

Your World First

C/M/S/

Law . Tax

CMS Guide to Anti-Bribery and Corruption Laws



April 2016

How can we help

Bribery law

Our lawyers advise on all aspects of bribery law and related risks issues, including money laundering and fraud. We have specialist, in-depth experience of advising on and conducting complex internal and external investigations and in dealing with regulators and prosecutors where problems are identified, across a range of industries. We assist clients in developing procedures to meet their legal and regulatory obligations, and can help implement improvements to systems in any areas where risks have been identified. We work with our clients to understand and manage risk, protect reputation, and put robust procedures in place.

Internal and external investigations

As our team regularly advises clients in connection with internal and external investigations, they see first hand where client processes have failed or fallen down, or where gaps in those processes have enabled rogue staff and others to exploit them for improper ends. This experience informs our advice to clients in developing robust anti-bribery controls and procedures.

Training programmes and seminars

We also assist clients in developing and delivering training programmes and seminars, including bespoke training programmes to form part of a corporate compliance model. This also includes developing e-learning training solutions for global clients with large international workforces.

Dispute resolution service

CMS is one of the largest providers of legal services in Europe and a leader in all areas of dispute resolution. Whatever the nature of your dispute, across Europe and beyond, our expertise and experience can help you resolve it successfully.

For more information on our dispute resolution services, please contact: disputes@cmslegal.com



Anti-Corruption Zone

www.cms-lawnow.com/aczone



The Anti-Corruption Zone offers you a "one-stop shop" for useful legal resources, information on training, the new UK Bribery Act and the latest news on UK corruption issues.

The sole purpose of this publication is to provide a broad overview and comparison of the anti-corruption laws across the countries covered in this guide. It makes no claims to completeness and does not constitute legal advice with respect to any set of facts. The information it contains is no substitute for specific legal advice. If you have any queries regarding the issues raised or other legal topics, please get in touch with your usual contact or the authors of this publication.

Contents

Introduction	4	The Netherlands	40
		Poland	43
Albania	6	Portugal	44
Austria	8	Romania	46
Belgium	10	Russia	48
Bosnia and Herzegovina	12	Serbia	49
Brazil	14	Singapore	50
Bulgaria	16	Slovakia	51
China	18	Slovenia	52
Croatia	19	Spain	54
Czech Republic	21	Switzerland	56
France	22	Thailand	58
Germany	25	Turkey	60
Hungary	26	Ukraine	62
India	28	United Arab Emirates	66
Indonesia	30	United Kingdom	68
Italy	32		
Lebanon	34	International coverage	70
Malaysia	36	CMS at a glance	71
Mexico	37	Contacts	72

Introduction

I am delighted to present the fourth edition of the CMS Guide to Anti-Bribery and Corruption Laws. Since the last edition was published in 2014, there have been significant changes to the global anti-corruption landscape. Many of the countries covered in the following pages have updated, strengthened and widened the scope of their anti-corruption laws.

This edition of the Guide assesses the laws in 34 countries and includes full coverage of the BRIC nations, as well as increased coverage in Asia (Singapore, Thailand, Malaysia and Indonesia), the Middle East (the UAE and Lebanon) and South America (Mexico). This edition also includes coverage of Turkey.

We are very grateful to Khaitan & Co., the leading Indian law firm with offices in Mumbai, New Delhi, Kolkata and Bangalore, for their continued contribution to the Guide. We are also very grateful to Rajah & Tann Asia (a transnational law firm, with offices across Asia) for contributing chapters on Singapore, Thailand, Malaysia and Indonesia. We continue to work closely with both firms in their regions.

Since the last edition of the Guide, tales of corruption have been almost a daily occurrence in the global press – with the Arab Spring (in part a mass response to corruption), FIFA and Brazilian “Car Wash” scandals to name but a few, highlighting that corruption can exist in many forms across many industries, sectors and jurisdictions, sometimes operating unchecked for many years at huge cost and harm. With unprecedented levels of press and public scrutiny, coupled with an ever-hardening attitude towards corruption, it is unsurprising that many countries are strengthening their existing laws and enforcement mechanisms and increasing the potential sanctions for wrongdoing, in an attempt to deter unethical behaviour.

As an example, the Netherlands undertook a major revision of its anti-corruption law in 2015, resulting in a widening of the existing offences (e.g. to capture a promise of a bribe, whether or not fulfilled) and an increase to the maximum penalties that can be imposed

(up to eight years’ imprisonment for individuals in some cases). We have also seen similar reforms in Portugal, where the mere attempt to give or promise of an improper benefit is now sufficient to trigger criminal liability. In Ukraine, the law has been reformed to permit corporate liability for corruption offences, where previously only individuals could be liable.

Of the 26 countries covered by the previous edition of the Guide, at least five have undertaken significant reforms of their anti-corruption laws since 2014 (the Netherlands, Portugal, Romania, Switzerland and Ukraine), with a further nine countries having increased the penalties available for breaches (Croatia, Czech Republic, France, Italy, the Netherlands, Portugal, Romania, Slovakia and Slovenia).

As for the new countries covered, it is interesting to see the different approaches taken, even within regions, to combatting corruption. For example, in Asia (Indonesia, Malaysia, Singapore and Thailand), only one of the countries covered (Singapore) criminalises private sector bribery and the penalties across the relevant countries range significantly from a maximum of five years’ imprisonment (for a bribe-payer in Thailand) to life imprisonment (for a public official recipient in Indonesia) or the death penalty (for a public official recipient in Thailand).

On the other hand, the UAE and Lebanon are much more closely aligned in their approach – both have public and private sector bribery offences (albeit that the scope of the private sector offences are less extensive than those applicable to the public sector). Both countries also provide a defence where the bribe-payer notifies the authorities of the bribe before it otherwise comes to their attention.

While the UK Bribery Act has been touted as novel in allowing organisations to benefit from a defence where they can show they had put in place adequate procedures designed to prevent corruption, in fact a similar defence is available in Thailand and Italy and, in Portugal, a corporate can avoid liability if it can show that an employee involved in the wrongdoing acted against express instructions. In Russia, somewhat like the US position, the law obliges companies to put in place anti-bribery procedures.

The vast majority of the countries covered in this Guide exercise a degree of extraterritorial jurisdiction over acts that constitute corruption offences, with 27 of the 34 countries covered exercising jurisdiction over individuals who are resident in the jurisdiction and commit certain acts of bribery overseas. Similarly, more than half of the countries covered can, in certain circumstances, prosecute local organisations where active bribery offences are committed overseas by a foreign subsidiary. Therefore, again, while the extraterritorial ambit of the US Foreign Corrupt Practices Act and UK Bribery Act have been well publicised, those doing business in any of the countries covered in this Guide would be advised to consider the local laws in those countries carefully as well.

As with previous editions, in this Guide we provide answers to the following key questions for each of the 34 jurisdictions:

- What are the offences?
- Who can be liable and when?
- What are the penalties?
- What are the defences?

I hope you find this latest edition of the Guide useful. We would welcome your feedback.

I wish to thank all of those who have contributed to this Guide. Contact details of all of our contributors can be found at the end of the publication. Please do not hesitate to contact them with any questions you may have.



Omar Qureshi
Head of Corporate Crime
CMS UK



Albania

Source of law	
<p>Criminal Code (Law no. 7895, dated 27 January 1995) Criminal liability of legal entities (Law no. 9754, dated 14 June 2007) Public collaboration in the fight against corruption (Law no. 9508, dated 3 April 2006)</p>	
Offence	<p>Active corruption in the private sector The direct or indirect promise, offer, or giving to a person who exercises a management function in a commercial company or who works in any other position in the private sector, of any irregular benefit for himself or for a third party, in order to act or not to act contrary to his duty.</p> <p>Passive corruption in the private sector The direct or indirect soliciting or taking of any irregular benefit or of any such promise for himself or for a third party, or accepting an offer or a promise that follows from the irregular benefit by the person who exercises a management function or with whatever other position in the private sector in order to act or not to act contrary to his duty.</p>
The bribe	
Is there a presumption that any benefit was given/received corruptly?	X
Would facilitation payments be caught?	✓
Would corporate hospitality be caught?	Depends on intent ¹
Is there any <i>de minimis</i> ?	X
Does the bribe have to be monetary?	X
Public officials	
Does the offence only apply to bribing public officials?	X
Acts performed outside Albania	
Can bribery performed outside Albania be caught?	✓ (regarding foreign nationals under certain conditions) ²
Does the act also need to be illegal in the foreign country of performance?	✓ (it depends on International Conventions between Albania and the state where the crime was perpetrated)
Who can be liable	
Albanian national?	✓
Albanian company?	✓ (for criminal offences committed in Albania)
Albanian partnership (including limited liability partnership)?	✓ (for criminal offences committed in Albania)
Director of Albanian company?	✓
Albanian company if the bribe is committed abroad by its foreign subsidiary?	X
Foreign subsidiary of a Albanian company if the bribe is committed abroad?	X
Foreign national/company/partnership if the bribe is committed in Albania?	✓ (with regard to companies and partnerships under certain conditions) ³
Foreign national domiciled or "ordinarily resident" in Albania if the bribe is committed outside Albania?	✓ (under certain conditions) ⁴
Foreign company/partnership if the bribe is committed abroad?	X
Penalties	
Penalties include:	<p>Private Sector</p> <p>Individuals</p> <ul style="list-style-type: none"> — Active corruption, imprisonment for up to three years and fine up to EUR 7,000 — Passive corruption, imprisonment for up to five years and fine up to EUR 21,000 <p>Companies</p> <ul style="list-style-type: none"> — Active corruption, fine up to EUR 7,000 — Passive corruption, fine up to EUR 35,000 — Other penalties such as termination, restriction of operation, debarment from tendering for public contracts; confiscation of benefits derived from bribery
Defences	
Are there any defences available?	X

¹ Corporate hospitality could be caught if it is offered for the purpose of benefiting from irregular and/or illegal procedures or acts.

² The Albanian criminal law is applicable to foreign nationals where the bribe is committed outside Albania and the offence is against the interests of the Albanian Government or citizens.

³ Albanian criminal law applies to foreign companies and partnerships only if these are considered to have a permanent establishment in Albania.

⁴ Only if the bribe committed outside the jurisdiction is against the interests of the Albanian Government or citizens.

Criminal Code (Law no. 7895, dated 27 January 1995) Criminal liability of legal entities (Law no. 9754, dated 14 June 2007) Public collaboration in the fight against corruption (Law no. 9508, dated 3 April 2006)	
Active corruption of persons exercising public functions, high state officials, and local elected/representatives The direct or indirect promise, offer, or giving to a person exercising public functions, or to high state officials or local elected/representatives of any irregular benefit for himself or for a third party in order to act or not to act contrary to his duty. Passive corruption of persons exercising public functions, high state officials, and local elected/representatives The direct or indirect soliciting or taking by a person exercising public functions or by high state officials or local elected/representatives of any irregular benefit or of any such promise for himself or for a third party, or the acceptance of an offer or promise deriving from an irregular benefit in order to act or not act contrary to his duty.	Active corruption of witnesses, experts, or interpreters The direct or indirect promise, offer, or giving to a witness, expert or interpreter of any irregular benefit for himself or for a third party in order to secure false declarations or testimony, expertise or translation or to reject carrying out their obligation to the criminal prosecution bodies and the court. Active corruption of judges, prosecutors, and other justice officials The direct or indirect promise, offer, or giving to a judge, prosecutor or other employees of the judicial bodies, of any irregular benefit for himself or for a third party in order to act or not to act contrary to his duty. Passive corruption of judges, prosecutors, and other justice officials The direct or indirect soliciting or taking by a judge, prosecutor, or other employees of the judicial bodies, of any irregular benefit or any such offer for himself or for a third party, or the acceptance of an offer or promise deriving from an irregular benefit in order to act or not to act contrary to his duty.
X	X
✓	✓
Depends on intent ¹	Depends on intent ¹
X	X
X	X
X	X
✓ (regarding foreign nationals under certain conditions) ²	✓ (regarding foreign nationals under certain conditions) ²
✓ (it depends on International Conventions between Albania and the state where the crime was perpetrated)	✓ (it depends on International Conventions between Albania and the state where the crime was perpetrated)
✓	✓
✓ (for criminal offences committed in Albania)	✓ (for criminal offences committed in Albania)
✓ (for criminal offences committed in Albania)	✓ (for criminal offences committed in Albania)
✓	✓
X	X
X	X
✓ (with regard to companies and partnerships under certain conditions) ³	✓ (with regard to companies and partnerships under certain conditions) ³
✓ (under certain conditions) ⁴	✓ (under certain conditions) ⁴
X	X
Public Sector Individuals — Active corruption of persons exercising public functions, high state officials, and local elected/representatives sentenced to imprisonment between six months and five years and payment of a fine between EUR 2,100 and EUR 14,300 — Passive corruption of persons exercising public functions, high state officials, and local elected/representatives sentenced to imprisonment between two months and 12 years and payment of a fine between EUR 2,100 and EUR 35,000 Companies — Active corruption of persons exercising public functions, high state officials, and local elected/representatives, fine up to EUR 35,000 — Passive corruption of persons exercising public functions, high state officials, and local elected/representatives, fine up to EUR 7,000 — Other penalties such as termination, restriction of operation, debarment from tendering for public contracts; confiscation of benefits derived from bribery	Individuals — Active corruption of witnesses, experts, or interpreters sentenced to imprisonment up to four years and payment of a fine between EUR 3,500 and EUR 14,300 — Active corruption of judges, prosecutors, and other justice officials sentenced to imprisonment between a year and four years and payment of a fine between EUR 2,800 and EUR 14,300 — Passive corruption of judges, prosecutors, and other justice officials sentenced to imprisonment between three years and ten years and payment of a fine between EUR 5,700 and EUR 28,500 Companies — Active corruption of witnesses, experts, or interpreters, fine up to EUR 35,000 — Active corruption of judges, prosecutors, and other justice officials, fine up to EUR 35,000 — Passive corruption of judges, prosecutors, and other justice officials, fine up to EUR 7,000 — Other penalties such as termination, restriction of operation, debarment from tendering for public contracts; confiscation of benefits derived from bribery
X	X

Austria

Source of law	Sec 304 and 305 of the Austrian Criminal Code (Strafgesetzbuch)	Sec 306 of the Austrian Criminal Code (Strafgesetzbuch)
Offence	<p>Being Bribed</p> <p>304: Public Sector Bribery Requesting or accepting a personal benefit¹ or a benefit for a third person as a condition for the <i>improper performance or omission of a public function</i>.</p> <p>305: Acceptance of benefits Requesting or accepting a personal benefit or a benefit for a third person as a condition for the <i>proper performance or omission of a business activity</i>.</p>	<p>Being Bribed</p> <p>Acceptance of benefits with the intent of being influenced Requesting or accepting a personal benefit or a benefit for a third person as a condition for <i>exerting influence on a business activity</i>.</p>
The bribe		
Is there a presumption that any benefit was given/received corruptly?	X	X
Would facilitation payments be caught?	✓ (if a proper performance is induced, sec 305 regarding the acceptance of benefits (<i>Vorteilsannahme</i>) is applicable)	✓
Would corporate hospitality be caught?	✓ (depending on intent)	✓
Is there any <i>de minimis</i> ?	X (gifts of up to EUR 100 are not considered an "advantage")	X (gifts of up to EUR 100 are not considered an "advantage")
Does the bribe have to be monetary?	X	X
Public officials		
Does the offence only apply to bribing public officials?	✓	✓
Acts performed outside Austria		
Can bribery performed outside Austria be caught?	✓ (if committed by an Austrian national or company or partnership which is incorporated in Austria)	✓ (if committed by an Austrian national or company or partnership which is incorporated in Austria)
Does the act also need to be illegal in the foreign country of performance?	X	X
Who can be liable		
Austrian national?	✓	✓
Austrian company?	✓	✓
Austrian partnership (including limited liability partnership)?	✓	✓
Director of Austrian company?	✓	✓
Austrian company if the bribe is committed abroad by its foreign subsidiary?	X	X
Foreign subsidiary of a Austrian company if the bribe is committed abroad?	X	X
Foreign national/company/partnership if the bribe is committed in Austria?	✓	✓
Foreign national domiciled or "ordinarily resident" in Austria if the bribe is committed outside Austria?	✓	✓
Foreign company/partnership if the bribe is committed abroad?	X	X
Penalties		
Penalties include:	<p>Individuals</p> <ul style="list-style-type: none"> — Imprisonment for up to three years — When advantage exceeds EUR 3,000 imprisonment between six months and five years — When advantage exceeds EUR 50,000 imprisonment between one and ten years <p>304: Companies/Partnerships</p> <ul style="list-style-type: none"> — Fines between 55–130 daily rates⁵ depending e.g. on amount of advantage given/offered <p>305: Companies/Partnerships</p> <ul style="list-style-type: none"> — Fines between 40–100 daily rates depending e.g. on amount of advantage given/offered 	<p>Individuals⁶</p> <ul style="list-style-type: none"> — Imprisonment for up to two years — When advantage exceeds EUR 3,000 imprisonment up to three years — When advantage exceeds EUR 50,000 imprisonment between six months and five years <p>Companies/Partnerships⁷</p> <ul style="list-style-type: none"> — Fines between 40–100 daily rates depending e.g. on amount of advantage given/offered
Defences		
Are there any defences available?	X (see definition of "personal benefit" above)	X

¹ "Personal benefit" does not include (i) advantages that are permitted by law or given in context of events, where there is an official or objectively justified interest in participating; (ii) advantages for public purposes, for the use of which a public officer does not exercise any influence; (iii) customary gifts of minor value, unless the act is committed with a view to generating income on a sustainable basis (gewerbsmäßig).

² "Public officer" includes arbitrators and experts establishing an expert opinion in a public function as well as members of the representative bodies in Austria, employees and organs of state and affiliated companies.

³ Including foreign public officials.

Sec 307 of the Austrian Criminal Code (Strafgesetzbuch)	Sec 307a and 307b of the Austrian Criminal Code (Strafgesetzbuch)	Sec 308 of the Austrian Criminal Code (Strafgesetzbuch)	Sec 309 of the Austrian Criminal Code (Strafgesetzbuch)
Bribing Public Sector Bribery Offering, promising or giving to a public officer ² or to a third person a financial or other benefit intending to induce them <i>improperly to perform a public function</i> ³ .	Bribing Sec 307a: Granting of benefits Offering, promising or giving to a public officer or a third person an undue benefit in favour of such public officer to <i>properly perform or omit the performance of a public function</i> . Sec 307b: Granting of benefits to influence Intentional offering, promising or giving an undue benefit to a public officer or a third person under the condition of <i>influencing the public activity of the public officer</i> .	Being Bribed/Bribing Illicit intervention Requesting or accepting a personal benefit or an advantage for a third person as a condition for exercising undue ⁴ <i>influence on the decision-making of a public officer</i> ; or Offering, promising or giving of a benefit to a third person in favour of such third person to <i>influence decision-making by a public officer</i> .	Being Bribed/Bribing Private Sector Bribery Requesting or accepting a personal benefit or a benefit for a third person as a condition for the <i>improper performance or omission of a business activity</i> ; or Offering, promising or giving to an <i>employee or agent of a company</i> a financial or other benefit in his favour or in favour of a third person <i>intending to induce them to improperly perform a business activity</i> .
X	X	X	X
✓ (if proper performance is induced, sec 307a on the grant of benefits (Vorteilszuwendung) is applicable)	✓	✓	✓
✓ (depending on intent)	✓ 307a (depending on intent) ✓ 307b	✓ (depending on intent)	✓ (depending on intent)
X (gifts of up to EUR 100 are not considered an "advantage")	X (gifts of up to EUR 100 are not considered an "advantage")	X (gifts of up to EUR 100 are not considered an "advantage")	X (gifts of up to EUR 100 are not considered an "advantage")
X	X	X	X
✓	✓	✓	Applicable only to private persons
✓ (if committed by an Austrian national or company or partnership which is incorporated in Austria)	✓ (if committed by an Austrian national or company or partnership which is incorporated in Austria)	✓ (if committed by an Austrian national or company or partnership which is incorporated in Austria)	✓ (if committed by an Austrian national or company or partnership which is incorporated in Austria)
X	X	X	X
✓	✓	✓	✓
✓	✓	✓	✓
✓	✓	✓	✓
✓	✓	✓	✓
X	X	X	X
X	X	X	X
✓	✓	✓	✓
✓	✓	✓	✓
X	X	X	X
Individuals — Imprisonment for up to three years — When advantage exceeds EUR 3,000 imprisonment between six months and five years — When advantage exceeds EUR 50,000 imprisonment between one and ten years Companies / Partnerships — Fines between 55–130 daily rates depending e.g. on amount of advantage given/offered	Individuals — Imprisonment up to two years — When advantage exceeds EUR 3,000 imprisonment up to three years — When advantage exceeds EUR 50,000 imprisonment between six months and five years Companies / Partnerships — Fines between 40–100 daily rates depending e.g. on amount of advantage given/offered	Individuals — Imprisonment up to two years — When advantage exceeds EUR 3,000 imprisonment up to three years — When advantage exceeds EUR 50,000 imprisonment between six months and five years Companies / Partnerships — Fines between 40–100 daily rates depending e.g. on amount of advantage given/offered	Individuals — Imprisonment for up to two years — When advantage exceeds EUR 3,000 imprisonment up to three years — When advantage exceeds EUR 50,000 imprisonment between six months and five years Companies / Partnerships — Fines between 40–100 daily rates depending e.g. on amount of advantage given/offered
X	X	X	X

⁴ "Undue" refers to an influence which aims at improper performance of a public function or the omission of such performance, or is connected with the offering, promising or giving of an undue advantage to a public officer or a third person connected to him/her.

⁵ Daily rates are financial penalties applied in place of a prison sentence. They are calculated by reference to the economic means of the perpetrator multiplied by a certain number of (fictitious) days reflecting the gravity of the offence.

⁶ Not liable for acceptance or request of a minor benefit, unless the act is committed commercially.

⁷ See footnote 6.

Belgium

Source of law	Criminal Code	
Offence	<p>Public Bribery (art. 246 & foll. Criminal Code)</p> <p>Active Public Bribery Offering, promising or giving (directly or indirectly) an advantage of any kind to a person exercising a public function, either for himself or a third party, in order to induce him to:</p> <ol style="list-style-type: none"> 1) Perform an act within the scope of his responsibilities which is not subject to remuneration; 2) Perform an improper act, or refraining from a proper one, in the exercise of one's function; 3) Commit an offence in the exercise of one's function; or 4) Use influence derived from one's function to obtain performance or non-performance of an act by a public authority. <p>Passive Public Bribery A person exercising a public function requesting or accepting directly or via another person an offer, promise or any advantage for himself or a third party, to act as described in (i) to (iv) above.</p>	<p>Private Bribery (art. 504bis & foll. Criminal Code)</p> <p>Active Private Bribery Offering or giving to a company director any advantage intending to induce him to act, or to refrain from certain acts within his functions or accepting such advantage without the Board of directors' authorisation.</p> <p>Passive Private Bribery A person acting as a director or employee of a company requesting or accepting directly or through another person an offer, promise or any advantage for himself or a third party, to do or refrain from certain acts within his function, without authorisation of the company's Board of Directors.</p>
The bribe		
Is there a presumption that any benefit was given/received corruptly?	X	X
Would facilitation payments be caught?	✓	✓
Would corporate hospitality be caught?	✓	✓
Is there any <i>de minimis</i> ?	X	X
Does the bribe have to be monetary?	X	X
Public officials		
Does the offence only apply to bribing public officials?	✓	X
Acts performed outside Belgium		
Can bribery performed outside Belgium be caught?	✓	✓
Does the act also need to be illegal in the foreign country of performance?	X	✓
Who can be liable		
Belgian national?	✓	✓
Belgian company?	✓	✓
Belgian partnership (including limited liability partnership)?	✓	✓
Director of Belgian company?	✓ (either directly or if the director consented or connived in an offence committed by the company)	✓ (either directly or if the director consented or connived in an offence committed by the company)
Belgian company if the bribe is committed abroad by its foreign subsidiary?	✓	✓
Foreign subsidiary of a Belgian company if the bribe is committed abroad?	✓	✓
Foreign national/company/partnership if the bribe is committed in Belgium?	✓	✓
Foreign national domiciled or "ordinarily resident" in Belgium if the bribe is committed outside Belgium?	✓	✓ (but the act also needs to be illegal in the foreign country of performance)
Foreign company/partnership if the bribe is committed abroad?	X	X
Penalties		
Penalties include:	<p>Recipient</p> <ul style="list-style-type: none"> — Fine — Imprisonment — Confiscation — Professional restrictions i.e. restrictions may be imposed on the power of company directors, auditors or managers <p>Companies</p> <ul style="list-style-type: none"> — Fine — Confiscation — Debarment from tendering for public contracts 	<ul style="list-style-type: none"> — Fine — Imprisonment
Defences		
Are there any defences available?	X	X



Bosnia and Herzegovina

Sources of law	<i>Criminal Code of Bosnia and Herzegovina, Criminal Code of Federation of Bosnia and Herzegovina, Criminal Code of Republika Srpska and Criminal Code of Brčko District</i>
Offence	<p>Bribing Giving or promising (directly or indirectly) a gift or other benefit to an official (including a foreign public official or an international official) or responsible person in the institutions of Bosnia and Herzegovina, an arbiter or jury judge to induce performance or non-performance of an act within the scope of his official powers (whether or not the act should or should not have been performed by the person).</p> <p>Being bribed Requesting or accepting such a gift or benefit or facilitating bribing by an official (including foreign public official or an international official) or representative in the institutions of Bosnia and Herzegovina, an arbiter or jury judge in return for performance or non-performance of an act within the scope of his official powers, or as a reward for such performance or non-performance (whether or not the act should or should not have been performed by the person)¹.</p> <p>Bribing for trafficking of influence Giving or promising a gift or other benefit to a person who has an official, social or influential position or other status to facilitate to induce performance or non-performance of an activity by an official, responsible person in the institutions of Bosnia and Herzegovina, foreign official, international official, arbiter or jury judge.</p> <p>Being bribed for trafficking of influence Requesting or accepting a gift or other benefit directly or indirectly in order to use his/her influential position or other status (or facilitating by using his/her influence) to induce performance or non-performance of an official activity by an official, responsible person in the institutions of Bosnia and Herzegovina, foreign official, international official, arbiter or jury judge.</p>
The bribe	
Is there a presumption that any benefit was given/received corruptly?	X
Would facilitation payments be caught?	✓
Would corporate hospitality be caught?	Depends on intent
Is there any <i>de minimis</i> ?	X
Does the bribe have to be monetary?	X
Public officials	
Does the offence only apply to bribing public officials?	✓ ²
Acts performed outside Bosnia and Herzegovina	
Can bribery performed outside Bosnia and Herzegovina be caught?	✓ ³
Does the act also need to be illegal in the foreign country of performance?	✓
Who can be liable	
Bosnia and Herzegovina national?	✓
Bosnia and Herzegovina company?	✓
Bosnia and Herzegovina partnership (including limited liability partnership)?	✓
Director of Bosnia and Herzegovina company?	✓
Bosnia and Herzegovina company if the bribe is committed abroad by its foreign subsidiary?	✓ (if action on behalf of company in jurisdiction)
Foreign subsidiary of a Bosnia and Herzegovina company if the bribe is committed abroad?	✓
Foreign national/company/partnership if the bribe is committed in Bosnia and Herzegovina?	✓
Foreign national domiciled or "ordinarily resident" in Bosnia and Herzegovina if the bribe is committed outside Bosnia and Herzegovina?	✓
Foreign company/partnership if the bribe is committed abroad?	✓ ³

¹ Not to be confused with the Conflict of Interest laws, namely BiH, FBiH, RS and BD, which regulate situations where gifts (any payment, entertainment, service or item of value) is given directly to the recipient (elected officials, executive officeholders and advisors of governmental institutions) *without* compensation or expectation of compensation. Such gifts may be kept by recipients up to a certain value, and liability for breach is only on the recipient.

² The Criminal Codes of Federation of Bosnia and Herzegovina, Republika Srpska and Brcko District provide that a "responsible person" also refers to responsible individuals in private companies as well as those in public institutions. While not explicit in the Criminal Code of Bosnia and Herzegovina, it may be that these offences could be used in the context of private sector bribery, although there has yet to be a prosecution to confirm the position.

³ If the wrongdoer was on Bosnia and Herzegovina soil at the time of committing the offence and the potential penalty for the offence in the country where it was committed is five years imprisonment or more.

Penalties	
Penalties include:	<p>Individuals</p> <ul style="list-style-type: none"> — Bribing: imprisonment for up to five years (for performing an unauthorised act; or not doing what should have been done); fine or imprisonment for up to three years (for doing what should have been done (by accepting a facilitation payment); or for not doing what should have been done) — Being bribed: imprisonment for up to ten years (for performing an unauthorised act; or not doing what should have been done); imprisonment for up to five years (for doing what should have been done (by accepting a facilitation payment); or for not doing what should have been done) — Bribing for trafficking of influence: imprisonment for up to five years — Being bribed for trafficking of influence: imprisonment for up to five years; while for facilitating by using influence imprisonment for up to eight years is prescribed — Confiscation of property gained through the perpetration of the criminal act <p>Companies</p> <ul style="list-style-type: none"> — Depending on the circumstances of the individual case: fines, confiscation orders and/or dissolution of the company.
Defences	
Are there any defences available?	✓ ⁴

⁴ The individual who has given a bribe on the request of an official or responsible person in the institutions of Bosnia and Herzegovina, including a foreign official or international civil servant, can be cleared of charges if he or she reports the deed before it has been discovered or before becoming aware that the deed has been discovered. The gift or other benefit, if seized from the person who accepted the bribe, may be returned to the individual who committed the bribe.

Brazil

Source of law	Anti-Corruption Law on the Liability of Legal Entities (Law n. 12, 846/2013) ¹ , Decree 8,420/2015 ² The Criminal Code (Act n. 2.848, from 7 December 1940) ^{3,4} .
Offence	<p>Anti-Corruption Law on the Liability of Legal Entities</p> <ul style="list-style-type: none"> — Active Bribery (art. 5(i)): “Promising, offering or giving, directly or indirectly, any undue advantage to a public agent or any third party related to him or her.” — Sponsoring (art. 5(ii)): “Financing, paying, sponsoring or subsidising in any other manner the commission of any of the illicit acts set out in the law.” — Concealment (art. 5(iii)): “Employing a person or legal entity for the purpose of concealing or disguising any of the illicit acts set out in the law”. — Various Illicit Acts in Connection with Public Procurement and Concessions (art. 5(iv)): “Frustrate, commit fraud, impede, disturb, force the withdrawal of a bidder, fraudulently incorporate a bidding entity in connection with public procurement, or manipulate or commit a fraud in respect of contracts entered into with Public Administration”. — Obstructing Investigations (art. 5(v)): “Hampering or obstructing any investigative or fiscal activities of public bodies, public entities or public officials”. These are civil offences. <p>The Criminal Code</p> <ul style="list-style-type: none"> — Active Bribery (art. 333): “Offering or promising an undue advantage to a public official to induce him/her to perform, omit or delay an official act.” — Passive Bribery (art. 316): “To demand, for oneself or for another person, directly or indirectly, even outside the function of a public official or before being appointed as such, but doing so because of the position, an undue advantage.” — Passive Bribery (art. 317): “Requesting or receiving, for oneself or for another person, directly or indirectly, even outside the function of a public official or before being appointed as such, but doing so because of the position, an undue advantage, or accepting a promise of such advantage.” — Traffic of Influence (art. 332): “Requesting, requiring, charging or obtaining, for oneself or for another person, an advantage or promise of advantage in exchange for influencing an act carried out by a public official in the exercise of his/her functions.” — Active Bribery in an International Business Transaction (art. 337-B): “Promising, offering, or giving, directly or indirectly, any improper advantage to a foreign public official or to a third person, in order for him/her to put into practice, to omit, or to delay any official act relating to an international business transaction.” — Traffic of Influence in an International Business Transaction (art. 337-C): “Requesting, requiring, charging, or obtaining, for oneself or for another person, directly or indirectly, any advantage or promise of advantage in exchange for influencing an act carried out by a foreign public official in the exercise of his functions relating to an international business transaction.”
The bribe	
Is there a presumption that any benefit was given/received corruptly?	X
Would facilitation payments be caught?	✓
Would corporate hospitality be caught?	✓
Is there any <i>de minimis</i> ?	X
Does the bribe have to be monetary?	X
Public officials	
Does the offence only apply to bribing public officials?	✓
Acts performed outside Brazil	
Can bribery performed outside Brazil be caught?	✓
Does the act also need to be illegal in the foreign country of performance?	X
Who can be liable	
Brazilian national?	✓
Brazilian company?	✓ ⁵
Brazilian partnership (including limited liability partnership)?	✓ ^{4,6}
Director of Brazilian company?	✓ (the director can be held criminally liable whilst the Brazilian company can be subject to civil sanctions)
Brazilian company if the bribe is committed abroad by its foreign subsidiary?	✓
Foreign subsidiary of a Brazilian company if the bribe is committed abroad?	✓
Foreign national/company/partnership if the bribe is committed in Brazil?	✓ (individuals will be subject to criminal sanctions whilst legal entities will be subject to civil sanctions)
Foreign national domiciled or “ordinarily resident” in Brazil if the bribe is committed outside Brazil?	✓ ⁷ (subject to the conditions mentioned in art. 7, I, “b” and “c”, II, “a”, and §2° of the Brazilian Criminal Code) ⁸
Foreign company/partnership if the bribe is committed abroad?	X

Penalties

Penalties include:

- Individuals can face imprisonment for up to 12 years and fines.
- Legal entities cannot be held criminally liable. However, pursuant to the Anti-Corruption Law, Brazilian and foreign legal entities (and their respective affiliates and successors) can be subject to severe civil sanctions (on a strict liability basis) including: (i) penalties between 0.1 % and 20 % of the corporate entity's gross annual turnover in the year prior to the commission of the offence. Where it is not possible to calculate the gross annual turnover, a fixed fine of up to BRL 60m (circa USD 26m) is imposed; (ii) an order barring the entity from receiving public grants or incentives for up to five years or permanently prohibiting it from undertaking specific economic activities; (iii) an order dissolving the entity; (iv) confiscation of assets or rights acquired through the illicit act and the obligation to pay damages; and (v) publication of the offence in an official registry.

Defences

Are there any defences available?

- No defences apply in respect of criminal liability of individuals.
- With respect to the civil liability of legal entities, it is not possible to benefit from complete exemption. However; (i) there is a leniency regime in place whereby entities may obtain reductions of up to 2/3 of the applicable penalties; and (ii) the Anti-Corruption Law sets out several mitigating circumstances including whether the entity has implemented an anticorruption system at an organisational level, the value of the contracts in question and the severity of the damage caused by the offence.

¹ The Law was enacted on 1 August 2013, came into effect on 29 January 2014 and is known as the 'Clean Company Act'.

² This provides further regulation for the Clean Company Act including further regulations on (i) administrative liability, (ii) the calculation of fines, (iii) the leniency regime, (iv) compliance programmes, and (v) the official list of suspended and debarred companies and the official list of punished companies.

³ The Brazilian National Congress is currently analysing a new bill (Project of Law – "PL"). PL n.236/2012 – "The New Brazilian Criminal Code" would criminalise private bribery, and impose criminal liability on companies where crimes are committed against the Public Administration (active bribery, traffic of influence), Economic Order, the Financial System and the Environment. Companies could face fines, debarment from public contracts; rendering of community service, confiscation of assets, and temporary or permanent winding-up.

⁴ Under the current Brazilian Criminal Code, criminal liability is personal; only individuals may be convicted of crimes and companies cannot be held liable for the criminal behaviour of their executives. The current Criminal Code does not have any provisions on private bribery.

⁵ The civil sanctions in the Anti-Corruption Law apply but the criminal sanctions from the Criminal Code do not.

⁶ A Partnership, in Brazil, is known as a 'Sociedade em nome coletivo' (art. 1.039 of the Brazilian Civil Code) and the equivalent to a limited liability partnership, is known as a 'Sociedade em comandita simples' (art. 1.045 of the Brazilian Civil Code). Although not commonly adopted in the country, both types of partnerships are considered as legal entities. Consequently, they cannot be liable for criminal offences.

⁷ If an individual acts on behalf of a Brazilian company or its affiliates, the company in question can be subject to civil sanctions even if the act was committed abroad.

⁸ The act of bribery may be subject to Brazilian law, even if committed in a foreign territory, by virtue of international treaties to which Brazil is a party. Where this is the case, the Brazilian law conditions require, inter alia, that the act carried out by the foreign national is illegal in the country where it was carried out; there is an extradition treaty in place; and the foreign national enters Brazil (and is caught). Please note, however, that where the act of bribery breaches the Brazilian rules and is against Brazilian property or the Brazilian public administration, the individual will be liable under Brazilian law without any need to satisfy these conditions or consider international treaties.

Bulgaria

Source of law		
Offence	Criminal Code, Administrative Offences and Sanctions Act Criminal offences related to the office of public officials¹	
	<p>Recipient An official (including a foreign official) accepting any offer/promise of a gift or other undue benefit to perform or refrain from performing an act connected with his office, or because he has performed or refrained from performing such an act. The offence is committed also where, with the consent of the official, the gift or the undue benefit has been offered, promised or given to a third person.</p> <p>Briber Any person offering, promising, or giving a gift or any other benefit to an official (including a foreign official) in order to perform or to refrain from performing an act connected with his office, or because the official has performed or has refrained from performing such an act.</p>	<p>Recipient Any person requesting or accepting an offer or promise of a gift, or any undue benefit to exert influence over a domestic or foreign public official in relation to the decision-making of such official.</p> <p>Briber Any person offering, promising, or giving a gift or any undue benefit to a person who alleges that it may exert influence over a domestic or foreign public official in relation to the decision-making of such official.</p>
The bribe		
Is there a presumption that any benefit was given/received corruptly?	X	X
Would facilitation payments be caught?	✓	✓
Would corporate hospitality be caught?	Depends on intent	Depends on intent
Is there any <i>de minimis</i> ?	X (except for the general restriction) ³	X (except for the general restriction)
Does the bribe have to be monetary?	X	X
Public officials		
Does the offence only apply to bribing public officials?	✓	✓
Acts performed outside Bulgaria		
Can bribery performed outside Bulgaria be caught?	✓ (if committed by (i) a Bulgarian national, or (ii) a foreign national, where the offence concerned Bulgaria or a Bulgarian citizen)	✓ (if committed by (i) a Bulgarian national, or (ii) a foreign national, where the offence concerned Bulgaria or a Bulgarian citizen)
Does the act also need to be illegal in the foreign country of performance?	X	X
Who can be liable		
Bulgarian national?	✓	✓
Bulgarian company?	X (only individuals caught)	X (only individuals caught)
Bulgarian partnership (including limited liability partnership)?	X (only individuals caught)	X (only individuals caught)
Director of Bulgarian company?	Recipient: n/a Briber: ✓ (if implicated in the actual offence)	Recipient: n/a Briber: ✓ (if implicated in the actual offence)
Bulgarian company if the bribe is committed abroad by its foreign subsidiary?	X	X
Foreign subsidiary of a Bulgarian company if the bribe is committed abroad?	X	X
Foreign national/company/partnership if the bribe is committed in Bulgaria?	✓ (individual only)	✓ (individual only)
Foreign national domiciled or "ordinarily resident" in Bulgaria if the bribe is committed outside Bulgaria?	✓ (if the offence concerns Bulgaria or a Bulgarian citizen)	✓ (if the offence concerns Bulgaria or a Bulgarian citizen)
Foreign company/partnership if the bribe is committed abroad?	X	X
Penalties		
Penalties include:	<p>Recipient</p> <ul style="list-style-type: none"> — Imprisonment for up to 30 years — Fine of up to EUR 15,000 — Confiscation of assets — Disqualification from taking similar offices <p>Briber</p> <ul style="list-style-type: none"> — Imprisonment for up to ten years — Fine of up to EUR 7,500 <p>In both cases the benefit is expropriated.</p>	<p>Recipient</p> <ul style="list-style-type: none"> — Imprisonment for up to six years — Fine of up to EUR 2,500 <p>Briber</p> <ul style="list-style-type: none"> — Imprisonment for up to three years — Fine of up to EUR 1,500 <p>In both cases the benefit is expropriated.</p>
Defences		
Are there any defences available?	X	X

¹ Applies also to managers and directors of private entities and companies.

² Applies also to managers, directors and employees of private entities and companies.

Criminal offences related to the employment of officials²	Middleman	Administrative liability related to criminal offences in public and private sector
<p>Recipient Any person, who performs a job for a legal entity, requesting or accepting an offer/ promise of a gift or any undue benefit in order to perform an act, or to refrain from doing so, in breach of his/her duties related to the business activities of the entity. The offence is committed also where, with the consent of the person, the gift or the undue benefit has been offered, promised or given to a third person.</p> <p>Briber Any person offering, promising or giving a gift or any benefit to another person, who performs a job for a legal entity, in order for the latter to perform an act or to refrain from doing so, in breach of his/ her duties related to the business activities of the entity.</p>	<p>Middleman Any person mediating the commission of any of the offences in the previous columns. (This would be a separate offence only where the involvement of the person is so limited that he cannot be considered as an accomplice in committing any of the other offences).</p>	<p>Benefiting entity A legal entity which has benefited or which could have benefited from any of the criminal offences in this table, committed by: 1) a person that make decisions for the entity; or 2) a person representing the entity; or 3) a member of a controlling or supervisory board of the entity; or 4) an employee of the entity, mandated by it to perform a certain activity, if the criminal offence was committed in relation to performance of that activity.</p>
X	X	X
✓	✓	✓
Depends on intent	Depends on intent	✓ (if, depending on the intent, any of the aforementioned qualifies as a crime)
X (except for the general restriction)	X (except for the general restriction)	X (except for the general restriction) ³
X	X	X
X (applies only to officials of a private entity)	X (applies to both public and private sectors)	X (applies to both public and private sectors)
✓ (if committed by (i) a Bulgarian national, or (ii) a foreign national, where the offence concerned Bulgaria or a Bulgarian citizen)	✓ (if any of the conditions under (i) or (ii) in previous columns were satisfied)	✓ (if any of the conditions under (i) or (ii) in previous columns were satisfied)
X	X	X
✓	✓	X
X (only individuals caught)	X (only individuals caught)	✓
X (only individuals caught)	X (only individuals caught)	X
✓ (if implicated in the actual offence)	✓ (if implicated in the actual offence)	X
X	X	X (unless the individual implicated in committing the actual offence acted also for the Bulgarian company under any of one to four above)
X	X	X
✓ (individual only)	✓ (individual only)	✓
✓ (if the offence concerns Bulgaria or a Bulgarian citizen)	✓ (if the offence concerns Bulgaria or a Bulgarian citizen)	✓ (if the condition in the previous columns is satisfied)
X	X	X
<p>Recipient — Imprisonment for up to five years — Fine of up to EUR 10,000</p> <p>Briber — Imprisonment for up to three years — Fine of up to EUR 7,500</p> <p>In both cases the benefit is expropriated.</p>	<p>— Imprisonment for up to three years — Fine of up to EUR 2,500</p> <p>The benefit is expropriated.</p>	<p>— Fine up to EUR 500,000 but not less than the benefit received by the entity</p> <p>The benefit is expropriated.</p>
X	X	X

³ If the offence is so insignificant that it is not damaging to the public interest or the damage to the public interest insignificant, there would be no offence.

China

Sources of law		<i>The PRC Criminal Law, the PRC Anti Unfair Competition Law and the Interim Rules of the State Administration for Industry and Commerce on Prohibition of Commercial Bribery</i>	
Offence	Active Bribery An individual or entity gives money or property to state working personnel ¹ , non-state working personnel, state organs, state-owned enterprises, public institutions or organisations for the purpose of obtaining improper benefits.	Passive Bribery An entity or an individual working for the entity demands or receives illegal money or property by taking advantage of his/her position for the purpose of obtaining benefits for other entities or individuals.	
The bribe			
Is there a presumption that any benefit was given/received corruptly?	✓	✓	
Would facilitation payments be caught?	✓	✓	
Would corporate hospitality be caught?	✓ ²	✓ ²	
Is there any <i>de minimis</i> ?	X ³	X ³	
Does the bribe have to be monetary?	X ⁴	X ³	
Public officials			
Does the offence only apply to bribing public officials?	X ⁵	X	
Acts performed outside China			
Can bribery performed outside China be caught?	✓ (for Chinese citizens if the act constitutes a criminal offence)	✓ (for Chinese citizens if the act constitutes a criminal offence)	
Does the act also need to be illegal in the foreign country of performance?	X	X	
Who can be liable			
Chinese national?	✓	✓	
Chinese company?	✓	✓	
Chinese partnership (including limited liability partnership)?	✓	✓	
Director of Chinese company?	✓ (only the person in charge or directly responsible for the act)	✓ (only the person in charge or directly responsible for the act)	
Chinese company if the bribe is committed abroad by its foreign subsidiary?	X	X	
Foreign subsidiary of a Chinese company if the bribe is committed abroad?	X	X	
Foreign national/company/partnership if the bribe is committed in China?	✓	✓	
Foreign national domiciled or "ordinarily resident" in China if the bribe is committed outside China?	X	X	
Foreign company/partnership if the bribe is committed abroad?	X	X	
Penalties			
Penalties include:	Individuals — Fine — Confiscation of property — Fixed-term/life imprisonment Companies — A fine of up to RMB 200,000 — Confiscation of illegal income — Fixed term imprisonment (the person in charge or directly responsible) for up to five years	Individuals — Criminal detention — Fixed-term/life imprisonment — Confiscation of property — In extreme cases: death penalty Companies — A fine of up to RMB 200,000 — Confiscation of illegal income — Fixed term imprisonment (the person in charge or directly responsible) for up to five years	
Defences			
Are there any defences available?	The offence shall not be prosecuted if the following periods have elapsed: — five years, when the maximum prescribed punishment is fixed-term imprisonment of less than five years — ten years, when the maximum prescribed punishment is fixed-term imprisonment of not less than five years but less than ten years — 15 years, when the maximum prescribed punishment is fixed-term imprisonment of not less than ten years — 20 years, when the maximum prescribed punishment is life imprisonment or death	The offence shall not be prosecuted if the following periods have elapsed: — five years, when the maximum prescribed punishment is fixed-term imprisonment of less than five years — ten years, when the maximum prescribed punishment is fixed-term imprisonment of not less than five years but less than ten years — 15 years, when the maximum prescribed punishment is fixed-term imprisonment of not less than ten years — 25 years, when the maximum prescribed punishment is life imprisonment or death	

¹ "State working personnel" refers to government officials, persons who perform the management functions in State-owned enterprises (SOEs) and persons who are assigned by SOEs to non-SOEs to perform management functions, such as Directors, Supervisors, General Managers, department managers, accountants, etc.

² If expenses are unreasonable and intended for the purpose of obtaining improper benefits.

³ Offering or receipt of gifts with significantly low value, in practice of less than RMB 300, does not constitute an offence.

⁴ The bribe can be either money or material gifts as well as benefits with monetary value including, e.g. building decorations, membership cards, travelling expenses, etc.

⁵ In the public sector, the recipients of the bribery are so-called "state working personnel", which include not only public officials but also persons performing management functions in SOEs. (For details, please refer to the definition in footnote 1. They are subject to more severe criminal liabilities than non-state working personnel should they commit crimes).

Croatia

Source of law	Criminal Act ¹ , Act on Criminal Liability of Legal Entities ²	
Offence	<p>Giving a bribe in business activities (Art. 253 CA): offering, promising or giving a bribe (or intermediating in those actions) during a business activity in order to favour the briber or someone else by or when making or performing a deal or rendering services, to the detriment of an entity the recipient represents or works for.</p> <p>Accepting a bribe in business activities (Art. 252 CA): demanding or accepting a bribe (or the offer or promise of a bribe), or intermediating in those actions, during a business activity in order to favour someone by or when making or performing a deal or rendering services, to the detriment of an entity he represents or works for.</p> <p>Giving a bribe (Art. 294 CA): offering, promising or giving a bribe (or intermediating in those actions) to an official³ or responsible person⁴ in order for her to (within or outside her powers) perform/not perform an action which should not/should be performed.</p> <p>Accepting a bribe (Art. 293 CA): demanding or accepting a bribe or the offer or promise of a bribe by an official or responsible person for herself or someone else, in order for her to (within or outside her powers) perform/not perform an action which should not/should be performed, as well as demanding or accepting a bribe after performing/not performing such action.</p>	<p>Giving a bribe for trading in influence (Art. 296 CA): offering, promising or giving a bribe (or intermediating in those actions) in order for someone to use the official or social status or influence for performing/not performing an action which should not/should be performed.</p> <p>Trading in influence (Art. 295/2, 3 CA): demanding or accepting a bribe or the offer or promise of a bribe (or intermediating in those actions) in order to use the official or social status or influence for not performing/performing action which should/should not be performed.</p> <p>Bribing a representative (Art. 339 CA): demanding or accepting a bribe or the offer or promise of a bribe by a representative in the Croatian or European Parliament or in a local and regional representative body, in order to vote in a certain way, as well as offering/promising/giving of such bribe.</p> <p>Accepting and giving a bribe in insolvency proceedings (Art. 251 CA): demanding or accepting a bribe or the offer or promise of a bribe, by a creditor or insolvency trustee for himself or someone else, in order to harm at least one creditor in the insolvency proceeding, as well as offering/promising/giving of such bribe.</p>
The bribe		
Is there a presumption that any benefit was given/received corruptly?		X
Would facilitation payments be caught?		✓
Would corporate hospitality be caught?		✓
Is there any <i>de minimis</i> ?		✓ ⁵
Does the bribe have to be monetary?		X
Public officials		
Does the offence only apply to bribing public officials?		X (except for the offence Bribing a representative)
Acts performed outside Croatia		
Can bribery performed outside Croatia be caught?		✓
Does the act also need to be illegal in the foreign country of performance?		✓
Who can be liable		
Croatian national?		✓
Croatian company?		✓
Croatian partnership (including limited liability partnership)?		✓
Director of Croatian company?		✓
Croatian company if the bribe is committed abroad by its foreign subsidiary?	✓ (provided the subsidiary is a branch office of a Croatian entity)	
Foreign subsidiary of a Croatian company if the bribe is committed abroad?	X (provided the subsidiary is a branch office of a Croatian entity)	
Foreign national/company/partnership if the bribe is committed in Croatia?		✓
Foreign national domiciled or "ordinarily resident" in Croatia if the bribe is committed outside Croatia?		✓
Foreign company/partnership if the bribe is committed abroad?		✓

Penalties

Penalties include:

Individuals

- Imprisonment for up to five years (for offences Giving a bribe in business activities)
- Imprisonment for up to eight years (for offences Accepting and giving a bribe in the insolvency proceeding, Accepting a bribe in business activities, Giving a bribe, Giving a bribe for trading in influence and Bribing a representative)
- Imprisonment for up to ten years (for offences Accepting a bribe and Trading in influence)

Companies

- Fines (up to HRK 12m (circa EUR 1.6m))
- Cessation of legal entity
- Probationary sentence
- Various safety measures⁶
- Seizure of gained profit, seizure of objects and publishing of the verdict

Defences

Are there any defences available?

- ✓ (the perpetrator of the offences "Giving a bribe in business activities", "Giving a bribe" and "Giving a bribe for trading in influence" can be released from punishment if he gave the bribe upon request of a responsible person and if he reported the offence before it was discovered or before he found out that the offence was discovered. Companies can be released from punishment if they reported the offence of the responsible person before it was discovered or before they found out that the offence was discovered)

¹ Criminal Act (Croatian: Kazneni zakon, Official Gazette of Republic of Croatia No. 125/11, as amended; hereinafter referred to as "CA").

² Act on Criminal Liability of Legal Entities (Croatian: Zakon o odgovornosti pravnih osoba za kaznena djela, Official Gazette of Republic of Croatia No. 151/03, as amended).

³ An official person is a public official or an employee on a state or local/regional level, a judicial official, a juror, a member of Croatian National Judicial Council and Croatian State Prosecutorial Council, an arbitrator, a public notary, as well as every person performing those duties in European Union, a foreign country, an international organisation that Croatia is a member of, an international court or arbitration whose competence Croatia accepts.

⁴ A responsible person is a natural person who conducts the affairs of a company or is expressly or actually entrusted with conducting the affairs from the company's scope of work.

⁵ According to the Act on preventing of the conflict of interest (Croatian: Zakon o sprječavanju sukoba interesa, Official Gazette of Republic of Croatia No. 26/11, as amended), government officials can accept a gift or service of symbolic value (i.e. under HRK 500 (circa EUR 67)) if it does not put the official into a dependent and/or obligatory position towards the donor. Accepting money, securities and precious metals is not allowed.

⁶ Examples of safety measures include the prohibition of certain activities or transactions, prohibition of acquiring licences, authorisations, concessions or subventions, prohibition of doing business with beneficiaries of state or local budgets and confiscation of objects.

Czech Republic

Source of law	
Act No. 40/2009 Coll., Czech Criminal Code; Act No. 418/2011 Coll., on Criminal Liability of Legal Entities	
Offence	<p>Major offences</p> <ul style="list-style-type: none"> — acceptance of a bribe — active bribery — indirect bribery <p>The Criminal Code defines a bribe as “offering, giving, requesting or accepting (directly or indirectly) in the public or private sector, an unauthorised benefit consisting in a direct material enrichment or other advantage which is obtained or is intended to be obtained by the bribed person or another person with his/her agreement, and to which s/he has no right.”¹</p> <p>Other special offences apply in relation to public tenders and public auctions.</p>
The bribe	
Is there a presumption that any benefit was given/received corruptly?	X
Would facilitation payments be caught?	✓
Would corporate hospitality be caught?	✓ ²
Is there any <i>de minimis</i> ?	X
Does the bribe have to be monetary?	X
Public officials	
Does the offence only apply to bribing public officials?	X
Acts performed outside Czech Republic	
Can bribery performed outside Czech Republic be caught?	✓ ³
Does the act also need to be illegal in the foreign country of performance?	✓ ⁴
Who can be liable	
Czech national?	✓
Czech company?	✓ ⁵
Czech partnership (including limited liability partnership)?	✓
Director of Czech company?	✓
Czech company if the bribe is committed abroad by its foreign subsidiary?	✓ ⁶
Foreign subsidiary of a Czech company if the bribe is committed abroad?	✓ ⁷
Foreign national/company/partnership if the bribe is committed in Czech Republic?	✓ ⁸
Foreign national domiciled or “ordinarily resident” in Czech Republic if the bribe is committed outside Czech Republic?	✓ ⁹
Foreign company/partnership if the bribe is committed abroad?	✓ ¹⁰
Penalties	
Penalties include:	<p>Individuals</p> <ul style="list-style-type: none"> — Imprisonment for up to 12 years, forfeiture of property, monetary penalties, house arrest, community service, prohibition of entry to sporting, cultural and other social events, deportation and prohibition of residence <p>Companies</p> <ul style="list-style-type: none"> — Monetary penalty, forfeiture of property, forfeiture of a possessed item, publication of judgment, punishment by disqualification from participating in public tenders and applying for subsidy and grant programmes; if held liable, the company may be dissolved (in extreme cases)
Defences	
Are there any defences available?	X

¹ Sections 331–334 of the Criminal Code.

² Would have to be examined on a case by case basis. Can be prosecuted under certain circumstances.

³ If: (a) an offence is committed abroad by Czech or a person without Czech citizenship but permanently resided in the Czech Republic (section 6 of the Criminal Code); or (b) a person (regardless of his/her citizenship) commits an offence abroad with an intention to have an impact in the Czech Republic (section 4 of the Criminal Code).

⁴ If an offence is committed abroad by a foreigner or a person without Czech citizenship and not permanently resident (domiciled) in the Czech Republic and this person was caught in the Czech Republic and was not extradited for criminal proceedings in a foreign country (section 8 of the Criminal Code).

⁵ However, the Czech Republic and self-governing territorial units in the exercise of public power are excluded from criminal liability (section 6 of the Act on Criminal Liability of Legal Entities).

⁶ The company would be liable only if it would actually have benefited from the conduct of its foreign subsidiary or if the company would be an accessory to the crime of its subsidiary.

⁷ If the crime is committed for the benefit of a Czech company (section 4 of the Act on Criminal Liability of Legal Entities).

⁸ If a foreign company/partnership has its branch or subsidiary in the Czech Republic, or it does business in the Czech Republic or it has its assets in the Czech Republic (section 2 of the Act on Criminal Liability of Legal Entities).

⁹ If: (a) a foreign national is domiciled (section 6 of the Criminal Code); or (b) a foreign national is “ordinarily resident” in the Czech Republic (please see footnote no. 4).

¹⁰ If the crime is committed for the benefit of a Czech company (section 4 of the Act on Criminal Liability of Legal Entities).

France

Sources of law		
<p>International corruption: Articles 435-1 and seq of the French Criminal Code (French Statute of 13 November 2007, as amended by the French Statute of 17 May 2011 and the French Statute of 6 December 2013)</p> <p>Domestic corruption: Articles 432-11 and seq, 433-1 and seq, of the French Criminal Code (persons holding a public function) and Articles 445-1 and seq of the French Criminal Code (persons not holding a public function)</p>		
Offence	<p>Public Sector (various articles of the French Criminal Code) Bribing Unlawfully offering, promising or giving¹ to a public official (including judicial officers and an elected foreign public official), directly or indirectly, any advantage for the future or past performance or non-performance of any act within the official's functions, duties or mandate.</p> <p>Private Sector (art. 445-1 and Seq. of the French Criminal Code) Bribing Unlawfully offering to a person holding a management position or any occupation, any advantage for the future or past performance or non-performance of any act within his activity or function, in breach of his legal, professional or contractual obligations.</p>	<p>Public Sector (various articles of the French Criminal Code) Being Bribed A public official (including judicial officers and an elected foreign public official) unlawfully requesting or accepting for himself or another an advantage for the future or past performance or non-performance of any act within the official's functions, duties or mandate.</p> <p>Private Sector (art. 445-1 and Seq. of the French Criminal Code) Being Bribed A person holding a management position or any occupation, requests or accepts, directly or indirectly, any advantage for the future or past performance of an act within his activity in breach of his legal, professional or contractual obligations.</p>
The bribe		
Is there a presumption that any benefit was given/received corruptly?	X	X
Would facilitation payments be caught?	✓ ²	✓ ²
Would corporate hospitality be caught?	✓	✓
Is there any <i>de minimis</i> ?	X	X
Does the bribe have to be monetary?	X	X
Public officials		
Does the offence only apply to bribing public officials?	X	X
Acts performed outside France		
Can bribery performed outside France be caught?	✓	✓
Does the act also need to be illegal in the foreign country of performance?	✓ ³	✓ ³
Who can be liable		
French national?	✓	✓
French company?	✓	✓
French partnership (including limited liability partnership)?	✓	✓
Director of French company?	✓ (but this depends on his/her involvement in the bribery, including his/her knowledge and intent)	✓ (but this depends on his/her involvement in the bribery, including his/her knowledge and intent)
French company if the bribe is committed abroad by its foreign subsidiary?	✓	✓
Foreign subsidiary of a French company if the bribe is committed abroad?	✓ ⁴	✓ ⁴
Foreign national/company/partnership if the bribe is committed in France?	✓	✓
Foreign national domiciled or "ordinarily resident" in France if the bribe is committed outside France?	✓ ⁵	✓ ⁶
Foreign company/partnership if the bribe is committed abroad?	X ⁷	X ⁷

Penalties		
Penalties include:	<p>Bribing</p> <p>Individuals <i>Corruption involving a person holding a public office:</i></p> <ul style="list-style-type: none"> — Imprisonment for up to ten years — Fines up to EUR 1m, where the fine can be increased up to the double of the value of the advantage resulting from the offence <p><i>Corruption in the private sector:</i></p> <ul style="list-style-type: none"> — Imprisonment up to five years — Fines up to EUR 500 000, where the amount of the fine can be increased up to twice the value of the advantage resulting from the offence. — Additional penalties such as deprivation of rights, professional restrictions, publication of the decision, and confiscation what was used to commit the offence. <p>Companies <i>Corruption of a person holding a public office:</i></p> <ul style="list-style-type: none"> — Fines up to EUR 5m where the fine can be increased up to the double of the value of the advantage resulting from the offence. <p><i>Corruption of a person not holding a public office:</i></p> <ul style="list-style-type: none"> — Fines up to EUR 2.5m where the fine can be increased up to the double of the value of the advantage resulting from the offence. — For a maximum of five years: <ul style="list-style-type: none"> • Interdiction of continuing the activity at stake • Placing under judicial supervision • Being banned from public markets • Exclusion from the government procurement • Banning the entity from raising public funds • Banning from writing cheques other than those allowing funds to be withdrawn or certified cheques or using credit cards — Publication of the decision — Confiscation 	<p>Being bribed</p> <p>Individuals <i>Corruption involving a person holding a public office:</i></p> <ul style="list-style-type: none"> — Imprisonment for up to ten years⁸ — Fines up to EUR 1m, where the fine can be increased up to the double of the value of the advantage resulting from the offence <p><i>Corruption in the private sector:</i></p> <ul style="list-style-type: none"> — Imprisonment up to five years — Fines up to EUR 500 000, where the amount of the fine can be increased up to twice the value of the advantage resulting from the offence. — Additional penalties such as deprivation of rights, professional restrictions, publication of the decision, and confiscation of what was used to commit the offence. <p>Companies <i>Corruption of a person holding a public office:</i></p> <ul style="list-style-type: none"> — Fines up to EUR 5m where the fine can be increased up to the double of the value of the advantage resulting from the offence. <p><i>Corruption of a person not holding a public office:</i>⁹</p> <ul style="list-style-type: none"> — Fines up to EUR 2.5m where the amount of the fine can be increased up to twice the value of the advantage resulting from the offence. — For a maximum of five years: <ul style="list-style-type: none"> • Interdiction of continuing the activity at stake • Placing under judicial supervision • Exclusion from the government procurement • Being banned from public markets • Banning the entity from raising public funds • Banning from writing cheques other than those allowing funds to be withdrawn or certified cheques or using credit cards — Publication of the decision — Confiscation
Defences		
Are there any defences available?	X	X

¹ Whether or not as a result of an unlawful request from such an official.

² While any bribe is illegal, irrespective of the amount, in practice the French authorities are unlikely to prosecute small payments of this kind especially if the law of the country where the facilitation payment is made allows such advantages to be given.

³ France has enacted an exception whereby acts which are expressly legal in the relevant foreign jurisdiction in accordance with the OECD convention exception, will not result in liability under French law.

⁴ For instance, if the French parent company is sentenced as the main offender (“directly or indirectly”) and the foreign subsidiary as an accomplice.

⁵ This is permitted under article 689-1 of the French Procedural Criminal Code but it is only limited to the defence of European Community interests. This also relates to the notion of residency as interpreted by French law.

⁶ This may be the case for foreign public officials belonging to an international organisation or arbitrators.

⁷ Although the foreign company could be prosecuted if it was an accomplice to a bribery offence committed by a French company.

⁸ Art. 432-11-1 Imprisonment sanction may be reduced by half if, after having denounced the offence, the author or the accomplice has helped to stop it and to identify the other offenders and accomplices.

⁹ In case of corruption involving a private person (as distinguished from public officials), companies may also be bribed and therefore held liable for it.



t €

11	+21.44	11.75
65.76	+7.30	10.29
51.35	-10.00	11.23
31.04	-0.04	68.97
5.46	+0.26	51.90
96.70	+1.30	35.54
13.02	+0.58	6.28
545.50	+0.02	106.24
90.64	+2.12	13.60
88.88	+0.40	6.22
132.42	+9.50	94.90
801.50	+0.78	89.36
534.50	+0.76	142.75
1904.71	+0.76	8.20
111.60	-1.10	540.50
727.59	+0.50	19.52
41.40	+3.00	119.30
28.21	-1.61	21.47
	+1.60	77.00
	-12.57	11.27
		1.18

Germany

Source of law	German Criminal Code	
Offence	Private Sector: Sect. 299 et seq. German Criminal Code ("StGB") Where someone promises or grants the employees or agents of another company or a third party a financial or other benefit in return for the latter treating him or his company preferentially in relation to other competitors without an appropriate reason. The same applies to employees or agents of a company who ask for or accept such benefits.	Public Sector: Sect. 331 et seq. StGB Where someone promises or grants a holder of office (i.e. any judge, civil servant or any person holding public office who performs public administration tasks at a public authority or other body) a benefit in order to convince him to perform an illegal act or act within his authority.
The bribe		
Is there a presumption that any benefit was given/received corruptly?	X (however, inappropriate or unusual benefits may lead to preliminary investigation and finally conviction)	X (however, advantages given/received in connection with the exercise of office constitute a bribe (Sect. 331 et seq. StGB))
Would facilitation payments be caught?	✓	✓
Would corporate hospitality be caught?	✓ (depends on the intent and on whether the benefit offered is "socially adequate" i.e. a reasonable benefit which does not have the potential improperly to influence the decision)	✓ (depends on the intent; however, significantly lower threshold than in private sector)
Is there any <i>de minimis</i> ?	X ¹	X ²
Does the bribe have to be monetary?	X	X
Public officials		
Does the offence only apply to bribing public officials?	X	✓ ³
Acts performed outside Germany		
Can bribery performed outside Germany be caught?	✓	✓
Does the act also need to be illegal in the foreign country of performance?	X	X
Who can be liable		
German national?	✓	✓
German company?	✓ ⁴	✓ ⁴
German partnership (including limited liability partnership)?	✓ ⁵	✓ ⁵
Director of German company?	✓ (if he is implicated in the act of bribery or in cases of neglect of corporate duty to avoid criminal acts)	✓ (if he is implicated in the act of bribery or in cases of neglect of corporate duty to avoid criminal acts)
German company if the bribe is committed abroad by its foreign subsidiary?	✓ ⁶	✓ ⁶
Foreign subsidiary of a German company if the bribe is committed abroad?	X	X
Foreign national/company/partnership if the bribe is committed in Germany?	Foreign national: ✓ Foreign company or partnership: ✓ ⁷	Foreign national: ✓ Foreign company or partnership: ✓ ⁷
Foreign national domiciled or "ordinarily resident" in Germany if the bribe is committed outside Germany?	✓ (if caught within Germany and not subject to extradition)	✓ (if caught within Germany and not subject to extradition)
Foreign company/partnership if the bribe is committed abroad?	X	X
Penalties		
Penalties include:	Individuals — Fines and/or imprisonment (up to five years) in case of conviction. An occupational ban may also be imposed on wrongdoers — Directors, board members and officers: fines (up to EUR 1,000,000) in case of insufficient organisation, instruction and supervision Companies — Fines (in principle up to EUR 1,000,000 – fine may be higher if benefit derived from bribery exceeds EUR 1,000,000 – this is the exception rather than the rule) — Debarment of companies from tendering for public contracts — Confiscation of benefits derived from bribery	Individuals — Fines and/or imprisonment (up to five years) in case of conviction. An occupational ban may also be imposed on wrongdoers — Directors, board members and officers: fines (up to EUR 1,000,000) in case of insufficient organisation, instruction and supervision Companies — Fines (in principle up to EUR 1,000,000 – fine may be higher if benefit derived from bribery exceeds EUR 1,000,000 – this is the exception rather than the rule) — Debarment of companies from tendering for public contracts — Confiscation of benefits derived from bribery
Defences		
Are there any defences available?	X	X

¹ Low-value gifts are not subject to criminal prosecution. Generally, in the private sector occasional gifts and invitations with a total value of EUR 35 are considered as adequate.

² Low-value gifts are not subject to criminal prosecution. In the public sector occasional small gifts with a total value of EUR 5 are considered as adequate.

³ Employees, officers or directors of privately operated companies who perform public functions may also be considered as public officials.

⁴ Even though legal entities are not subject to criminal prosecution in Germany they can be ordered to pay substantial fines; confiscation of benefits derived from bribery.

⁵ Depending on the individual circumstances; as above.

⁶ Depending on the individual circumstances; as above.

⁷ As in footnote 4.

Hungary

Sources of law	
	Act CLXV of 2013 on Complaints and Public Interest Disclosure ("Hungarian Whistleblowing Act").
Offence ¹	Public Bribery (Sections 293-294 of the Criminal Code) Active Public Bribery Giving or promising an unlawful advantage to a Hungarian or foreign public official or to a third party to influence the relevant official's actions in his/her official capacity. Passive Public Bribery Requesting an unlawful advantage in (the Hungarian or foreign official's) official capacity, or accepting such advantage or a promise thereof, or agreeing with the party requesting or accepting the advantage.
The bribe	
Is there a presumption that any benefit was given/received corruptly?	X
Would facilitation payments be caught?	✓
Would corporate hospitality be caught?	Depends on intent
Is there any <i>de minimis</i> ?	X
Does the bribe have to be monetary?	X
Public officials	
Does the offence only apply to bribing public officials?	✓
Acts performed outside Hungary	
Can bribery performed outside Hungary be caught? ²	✓
Does the act also need to be illegal in the foreign country of performance?	X (unless committed by a foreign national)
Who can be liable	
Hungarian national?	✓
Hungarian company? ³	✓
Hungarian partnership (including limited liability partnership)?	✓
Director of Hungarian company?	✓ (the director of a company, or a member or employee with authority to exercise control or supervision is also liable for public bribery, if another member or employee of the company commits (domestic or foreign) public bribery for the benefit of the company and the bribery could have been prevented had the director properly fulfilled his/her control or supervisory obligations. Negligent acts are also punished)
Hungarian company if the bribe is committed abroad by its foreign subsidiary? ⁴	✓
Foreign subsidiary of a Hungarian company if the bribe is committed abroad? ⁵	✓
Foreign national/company/partnership if the bribe is committed in Hungary? ⁶	✓
Foreign national domiciled or "ordinarily resident" in Hungary if the bribe is committed outside Hungary? ⁷	✓
Foreign company/partnership if the bribe is committed abroad? ⁸	✓
Penalties	
Penalties include:	Individuals — Imprisonment up to five years in the case of active and up to ten years in the case of passive bribery (may vary depending on the nature and seriousness of the crime) Companies (if applicable) — Termination — Restriction of operation (one–three years), including debarment from public contracts or state subsidies — Fine: up to three times the pecuniary advantage gained or intended to be gained from the crime — Confiscation order
Defences	
Are there any defences available?	✓ ³

¹ There are also special offences relating to bribery in judicial proceedings and influence peddling. In addition, it is also an offence if a public official fails to report bribery of any kind which he/she is aware of.

² Bribery performed outside Hungary is illegal under the Criminal Code if the following conditions are met: the bribery is committed (1) by a Hungarian national, or (2) on a Hungarian ship or aircraft, or (3) by a foreign national and the act is also illegal in the foreign country of performance (to be assessed by the Hungarian General Attorney). (Section 3 of the Criminal Code).

³ Companies cannot be legally "liable" for a crime but certain criminal sanctions can be imposed on them under the following circumstances: (1) the crime is committed by the relevant natural person intentionally, (2) the crime targeted or resulted in an advantage in favour of the company, and the crime is committed by (3) a director, authorized representative, employee, officer, supervisory board member, manager, or a proxy of the above, as part of the activity of the company, or (4) a member or employee of the company, whose action the director, manager or supervisory board member could have hindered by exercising his/her duties. Sanctions can also be imposed if the crime resulted in an advantage for the company and the director, representative, manager or supervisory board member was aware of the crime. (Section 2 of the Corporate Sanctions Act).

⁴ Companies cannot be legally "liable" but certain criminal sanctions can be imposed on them, as outlined in footnote 3. If the bribe is committed abroad by a foreign subsidiary, criminal sanctions may be imposed on the Hungarian parent company if the act fell within the scope of its activity, although this has not yet been tested in practice. In addition, the conditions set out in the Criminal Code must also be met.

Private Bribery (Sections 290-292 of the Criminal code)

Active Public Bribery

Giving or promising an unlawful advantage to a person acting for a Hungarian or foreign company to induce that person to breach his/her duties.

Passive Public Bribery

Requesting an unlawful advantage by a person acting for a Hungarian or foreign company, or accepting such advantage or a promise thereof, or agreeing with the party requesting or accepting the advantage.

	X
	✓
	Depends on intent
	X
	X
	X
	✓
	X (unless committed by a foreign national)
	✓
	✓
	✓
	✓ (if he/she is implicated in the actual bribery)
	✓
	✓
	✓
	✓
	✓

Individuals

— Imprisonment up to eight years in the case of active and up to ten years in the case of passive bribery (may vary depending on the nature and seriousness of the crime)

Companies (if applicable)

- Termination
- Restriction of operation (one–three years), including debarment from public contracts or state subsidies
- Fine: up to three times the pecuniary advantage gained or intended to be gained from the crime
- Confiscation order

	✓ ⁹
--	----------------

⁵ A foreign subsidiary of a Hungarian company can be liable in Hungary only if the bribe which is committed abroad is also illegal in the foreign country concerned – to be assessed by the Hungarian General Attorney. See also footnotes 4 and 6.

⁶ Foreign companies and partnerships may be sanctioned in accordance with the Corporate Sanctions Act because its scope does not differentiate between domestic and foreign companies and partnerships. However, such application of the Corporate Sanctions Act has not yet been tested in practice. Enforceability issues may also arise.

⁷ A foreign national domiciled or “ordinarily resident” in Hungary can be liable only if the bribe which is committed outside Hungary is also illegal in the foreign country concerned – to be assessed by the Hungarian General Attorney.

⁸ A foreign company/partnership can be liable in Hungary only if the bribe which is committed abroad is also illegal in the foreign country concerned – to be assessed by the Hungarian General Attorney. See also footnotes 4 and 6.

⁹ Before the bribe is detected, a person’s penalty may be alleviated without limits or in some cases the liability may be avoided by providing the authorities with information regarding the bribe and (in case of passive bribery) by surrendering the unlawfully obtained advantage to the authorities.

India

Sources of law ¹	
<p><i>The Prevention of Corruption Act 1988 ("PCA")</i> <i>The Foreign Contribution (Regulation) Act 2010 ("FCRA")</i> <i>The Indian Penal Code 1860 ("IPC"), which also contains certain provisions relating to breach of trust, cheating and attempt to commit a criminal offence</i></p>	
Offence	<p>Offences under the PCA</p> <p>By public servants</p> <ol style="list-style-type: none"> Accepting, obtaining, attempting to obtain, or agreeing to accept: <ol style="list-style-type: none"> "gratification", other than legal remuneration, as a motive or reward for inter alia doing or refraining from doing any official act or favouring or disfavouring any particular person; any valuable thing without consideration or with inadequate consideration, from any person who is concerned in any proceeding or business transacted by the public servant; Obtaining money or any other gratification as a reward for inducing a person erroneously to believe that the official's influence with the Government has resulted in his obtaining a "title" (i.e. benefit) for the other person. <p>By others</p> <ol style="list-style-type: none"> Offering "gratification" to a public servant. Accepting, obtaining, attempting to obtain, agreeing to accept "gratification" in order to exert personal influence over a public servant. Influencing a public servant by corrupt or illegal means, into inter alia doing or forbearing to do any official act. Abetting public servants in committing acts punishable under the PCA (as set out above).
The bribe	
Is there a presumption that any benefit was given/received corruptly?	✓ ²
Would facilitation payments be caught?	✓
Would corporate hospitality be caught?	✓
Is there any <i>de minimis</i> ?	X
Does the bribe have to be monetary?	X
Public officials	
Does the offence only apply to bribing public officials?	✓
Acts performed outside India	
Can bribery performed outside India be caught?	✓
Does the act also need to be illegal in the foreign country of performance?	X
Who can be liable	
Indian national?	✓
Indian company?	✓ ³
Indian partnership (including limited liability partnership)?	✓ ⁴
Director of Indian company?	✓ ⁶
Indian company if the bribe is committed abroad by its foreign subsidiary?	X
Foreign subsidiary of a Indian company if the bribe is committed abroad?	X
Foreign national/company/partnership if the bribe is committed in India?	✓ ¹⁰
Foreign national domiciled or "ordinarily resident" in India if the bribe is committed outside India?	X
Foreign company/partnership if the bribe is committed abroad?	X
Penalties	
Penalties include:	<ul style="list-style-type: none"> — Imprisonment between six months and five years — Unlimited fine
Defences	
Are there any defences available?	X

¹ The Prevention of Bribery of Foreign Public Officials and Officials of Public International Organisations Bill 2011, which aims at preventing corruption relating to bribery of foreign public officials and officials of public international organisations, is pending before the Parliament of India. This Bill punishes offering or attempting to offer a bribe to foreign public officials and officials of public international organisations as well as taking/attempting to take bribes by such officials.

² This presumption is applicable to public servants for the offences relating to gratification and any valuable thing, and to those private parties who abet the said offences. This presumption is additionally applicable to all parties for habitual commission of offences punishable under the PCA.

³ While the PCA does not explicitly apply to companies, it punishes "persons" who abet the commission of an offence by a public servant. A "person" can also denote a company, under the General Clauses Act, 1897.

⁴ A partnership has no separate legal personality. The partners are jointly and severally liable for all acts of the firm done while the said persons were partners, provided that the wrongful act was committed by one partner in the ordinary course of business of the firm or with the authority of his partners. A "Limited Liability Partnership" ("LLP") has a separate legal personality from that of its partners. The LLP, along with the partner, will be liable for any wrongful act/omission of a partner, done in the course of business of the LLP or with the authority of the LLP. However the other partners will not be liable for such wrongful act/omission.

Offences under the FCRA

“Foreign contribution” means, *inter alia*, any donation, delivery, or transfer made by any “foreign source” of any article (if not a gift), any currency or any security. “Foreign source” includes a foreign Government, foreign company or trust, as well as a citizen of a foreign country. “Foreign hospitality” means any offer, not being a purely casual one, made in cash or kind by a foreign source for providing a person with the costs of travel to any foreign country or territory or with free boarding, lodging, transport or medical treatment.

It is an offence:

For a candidate for election, a newspaper columnist, government servant, Member of the Legislature, political party or its office bearer, or a company engaged in production or broadcast of audio news (“Relevant Persons”), to accept a “foreign contribution”
 For an Indian resident, or a citizen of India who is resident outside of India, on behalf of a political party or a Relevant Person, to accept a foreign contribution.
 For any Indian resident (or Indian citizen outside India) to deliver to any person any currency, which has been accepted by a “foreign source”, if the resident (or overseas citizen) has reasonable cause to believe/knows that such other person intends to deliver the currency to a political party or Relevant Person.
 To deliver any currency, which has been accepted by a foreign source, on behalf of any person or class of persons if so specified by the Central Government.
 For any Legislative member, office-bearer of a political party, judge or government servant (among others) to accept foreign hospitality, when visiting a foreign country, without the prior permission of the Central Government, except in cases of emergency medical aid.
 Not to comply with a prohibitory order made by Central Government, prohibiting any person, who has in his custody or control any article, currency or security, in contravention of any provisions of FCRA, from paying, delivering, transferring or otherwise dealing in any manner whatsoever, any such article or currency or security.

	X
	✓
	✓
	X
	X
	X
	✓
	X
	✓
	✓
	✓ ⁵
	✓ ⁷
	✓ ⁸
	✓ ⁹
	✓ ¹¹
	✓
	X

- Varying imprisonment for offences; accepting or assisting in acceptance of foreign contribution or currency/security from a foreign source invites imposition of imprisonment up to five years, or with fine, or both.
- Any article/currency/security received in contravention of the FCRA may be seized and subsequently disposed of, by the Central Government.

	X
--	---

⁵ Ibid.

⁶ The PCA does not specifically provide for directors to be held liable for the acts of the Company. In the situation when the Company has committed an offence, directors of a Company will be liable provided they commit an act which was not authorised by the Company, and that act constitutes an offence under the PCA.

⁷ See footnote 6.

⁸ Provided it can be proved that the Indian company assisted in the wrongdoing.

⁹ Provided it can be proved that the foreign company assisted in the wrongdoing, through an Indian resident or through an Indian citizen resident outside India.

¹⁰ In the case of wrongdoing by a “public servant”, the PCA only applies to Indian public servants, not foreign public officials or officials of foreign public international organisations.

¹¹ Provided that the entity will qualify as a person resident in India. Alternatively, it must be proved that the entity assisted an Indian resident or a citizen of India resident outside of India, in commission of such offence.

Indonesia

Source of law	Law No. 31/1999 on Corruption Eradication as amended by Law No. 20/2001	Law No. 28/1999 on the State Apparatus Free from Corruption, Collusion, and Nepotism
Offence	<ol style="list-style-type: none"> 1. Loss to state finances or the state economy 2. Bribery, which requires: <ul style="list-style-type: none"> — Giving or promising something — With the aims of persuading a public official to do something or not to do anything because of their position, which is in violation of their obligation 3. Abuse of power 4. Extortion 5. Embezzlement 6. Conflict of interest in procurement 7. Gratification¹ 	<ol style="list-style-type: none"> 1. Collusion – conspiracy/illegal cooperation amongst state apparatus or between state apparatus and another party, which causes losses to others, people and/or the state 2. Nepotism – any illegal act by the state apparatus, which results in benefits for the interest of their family members/relatives, above the interest of the people and/or the state
The bribe		
Is there a presumption that any benefit was given/received corruptly?	✓ (however, there are several exceptions ²)	n/a
Would facilitation payments be caught?	✓	✓
Would corporate hospitality be caught?	✓ ³	n/a
Is there any <i>de minimis</i> ?	X (however certain exceptions only apply when the advantage does not exceed a certain value)	n/a
Does the bribe have to be monetary?	X	n/a
Public officials		
Does the offence only apply to bribing public officials?	✓	✓
Acts performed outside Indonesia		
Can bribery performed outside Indonesia be caught?	✓	✓
Does the act also need to be illegal in the foreign country of performance?	X	X
Who can be liable		
Indonesian national?	✓	✓
Indonesian company?	✓	✓
Indonesian partnership (including limited liability partnership)?	✓	✓
Director of Indonesian company?	✓	✓
Indonesian company if the bribe is committed abroad by its foreign subsidiary?	✓	✓
Foreign subsidiary of a Indonesian company if the bribe is committed abroad?	✓	✓
Foreign national/company/partnership if the bribe is committed in Indonesia?	✓	✓
Foreign national domiciled or “ordinarily resident” in Indonesia if the bribe is committed outside Indonesia?	✓	✓
Foreign company/partnership if the bribe is committed abroad?	✓	✓
Penalties		
Penalties include:	<p>Law No. 31/1999 on Corruption Eradication as amended by Law No. 20/2001</p> <p>For the bribe-giver (all legal entities, individual or corporate): 15 years imprisonment and fines up to IDR 750m for individuals or IDR 1bn for companies</p> <p>For public officials who receive the bribe: up to life imprisonment and fines up to IDR 1bn</p>	<p>Law No. 28/1999 on the State Apparatus Free from Corruption, Collusion, and Nepotism</p> <p style="text-align: center;">n/a</p>
Defences		
Are there any defences available?	✓	✓

¹ Komisi Pemberantasan Korupsi (“KPK” /Anti-Corruption Commission) Regulation No. 2/2014 on the Guidelines for Gratification Reporting and Assessment provides guidance on the gratification reporting obligation.

² Exceptions include gifts that have a sale value not exceeding IDR 1m and are given in relation to certain traditional/religious ceremonies, and advantages given due to the occurrence of a natural disaster and for a value not exceeding IDR 1m.

³ Unless the corporate hospitality was lawfully obtained during the performance of official work, given in an open manner and the amount is reasonable and proper in accordance with the annual Foreign Minister Regulation on the Standard for General Cost.



Italy

Source of law (Civil Law)	Italian Criminal Code (ICC), sec. No. 318 ¹ et seq.	Legislative Decree No.231/2001 (Decree 231) ²
Offence	<p>Briber Giving or promising money/advantage to a public official, in order to act or not to act in a certain way (either in breach of his duties or not).</p> <p>Recipient Public official namely a Government official or public service agent receiving or accepting the promise of such reward for himself or for a third party⁴.</p>	<p>Briber Company's executive/representative or employee giving or promising, in the interest of and/or for the advantage of the company, money/advantage to a public official or to individuals, in order to act or not to act in a certain way (either in breach of his duties or not)⁵.</p> <p>Recipient Public official (Government official or public service agent) and individuals receiving or accepting the promise of such reward for themselves or for a third party.</p>
The bribe		
Is there a presumption that any benefit was given/received corruptly?	X	X
Would facilitation payments be caught?	Depends on intent	Depends on intent
Would corporate hospitality be caught?	Depends on intent	Depends on intent
Is there any <i>de minimis</i> ?	X (although the gift cannot be so small that it is not considered a "reward")	X (although the gift cannot be so small that it is not considered a "reward")
Does the bribe have to be monetary?	X	X
Public officials		
Does the offence only apply to bribing public officials?	✓ (although the penalties apply to anyone who gives or promises rewards to them)	X
Acts performed outside Italy		
Can bribery performed outside Italy be caught?	✓ (if committed by an Italian national) ⁵	✓ (if committed by an Italian national company's executive and/or employee) ⁶
Does the act also need to be illegal in the foreign country of performance?	X	X
Who can be liable		
Italian national?	✓	✓
Italian company?	X	✓
Italian partnership (including limited liability partnership)?	X	✓ ⁸
Director of Italian company?	✓	✓
Italian company if the bribe is committed abroad by its foreign subsidiary?	✓	✓
Foreign subsidiary of an Italian company if the bribe is committed abroad?	X	X
Foreign national/company/partnership if the bribe is committed in Italy?	✓	✓
Foreign national domiciled or "ordinarily resident" in Italy if the bribe is committed outside Italy?	X	X
Foreign company/partnership if the bribe is committed abroad?	X	X
Penalties		
Penalties include:	<ul style="list-style-type: none"> — Imprisonment for up to ten⁹ years (for judicial bribery imprisonment up to 20 years) — Disqualifying penalties¹⁰, if applicable — Confiscation 	<ul style="list-style-type: none"> — Pecuniary sanctions of up to approximately EUR 1,200,000 — Disqualifying penalties¹¹, if applicable — Confiscation — Publication of the judgment, if applicable
Defences		
Are there any defences available?	✓ ¹²	✓ ¹²

¹ Art. 318 ICC was amended by the law No. 190/2012, to eliminate the link between the utility received and the execution of an act of the office.

² Legislative Decree No. 231/2001 provides for corporate liability – formally called "administrative" but which is, in fact, essentially criminal in nature – that may be established in connection with specific listed crimes (including bribery) directly performed by the companies' executives/representatives or employees in the interest of and/or for the advantage of the corporate.

³ Art. 2635 was amended by Law no. 190/2012, which introduces private corruption to the Italian Civil Code.

⁴ If the public official does not receive or does not accept the promise of receiving such reward, even if he is not punished, the person who has offered or promised money or other utilities to the public official will be punished for incitement to bribery, pursuant to art. 322 of Italian Penal Code.

⁵ Law no. 190/2012, in force since 28 November 2012, introduces private corruption to the list of crimes according to Decree 231. So, the offence of private corruption generates corporate liability if the crime is committed in the interest of or for the advantage of the company.

⁶ Italian nationals can be held liable for judicial bribery and bribery of a public official, but in the latter case only on request of the Minister of Justice or a civil claimant.

⁷ Only upon request of the Minister of Justice or a civil claimant.

⁸ Decree 231 applies to all legal entities, companies and associations, even those without any legal personality.

Italian Civil Code (sec. No. 2635)⁹

Briber

Giving or promising any advantage to a company's managers, general directors, directors responsible for the company's balance sheet, auditors, liquidators and to anyone who is employed by them, in order to act or refrain from acting, in breach of their duties, provided that the damage is caused to the recipient's company concerned.

Recipient

Managers, general directors, directors responsible for the company's balance sheet, auditors, liquidators and anyone who is employed by them, who receive or accept the promise of such advantage.

X
Depends on intent
Depends on intent
X (although the gift cannot be so small that it is not considered a "reward")
X
X
✓ (if committed by an Italian national) ⁷
X
✓
X
X
X
✓
X
✓
X
X
X
— Imprisonment for up to three years
— Disqualifying penalties, if applicable
✓ ¹²

⁹ Law No. 69/2015 increases the penalty of corruption for an act contrary to official duties, from four to eight years, to six to ten years. Anyway, pursuant to art. 321 of ICC, the punishment is extended to anyone who gives money/advantage to public official.

¹⁰ For example: debarment from public contracts or from representative assignments in private companies, prohibitions on negotiating and entering into agreements with the Public Administration, etc.

¹¹ Disqualifying penalties are: debarment of the company from carrying out business; suspension or withdrawal of authorisations, licenses, or concessions that are related to the commission of the unlawful conduct; prohibition against the company contracting with the Public Administration; exclusion of facilities, financing, contributions or subsidies, and (if applicable) revocation of those already granted; prohibition on advertising the company's goods or services.

¹² The company can avoid liability, as provided for by Decree 231, by adopting and effectively enforcing an organisational, management and control model (called a "Modello"), suitable for preventing the commission of crimes and appointing a Supervisory Body (called an "Organismo di Vigilanza") with the duty to control the correct implementation of the Model. The Model which should be adapted to the nature of a given business, must provide procedures to ensure that business activities comply with the law, and that company officers are alert to situations which increase the risk of bribery and promptly remove them when they are identified.

Lebanon

Source of law	Main Law: Lebanese Criminal Code of 1943 ("LCC")	Main Law: Lebanese Criminal Code of 1943 ("LCC")
Offence	<p>Public Sector (Articles 351, 352, 355, 356 LCC)</p> <p>Bribery An offence will be committed by any individual offering a bribe (which includes gifts or any other benefit).</p> <p>Receiving a bribe An offence will be committed by any public official¹ unlawfully soliciting or accepting for himself or another a bribe (which includes gifts or any other benefit) for:</p> <ul style="list-style-type: none"> — the future or past performance or non-performance of any act which falls within or breaches the scope of his/her duties; or — refraining from or delaying an act which falls within the scope of his/her duties. 	<p>Private Sector (Article 354 LCC) Any individual working in the private sector² offering or accepting any advantage for himself or another, directly or indirectly, for the future or past performance to disclose secrets or information detrimental to work or to perform or abstain from the job with the intent of causing material or moral damage to the employer or work.</p>
The bribe		
Is there a presumption that any benefit was given/received corruptly?	X	X
Would facilitation payments be caught?	✓	✓
Would corporate hospitality be caught?	X (unless proven to be a bribe)	X (unless proven to be a bribe)
Is there any <i>de minimis</i> ?	X	X
Does the bribe have to be monetary?	X	X
Public officials		
Does the offence only apply to bribing public officials?	X	X
Acts performed outside Lebanon		
Can bribery performed outside Lebanon be caught?	✓ (if committed by a Lebanese national)	✓ (if committed by a Lebanese national)
Does the act also need to be illegal in the foreign country of performance?	X	X
Who can be liable		
Lebanese national?	✓	✓
Lebanese company?	✓	✓
Lebanese partnership (including limited liability partnership)?	✓	✓
Director of Lebanese company?	✓ (only if involved in the bribery, with his/her knowledge and intent)	✓ (only if involved in the bribery, with his/her knowledge and intent)
Lebanese company if the bribe is committed abroad by its foreign subsidiary?	✓	✓
Foreign subsidiary of a Lebanese company if the bribe is committed abroad?	✓	✓
Foreign national/company/partnership if the bribe is committed in Lebanon?	✓	✓
Foreign national domiciled or "ordinarily resident" in Lebanon if the bribe is committed outside Lebanon?	✓	✓
Foreign company/partnership if the bribe is committed abroad?	X	X

¹ Including those mandated for a public work such as experts or a trustee in bankruptcy.

² i.e. every worker in the private sector, being an employee or an expert or a consultant, and every person who has been associated with the employer through an employment contract for a wage.

Penalties

Penalties include:

Individuals

Being Bribed:

Public official:

For a lawful act:

- Up to three years imprisonment
- Fine amounting to no less than twice the value of that which was offered, solicited or accepted

For an unlawful act:

- Provisional forced labour
- Fine amounting to no less than three times the value of that which was solicited or accepted by the public official

Accepting undue remuneration for a duty he/she has already carried:

- Up to one year imprisonment
- Fine amounting to no less than twice the value of that which was accepted

Private person:

- Up to two years imprisonment
- Fine up to LBP 200,000

Individuals

Bribing:

Of a public official:

For a lawful act:

- Up to three years imprisonment
- Fine amounting to no less than twice the value of that which was offered, solicited or accepted

For an unlawful act:

- Provisional forced labour
- Fine amounting to no less than three times the value of that which was solicited or accepted by the public official

If the bribe is not accepted:

- At least three months imprisonment
- Fine amounting to no less than twice the value of that which was offered

Of an individual working in the private sector:

- Up to two years imprisonment
- Fine up to LBP 200,000

Other sanctions and nonfinancial penalties include:

- Deprivation of civil rights
- Confiscation of assets resulting from or used to commit the offence

Companies:

- May be compelled to cease operation (for up to two years) if its managers, directors, representatives or employees have committed the crime in its name or by its means, and are sentenced to more than two years imprisonment
- Fine, confiscation and/or publication
- General confiscation of assets resulting from or used to prepare or commit the offence

Defences

Are there any defences available?

- ✓ (bribers and accomplices can be exempted from punishment if they notify the public authorities of the offence before it has been referred to the adjudicating jurisdiction)

Malaysia

Source of law	Malaysian Anti-Corruption Commission Act 2009 ("MACC Act")	Penal Code
Offence	<p>The principal offences are:</p> <p>(a) corruptly soliciting or receiving or agreeing to receive; or</p> <p>(b) corruptly giving, promising or offering gratification as an inducement to or a reward for, or otherwise on account of any person or officer of a public body to do anything in respect of any matter or transaction, actual or proposed or likely to take place.</p> <p>The MACC Act also provides for the offences of:</p> <p>a) giving or accepting gratification by an agent</p> <p>b) corruptly procuring withdrawal of an agenda</p> <p>c) offering an officer of any public body any gratification as an inducement or a reward for performing or abstaining from performing certain actions</p> <p>d) offering any gratification to or accepting any gratification by a foreign public official</p> <p>e) using public office or position for gratification</p> <p>It also imposes a duty on any person to whom any gratification is given, promised or offered to report the same.</p>	<p>The Penal Code provides for offences:</p> <p>a) against a public servant for taking gratification other than legal remuneration, in respect of any official act</p> <p>b) against a person taking gratification in order to influence a public servant, by corrupt or illegal means.</p> <p>c) against a person taking gratification, for the exercise of personal influence with a public servant</p> <p>d) against a public servant obtaining any valuable thing, without consideration, from a person concerned in any proceeding or business transacted by such public servant</p>
The bribe		
Is there a presumption that any benefit was given/received corruptly?	✓ (where it is proved that gratification has been received, accepted etc, it is presumed to have been do so corruptly, unless the contrary is proved)	✓ (the presumption under the MACC Act has been extended to offences in the Penal Code)
Would facilitation payments be caught?	✓	✓
Would corporate hospitality be caught?	✓	✓
Is there any <i>de minimis</i> ?	X	X
Does the bribe have to be monetary?	X	X
Public officials		
Does the offence only apply to bribing public officials?	X	X
Acts performed outside Malaysia		
Can bribery performed outside Malaysia be caught?	✓ (if committed by a citizen or permanent resident of Malaysia)	✓ (if committed by a citizen or permanent resident of Malaysia)
Does the act also need to be illegal in the foreign country of performance?	X	X
Who can be liable		
Malaysian national?	✓	✓
Malaysian company?	✓	✓
Malaysian partnership (including limited liability partnership)?	✓	✓
Director of Malaysian company?	✓	✓
Malaysian company if the bribe is committed abroad by its foreign subsidiary?	X	X
Foreign subsidiary of a Malaysian company if the bribe is committed abroad?	X	X
Foreign national/company/partnership if the bribe is committed in Malaysia?	✓	✓
Foreign national domiciled or "ordinarily resident" in Malaysia if the bribe is committed outside Malaysia?	✓ (provided the foreign national is a permanent resident of Malaysia)	✓ (provided the foreign national is a permanent resident of Malaysia)
Foreign company/partnership if the bribe is committed abroad?	X	X
Penalties		
Penalties include:	<ul style="list-style-type: none"> — Imprisonment up to 20 years — Fine of not less than five times the sum/value of the gratification where it is capable of being valued or is of a pecuniary nature or MYR 10,000 (whichever is higher) 	<ul style="list-style-type: none"> — Imprisonment up to three years — Unlimited fine
Defences		
Are there any defences available?	✓ (if the elements of the offence have not been established)	✓ (if the elements of the offence have not been established)

Mexico

Source of law ¹	Criminal Code (latest version 20 August 2009)	Anticorruption in Public Procurement Act (11 June 2012)
Offence	<p>Offence</p> <p>By public servants</p> <ul style="list-style-type: none"> — Bribery (art. 222, I): “Unduly requesting or receiving money or other advantage, for himself or a third party, or accepting a promise to act or not act contrary to his duty” — Traffic of Influence (art. 221, I., II.): “The official who, directly or through intermediaries, promotes or performs an improper act in the exercise of his functions; the official who solicits or promotes any resolution or realization within the post, charge or commission of public official, which result in economic benefits for himself or for a third party” — Embezzlement (art. 223, I., II.): “Embezzling money, goods, properties or any other object belonging to the State, to the decentralized organism or to an individual, whether for their own or someone else’s benefit, if they received them through administration, in deposit or for any other cause for reason of their post” <p>By others</p> <ul style="list-style-type: none"> — Bribery (art. 222, II): “Spontaneously giving or offering money or any other gift to an official (including a foreign official) for any form of performance or non-performance of his or her functions” — Traffic of Influence (art. 221 II): “Any person who promotes the illicit conduct of the official or assists with the promotion or management of such illicit conduct” — Embezzlement (art 223, III, IV): “Any person who solicits or accepts the offer to act or not to act contrary to his duty in exchange for public funds or to enjoy the benefits deriving from undue use of power and faculties” 	<p>Offence</p> <p>By public servants</p> <ul style="list-style-type: none"> — (art. 8, II.) “Carrying out actions together with individuals or legal entities, which involve or have as an aim or effect the obtaining of an illicit benefit or advantage in the public procurement ” — (art. 8, III.) “Performing acts or omissions with the aim or result of participating in public contracts of a federal nature” — (art. 8, IV.) “Carrying out actions or omissions with the aim or result of evading requirements or rules established in the public procurement or simulates the compliance of these” — (art. 8, V.) “Acting in their own name but on behalf of another person or persons who are prohibited to participate in public procurement, with the aim that these obtain, totally or partially, the benefits derived from the procurement” — (art. 8, VIII.) “Presenting false documentation or information with the aim of achieving a benefit or advantage ” <p>By others</p> <ul style="list-style-type: none"> — (art. 8, I.): “Promising, offering or giving money or any other gift to an official or third party in order to perform or refrain from performing an act connected with his office or with those of another official, with the aim of obtaining or maintaining a benefit or advantage” — (art. 8, VI.): “Unrightfully obliging an official to give, endorse, award, destroy, or hand in a document or any good, with the aim of obtaining for themselves or a third party any advantage or benefit” — (art. 8, VII.): “Promoting or using ones influence, economic or political power, real or fictitious, over any official, with the aim of obtaining for themselves or a third party any advantage or benefit”
The bribe		
Is there a presumption that any benefit was given/received corruptly?	X	X
Would facilitation payments be caught?	✓	✓
Would corporate hospitality be caught?	✓	✓
Is there any <i>de minimis</i> ?	X	X³
Does the bribe have to be monetary?	X²	X
Public officials		
Does the offence only apply to bribing public officials?	X⁴	X⁵

¹ New laws came into force in 2015, which will change the country’s anti-corruption landscape. They are being implemented in stages but do not replace the existing legislation.

² The bribery offence (art. 222) refers to “money or any other gift”.

³ However, the value of the bribe is one of the various factors that will be taken into account in the level of fine imposed (Art. 28).

⁴ Art. 212 provides: “The same proposed penalties for the corresponding offence shall be applied to any person who participates in the perpetration of any of the offences mentioned in the code.”

⁵ Art. 8.: “If the offence is realised through any intermediary with the aim that the individual or legal entity obtains any benefit or advantage in the corresponding public procurement, both parties shall be penalised accordingly.

Acts performed outside Mexico		
Can bribery performed outside Mexico be caught?	✓ (under certain conditions)	X ⁷
Does the act also need to be illegal in the foreign country of performance?	✓	X (as long as it involves the direct or indirect participation of individuals or companies of Mexican nationality)
Who can be liable		
Mexican national?	✓	✓
Mexican company?	n/a	✓
Mexican partnership (including limited liability partnership)?	n/a	✓
Director of Mexican company?	✓	✓
Mexican company if the bribe is committed abroad by its foreign subsidiary?	n/a	X
Foreign subsidiary of a Mexican company if the bribe is committed abroad?	n/a	✓
Foreign national/company/partnership if the bribe is committed in Mexico?	n/a	✓
Foreign national domiciled or “ordinarily resident” in Mexico if the bribe is committed outside Mexico?	✓ (under certain conditions ⁶)	X
Foreign company/partnership if the bribe is committed abroad?	n/a	X (unless it involves the direct or indirect participation of individuals or companies of Mexican nationality)
Penalties		
Penalties include:	<p>Individuals</p> <p>Traffic of Influence:</p> <ul style="list-style-type: none"> Imprisonment for two to six years and a fine of 30 to 300 times the minimum current daily salary in the Federal District and the dismissal or disqualification for two to six years from occupying another public post, charge or commission. <p>Bribery:</p> <ul style="list-style-type: none"> i) Where the advantage does not exceed the equivalent to 500 times the current minimum daily salary in the Federal District, a penalty of three months to two years’ imprisonment, a fine of 30 to 300 times the minimum daily salary in the Federal District and dismissal or disqualification for three months to two years from occupying another public post, charge or commission. ii) If the quantity or value of the gift, promise or amount borrowed exceeds 500 times the current minimum daily salary in the Federal District, a penalty of two to fourteen years’ imprisonment, a fine of 300 to 1000 times the minimum daily salary in the Federal District and dismissal and disqualification for two to fourteen years from occupying another public post, charge or commission.⁸ 	<p>Individuals</p> <ul style="list-style-type: none"> Fines equivalent to 1,000–50,000 times the minimum salary in the Federal District; Regarding permits, contracts, authorisations or processes related to public procurement or international commercial transactions, the maximum penalty mentioned above may be increased by up to 50%; In the case of realised public contracts, if the maximum penalty mentioned above is less than 30% of the sum of the contract, a penalty of between 30–35% of the sum of the contract shall be imposed. <p>Legal entities</p> <ul style="list-style-type: none"> Fines of 10,000 to 2,000,000 times the minimum daily salary in the Federal District; Regarding permits, contracts, authorisations or processes related to public procurement or international commercial transactions, the maximum penalty mentioned above may be increased by up to 50%; In the case of realised public contracts, if the maximum penalty mentioned above is less than 30% of the value of the contract, a penalty of between 30–35% of the value of the contract shall be imposed; Disqualification from participating in public procurement for a period of between three months and 10 years. The recurrence of the offence or non-compliance with the requirements shall be penalised with a fine of up to double the fine originally imposed.

⁶ Only if the bribe committed outside the jurisdiction is against the interests of the Government or its citizens.

⁷ Art. 5: “The Secretary may solicit from a Foreign State the information it requires for the investigation and conduct of the administrative penalising process”

⁸ If bribery is committed by police, customs or migratory officials, the proposed penalties shall be increased by up to a half, as well as dismissal and disqualification for one to eight years from performing another public post, charge or commission.

Penalties		
	<p>Individuals</p> <p>For Embezzlement:</p> <p>i) Imprisonment for three months to two years, a fine of 30 to 300 times the minimum daily salary in the Federal District, and the dismissal or disqualification for three months to two years from occupying another public post, charge or commission.</p> <p>ii) Imprisonment for two to fourteen years, a fine of 300 to 500 times the minimum daily salary in the Federal District, and the dismissal or disqualification for two to fourteen years from occupying another public post, charge or commission, when the sum of the diverged funds used unduly exceeds 500 times the minimum salary in the Federal District, or is not quantifiable.</p> <p>iii) When the diverged funds are state contributions with the aim of public safety, then a third more of the aforementioned penalties shall applied.</p>	
Defences		
Are there any defences available?	X	✓ (Confession of wrongdoing may reduce the aforementioned penalties by between 50% and 70%)

The Netherlands

Sources of law ¹	Art. 177 DCC	Art. 363 DCC
Offence	Bribing a public official² To offer, promise or give a benefit to a public official ³ with the purpose of inducing the official to act or fail to act in his/her official duties.	A public official being bribed² To request or accept a gift or a promise of a benefit as a public official, knowing or reasonably suspecting that such an advantage is given to obtain an act or omission by him/her in his/her official duties.
The bribe		
Is there a presumption that any benefit was given/received corruptly?	X	X
Would facilitation payments be caught?	✓	✓
Would corporate hospitality be caught?	Depends on intent	Depends on intent
Is there any <i>de minimis</i> ?	X	X
Does the bribe have to be monetary?	X	X
Public officials		
Does the offence only apply to bribing public officials?	✓ ⁶	✓ ⁶
Acts performed outside the Netherlands		
Can bribery performed outside the Netherlands be caught?	✓ ⁷	✓
Does the act also need to be illegal in the foreign country of performance?	✓	X
Who can be liable		
Dutch national?	✓	✓
Dutch company?	✓	X
Dutch partnership (including limited liability partnership)?	✓	X
Director of Dutch company?	✓ ⁹	X
Dutch company if the bribe is committed abroad by its foreign subsidiary?	✓ ¹⁰	X
Foreign subsidiary of a Dutch company if the bribe is committed abroad?	✓	X
Foreign national/company/partnership if the bribe is committed in the Netherlands?	✓	X
Foreign national domiciled or "ordinarily resident" in the Netherlands if the bribe is committed outside the Netherlands?	✓	X
Foreign company/partnership if the bribe is committed abroad?	✓	X
Penalties		
Penalties include:	<ul style="list-style-type: none"> — Imprisonment for up to six years — A fine of up to EUR 780,000 for natural persons and up to 10% of turnover in the year prior to conviction for companies — Disqualification from practising the profession in which the person committed the crime — Deprivation of certain rights 	<ul style="list-style-type: none"> — Imprisonment for up to six years (or eight years in limited circumstances) — A fine of up to EUR 780,000 — Disqualification from practising the profession in which the person committed the crime — Deprivation of certain rights
Defences		
Are there any defences available?	X	X

¹ State of the law after a major revision of the Dutch anti-corruption statutes in 2015.

² Special offences apply if the official is a judge.

³ The term 'official' as defined in art. 178, is deemed to include an official of a foreign state or an international organisation (art. 178a DCC).

⁴ If the person who offers the hospitality reasonably assumes that its acceptance will be concealed from the employer or principal in violation of good faith requirements.

⁵ If the receiving employee conceals the acceptance of hospitality from his/her employer in violation of good faith requirements.

⁶ Separate offences exist for bribery of and accepting bribes by non-public officials (art. 328ter DCC).

⁷ Bribery performed outside The Netherlands can be caught if performed by a Dutch official or regarding a Dutch official so long as the act is also penalised in the law of the country in which the offence is committed.

⁸ If performed by a Dutch national.

⁹ Liability for criminal acts is established, if the director (or a member of senior management) can be regarded as having "factually directed" the offence, i.e. if he had the authority and responsibility to take measures to prevent the offence, but fails to take those measures, thereby intentionally furthering the commission of the offence.

¹⁰ If the act is performed against/regarding a Dutch official and the act is also penalised in the law of the country in which the offence is committed, and the company can be regarded as having "factually directed" the offence (see footnote 9).

Art. 328ter par. 2 DCC	Art. 328ter par. 1 DCC
Active private bribery To offer, promise or give a benefit to an employee or agent or another, in relation to an act or omission in his/her employment or mandate, under circumstances which must lead the offeror to believe that the acceptor acts in contravention of his/her duties.	Passive private bribery To request or accept a gift or a promise of a benefit in relation to an act or omission by him/her in contravention of his/her duties in the service of an employer or in the exercise of a mandate.
X	X
✓	✓
✓ ⁴	✓ ⁵
X	X
X	X
X	X
✓ ⁸	✓
✓	✓
✓	✓
✓	X
✓	X
✓ ⁹	✓
✓ ¹⁰	X
X	X
✓	X
X	X
X	X
<ul style="list-style-type: none"> — Imprisonment for up to four years — A fine of up to EUR 780,000 for natural persons and up to 10% of turnover in the year prior to conviction for companies — Disqualification from practising the profession in which the person committed the crime 	<ul style="list-style-type: none"> — Imprisonment for up to four years — A fine of up to EUR 780,000 — Disqualification from practising the profession in which the person committed the crime
X	X



Poland

Source of law	
<p><i>The Criminal Code</i>¹ <i>The Act on Liability of Organisational Entities for Acts Forbidden by Law, 28 October 2012</i></p>	
Offence	<p>Corruption (public sector offence) Giving or promising to provide a financial or personal benefit to a person performing public functions; receiving a financial or personal benefit or the promise of such benefit in connection with a person performing public functions.</p> <p>Corruption (private sector offence) Demanding or accepting a financial or personal benefit or the promise of such benefit in connection with performing managerial functions which could result in a loss, an act of unfair competition or preferential treatment.</p>
The bribe	
Is there a presumption that any benefit was given/received corruptly?	X
Would facilitation payments be caught?	✓
Would corporate hospitality be caught?	✓
Is there any <i>de minimis</i> ?	X
Does the bribe have to be monetary?	X
Public officials	
Does the offence only apply to bribing public officials?	X
Acts performed outside Poland	
Can bribery performed outside Poland be caught?	✓
Does the act also need to be illegal in the foreign country of performance?	✓ ²
Who can be liable	
Polish national?	✓
Polish company?	✓
Polish partnership (including limited liability partnership)?	✓
Director of Polish company?	✓
Polish company if the bribe is committed abroad by its foreign subsidiary?	✓ ³
Foreign subsidiary of a Polish company if the bribe is committed abroad?	X
Foreign national/company/partnership if the bribe is committed in Poland?	✓
Foreign national domiciled or "ordinarily resident" in Poland if the bribe is committed outside Poland?	✓ ³
Foreign company/partnership if the bribe is committed abroad?	X
Penalties	
Penalties include:	<p>Individuals — Imprisonment for up to 12 years and/or fines</p> <p>Companies — Fines (in some cases these are dependant on a person acting on behalf of the corporate having been convicted of an offence) — Potential debarment from public tenders</p>
Defences	
Are there any defences available?	<p>✓ (informing a prosecution body and revealing all details about the offence before it is detected or if the benefit is permitted under other legal provisions (such as pharmaceutical law))</p>

¹ Separate special corruption offences apply in respect of bribery in the healthcare and pharmaceutical sectors. These apply both to bribery of public officials and private persons and companies.

² Not if a Polish public official committed a crime in a foreign jurisdiction when performing his public functions nor if a bribe is directed at a Polish office or public official.

³ Generally the offence in question must also constitute an offence in the country in which it was committed however this is not always required. For example, irrespective of the local criminal provisions, bribing of a Polish public official, committing a crime against Polish material public interests, or cases where the perpetrator makes an economic gain (whether directly or indirectly) in Poland will always attract liability in Poland.

Portugal

Source of law	
Offence	<p>Criminal Code</p> <p>Unlawfully receiving an advantage:</p> <p>a. It is a crime for an official (in the exercise of his functions or because of them), to solicit or accept, by himself or through an intermediary, with its consent or ratification, for himself or for a third party, an undue advantage.</p> <p>b. To offer or promise, individually or through an intermediary with its consent or ratification, any undue advantage to an official or to a third person (by indication or knowledge of an official), during the course of its functions or because of those functions – with exception to offers that are socially adequate.</p> <p>Passive corruption</p> <p>It is an offence for an official, by himself or through an intermediary, with his consent or ratification, to solicit or accept, for himself or for a third party, an advantage, or its promise, in order to act or fail to act in a way that violates the duties of the office, even if committed prior to such solicitation or acceptance.</p> <p>Active corruption</p> <p>It is an offence to give or promise to an official, directly or through an intermediary, with his consent or ratification, an advantage for the purposes referred in the crime of passive corruption. The mere attempt is punishable.</p>
The bribe	
Is there a presumption that any benefit was given/received corruptly?	X
Would facilitation payments be caught?	Depends on intent
Would corporate hospitality be caught?	Depends on intent ¹
Is there any <i>de minimis</i> ?	X ²
Does the bribe have to be monetary?	X
Public officials	
Does the offence only apply to bribing public officials?	✓ ³
Acts performed outside Portugal	
Can bribery performed outside Portugal be caught?	✓ ⁴
Does the act also need to be illegal in the foreign country of performance?	X
Who can be liable	
Portuguese national?	✓
Portuguese company?	✓
Portuguese partnership (including limited liability partnership)?	✓ (as long as it has legal personality, for example, a branch)
Director of Portuguese company?	✓
Portuguese company if the bribe is committed abroad by its foreign subsidiary?	✓ (only if the subsidiary company does not have legal personality)
Foreign subsidiary of a Portuguese company if the bribe is committed abroad?	X
Foreign national/company/partnership if the bribe is committed in Portugal?	✓
Foreign national domiciled or “ordinarily resident” in Portugal if the bribe is committed outside Portugal?	✓
Foreign company/partnership if the bribe is committed abroad?	X
Penalties	
Penalties include:	<ul style="list-style-type: none"> — For the crime of unlawful receiving of an advantage: <ul style="list-style-type: none"> • Up to five years imprisonment or a fine of up to 600 days⁶ • Up to three years imprisonment or a fine of up to 360 days respectively — For the crime of passive corruption: one to eight years imprisonment — For the crime of active corruption: one to five years imprisonment — If the act or omission is not contrary to the duties of the office and the advantage is undue, the penalty will be from one to five years imprisonment for the crime of passive corruption and up to three years imprisonment or a fine of up to 360 days for the crime of active corruption. — If the advantage exceeds EUR 5,100,00, the penalty shall be aggravated by one quarter in its minimum and maximum; if the advantage exceeds EUR 20,400,00, the penalty shall be aggravated by one third in its minimum and maximum
Defences	
Are there any defences available?	<ul style="list-style-type: none"> — The company can avoid liability if it can demonstrate that the criminally relevant act or omission was not perpetrated on its behalf or collective interest and that there were no violations of any duties of due vigilance or control by the person with a leadership position responsible for these duties. — The company may also avoid liability if it can demonstrate that the perpetrator acted against orders or express instructions provided by those with the authority and capacity to do so.

¹ Regarding the offence of unlawful receiving of an advantage, the law specifically states that socially adequate conduct in conformity with traditions and customs is not punishable.

² Although the gift cannot be so small that it is not considered an “advantage”.

³ Though if the perpetrator receives aid or cooperation in the perpetration of the offence by someone who is not an official, they may also be liable for such participation.

⁴ Though in only a few specific circumstances included in article 5 (1), b), e), f) and g) of the Portuguese Criminal Code, for example, (i) if the victim and perpetrator are Portuguese, live in Portugal at the time the offence is committed and the perpetrator is captured in Portuguese territory or (ii) if the offence is committed against a Portuguese victim by a Portuguese or foreign perpetrator who is captured in Portugal, where the offence is punishable in the country in which it was perpetrated and the facts that constitute the offence allow for extradition of the perpetrator and the extradition cannot be granted or when the Portuguese authorities decide not to surrender the subject in execution of an European arrest warrant or of any other legal instrument of international cooperation that binds the Portuguese State.

Romania

Sources of law	<i>Criminal Code (new version, applicable since 1 February 2014)</i> <i>Law 78/2000 on prevention, discovery and punishing corruption act</i> <i>Law no. 656/2002 on prevention and sanctioning of money laundering</i> <i>Law no. 82/1991 on accounting registrations</i>
Offence	<p>Bribery The promise, giving or offering of money or other benefits by any person, directly or indirectly, in exchange for performing, not performing, speeding up or delaying the performance of an action which falls under the purview of their professional duties or with respect to the performance of an action contrary to their professional duties.</p> <p>Receiving bribe The action of a public servant who, directly or indirectly, for themselves or on behalf of others, solicits or receives money or other undue benefits or accepts a promise of money or benefits, in exchange for performing, not performing, speeding up or delaying the performance of an action which falls under the purview of their professional duties or with respect to the performance of an action contrary to their professional duties.</p> <p>Influence peddling Soliciting, receiving or accepting the promise of money or other benefits, directly or indirectly, for oneself or for another, committed by a person who has influence or who alleges that they have influence over a public servant and who promises they will persuade the latter to perform, fail to perform, speed up or delay the performance of an act that falls under the latter's professional duties or to perform an act contrary to such duties.</p> <p>Buying influence The promise, supply or giving of money or other benefits, for oneself or for another, directly or indirectly, to a person who has influence or who alleges they have influence over a public servant to persuade the latter to perform, fail to perform, speed up or delay the performance of an act that falls under the latter's professional duties or to perform an act contrary to such duties.</p> <p>As well as setting out a number of other corruption-related offences, Law 78/2000 provides more serious sanctions (for example longer prison sentences) for the offences listed herein where those offences are committed by a public official.</p>
The bribe	
Is there a presumption that any benefit was given/received corruptly?	X
Would facilitation payments be caught?	✓
Would corporate hospitality be caught?	✓ (depends on intent)
Is there any <i>de minimis</i> ?	X
Does the bribe have to be monetary?	X
Public officials	
Does the offence only apply to bribing public officials?	X
Acts performed outside Romania	
Can bribery performed outside Romania be caught?	✓
Does the act also need to be illegal in the foreign country of performance?	✓ (depends on the crime perpetrated and on the International Conventions between the state of the perpetrator and the state where the crime was perpetrated)
Who can be liable	
Romanian national?	✓
Romanian company?	✓
Romanian partnership (including limited liability partnership)?	X (there is no legal concept of "partnership" under Romanian law)
Director of Romanian company?	✓ (a director can be liable for crimes which only he can commit)
Romanian company if the bribe is committed abroad by its foreign subsidiary?	X
Foreign subsidiary of a Romanian company if the bribe is committed abroad?	X (only if subsidiary is a different legal entity than the parent company)
Foreign national/company/partnership if the bribe is committed in Romania?	✓
Foreign national domiciled or "ordinarily resident" in Romania if the bribe is committed outside Romania?	✓ (if the conduct is a crime in the state where it was committed and if the perpetrator is voluntarily on Romanian territory)
Foreign company/partnership if the bribe is committed abroad?	X

Penalties	
Penalties include:	<ul style="list-style-type: none"> — For the most serious corruption offences, the Romanian Criminal Code provides a maximum prison sentence of 10 years. Depending on the circumstances of the criminal act or the previous criminal activity of the perpetrator, the maximum penalty may be increased under certain conditions. — In cases of corruption crimes committed by certain persons (judge, prosecutor, arbitrator, criminal investigator etc.), the prison sentence is increased by a third under Law no. 78/2000. — Other penalties include restrictions on certain property, confiscation of money, valuables, or any other type of goods used for committing the crime, if these goods cannot be returned to the victim; where goods cannot be found, the offender has to pay the pecuniary equivalent.
Defences	
Are there any defences available?	<ul style="list-style-type: none"> — The bribery shall not constitute an offence when the bribe giver was constrained by any means by the bribe taker. — The bribe giver or receiver will not be liable if he reveals his conduct to the authorities before the latter is formally tasked with investigating his crime. — If the bribe giver cooperates with the authorities to discover other bribery activities, the applicable penalty is reduced by 50%.

Russia

Sources of law	
<i>Criminal Code, Code on Administrative Offences, Federal Law on Anti-Corruption, Federal Law on Counteraction against Laundering of Income Received by Illegal Means and Financing of Terrorism, Federal Law on State Civic Service</i>	
Offence	<p>Giving bribe (giving a bribe to an official), acceptance of bribe (receipt by an official of money or securities or other property or benefits for his/her performance or non-performance), assisting in or provoking bribery, commercial bribery (illegal transfer of money, securities and other property or rendering services to a company executive for his/her performance or non-performance of acts in the interests of the briber if such acts related to the duties of this executive), unlawful gratification in the name of a legal entity.</p> <p>In accordance with article 13.3 of the Federal Law on Anti-Corruption which has been entered into force since 1 January 2013 companies are required to take measures aimed at preventing corruption which may include:</p> <ul style="list-style-type: none"> — appointing a compliance officer or a compliance department to be responsible for preventing corruption and related offences — cooperation with the enforcement authorities — developing and implementing standards and procedures aimed at doing business in good faith — adoption of codes of ethics and conduct for the employees — prevention and resolving of conflict of interests — prevention of false accounting and fraud
The bribe	
Is there a presumption that any benefit was given/received corruptly?	X
Would facilitation payments be caught?	✓ (unless permitted by law)
Would corporate hospitality be caught?	X (provided that the hospitality is not aimed at receipt of illegal advantages from the persons who are being hosted)
Is there any <i>de minimis</i> ?	✓ ¹
Does the bribe have to be monetary?	X
Public officials	
Does the offence only apply to bribing public officials?	X ²
Acts performed outside Russia	
Can bribery performed outside Russia be caught?	✓
Does the act also need to be illegal in the foreign country of performance?	X
Who can be liable	
Russian national?	✓
Russian company?	✓
Russian partnership (including limited liability partnership)?	✓
Director of Russian company?	✓
Russian company if the bribe is committed abroad by its foreign subsidiary?	✓
Foreign subsidiary of a Russian company if the bribe is committed abroad?	X
Foreign national/company/partnership if the bribe is committed in Russia?	✓
Foreign national domiciled or "ordinarily resident" in Russia if the bribe is committed outside Russia?	X
Foreign company/partnership if the bribe is committed abroad?	X
Penalties	
Penalties include:	<p>Individuals</p> <ul style="list-style-type: none"> — Imprisonment for up to 15 years — Fine of up to 100 times the amount of the bribe — Deprivation of holding certain job positions as an additional sanction <p>Companies</p> <ul style="list-style-type: none"> — Fine of up to 100 times the amount of the bribe (but not less than RUB 100,000,000) together with the confiscation of the bribe
Defences	
Are there any defences available?	✓ (an individual who has given or accepted or facilitated a bribe may be absolved of criminal liability if he/she has actively contributed to solving or preventing the bribery offence and informed the authorities about the bribe)

¹ No gifts are allowed to state officials. Costs of gifts between commercial organisations may not exceed RUB 3,000 (approx. EUR 40).

² Russian criminal legislation provides sanctions for bribing the management of commercial companies (article 204 of the Criminal Code of the Russian Federation).

Serbia

Sources of law	
	<i>Criminal Code (Official Gazette of RS No. 85/2005, 88/2005, 107/2005, 72/2009 and 111/2009, 121/2012, 104/2013 and 108/2014) Law on Criminal Liability of Legal Entities (Official Gazette of RS No. 97/2008)</i>
Offence	<p>Bribing Any gift or other advantage which is given, offered or promised, directly or indirectly, to an official, foreign official or responsible person in a company, institution or other legal entity in order that the official, acting within their powers, performs or omits to perform an act which he is permitted or not permitted to perform.</p> <p>Being bribed Any gift or other advantage which is requested or accepted, directly or indirectly, by an official, foreign official or responsible person in a company, institution or other legal entity in order that the official, acting within their powers, performs or omits to perform an act which he is permitted or not permitted to perform.</p> <p>Intermediary offence There is also an offence for intermediaries acting between the person giving and the person accepting the bribe.</p>
The bribe	
Is there a presumption that any benefit was given/received corruptly?	X
Would facilitation payments be caught?	✓
Would corporate hospitality be caught?	✓
Is there any <i>de minimis</i> ?	✓ (i.e. if the degree of guilt is low, if there are no harmful consequences and/or if the offence is minor and imposing a penalty would not be in line with Serbian public policy)
Does the bribe have to be monetary?	X
Public officials	
Does the offence only apply to bribing public officials?	✓
Acts performed outside Serbia	
Can bribery performed outside Serbia be caught?	✓
Does the act also need to be illegal in the foreign country of performance?	✓ (if the bribe is performed by the foreign national)
Who can be liable	
Serbian national?	✓
Serbian company?	✓
Serbian partnership (including limited liability partnership)?	✓
Director of Serbian company?	✓
Serbian company if the bribe is committed abroad by its foreign subsidiary?	✓
Foreign subsidiary of a Serbian company if the bribe is committed abroad?	X
Foreign national/company/partnership if the bribe is committed in Serbia?	✓
Foreign national domiciled or "ordinarily resident" in Serbia if the bribe is committed outside Serbia?	✓
Foreign company/partnership if the bribe is committed abroad?	✓ (under certain conditions) ¹
Penalties	
Penalties include:	<p>Individuals — Imprisonment for up to 15 years (aggregated, together with different modalities of the offence)</p> <p>Companies — Fines (in general not higher than RSD 500,000,000 (EUR 4,160,000)) — Cessation of the legal entity</p>
Defences	
Are there any defences available?	✓ (in relation to offences under the Serbian Criminal Code, an individual may be cleared of charges if after committing the act of bribery (giving a gift or other benefit) that individual reports the bribe before it has been detected)

¹ If the foreign company/partnership is within the jurisdictional reach of the Serbian authorities (i.e. if the individual responsible is in Serbia or has been extradited there) and an offence has been committed against Serbia or a Serbian national.

Singapore

Source of law	Prevention of Corruption Act	Penal Code
Offence	Corruption through obtaining gratification as an inducement or reward	The Penal Code provides for offences: a. against a public servant for taking gratification other than legal remuneration, in respect of any official act b. against a person taking gratification in order, by corrupt or illegal means, to influence a public servant c. against a person taking gratification, for the exercise of personal influence with a public servant d. against a public servant obtaining any valuable thing, without consideration, from a person concerned in any proceeding or business transacted by such public servant e. bribery of witnesses f. abetment for any of the above
The bribe		
Is there a presumption that any benefit was given/received corruptly?	✓ (only for gratification given to a person in the employment of the government or a public body)	X
Would facilitation payments be caught?	✓	✓
Would corporate hospitality be caught?	✓	✓
Is there any <i>de minimis</i> ?	X	X
Does the bribe have to be monetary?	X	X
Public officials		
Does the offence only apply to bribing public officials?	X	✓ (except bribery of witnesses)
Acts performed outside Singapore		
Can bribery performed outside Singapore be caught?	✓ (if committed by a Singapore citizen)	✓
Does the act also need to be illegal in the foreign country of performance?	X	X
Who can be liable		
Singaporean national?	✓	✓
Singaporean company?	✓	✓
Singaporean partnership (including limited liability partnership)?	✓	✓
Director of Singapore company?	✓	✓
Singaporean company if the bribe is committed abroad by its foreign subsidiary?	✓ ¹	X ²
Foreign subsidiary of a Singapore company if the bribe is committed abroad?	✓ ¹	X ²
Foreign national/company/partnership if the bribe is committed in Singapore?	✓	X ²
Foreign national domiciled or "ordinarily resident" in Singapore if the bribe is committed outside Singapore?	✓ ¹	X ²
Foreign company/partnership if the bribe is committed abroad?	X	X
Penalties		
Penalties include:	<ul style="list-style-type: none"> — Imprisonment up to seven years — Fine up to SGD 100,000 — Confiscation of benefits from under Corruption, Drug Trafficking and other Serious Crimes (Confiscation of Benefits) Act 	<ul style="list-style-type: none"> — Imprisonment up to three years and/or fine in relation to corruption of public servants — Seven years and/or fine for bribery of witnesses — Confiscation of benefits under Corruption, Drug Trafficking and other Serious Crimes (Confiscation of Benefits) Act
Defences		
Are there any defences available?	X	X

¹ If in relation to affairs or business in Singapore.

² Unless it was abetment from outside Singapore for an act in Singapore.

Slovakia

Sources of law		Act No. 300/2005 Coll. the Penal Code as amended , Act No. 301/2005 Coll. the Criminal Procedure Code as amended, Act No. 291/2009 Coll. establishing Specialized Criminal Court Act, as amended, Act No. 91/2016 Coll. establishing criminal liability of legal persons	
Offence	<p>Receiving bribes</p> <p>A person directly or indirectly receiving a bribe¹: (1) to influence his behaviour and incline him to act contrary to his duty arising from his employment, profession, position or function (Penal Code Art 328); or (2) in relation to an acquisition in the public interest (Penal Code Art. 329)².</p> <p>A public official³ directly or indirectly receiving a bribe in connection with serving office (Penal Code Art. 329).</p> <p>A foreign public official directly or indirectly receiving a bribe to influence them in their capacity as such and to obtain or retain business or a business advantage (Penal Code Art. 330).</p> <p>A person directly or indirectly receiving a bribe to vote in some way (Penal Code Art 336a).</p> <p>A person directly or indirectly receiving a bribe in order to influence the proceeding of sports competition or the result of sports competition (Penal Code Art 336b).</p>	<p>Bribery</p> <p>A person directly or indirectly offering or giving a bribe: (1) to influence his behaviour and incline him to act contrary to his duty arising from his employment, profession, position or function (Penal Code Art 332); or (2) in relation to an acquisition in the public interest (Penal Code Art. 332 and 333)².</p> <p>A public official³ directly or indirectly offering or giving a bribe to a public official (Penal Code Art. 333).</p> <p>Directly or indirectly offering or giving a bribe to a foreign public official to influence him in his capacity as such and to obtain or retain business or a business advantage (Penal Code Art. 334).</p> <p>A person directly or indirectly offering or giving a bribe to the person who has voting right to vote in some way (Penal Code Art 336a).</p> <p>A person directly or indirectly offering or giving a bribe to other person to influence the proceeding of sports competition or the result of sports competition (Penal Code Art 336b).</p>	
The bribe			
Is there a presumption that any benefit was given/received corruptly?	X	X	
Would facilitation payments be caught?	✓	✓	
Would corporate hospitality be caught?	✓ ⁴	✓ ⁴	
Is there any <i>de minimis</i> ?	X	X	
Does the bribe have to be monetary?	X	X	
Public officials			
Does the offence only apply to bribing public officials?	X	X	
Acts performed outside Slovakia			
Can bribery performed outside Slovakia be caught?	✓ ⁵	✓ ⁵	
Does the act also need to be illegal in the foreign country of performance?	X	X	
Who can be liable			
Slovakian national?	✓	✓	
Slovakian company?	✓	✓	
Slovakian partnership (including limited liability partnership)?	✓	✓	
Director of Slovakian company?	✓	✓	
Slovakian company if the bribe is committed abroad by its foreign subsidiary?	X	X	
Foreign subsidiary of a Slovakian company if the bribe is committed abroad?	✓	✓	
Foreign national/company/partnership if the bribe is committed in Slovakia?	✓	✓	
Foreign national domiciled or "ordinarily resident" in Slovakia if the bribe is committed outside Slovakia?	✓	✓	
Foreign company/partnership if the bribe is committed abroad?	X	X	
Penalties			
Penalties include:	<p>Individuals</p> <p>— Imprisonment for up to 15 years</p> <p>Companies</p> <p>— Confiscation of property and/or a fine</p>		
Defences			
Are there any defences available?	X	X	

¹ "Bribe" means any object or performance, whether tangible or intangible, to which no legal entitlement exists (on the part of the receiver).

² The intermediary of an indirect bribe will also be guilty of an offence (Penal Code Art. 336 sec. 1 and 2).

³ i.e. a member of a foreign parliamentary assembly, a judge or an official of an international judicial body acknowledged by the Slovak Republic or a representative or an employee of an international, multinational, intergovernmental organisation or body of which the Slovak Republic is a member or with which it is in a contractual relationship, or a person in a similar position.

⁴ Public officials are prohibited from accepting any corporate hospitality.

⁵ If committed: (1) by a Slovak national or a body incorporated in the Slovak Republic; or (2) outside the jurisdiction, but the result of the bribe impacts in the Slovak Republic.

Slovenia

Source of law	The Criminal Code ¹	
Offence	Private Sector Unjustified giving of gifts (Art. 242 KZ-1) Offering or giving an unauthorised award, gift or any other advantage to a person (1) performing an economic activity in order to obtain an unjustified benefit for oneself or for someone else and to induce that person to conclude a business unlawfully (contrary to the interests of the organisation or another person or causing damage to the organisation); or (2) in return for obtaining business or other benefits.	Private Sector Unjustified acceptance of gifts (Art. 241 KZ-1) Requesting or accepting an advantage personally or for someone else (1) in order to obtain or retain a business or other benefit; and (2) in return for acting against the interests of the organisation or another person or to cause damage or as a favour to obtain business or another advantage.
The bribe		
Is there a presumption that any benefit was given/received corruptly?	X	X
Would facilitation payments be caught?	✓	✓
Would corporate hospitality be caught?	✓ (depends on intent)	✓ (depends on intent)
Is there any <i>de minimis</i> ?	X ²	X ²
Does the bribe have to be monetary?	X	X
Public officials		
Does the offence only apply to bribing public officials?	X	X
Acts performed outside Slovenia		
Can bribery performed outside Slovenia be caught?	✓ (if committed by a Slovenian national or company)	✓ (if committed by a Slovenian national or company)
Does the act also need to be illegal in the foreign country of performance?	✓	✓
Who can be liable		
Slovenian national?	✓	✓
Slovenian company?	✓	✓
Slovenian partnership (including limited liability partnership)?	✓	✓
Director of Slovenian company?	✓	✓
Slovenian company if the bribe is committed abroad by its foreign subsidiary?	X	X
Foreign subsidiary of a Slovenian company if the bribe is committed abroad?	X	X
Foreign national/company/partnership if the bribe is committed in Slovenia?	✓	✓
Foreign national domiciled or "ordinarily resident" in Slovenia if the bribe is committed outside Slovenia?	X (however, possible if the criminal offence was conducted against the Republic of Slovenia or its national and other limitations) ³	X (however, possible if the criminal offence was conducted against the Republic of Slovenia or its national and other limitations) ³
Foreign company/partnership if the bribe is committed abroad?	X	X
Penalties		
Penalties include:	Individuals — Imprisonment up to six years and monetary fine — Return of the value of the bribe. Fines may be remitted if such a person reports the criminal offence. Companies — Fine in the amount of at least EUR 50,000 and up to 200 times the amount of damage caused or benefit obtained — Confiscation — Winding-up — Prohibition on trading with financial instruments for up to eight years.	Individuals — Imprisonment up to six years and monetary fine — Return of the value of the bribe. Companies — Fine in the amount of at least EUR 50,000 and up to 200 times the amount of damage caused or benefit obtained — Confiscation — Winding-up — Prohibition on trading with financial instruments for up to eight years.
Defences		
Are there any defences available?	X (only regular legal remedies in a criminal procedure)	X (only regular legal remedies in a criminal procedure)

¹ The Criminal Code (Kazenski zakonik, Official Gazette of the Republic of Slovenia, No. 55/2008 et al., hereinafter referred to as "KZ-1").

² KZ-1 changed the way in which the *de minimis* rule can be used; it can no longer be invoked by a defendant but it may still be used at the discretion of the judge or the state prosecution.

³ KZ-1 is also applicable to any foreign citizen who has, in a foreign country, committed an offence (as defined by the country in which the act was perpetrated) against a third country or any of its citizens if he has been apprehended in the territory of the Republic of Slovenia, but not extradited to the foreign country. In such cases, the sentence shall be no more severe than the prescribed by the law of the country in which the offence was committed. Perpetrators shall not be prosecuted: (1) if they have served the sentence imposed on them in the foreign country or if it was decided in accordance with an international agreement that the sentence imposed in the foreign country is to be served in the Republic of Slovenia; (2) if he/she has been acquitted by a foreign court or if his/her sentence has been remitted or the execution of the sentence has fallen under the statute of limitations; (3) if, according to foreign law, the criminal offence concerned may only be prosecuted upon the complaint of the

The Integrity and Prevention of Corruption Act ²			
Public Sector Bribing (Art. 262 KZ-1) Offering or giving an advantage to an official to perform or not to perform an act within the scope of his/her official duties (whether or not the act should be performed in any event).	Public Sector Being Bribed (Art. 261 KZ-1) Requesting or accepting a gift or other favour for the performance or non-performance of an act within the scope of his/her official duties (whether or not the act should be performed in any event).	Public Sector Prohibition and restrictions with regard to the acceptance of gifts by officials (Art. 30 ZIntPK) An official (i.e. a functionary) shall not accept gifts or other benefits relating to the holding of the office, except for protocol gifts ⁵ and occasional gifts of low value. ⁶ Officials may not receive gifts, regardless of their value, that affect or may affect the objective and impartial holding of the office. Prohibitions and restrictions also apply to family members of the official.	Public Sector Gifts to State and local bodies and holders of public authority (Art. 34 ZIntPK) State bodies, local authorities and holders of public authority may accept gifts only subject to the conditions set out by law. They may never receive gifts which affect or may affect the legality, objectivity and impartiality of their work.
X	X	X	X
✓	✓	✓	✓
✓ (depends on intent)	✓ (depends on intent)	✓ (depends on intent)	✓ (depends on intent)
X ²	X ²	✓	✓
X	X	X	X
✓	✓	✓	X
✓ (if committed by a Slovenian national or company)	✓ (if committed by a Slovenian national or company)	✓ (if committed by a Slovenian national)	✓ (if committed by a Slovenian company)
✓	✓	X	X
✓	✓	✓	✓
✓	X	X	✓
✓	X	X	✓
✓	✓	X	✓
X	X	X	X
X	X	X	X
✓	X	X (The ZIntPK only applies to public officials)	X (The ZIntPK only applies to Slovenian state and local bodies and holders of public authority)
X	X	X	X
X	X	X	X
Individuals — Imprisonment up to six years and monetary fine — Gifts are taken or a need to return the value of the bribe. Fines may be remitted if such a person reports the criminal offence. Companies — Fine in the amount of at least EUR 50,000 and up to 200 times the amount of damage caused or benefit obtained — Confiscation — Winding-up — Prohibition on trading with financial instruments for up to eight years.	Individuals — Imprisonment up to eight years and monetary fine — Gifts are taken or a need to return the value of the bribe.	— Fines for individuals ranging from EUR 400 to EUR 1,200.	— Fines for a misdemeanour of an individual responsible person ranging from EUR 400 to EUR 4,000. — Fines from EUR 400 to EUR 100,000 for a misdemeanour of a holder of a public authority or another legal person of public or private law (except Republic of Slovenia and local bodies). ⁷
X (only regular legal remedies in a criminal procedure)	X (only regular legal remedies in a criminal procedure)	X (only initiation of an administrative dispute)	X (only initiation of an administrative dispute)

injured party and the latter has not been filled. KZ-1 shall also apply to anyone who commits an offence abroad pursuant to an international agreement or general principle of law, prosecutable in all countries irrespective of the place where it was committed. Permission of the Minister for the Judicial Affairs is required for the prosecution.

⁴ The Integrity and Prevention of Corruption Act (Zakon o integriteti in preprečevanju korupcije, Official Gazette of the Republic of Slovenia, No. 69/2011, hereinafter referred to as »ZIntPK«).

⁵ Gifts to officials from representatives of other government bodies, countries and international organisations and institutions given in the course of visits or on other occasions, and other gifts given in similar circumstances, shall be regarded as protocol gifts.

⁶ Gifts given on special occasions not exceeding the value of EUR 75 or gifts which total value in a year does not exceed EUR 150, if they are received from the same person, shall be regarded as occasional gifts of low value. In no case may cash, securities or precious metals be received as a gift of low value.

⁷ Art. 78 of the ZIntPK excludes the operation of this fine against certain legal persons, such as the Republic of Slovenia and its local authorities or municipalities. This penalty will therefore apply to limited public bodies, such as certain institutions and public/private partnerships, but will apply to all individual perpetrators.

Spain

Sources of Law	
Articles 419–422, 424, 427, 427 bis and 445 of Organic Law 1/2015 March 30 (CP 2015), enacting the new Penal Code effective on 1 July 2015	
Offence	<p>Bribing</p> <p>(1) Offering handouts, favours or remuneration of any kind to a public official¹ (for their or another's benefit)</p> <ul style="list-style-type: none"> — to perform an act contrary to his duties — to omit or delay performance of an act within his duties — to carry out an act inherent to his office — offering in view of his office or duty <p>(2) Offering, promising or giving an advantage to a foreign public official² (for their or another's benefit) to act or refrain from acting in a particular way, in order to obtain or retain business or another unfair advantage.</p> <p>Being bribed</p> <p>A public official soliciting or accepting a gift or other benefit: (1) to implement an unfair action; (2) to perform or omit to perform an act within the scope of his authority; or (3) or as a reward for the same.</p>
The bribe	
Is there a presumption that any benefit was given/received corruptly	X
Would facilitation payments be caught?	✓
Would corporate hospitality be caught?	✓
Is there any <i>de minimis</i> ?	X
Does the bribe have to be monetary?	X
Public officials	
Does the offence only apply to bribing public officials?	✓
Acts performed outside Spain	
Can bribery performed outside Spain be caught?	✓ (If committed by a Spanish national/resident ³)
Does the act also need to be illegal in the foreign country of performance?	✓
Who can be liable	
Spanish national?	✓
Spanish company?	✓
Spanish partnership (including limited liability partnership)?	✓
Director of Spanish company?	✓
Spanish company if the bribe is committed abroad by its foreign subsidiary?	✓ (if certain requirements are met ⁴)
Foreign subsidiary of a Spanish company if the bribe is committed abroad?	✓ (if certain requirements are met ⁴)
Foreign national/company/partnership if the bribe is committed in Spain?	✓
Foreign national domiciled or "ordinarily resident" in Spain if the bribe is committed outside Spain?	✓ (if a crime of corruption between private parties or in an international financial transaction)
Foreign company/partnership if the bribe is committed abroad?	X
Penalties	
Penalties include:	<ul style="list-style-type: none"> — Imprisonment for up to six years or fines — Disqualification of the public official from public employment for up to 12 years depending on the offence — If the bribe was given in relation to public tenders, private individuals and/or corporates face disqualification from public tenders, subsidies and aid for three to seven years — Suspension of corporate activities for up to five years and fines — For bribery of foreign public officials: as above and fines up to double the benefit obtained <p>Individuals – Prohibition from public sector procurement and loss of subsidies/aid and prohibition from taking part in commercial transactions of public importance for seven to 12 years</p> <p>Companies – Fines up to five times the benefit obtained</p> <p>In addition, the Courts may also impose the penalties of:</p> <ul style="list-style-type: none"> — Dissolution — Suspension of activities for up to five years — Closure of premises and establishments for up to five years — Temporary or permanent prohibition on carrying out the activities through which it committed, favoured or concealed the felony; if temporary, the term may not exceed 15 years — Barring from obtaining public contracts, subsidies and aid, and any tax or Social Security benefits and incentives, for up to 15 years — Judicial intervention to safeguard the rights of the workers or creditors for the time deemed necessary up to five years
Defences	
Are there any defences available?	✓ (If an individual reports the benefit required from a public authority/officer before proceedings commence and within two months of the relevant events, he shall be exempt from punishment)

¹ Public official means a person who exercises public functions and includes jury members, arbitrators, experts, and anyone performing or providing public services and judicially appointed auditors. All EU public officials (i.e. public officials of any Member State and those performing equivalent functions within EU bodies) are treated as public officials for these purposes.

² Foreign public official means any person holding a legislative, administrative or judicial office of a foreign country whether appointed or elected, any person exercising a public function (including at a public agency or enterprise) of a foreign country and any agent or officer of a public international organisation.

**Article 286 bis of Organic Law 1/2015 March 30 (CP 2015),
enacting the new Penal Code effective on 1 July 2015**

- Offering, promising or giving any advantage to a director, manager, or employee of a corporate whether for his or another's benefit, in return for the non-performance of his obligations.⁵
- Requesting or accepting such advantage by such director, manager, or employee for such non-performance.

X
✓
✓
X
X
X
✓ (if committed by a Spanish national/resident ³)
✓
✓
✓
✓
✓
✓ (if certain requirements are met ⁴)
✓ (if certain requirements are met ⁴)
✓
✓ (if a crime of corruption between private parties or in an international financial transaction)
X
— Imprisonment for up to four years
— Disqualification from engaging in trade for up to six years
— Fines up to three times the value of the profit or advantage obtained
Companies – A fine
In addition, the Courts may also impose the penalties of:
— Dissolution
— Suspension of activities for up to five years
— Closure of premises and establishments for up to five years
— Temporary or permanent prohibition on carrying out the activities through which it committed, favoured or concealed the felony; if temporary, the term may not exceed 15 years
— Barring from obtaining public contracts, subsidies and aid, and any tax or Social Security benefits and incentives, for up to 15 years
— Judicial intervention to safeguard the rights of the workers or creditors for the time deemed necessary up to five years
X

³ Generally provided that: (a) the act is publishable at the place of execution; (b) the injured party or the prosecutor lodges a complaint in the Spanish courts; and (c) the offender has not been indicted abroad or served a sentence for the offending (under art. 23.2 of the Ley Orgánica del Poder Judicial 6/1985 (as amended) (the "LOPJ").

⁴ i.e. the requirements in 23.2 of the LOPJ set out above and in respect of crimes of corruption between private parties or in international financial transactions: (a) the crime was committed by a director, manager, employee or collaborator of a corporate enterprise with its registered office in Spain; or (b) the crime is subject to mandatory prosecution under a treaty in force in Spain or other regulations set by international bodies of which Spain is a member (art. 23.4 of the LOPJ).

⁵ Small promotional gifts or lunch invitations that do not give rise to relevant commercial decisions are excluded from the term "advantage or profit". However, as this is a recently incorporated article, there are currently no judicial interpretations of this provision. In any event, companies should implement policies and procedures for employees or representatives.

Switzerland

Sources of law	
<p>Article 322ter – Article 322octies Swiss Criminal Code (StGB)/ Article 4a Federal Act against Unfair Competition (UWG)</p>	
Offence	<p>Public Sector</p> <p>Active Bribery of Swiss and Foreign public officials (Articles 322ter and 322septies StGB) Any act by which a public official¹ is offered, promised or granted an advantage which is not due to him, for his own or another's benefit, for the commission or omission of an act that is contrary to his official duties or depends on the exercise of his discretionary powers.</p> <p>Passive Bribery of Swiss and Foreign public officials (Articles 332quater and 322septies para. 2 StGB) Any act by which a public official solicits, elicits a promise of or accepts an advantage which is not due to him, for his own or another's benefit, for the commission or omission of an act that is contrary to his official duties or depends on the exercise of his discretionary powers.</p> <p>Granting an advantage (Article 322quinquies StGB) Any act by which a Swiss public official is offered, promised or granted, with a view to his carrying out official duties, an advantage which is not due to him.</p> <p>Accepting an advantage (Article 322sexies StGB) Any act by which a Swiss public official solicits, elicits a promise of or accepts, with a view to his carrying out official duties, an advantage which is not due to him.</p>
The bribe	
Is there a presumption that any benefit was given/received corruptly?	X
Would facilitation payments be caught?	✓ (Swiss public officials) X (foreign public officials)
Would corporate hospitality be caught?	✓
Is there any <i>de minimis</i> ?	✓
Does the bribe have to be monetary?	X
Public officials	
Does the offence only apply to bribing public officials?	✓
Acts performed outside Switzerland	
Can bribery performed outside Switzerland be caught?	✓ (if the act is also a criminal offence in the respective foreign country)
Does the act also need to be illegal in the foreign country of performance?	✓
Who can be liable	
Swiss national?	✓
Swiss company?	✓ ⁴
Swiss partnership (including limited liability partnership)?	✓ ⁴
Director of Swiss company?	✓ ⁵
Swiss company if the bribe is committed abroad by its foreign subsidiary?	✓ ⁶
Foreign subsidiary of a Swiss company if the bribe is committed abroad?	X
Foreign national/company/partnership if the bribe is committed in Switzerland?	✓
Foreign national domiciled or "ordinarily resident" in Switzerland if the bribe is committed outside Switzerland?	✓ (if the perpetrator is in Switzerland, and is not extradited to the foreign state)
Foreign company/partnership if the bribe is committed abroad?	X
Penalties	
Penalties include:	<p>Individuals</p> <ul style="list-style-type: none"> — Imprisonment for up to five years (up to three years in cases of granting/accepting advantages) — Monetary penalty of up to CHF 1,080,000 — Confiscation — Potential disqualification from acting as a director or executive officer (in highly regulated sectors) <p>Companies</p> <ul style="list-style-type: none"> — Fine up to CHF 5,000,000 — Confiscation
Defences	
Are there any defences available?	✓ (according to Article 322octies StGB, advantages to public officials are not deemed illegal when allowed by staff regulations or when they are of minor value in accordance with social custom)

¹ A Swiss or Foreign public official is a member of a judicial or other authority, a public employee, an officially-appointed expert, translator or interpreter, an arbitrator or a member of the armed forces.

² Unlike bribery of public officials, bribery in the private sector is only pursued under criminal law upon complaint (Article. 23 UWG). However, on 25 September 2015, the Swiss Parliament adopted an amendment to anti-corruption laws which transfers the provisions on bribery in the private sector from the UWG to the StGB. The personal scope of application was extended to non-commercial undertakings, e.g. sports associations and the requirement of a criminal complaint as a prerequisite to prosecution was abolished, save for insignificant cases. The new law is expected to enter into force in the first half of 2016.

³ A person in the private sector is an employee, a business partner or an auxiliary worker ("Hilfsperson") of a third party. The meaning of the term "auxiliary worker" is wide and cannot be generally defined. It includes employees and business partners but also any other person who – due to a contractual relationship – is subordinated to the third party (e.g. an agent, a consultant, a lawyer). In practice, the term "auxiliary worker" is thus mostly congruent with the term "business partner" or "employee".

Private Sector

Active Bribery in the private sector (Articles 4a para. 1 section a UWG)²

Any act by which a person in the private sector³ is offered, promised or granted an undue advantage, for his own or another's benefit, for the commission or omission of an act in relation to his professional or business activities that is contrary to his duties or depends on the exercise of his discretionary powers.

Passive Bribery in the private sector (Articles 4a para. 1 section b UWG)

Any act by which a person in the private sector solicits, elicits a promise of or accepts an undue advantage, for his own or another's benefit, for the commission or omission of an act in relation to his professional or business activities that is contrary to his duties or depends on the exercise of his discretionary powers.

	X
	X
	✓
	✓
	X
	X
	X
✓ (if the act is also a criminal offence in the respective foreign country)	✓
	✓
	✓ ⁴
	✓ ⁴
	✓ ⁵
	✓ ⁶
	X
	✓
✓ (if the perpetrator is in Switzerland, and is not extradited to the foreign state)	X

Individuals

- Imprisonment for up to three years
- Monetary penalty of up to CHF 1,080,000
- Confiscation
- Potential disqualification from acting as a director or executive officer (in highly regulated sectors)

Companies

- Fine up to CHF 5,000,000
- Confiscation

✓ (according to Article 4a UWG, advantages to private persons are not deemed illegal if they are agreed with the principal or when they are of minor value in accordance with social custom)

⁴ Where the company/partnership has not undertaken all requisite and reasonable organisational precautions required to prevent the bribery of public officials.

⁵ A director is liable for his own behaviour.

⁶ Such liability is possible if the Swiss company was responsible for anti-corruption compliance of the foreign subsidiary.

Thailand

Sources of law	The Thai Criminal Code	The Organic Act on Counter-Corruption Act B.E. 2542 (1999) ("Counter-Corruption Act") as amended and the Notification of the National Counter-Corruption Commission, issued under s. 103 of the Counter-Corruption Act
Offence	The Criminal Code criminalises the offering and giving of bribes to, as well as the acceptance and solicitation of bribes by, government officials. The offence requires intent "to induce an official to do or not to do any act, or to delay the doing of any act contrary to one's own duty".	The Counter-Corruption Act criminalises the giving and taking of bribes by state officials, which include Thai officials as well as foreign officials. The offence requires intent "to induce such person to do or not to do any act, or to delay the doing of any act contrary to his own duty".
The bribe		
Is there a presumption that any benefit was given/received corruptly?	X	X
Would facilitation payments be caught?	✓ ¹	✓ ¹
Would corporate hospitality be caught?	✓ ¹	✓ ¹
Is there any <i>de minimis</i> ?	X	✓ (property or any other benefit exceeding THB 3,000 must be disclosed to an official's superior and may be required to be handed over to the State)
Does the bribe have to be monetary?	X	X
Public officials		
Does the offence only apply to bribing public officials?	✓	✓
Acts performed outside Thailand		
Can bribery performed outside Thailand be caught?	✓	✓
Does the act also need to be illegal in the foreign country of performance?	X	X
Who can be liable		
Thai national?	✓	✓
Thai company?	✓ ²	✓
Thai partnership (including limited liability partnership)?	✓ ³	✓
Director of Thai company?	✓ ⁴	✓ ⁴
Thai company if the bribe is committed abroad by its foreign subsidiary?	X	X
Foreign subsidiary of a Thai company if the bribe is committed abroad?	X	X
Foreign national/company/partnership if the bribe is committed in Thailand?	✓	✓
Foreign national domiciled or "ordinarily resident" in Thailand if the bribe is committed outside Thailand?	✓ (in limited circumstances)	✓ (in limited circumstances)
Foreign company/partnership if the bribe is committed abroad?	✓ (in limited circumstances)	✓ (in limited circumstances)
Penalties		
Penalties include:	Bribing an official: — Imprisonment up to five years — A fine not exceeding THB 10,000 For the official being bribed: — Up to life imprisonment — The death penalty — A fine of up to THB 40,000	For the public official: — Imprisonment up to three years — A fine not exceeding THB 60,000
Defences		
Are there any defences available?	✓ (lack of intent)	✓ (for legal persons, where the offender has committed an offence in the interests of such legal person, it is a defence to have "appropriate internal control measures to prevent the commission of the offence")

¹ If the relevant intent to induce an official to act contrary to their duty is established.

² Theoretically, individuals and legal persons can be liable under the Thai Criminal Code. In the case of legal persons, it is generally the case that the director(s) of the legal person will also be prosecuted.

³ Where a partnership (including a limited liability partnership) is accused of committing an offence under s. 144, it is generally the case that the partner(s) will also be prosecuted.

⁴ Provided they had intent to commit the act and knowledge of the facts.

The Act on Offences Relating to the Submission of Bids to State Agencies B.E. 2542 (1999) ("Submission of Bids to State Agencies Act")

The Submission of Bids to State Agencies Act criminalises the giving and taking of bribes in order to obtain a government contract or to distort prices in the bidding for government contracts.

X
X
X
X
X
✓
✓
X
✓
✓
✓
✓ ⁴
X
X
✓
✓ (in limited circumstances)
✓ (in limited circumstances)
— Imprisonment up to five years
— A fine amounting to 50% of the amount representing the highest bid made between co-offenders or the value of the contract, whichever is greater
✓ (lack of intent)

Turkey

Sources of law	Art. 252/1, 9, Art. 253 and Art. 254 of the Turkish Criminal Code	Art. 252/2, 9 and Art. 254 of the Turkish Criminal Code
Offence	Bribing a public official Providing a benefit to a public official or another person at the request of the public official, directly or through an intermediary, for the performance or non-performance of an act relating to his duty	Being Bribed as a public official Ensuring of a benefit by a public official or another person at the request of the public official, directly or through an intermediary, for the performance or non performance of an act relating to his duty
The bribe		
Is there a presumption that any benefit was given/received corruptly?	X	X
Would facilitation payments be caught?	✓	✓
Would corporate hospitality be caught?	X	X
Is there any <i>de minimis</i> ?	X	X
Does the bribe have to be monetary?	X	X
Public officials		
Does the offence only apply to bribing public officials?	X (in the case of benefits to persons on the request of a public official)	✓
Acts performed outside the Turkey		
Can bribery performed outside the Turkey be caught?	✓	✓
Does the act also need to be illegal in the foreign country of performance?	X	X
Who can be liable		
Turkish national?	✓	✓
Turkish company?	✓	X
Turkish partnership (including limited liability partnership)?	✓	X
Director of Turkish company?	X	X
Turkish company if the bribe is committed abroad by its foreign subsidiary?	✓ (if for the performance or non-performance of an act relating to the Turkish company)	X
Foreign subsidiary of a Turkish company if the bribe is committed abroad?	✓ (if deemed to be to the detriment of Turkey)	X
Foreign national/company/partnership if the bribe is committed in the Turkey?	✓	✓ (if a bribe is secured by a foreign public official)
Foreign national domiciled or "ordinarily resident" in the Turkey if the bribe is committed outside the Turkey?	✓ (if for the performance or non-performance of an act relating to Turkey, a Turkish state institution, Turkish legal entity or Turkish national)	X
Foreign company/partnership if the bribe is committed abroad?	✓ (if for the performance or non-performance of an act relating to Turkey, a Turkish state institution, Turkish legal entity or Turkish national)	X
Penalties		
Penalties include:	Individuals <ul style="list-style-type: none"> — Imprisonment between four and twelve years — Imprisonment between two and six years if the bribe is offered but not accepted by the public official or other recipient — Sentences are increased by up to 50% if committed by a judge, court expert, notary or certified public accountant Legal Entities <ul style="list-style-type: none"> — Cancellation of permit if operating through a permit obtained from a state institution — Seizure of assets or income 	
Defences		
Are there any defences available?	Yes – If the public official who has received a bribe submits it to the authorities prior to the authorities learning of the matter, the public official will not be penalised for bribery. A public official who has agreed to accept a bribe will also not be penalised if he notifies the authorities prior to the authorities learning of the matter.	

Art. 252/1, 9, Art. 253 and Art. 254 of the Turkish Criminal Code	Art. 252/1, 9, Art. 253 and Art. 254 of the Turkish Criminal Code
Being an Intermediary to Bribery Communicating an offer or request of a bribe to the other party, ensuring an agreement for a bribe or ensuring the provision of a bribe	Being a Benefactor of a Bribe Accepting an indirect benefit from a bribe as the authorised person of a third person or legal entity
X	X
✓	✓
X	X
X	X
X	X
X	X
✓	✓
X	X
✓	✓
✓	✓
✓	✓
X	✓
✓ (if for the performance or non-performance of an act relating to the Turkish company)	✓ (if for the performance or non-performance of an act relating to the Turkish company)
✓ (if deemed to be to the detriment of Turkey)	✓ (if deemed to be to the detriment of Turkey)
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	✓
✓	

Ukraine

Sources of law	<i>Law on Prevention of Corruption</i> <i>Law on Fundamentals of Preventing and Combating Corruption (effective in part)</i> <i>Criminal Code of Ukraine</i> <i>Code on Administrative Offences of Ukraine</i>	
Offence	<p>Criminal offences:</p> <p>Receiving a bribe: When i) a public official; ii) an employee,¹ officer or a private contractor of a legal entity; or iii) a public services provider²:</p> <ul style="list-style-type: none"> • accepts an offer to receive an unlawful advantage³ for him/herself or for a third party; • requests an unlawful advantage for him/herself or for a third party; or • receives an unlawful advantage for him/herself or for a third party in any form for the performance or non-performance of his or her functions in the interests of the person offering or transferring the unlawful advantage or a third party. <p>Illegal enrichment: When a public official acquires assets of a significant value⁴ or such assets are transferred by a public official to any third party, where there is no proof of lawful grounds for such acquisition.</p>	<p>Criminal offences:</p> <p>Extortion (provocation of a bribe): When a public official instigates a person to offer, promise or provide unlawful advantage, or to accept the offer, promise, or rendering of such advantage, with the purpose of subsequently denouncing such person to the competent authorities.</p> <p>Bribery: Offering, giving or transferring an unlawful advantage to i) a public official; ii) an employee, an officer or a private contractor of a legal entity; or iii) a public services provider, for the performance or non-performance of actions by exercising his or her authority in the interests of the person offering or transferring the unlawful advantage or in the interest of a third party.</p>
The bribe		
Is there a presumption that any benefit was given/received corruptly?	X	X
Would facilitation payments be caught?	✓	✓
Would corporate hospitality be caught?	✓ ⁵	✓ ⁵
Is there any <i>de minimis</i> ?	X	X
Does the bribe have to be monetary?	X	X
Public officials		
Does the offence only apply to bribing public officials?	X	X
Acts performed outside Ukraine		
Can bribery performed outside Ukraine be caught?	✓ (if performed by a Ukrainian citizen or person without citizenship domiciled in Ukraine)	✓ (if performed by a Ukrainian citizen or person without citizenship domiciled in Ukraine)
Does the act also need to be illegal in the foreign country of performance?	X	X
Who can be liable		
Ukrainian national?	✓	✓
Ukrainian company?	✓	✓
Ukrainian partnership (including limited liability partnership)?	X (only individuals caught)	X (only individuals caught)
Director of Ukrainian company?	✓	✓
Ukrainian company if the bribe is committed abroad by its foreign subsidiary?	X	X
Foreign subsidiary of a Ukrainian company if the bribe is committed abroad?	X	X
Foreign national/company/partnership if the bribe is committed in Ukraine?	✓ (only foreign nationals)	✓ (only foreign nationals)
Foreign national domiciled or "ordinarily resident" in Ukraine if the bribe is committed outside Ukraine?	✓	✓
Foreign company/partnership if the bribe is committed abroad?	X	X

¹ i.e. being neither a public official, nor an officer.

² A public services provider shall be understood as an auditor, notary, appraiser or other person who is not a public official but who is conducting a professional activity connected with the provision of public services (including experts, trustees, arbitrators, etc.).

³ An unlawful advantage is anything of value, tangible or intangible.

⁴ Assets of a significant value are monetary funds or other property, or proceeds exceeding one thousand times a tax-free allowance (approximately EUR 650).



<p>Criminal offences:</p> <p>Abuse of office: When an officer of a legal entity, a public official or a public services provider abuses its powers, authorities or official position to obtain an unlawful advantage for him/herself or for a third party, if such actions harmed the rights or interests of particular citizens, state or public interests, or the interests of legal entities.</p> <p>Middleman: When a person receives an unlawful advantage for him/herself or a third party for influencing the decision making of a person authorised to exercise state functions or for offering to influence such a decision.</p> <p>When a person offers or gives an unlawful advantage to a person offering or agreeing to influence the making of a decision by a person authorised to exercise state functions, or to a third party.</p>	<p>Administrative offence</p> <p>Violation of legally established restrictions or prohibitions by accepting gifts or donations.</p> <p>Failure by a state official, local government official or an officer of a legal entity to take legally established actions to prevent and detect corruption offences.</p> <p>Failure by a public official to comply with legally established prohibitions on performing any other paid work or commercial activity.</p> <p>Failure by a public official, an officer of a public legal entity or a public services provider to report or take actions or decisions in the presence of the conflict of interest.</p> <p>Failure by a public official or an officer of a public legal entity to submit a transparency declaration, or a failure to report on the opening of bank accounts outside Ukraine or on substantial changes in the property status of such persons.</p> <p>Illegal disclosure by a public official or use for his/her own benefit of information obtained in the process of service.</p>
---	---

X	X
✓	✓
✓ ⁵	✓ ⁶
X	X
X	X
X	X
✓ (if performed by a Ukrainian citizen or person without citizenship domiciled in Ukraine)	X
X	X
✓	✓
✓	X (only individuals caught)
X (only individuals caught)	X (only individuals caught)
✓	✓ (applies only to a failure to prevent corruption)
X	X
X	X
✓ (only foreign nationals)	✓ (only foreign nationals)
✓	X
X	X

⁵ There is no threshold. Criminal liability may arise if the non-monetary characteristics of bribe are present (e.g. expectation of a certain action from a public official, an employee or an officer of a legal entity, a person working for a legal entity, a public services provider etc).

⁶ The corporate hospitality (donation) should not violate legally established restrictions or prohibitions regarding the acceptance of gifts and donations by public officials. The value of the corporate hospitality (donation) received by an official may not exceed the minimum statutory monthly salary (approximately EUR 55) for a one-off hospitality (donation) or two minimum statutory monthly salaries (approximately EUR 110) cumulatively for hospitality (donations) received from one person within one calendar year.

Penalties		
Penalties include:	<p>Recipient (public official)</p> <ul style="list-style-type: none"> — Fine of up to 1,500 tax-free allowances (approximately EUR 970)⁷ — Debarment from certain positions and activities for up to three years — Confiscation of property — Special confiscation⁸ — Arrest for up to six months — Imprisonment for up to 12 years <p>Recipient (in case of commercial bribery)</p> <ul style="list-style-type: none"> — Fine of up to 750 tax-free allowances (approximately EUR 480) — Forced labour for up to two years — Detention for up to three years — Arrest for up to six months — Debarment from certain positions and activities for up to three years — Confiscation of property — Special confiscation — Imprisonment for up to seven years <p>Recipient (public services provider)</p> <ul style="list-style-type: none"> — Fine of up to 1,000 tax-free allowances (approximately EUR 650) — Forced labour for up to two years — Detention for up to five years — Arrest for up to six months — Debarment from certain positions and activities for up to three years — Confiscation of property — Special confiscation — Imprisonment for up to eight years 	<p>Recipient (an employee of a legal entity, a private contractor)</p> <ul style="list-style-type: none"> — Fine of up to 750 tax-free allowances (approximately EUR 480) — Public works for up to 240 hours — Special confiscation — Detention for up to three years — Imprisonment for up to three years <p>Briber (of a public official)</p> <ul style="list-style-type: none"> — Fine of up to 1,000 tax-free allowances (approximately EUR 650) — Confiscation of property — Special confiscation — Detention for up to four years — Imprisonment for up to 10 years <p>Briber (in case of commercial bribery/ of a public services provider)</p> <ul style="list-style-type: none"> — Fine of up to 700 tax-free allowances (approximately EUR 450) — Public works for up to 200 hours — Special confiscation — Detention for up to four years — Imprisonment for up to four years <p>Briber (of an employee of a legal entity, a private contractor)</p> <ul style="list-style-type: none"> — Fine of up to 500 tax-free allowances (approximately EUR 320) — Public works for up to 200 hours — Special confiscation — Forced labour for up to two years — Detention for up to three years — Imprisonment for up to three years
Defences		
Are there any defences available?	<p>✓ (there are specific defences if a person who offered, promised or gave an unlawful advantage reported the bribe before the law enforcement authorities found out about the crime from other sources)</p>	<p>✓ (there are specific defences if a person who offered, promised or gave an unlawful advantage reported the bribe before the law enforcement authorities found out about the crime from other sources)</p>

⁷ The penalties are calculated in EUR based on the official currency exchange rate set by the National Bank of Ukraine on 31 December 2015, i.e. EUR 1 = UAH 26.22.

⁸ Special confiscation is a forced, free of charge withdrawal of funds, valuables and/or property in favour of the state, performed under the court decision. Special confiscation is applied to the funds, valuables and/or property which (i) were obtained as a result of a crime and/or were earned using such funds, valuables and/or property; (ii) were used or supposed to be used for instigating a person to commit a crime; or for financing or facilitating a crime; or as remuneration for committing a crime; (iii) were the subject of a crime (except for property returned to the legitimate owner); or (iv) were sought out, produced, adapted or used as crime instruments (except for property returned to the legitimate owner). Special confiscation may be applied to the funds, valuables and/or property owned by a third party if such funds, valuables and/or property were transferred to the third party to avoid special confiscation.

<p>Abuse of office (by a public services provider)</p> <ul style="list-style-type: none"> — Confiscation of property — Special confiscation — Detention for up to five years — Imprisonment for up to eight years — Debarment from certain positions and activities for up to three years <p>Abuse of office (by a public official)</p> <ul style="list-style-type: none"> — Fine of up to 1,000 tax-free allowances (approximately EUR 650) — Arrest for up to six months — Special confiscation — Debarment from certain positions and activities for up to three years — Detention for up to three years — Imprisonment for up to six years <p>Abuse of office (by an officer of a legal entity):</p> <ul style="list-style-type: none"> — Fine of up to 900 tax-free allowances (approximately EUR 580) — Arrest for up to six months — Special confiscation — Debarment from certain positions and activities for up to three years — Detention for up to two years — Imprisonment for up to six years <p>Middleman</p> <ul style="list-style-type: none"> — Fine of up to 1,500 tax-free allowances (approximately EUR 970) — Confiscation of property — Special confiscation — Detention for up to five years — Imprisonment for up to eight years <p>Companies (for bribing or for failure to prevent bribing of an officer of a legal entity, a public services provider, a public official and for acting as middleman)</p> <ul style="list-style-type: none"> — Fine of up to two times the value of the unlawful advantage — Confiscation of property 	<p>Recipient in case of violation of legally established restrictions regarding the acceptance of gifts or donations</p> <ul style="list-style-type: none"> — Fine of up to 400 tax-free allowances (approximately EUR 260) with confiscation of a gift or a donation — Debarment from certain positions and activities for up to one year <p>Failure to prevent corruption</p> <ul style="list-style-type: none"> — Fine of up to 400 tax-free allowances (approximately EUR 260) — Violation of restrictions regarding involvement into commercial or other paid activities by a public official: — Fine of up to 800 tax-free allowances (approximately EUR 520) — Confiscation of illegally obtained profit or remuneration — Debarment from certain positions and activities for up to one year <p>Violation of rules for dealing with the conflict of interest</p> <ul style="list-style-type: none"> — Fine of up to 800 tax-free allowances (approximately EUR 520) — Debarment from certain positions and activities for up to one year <p>Violation of financial control requirements</p> <ul style="list-style-type: none"> — Fine of up to 300 tax-free allowances (approximately EUR 200) — Confiscation of illegally obtained profit or remuneration — Debarment from certain positions and activities for up to one year <p>Illegal use of information obtained in the process of service</p> <ul style="list-style-type: none"> — Fine of up to 150 tax-free allowances (approximately EUR 100)
<p>✓ (there are specific defences if a person who offered, promised or gave an unlawful advantage reported the bribe before the law enforcement authorities found out about the crime from other sources)</p>	<p>X</p>

United Arab Emirates

Sources of law	UAE Federal Law No. 3/1987 (as amended by Federal Law No. 34/2005 and Federal Law No. 52/2006) (the "Penal Code")	
Offence	<p>Public Bribery (Articles 234-236, 237 & 237/1 of the Penal Code)</p> <p>Passive Public Bribery A public servant or person in charge of a public service asking or accepting, for himself or for others, any grant or privilege of any kind or any promise thereof, in return for performing, doing or abstaining from doing an act, in breach of the duties of his office or not included in the duties of his office (whether or not he intends not to perform or abstain from doing this act).¹</p> <p>Active Public Bribery Offering or promising to a public servant or person in charge of a public service (even if the offer is rejected), a grant or privilege of any kind in return for performing or abstaining from doing an act in breach of the duties of his office. Interceding with the briber or bribed person to offer, ask for, accept, take or promise a bribe.</p> <p>Exerting an influence Asking or accepting for himself or for others a grant or privilege or benefit of any kind in return for his intervention or use of his influence with a public servant to do or abstain from doing an act in breach of the duties of his office.</p>	<p>Private Bribery (Article 236/1 of the Penal Code)</p> <p>Passive Public Bribery Any member of the board of directors of a private company, institution, cooperative association or public benefit association, as well as any manager or employee of any of these, asking or accepting, for himself or for others, a promise or grant, in return for performing or abstaining from doing an act included in the duties of his office or in breach thereof.</p>
The bribe		
Is there a presumption that any benefit was given/received corruptly?	X	X
Would facilitation payments be caught?	✓	✓
Would corporate hospitality be caught?	✓	✓
Is there any <i>de minimis</i> ?	X	X
Does the bribe have to be monetary?	X	X
Public officials		
Does the offence only apply to bribing public officials?	✓	X
Acts performed outside the UAE		
Can bribery performed outside the UAE be caught?	✓ (if committed by a UAE citizen)	✓ (if committed by a UAE citizen)
Does the act also need to be illegal in the foreign country of performance?	✓	✓
Who can be liable		
UAE national?	✓	✓
UAE company?	✓ ²	✓
UAE partnership (including limited liability partnership)?	✓	✓
UAE director of company?	✓ ³	✓
UAE company if the bribe is committed abroad by its foreign subsidiary?	X ⁴	X
Foreign subsidiary of a UAE company if the bribe is committed abroad?	X	X
Foreign national/company/partnership if the bribe is committed in the UAE?	✓	✓
Foreign national domiciled or "ordinarily resident" in the UAE if the bribe is committed outside the UAE?	✓	✓
Foreign company/partnership if the bribe is committed abroad?	X	X

¹ Note also that officials are subject to additional obligations that govern their behaviour (for example, under the Federal Civil Service Law (Federal Law No. 21/2001), local legislation in Abu Dhabi (the Abu Dhabi Civil Service Law (Abu Dhabi Law No. 1/2006)) and in Dubai (the Dubai Government Human Resources Management Law (Dubai Law No. 27/2006))).

² A corporation or partnership or other legal person can be criminally liable for the acts of their representatives, directors and agents. However, government services and its official departments, public organisations and institutions are specifically excluded from this provision.

³ A director can be liable for his own acts. In addition, a director can be liable to the company for any of its acts that contravene UAE Law (UAE Companies Law (UAE Federal Law No. 2/2015)).

⁴ However, take into account possible breaches where the director(s) of the UAE parent and foreign subsidiary are the same and such director(s) reside in the UAE.

Penalties		
Penalties include:	<p>Public official accepting bribe</p> <ul style="list-style-type: none"> — Fine equivalent to the benefit requested or accepted by them (providing it exceeds AED 1,000) — Confiscation of the actual benefit accepted — Imprisonment for up to 10 years (in respect of a breach of duties of his office) or up to five years (in respect of actions not included in the duties of his office) <p>Offering bribe to public officials</p> <ul style="list-style-type: none"> — Fine equivalent to the benefit offered (providing it exceeds AED 1,000) — Confiscation of the actual benefit — Imprisonment for up to five years <p>Exerting influence over public officials</p> <ul style="list-style-type: none"> — Fine of at least AED 10,000 — Imprisonment for at least one year 	<p>Accepting bribes in the private sector</p> <ul style="list-style-type: none"> — Fine equivalent to the benefit accepted by them (providing it exceeds AED 1,000) — Confiscation of the actual benefit — Imprisonment for up to five years
Defences		
Are there any defences available?	<p>✓ (if the briber or intermediary reports the crime to the authorities before it is discovered)</p>	<p>✓ (if the briber or intermediary reports the crime to the authorities before it is discovered)</p>

United Kingdom

Source of law	The Bribery Act 2010 (in force from 1 July 2011)
Offence	General Offence Bribing (clause 1) Offering or giving a financial or other advantage to a person: (1) intending to induce them, or another, improperly to perform a public function or business activity, or as a reward for the same; or (2) knowing or believing the acceptance would in itself constitute improper performance.
The bribe	
Is there a presumption that any benefit was given/received corruptly?	X
Would facilitation payments be caught?	✓
Would corporate hospitality be caught?	Depends on intent
Is there any <i>de minimis</i> ?	X
Does the bribe have to be monetary?	X
Public officials	
Does the offence only apply to bribing public officials?	X
Acts performed outside UK	
Can bribery performed outside UK be caught?	✓ (if committed by a British national, or resident, a national of a British overseas territory or a body incorporated in the UK)
Does the act also need to be illegal in the foreign country of performance?	X
Who can be liable	
UK national?	✓
UK company?	✓
UK partnership (including limited liability partnership)?	✓ ²
Director of UK company?	✓ (either directly or if the Director consented or connived in an offence committed by the company ³)
UK company if the bribe is committed abroad by its foreign subsidiary?	X
Foreign subsidiary of a UK company if the bribe is committed abroad?	X
Foreign national/company/partnership if the bribe is committed in England or Wales?	✓
Foreign national domiciled or "ordinarily resident" in UK if the bribe is committed outside UK?	✓
Foreign company/partnership if the bribe is committed abroad?	X
Penalties	
Penalties include:	Individuals — Imprisonment for up to ten years — Unlimited fine Companies — Unlimited fine — Debarment from public contracts — A confiscation order under the Proceeds of Crime Act 2002 (POCA)
Defences	
Are there any defences available?	X

¹ Unlike the other offences, the offence of bribing a foreign public official does not require "impropriety" as part of the wrongful act, but only that the advantage is given in order to "influence". Clearly, corporate hospitality is intended to influence the recipient to look favourably on the giver of the hospitality. Therefore, the legislation relies on prosecutorial discretion with respect to corporate hospitality given to foreign public officials.

² "Person" is not defined, but under sections 5 and 11 of the Interpretation Act 1978, "person" is to be construed as extending to "a body of persons corporate or unincorporate".

³ If no act or omission which forms part of the offence by the company took place in the UK, the Director (or senior officer) must have a "close connection" with the UK i.e. by being a British national or resident, or a national of a British overseas territory.

General Offence Being bribed (clause 2)	Bribing a foreign public official (clause 6)	Corporate offence (clause 7)
(1) Requesting or accepting an advantage intending personally or through another, improperly to perform a public function or business activity, or as a reward for the same; (2) Requesting or accepting such advantage when the request or acceptance would itself constitute an improper performance of a public function or business activity; or (3) Improperly performing such a function or activity in anticipation of receiving such an advantage.	Offering or giving to (or with the assent of) a foreign public official any advantage that is neither permitted nor required by the written law applicable to that official, intending (1) to influence them in their capacity as a foreign public official and (2) to obtain or retain business or a business advantage.	A company or partnership failing to prevent bribery (under clause 1 or 6) committed anywhere in the world by a person performing services on its behalf intending to obtain or retain business or a business advantage for the company/partnership UNLESS adequate procedures were in place designed to prevent the bribery.
X	X	X
✓	✓	✓
Depends on intent	✓ ¹	Depends on intent
X	X	X
X	X	X
X	✓	X
✓ (if committed by a British national, or resident, a national of a British overseas territory or a body incorporated in the UK)	✓ (if committed by a British national, or resident, a national of a British overseas territory or a body incorporated in the UK)	✓ (if the defendant company or partnership is incorporated, or “carries on a business, or part of a business” in any part of the UK)
X	X	X
✓	✓	X (only corporates and partnerships can be liable)
✓	✓	✓
✓	✓	✓
✓ (either directly or if the Director consented or connived in an offence committed by the company)	✓ (either directly or if the Director consented or connived in an offence committed by the company)	X
X	X	✓ (if the subsidiary is performing services on the UK company’s behalf and the bribe was made with the intention of obtaining or retaining business or a business advantage for the parent)
X	X	✓ (if the company “carries on a business, or part of a business” in any part of the UK)
✓	✓	✓ (not foreign nationals)
✓	✓	X
X	X	✓ (if the company “carries on a business, or part of a business” in any part of the UK)
Individuals — Imprisonment for up to ten years — Unlimited fine Companies — Unlimited fine — Debarment from public contracts — A confiscation order under the Proceeds of Crime Act 2002 (POCA)	Individuals — Imprisonment for up to ten years — Unlimited fine Companies — Unlimited fine — Debarment from public contracts — A confiscation order under POCA	Companies — Unlimited fine — Debarment from public contracts ⁴ — A confiscation order under POCA
X	X	✓ (it is a defence for the corporate to show that it had in place “adequate procedures” designed to prevent bribery on its behalf) ⁵

⁴ The Government has indicated that such a conviction would not automatically trigger debarment but it remains a discretionary penalty.

⁵ Adequate procedures, in line with Government guidance published in March 2011, should heed six broad principles which are (1) proportionality, (2) commitment to an anticorruption culture from the senior management of the organisation, (3) assessment of possible risks, (4) due diligence on parties dealt with in the course of business, (5) communication and training on procedures and policies and (6) monitoring and review of the same.

International coverage



CMS at a glance

> 800 partners

> 3,000 lawyers

34
countries

54
cities

60
offices

> 5,500 staff

Contacts

Albania

CMS Adonnino Ascoli
& Cavasola Scamoni Sh.p.k.
Rr. Sami Frashëri
Red building – 1st Floor
Tirana 1001, Albania
T +355 4 430 2123
F +355 4 240 0737
E tirana@cms-rrh.com

Marco Lacaita, Partner

E marco.lacaita@cms-aacs.com

Besnik Duraj, Associate

E besnik.duraj@cms-aacs.com

Austria

CMS Reich-Rohrwig Hainz
Rechtsanwälte GmbH
Gauermannngasse 2
1010 Vienna, Austria
T +43 1 40443 0
F +43 1 40443 90000

Peter Huber, Partner

E peter.huber@cms-rrh.com

Aakriti Chandihok, Associate

E aakriti.chandihok@cms-rrh.com

Belgium

CMS DeBacker
Chaussée de La Hulpe 178
1170 Brussels, Belgium
T +32 2 74369 00
F +32 2 74369 01

Jean-François Goffin, Partner

E jeanfrancois.goffin@cms-db.com

Gregory de Sauvage

E gregory.desauvage@cms-db.com

Bosnia and Herzegovina

Attorney at law in cooperation with
CMS Reich-Rohrwig Hainz d.o.o.
Ul. Fra Anđela Zvizdovića 1
71000 Sarajevo,
Bosnia and Herzegovina
T +387 33 2964 08
F +387 33 2964 10

Nedžida Salihović-Whalen, Partner

E nedzida.salihovic-whalen@
cms-rrh.com

Indir Osmić, Associate

E indir.osmic@cms-rrh.com

Brazil

CMS Cameron McKenna
Consultores em Direito Estrangeiro
Travessa do Ouvidor, 50 – 5 Andar
Centro, Rio de Janeiro, RJ,
CEP 20040-040, Brazil
T +55 21 3722 9833

Ted Rhodes, Office Managing Partner

E ted.rhodes@cms-cmck.com

Glenn McDonald, Senior Associate

E glenn.mcdonald@cms-cmck.com

Bulgaria

CMS Cameron McKenna LLP –
Bulgaria Branch/Duncan Weston
Landmark Centre
14 Tzar Osvoboditel Blvd.
1000 Sofia, Bulgaria
T +359 2 92199 10
F +359 2 92199 19

Atanas Bangachev, Partner

E atanas.bangachev@cms-cmck.com

Pavlov and Partners Law Firm
in cooperation with
CMS Reich-Rohrwig Hainz
4, Knyaz Alexander I
Battenberg Str., Fl. 2
1000 Sofia, Bulgaria
T +359 2 447 1350
F +359 2 447 1390
E sofia@cms-rrh.com

Valentin Savov, Senior Attorney

E valentin.savov@cms-rrh.com

China

CMS China
2801 Tower 2, Plaza 66
1266 Nanjing Road West
Shanghai 200040, China
T +86 21 6289 6363
F +86 21 6289 0731

Dr Ulrike Glueck, Managing Partner

E ulrike.glueck@cmslegal.cn

CMS China

Room 1909, China Youth Plaza
No. 19 Dongsanhuan North Road
Chaoyang District
Beijing 100026, China
T +86 10 8527 0259
F +86 10 8590 0831

Nick Beckett, Managing Partner

E nick.beckett@cms-cmck.com

Croatia

CMS Zagreb
Ilica 1
10000 Zagreb, Croatia
T +385 1 4825 600
F +385 1 4825 601

Dr Gregor Famira, Partner

E gregor.famira@cms-rrh.com

Hrvoje Bardek, Attorney

E hrvoje.bardek@bmslegal.hr

Czech Republic

CMS Cameron McKenna v.o.s.
Palladium, Na Poříčí 1079/3a
110 00 Prague 1, Czech Republic
T +420 2 96798 111
F +420 2 21098 000

Tomáš Matejovský, Partner

E tomas.matejovsky@cms-cmck.com

Petr Benes, Associate

E petr.benes@cms-cmck.com

France

CMS Bureau Francis Lefebvre
2 rue Ancelle
92522 Neuilly-sur-Seine Cedex,
France
T +33 1 4738 5500

Stéphanie de Giovanni, Senior Associate

E stephanie.degiovanni@
cms-bfl.com

Germany

CMS Hasche Sigle
Stadthausbrücke 1–3
20355 Hamburg, Germany
T +49 40 37630 0
F +49 40 37630 40600

Dr Markus Schoener, Partner

E markus.schoener@cms-hs.com

CMS Hasche Sigle

Nymphenburger Straße 12
80335 Munich, Germany
T +49 89 23807 0
F +49 89 23807 40110

Dr Harald W. Potinecke, Partner

E harald.potinecke@cms-hs.com

Florian Block, Associate

E florian.block@cms-hs.com

Hungary

Ormai és Társai
CMS Cameron McKenna LLP
YBL Palace
Károlyi Mihály utca 12
1053 Budapest, Hungary
T +36 1 48348 00
F +36 1 48348 01

Dóra Petrányi, Partner

E dora.petranyi@cms-cmck.com

Zsolt Okányi, Partner

E zsolt.okanyi@cms-cmck.com

India

Khaitan & Co
One Indiabulls Centre
13th Floor, Tower 1
841 Senapati Bapat Marg
400 0013 Mumbai, India
T +91 22 6636 5000
F +91 22 6636 5050
E mumbai@khaitanco.com

Anand Mehta, Partner

E anand.mehta@khaitanco.com

Rabindra Jhunjunwala, Partner

E rabindra.jhunjunwala@
khaitanco.com

Indonesia

Assegaf Hamzah & Partners
(member of Rajah & Tann Asia)
Menara Rajawali 16th Floor
Jalan DR. Ide Anak Agung Gde
Agung Lot # 5.1
Kawasan Mega Kuningan
Jakarta 12950, Indonesia
T +62 21 2555 7800
F +62 21 2555 7899

Ahmad Maulana, Partner

E ahmad.maulana@ahp.co.id

Italy

CMS Adonnino Ascoli
& Cavasola Scamoni
Via Agostino Depretis, 86
00184 Rome, Italy
T +39 06 4781 51
F +39 06 4837 55

Emilio Battaglia, Partner

E emilio.battaglia@cms-aacs.com

Lebanon

CMS Cameron McKenna LLP
32nd Floor Platinum Tower
Cluster 1, Jumeriah Lakes Towers
336750 Dubai, UAE
T +971 4374 2800
F +971 4374 2803

Malek Takiedinne, Consultant

E malek.takieddine@cms-cmck.com

Malaysia

Christopher & Lee Ong
(member of Rajah & Tann Asia)
Level 22, Axiata Tower
No. 9, Jalan Stesen Sentral 5
Kuala Lumpur Sentral
50470 Kuala Lumpur, Malaysia
T +603 2273 1919
F +603 2273 8310

John Mathew, Partner

E john.mathew@
christopherleeong.com

Mexico

CMS Cameron McKenna LLP
Paseo de la Reforma 115, Piso 15
Col. Lomas de Chapultepec
Mexico City 11000, Mexico
T +52 55 2623 0552

César Lechuga, Senior Associate

E clechuga@wll.com.mx

The Netherlands

CMS Derks Star Busmann
Newtonlaan 203
3584 BH Utrecht, The Netherlands
T +31 30 2121 111
F +31 30 2121 333

Dian Brouwer, Partner

E dian.brouwer@cms-dsb.com

Poland

CMS Cameron McKenna
Dariusz Greszta i Sawicki
Spółka Komandytowa
Warsaw Financial Centre
Ul. Emilii Plater 53
00-113 Warsaw, Poland
T +48 22 520 5555
F +48 22 520 5556

Arkadiusz Korzeniewski, Partner

E arkadiusz.korzeniewski@
cms-cmck.com

Maciej Kópczyński, Senior Associate

E maciej.kopczyński@cms-cmck.com

Portugal

CMS Rui Pena & Arnaut
Rua Sousa Martins, 10
1050-218 Lisbon, Portugal
T +351 21 09581 00
F +351 21 09581 55

Joaquim Shearman de Macedo, Partner

E joaquim.macedo@cms-rpa.com

Andrea Baptista, Associate

E andrea.baptista@cms-rpa.com

Romania

CMS Cameron McKenna SCA
S-Park
11-15, Tipografilor Street
B3-B4, 4th Floor, District 1
013714 Bucharest, Romania
T +40 21 4073 800
F +40 21 4073 900

Gabriel Sidere, Partner

E gabriel.sidere@cms-cmck.com

Horia Draghici, Associate

E horia.draghici@cms-cmck.com

Russia

CMS, Russia
Presnenskaya Nab., 10
Block C, 123317 Moscow, Russia
T +7 495 786 4000
F +7 495 786 4001

Sergey Yuriev, Partner

E sergey.yuriev@cmslegal.ru

Serbia

Petrikić & Partneri AOD
in cooperation with
CMS Reich-Rohrwig Hainz
Cincar Jankova 3
11000 Belgrade, Serbia
T +381 11 3208 900
F +381 11 3208 930

Milica Popovic, Partner

E milica.popovic@cms-rrh.com

Singapore

Rajah & Tann Singapore LLP
(a member of Rajah & Tann Asia)
9 Battery Road #25-01
Straits Trading Building
Singapore 049910
T +65 6232 0422
F +65 6428 2001

Lionel Tay, Partner

E lionel.tay@rajahtann.com

Slovakia

Ružička Csekes s.r.o. in association
with members of CMS
Vysoká 2/B
811 06 Bratislava, Slovakia
T +421 2 3233 3444
F +421 2 3233 3443

Mgr. Sylvia Szabó, Advokát Junior Partner

E sylvia.szabo@rc-cms.sk

Slovenia

CMS Reich-Rohrwig Hainz
Bleiweisova 30
1000 Ljubljana, Slovenia
T +386 1 62052 10
F +386 1 62052 11

Luka Fabiani, Partner

E luka.fabiani@cms-rrh.com

Maja Pukl, Associate

E maja.pukl@cms-rrh.com

Spain

CMS Albinaña & Suárez de Lezo

Paseo de Recoletos 7–9
28004, Madrid, Spain

T +34 91 4519 300

F +34 91 4426 045

**Carlos Aguilar Fernandez,
Partner**

E carlos.aguilar@cms-asl.com

**Nuria Serrano Gómez,
Managing Associate**

E nuria.serrano@cms-asl.com

Switzerland

CMS von Erlach Poncet

Dreikönigstrasse 7
8022 Zurich, Switzerland

T +41 44 285 11 11

F +41 44 285 11 22

Bernhard Lötscher, Partner

E bernhard.loetscher@cms-vep.com

Axel Buhr, Associate

E axel.buhr@cms-vep.com

Alain Friedrich, Associate

E alain.friedrich@cms-vep.com

Thailand

Rajah & Tann (Thailand) Limited
(a member of Rajah & Tann Asia)

973 President Tower, 12th Floor
Units 12A – 12F, Ploenchit Road
Lumpini, Pathumwan, Bangkok
10330 Thailand

T +66 2 656 1991

F +66 2 656 0833

Melisa Uremovic, Partner

E melisa.u@rajahtann.com

Turkey

CMS Danışmanlık Hizmetleri

Avukatlık Ortaklığı

Süzer Plaza

Askerocağı Caddesi No:6

Kat:15 D:1501

34367 Elmadağ/Şişli

Istanbul, Turkey

T +90 212 243 49 28

F +90 212 243 49 38

Alican Babalioglu, Partner

E alican.babalioglu@cms-cmck.com

Ukraine

CMS Cameron McKenna LLC

6th Floor, 38 Volodymyrska Street

01030 Kyiv, Ukraine

T +380 44 39133 77

F +380 44 39133 88

**Olexander Martinenko,
Senior Partner**

E olexander.martinenko@
cms-cmck.com

CMS Reich-Rohrwig Hainz TOV

19B Instytutska St.

01021 Kyiv, Ukraine

T +380 44 500 1718

F +380 44 500 1716

Maria Orlyk, Partner

E maria.orlyk@cms-rrh.com

United Arab Emirates

CMS Cameron McKenna LLP

32nd Floor Platinum Tower

Cluster 1, Jumeriah Lakes Towers

336750 Dubai, UAE

T +971 4374 2800

F +971 4374 2803

John O'Connor, Partner

E john.oconnor@cms-cmck.com

Harkee Wilson, Legal Director

E harkee.wilson@cms-cmck.com

United Kingdom

CMS Cameron McKenna LLP

Cannon Place

78 Cannon Street

London EC4N 6AF, United Kingdom

T +44 20 7367 3000

F +44 20 7367 2000

Omar Qureshi, Partner

E omar.qureshi@cms-cmck.com

Kushal Gandhi, Senior Associate

E kushal.gandhi@cms-cmck.com



Law . Tax

Your free online legal information service.

A subscription service for legal articles on a variety of topics delivered by email.

www.cms-lawnow.com



Law . Tax

Your expert legal publications online.

In-depth international legal research and insights that can be personalised.

eguides.cmslegal.com

CMS Legal Services EEIG (CMS EEIG) is a European Economic Interest Grouping that coordinates an organisation of independent law firms. CMS EEIG provides no client services. Such services are solely provided by CMS EEIG's member firms in their respective jurisdictions. CMS EEIG and each of its member firms are separate and legally distinct entities, and no such entity has any authority to bind any other. CMS EEIG and each member firm are liable only for their own acts or omissions and not those of each other. The brand name "CMS" and the term "firm" are used to refer to some or all of the member firms or their offices.

CMS locations:

Aberdeen, Algiers, Amsterdam, Antwerp, Barcelona, Beijing, Belgrade, Berlin, Bratislava, Bristol, Brussels, Bucharest, Budapest, Casablanca, Cologne, Dubai, Duesseldorf, Edinburgh, Frankfurt, Geneva, Glasgow, Hamburg, Istanbul, Kyiv, Leipzig, Lisbon, Ljubljana, London, Luxembourg, Lyon, Madrid, Mexico City, Milan, Moscow, Munich, Muscat, Paris, Podgorica, Prague, Rio de Janeiro, Rome, Sarajevo, Seville, Shanghai, Sofia, Strasbourg, Stuttgart, Tehran, Tirana, Utrecht, Vienna, Warsaw, Zagreb and Zurich.

www.cmslegal.com