialized anti-corruption unit has been established within London’s Metropolitan Police. This unit is energetic and enthusiastic and has already achieved substantial success in a short period. In relation to Nigeria, for example, the unit’s investigations have led to (i) the arrest in London of two Nigerian state governors (both of whom fled the UK rather than face criminal proceedings), (ii) the conviction and imprisonment of one of their associates for money laundering, (iii) the issuance of restraint orders against substantial bank balances deriving from corruption, (iv) the confiscation and return to Nigeria of cash exceeding GBP1 million seized from the governors, and (v) the availability of valuable evidence now being relied upon by Nigeria in civil proceedings to recover restrained assets. There has been significant cooperation between the Metropolitan Police and the Nigerian Economic and Financial Crimes Commission and, to the fullest appropriate extent, between the Metropolitan and Kendall Freeman as Nigeria’s civil lawyers.

**Civil Proceedings in England**

All the foregoing has had to do with action or inaction by the authorities in different jurisdictions. In May 2001, the Nigerian Government decided to supplement its efforts on MLA by resorting to civil proceedings before the courts in London. There was clear evidence of money laundering on a massive scale taking place in British banks, and it was equally clear that hard information about that activity was still months and years away from being obtained through official channels.

In September 2001, an application was made to the Chancery Division of the High Court in London for disclosure by banks of accounts held in the name of the Abacha Associates and their corporate vehicles. The proceedings started with about a hundred defendants. That number was expected to grow. On 25 September 2001, the court made an order based on the ex parte application of Nigeria that named banks should disclose copies of bank statements and other information held by them, including account opening forms, know your customer information, debit and credit notes, internal bank memoranda regarding the operation of the accounts and the source of funds into them, and payment instructions. The precedent for making such an order is contained in a case named Bankers Trust v Shapira, where a liquidator of an English company had successfully obtained a similar order for pre-action disclosure. It has proved to be
a significant weapon in the armory of those who fight fraudulent activity through the civil courts.²

Action under a Bankers Trust application was taken without the knowledge of the account holders. In Nigeria's case, 6 weeks were to elapse before the proceedings went *inter partes*. During that time Nigeria obtained disclosure of accounts from about 20 banks and a whole mass of information. Orders were also made requiring Mohammed Abacha and others to serve affidavits disclosing their assets and disclosing what had happened to monies removed from Nigeria. This enabled Nigeria to apply increasing pressure on the defendants to make full disclosure of their assets worldwide. That process was put on hold while the Federal Government endeavored to reach a settlement with the Abachas, but it certainly a contributory factor in bringing them to the negotiating table.

Approximately USD50 million was frozen in the UK proceedings. For various reasons, the progress of the English proceedings on the initial disclosures has been slow since 2002, but the proceedings have been very important in opening up the case and forcing the disclosure of information which can be used in other jurisdictions.

Conclusions

The Abachas did not appear to feel any remorse for the damage they have wrought in Nigeria. In the interview with the Los Angeles Times referred to, Mohammed Abacha was recorded to have said that it is the right of every Nigerian leader to look after his family.

The pursuit of the loot has been convoluted and complex, largely because of obstacles to progress existing in different jurisdictions, particularly the UK. There is, however, equally little doubt that the Abacha affair, combined with the events of 9/11, has brought about important changes in the drive against money laundering, and in particular the treatment of politically exposed persons. Transparency International's publication *Clean Money, Dirty Money* highlighted the abuses taking place worldwide and was an effort to ensure that the authorities did not lose momentum in their fight.

We now have the UN Anti-Corruption Convention. This is a very positive step in attempting to bring about worldwide reform in legislation designed to make it more difficult for the Abachas of this world to succeed.
NOTES

1 Zechin also went down to Kiri Kiri prison to take evidence. Subsequently, he had to resign from the case for having breakfast with Obasanjo, apparently contravening the code of conduct of the Geneva Bar.

2 The most notable example in recent years is that of the liquidators of the Bank of Credit and Commerce International (BCCI) who have, largely through civil action in the UK and other jurisdictions throughout the world, successfully tracked down over 70% of assets hidden and dissipated by BCCI. Although the liquidators have spent several hundred million dollars in legal and accountancy fees to date, they have increased the dividend payable to creditors from an initial forecast of 15-70%. It is difficult to foresee any Government in the world being prepared to spend that kind of money in pursuing and tracing assets worldwide on behalf of looted organizations or States. It is, however, a very striking example of the efficacy of well-resourced professional work in obtaining tangible results.