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CMS Guide to Anti-Bribery and Corruption Laws

June 2018

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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 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.

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Introduction

I am delighted to present the fifth edition of the CMS Guide to Anti-Bribery and Corruption Laws.

This edition of the Guide covers more countries than ever before, assessing the laws in 42 countries. We include full coverage of the BRIC nations, as well as increased coverage in Asia (China, Singapore, Thailand, Malaysia and Indonesia), the Middle East (the UAE, Saudi Arabia and Oman) and South America (Brazil, Mexico, Chile and Colombia).

Since the last edition was published in 2016, 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. Only 10 countries who were covered in the last edition have made no changes at all. For example, the introduction of the Sapin II Law in France aims to bring French anti-corruption legislation in line with international standards in the fight against corruption. The new French law includes the creation of a new anti-corruption agency (Agence française anticorruption), and obliges companies with at least 500 employees and a turnover exceeding EUR 100m to implement a programme to prevent and detect corruption. In a further example, Australia's Criminal Code Act 1995 (Cth) is expected to be amended by the Crimes Legislation Amendment (Combatting Corporate Crime) Bill 2017 (Cth), which will introduce a new strict corporate liability offence for bribery of foreign officials conducted by its associates for the profit or gain of the company, even if the conduct occurred outside of the jurisdiction. The Australian chapter is prepared on the basis that the Bill is enacted into law later this summer.

The majority of countries provide for private sector bribery offences, with only 11 having offences that only apply to bribing public sector officials. Almost all countries recognise the concept of corporate liability for bribery (with the exception of Bulgaria and Oman, where only individuals can be prosecuted), albeit that in five jurisdictions only civil or administrative penalties can be applied to corporates (Brazil, Colombia, Germany, Hungary and Mexico). Five countries (Australia, Chile, Italy, Switzerland and the UK) now provide for a specific corporate offence whereby a corporate will be criminally liable for failure to prevent representatives committing bribery on its behalf. This shows the global trend to hold corporates to account for their employees' actions and a shift in attitudes towards corporate responsibility.



As with previous editions, in this Guide we provide answers to the following key questions for each of the 42 countries:

- what are the offences?
- who can be liable and when?
- what are the penalties?
- what are the defences?

We hope you find the Guide useful.

We wish to thank all those who have contributed to this Guide. We would also particularly like to thank contributors from:

- **Khaitan & Co.**, the leading Indian law firm with offices in Mumbai, New Delhi, Kolkata and Bangalore, for their continued contribution to the Guide.
- **Rajah & Tann Asia** (a transnational law firm, with offices across Asia) for contributing chapters on Thailand, Malaysia and Indonesia.
- **Corrs Chambers Westgarth**, Australia's leading law firm, for contributing the chapter on Australia.
- **Feras Al Shawaf**, CMS' partner firm in Saudi Arabia, for contributing the chapter on Saudi Arabia – one of nine new countries added to this edition of the Guide.

Contact details of all our key contributors are at the back of the Guide. 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		<i>Criminal Code (Law no. 7895, dated 27 January 1995)</i> <i>Criminal liability of legal entities (Law no. 9754, dated 14 June 2007)</i> <i>Public collaboration in the fight against corruption (Law no. 9508, dated 3 April 2006)</i>
Offence	<p>Active corruption in the private sector The direct or indirect promise, offer, or gift 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 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 advantage 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?		✓ ² (regarding foreign nationals under certain conditions)
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) incorporated?		✓ (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 an Albanian company if the bribe is committed abroad?		X
Foreign national / company / partnership if bribe is committed in Albania?		✓ ³ (with regard to companies and partnerships under certain conditions)
Foreign national domiciled or "ordinarily resident" in Albania if bribe is committed outside Albania?		✓ ⁴ (under certain conditions)
Foreign company / partnership if 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 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.



Australia

Source of law			
<i>The Criminal Code Act 1995 (Cth) as expected to be amended by the Crimes Legislation Amendment (Combatting Corporate Crime) Bill 2017 (Cth) (the Bill)</i> ¹			
Offence	When the Bill is passed, s70.2 is replaced with the following "Bribery of a Foreign Public Official" Offence A person commits an offence if they provide or offer to provide a benefit to another person with the intention of improperly influencing a foreign public official in order to obtain or retain business or an advantage.	When the Bill is passed s70.5A: Failure to prevent bribery of foreign Public Officials A person commits an offence if they are a foreign body corporate or a trading or financial corporation incorporated in Australia and if an associate of the body corporate commits an offence against s70.2, for the profit or gain of the body corporate.	s141.1(1)-(2): Bribery of a Commonwealth Public Official A person commits an offence if they provide or offer to provide a benefit to another person with the intention of influencing a Commonwealth public official in the exercise of the official's duties. See also offence prohibiting giving "corrupting benefits" at s142.1(1)-(2)
The bribe			
Is there a presumption that any advantage was given/received corruptly?	X	✓ ²	✓ (There is no requirement that the benefit be corrupt)
Would facilitation payments be caught?	X (See s70.4)	X (See s70.4)	✓
Would corporate hospitality be caught?	✓ (Depending on circumstance)	✓ (Depending on circumstance)	✓ (Depending on circumstance)
Is there any <i>de minimis</i> ?	✓ ³	✓ ⁷	✓
Does the bribe have to be monetary?	X	X	X
Public officials			
Does the offence only apply to bribing public officials?	✓ (Only applies to foreign public officials: see s70.1 for definition)	✓ (Only applies to foreign public officials: see s70.1 for definition)	✓ (Only applies to Commonwealth public officials: see Dictionary in the Criminal Code Act for definition)
Acts performed outside Australia			
Can bribery performed outside Australia be caught?	✓ (If the alleged offender is an Australian citizen, resident or body corporate: see s70.5(1)(b)) ⁴	✓ (If the alleged offender is an Australian trading or financial corporation)	✓
Does the act also need to be illegal in the foreign country of performance?	X ⁵	X ⁵	X
Who can be liable			
Australian national?	✓	X (s70.5A is a corporate offence)	✓
Australian company?	✓	✓ (If it is incorporated in the Territories or is a trading or financial corporation under the Constitution)	✓
Australian partnership (including limited liability partnership)?	X (Partnerships are not subject to criminal liability, but individual partners could be prosecuted)	X (Partnerships are not subject to criminal liability, but individual partners could be prosecuted)	X (Partnerships are not subject to criminal liability, but individual partners could be prosecuted)
Director of Australian company?	X ⁶	X (s70.5A is a corporate offence)	✓
Australian company if the bribe is committed abroad by its foreign subsidiary?	X ⁷	✓ (if it is incorporated in the Territories or is a trading or financial corporation)	✓
Foreign subsidiary of an Australian company if the bribe is committed abroad?	X	X	✓
Foreign national / company / partnership if bribe is committed in Australia?	✓	✓	✓
Foreign national domiciled or "ordinarily resident" in Australia if bribe is committed outside Australia?	✓	X (s70.5A is a corporate offence)	✓
Foreign company / partnership if bribe is committed abroad?	✓	X	✓

¹ Introduced into the Australian Senate by the Government on 6 December 2017.

² If the underlying s70.2 offence is made out, liability is absolute and automatic.

³ However the nature and value of the benefit are relevant for determining whether the influence is improper: s70.2A(3)(b), (d).

⁴ If the alleged offender is an Australian citizen, resident or body corporate incorporated by or under an Australian law: see s70.5(1)(b). However, if the alleged offender is not an Australian citizen, proceedings for an offence require the Attorney-General's written consent: see s70.5(2).

⁵ However, it is a defence if there is a "written law in force in the foreign country" that permits or requires the provision of the benefit.

⁶ Will not be primarily liable, unless offence is committed in Australia. If a director aids, abets, counsels or procures the commission of the offence by the company, they are taken to have committed that offence themselves.

⁷ Unless they caused the benefit or an offer of a benefit to be provided by the subsidiary, or if there is ancillary criminal liability by complicity, incitement or conspiracy.

Penalties			
Penalties include:	Individuals — Imprisoned for up to ten years, and/or fined up to AUD 2.1m. Corporations — Fine not more than the greatest of AUD 21m or three times the value of benefits obtained (or 10% of annual turnover).	Corporations — Fine not more than the greatest of AUD 21m or three times the value of benefits obtained. Where the benefits are unascertainable 10% of annual turnover for the previous 12 months.	Individuals — Imprisoned for up to ten years, and/or fined up to AUD 2.1m. Corporations — Fine not more than the greatest of AUD 21m or three times the value of benefits obtained (or 10% of annual turnover).
Defences			
Are there any defences available?	✓ (See the facilitation payment defence and written law defences above; there is a general defence for conduct carried out under duress: see s10.2)	✓ (If the body corporate proves that they had in place adequate procedures designed to prevent the commission of an offence against s70.2. Defences for the underlying s70.2 offence also apply)	✓ (There is a general defence for conduct carried out under duress: see s10.2)

Belgium

Source of law	Public Bribery (Article 246 & foll. Criminal Code)	Private Bribery (Article 504bis & foll. Criminal Code)
Offence	<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 refrain from a proper one, in the exercise of his function; 3. Commit an offence in the exercise of his function; or 4. Use influence derived from his 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 (1) to (4) above.</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 doing certain acts within his function, without the board of directors' authorisation.</p>
The bribe		
Is there a presumption that any advantage 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 up to EUR 800,000 — Imprisonment up to five years — 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 up to EUR 1.6m — Confiscation — Debarment from tendering for public contracts 	<ul style="list-style-type: none"> — Fine for individuals, up to EUR 400,000 and for corporates, up to EUR 800,000 — Imprisonment up to three years for individuals
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 juror 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 a foreign public official or an international official) or a responsible person in the institutions of Bosnia and Herzegovina, an arbiter or juror 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 or 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 juror 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 juror judge.</p>
The bribe	
Is there a presumption that any advantage 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	
Can bribery performed outside Bosnia be caught?	✓ ³
Does the act also need to be illegal in the foreign country of performance?	✓
Who can be liable	
Bosnian national?	✓
Bosnian company?	✓
Bosnian partnership (including limited liability partnership)?	✓
Director of Bosnian company?	✓
Bosnian company if the bribe is committed abroad by its foreign subsidiary?	✓ (if action on behalf of company in Bosnia)
Foreign subsidiary of a Bosnian company if the bribe is committed abroad?	✓
Foreign national / company / partnership if bribe is committed in Bosnia?	✓
Foreign national domiciled or "ordinarily resident" in Bosnia if bribe is committed outside Bosnia?	✓
Foreign company / partnership if 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) are 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 Brčko 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.

⁴ See footnote 3.

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

⁵ The individual who has given a bribe at 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 8,420/2015² The Criminal Code (Act n. 2.848, from 7 December 1940)^{3,4}.
Offence	Anti-Corruption Law on the Liability of Legal Entities The following are civil offences: <ul style="list-style-type: none"> — Active Bribery (Article 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 (Article 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 (Article 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 (Article 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 (Article 5(v)): "Hampering or obstructing any investigative or fiscal activities of public bodies, public entities or public officials". The Criminal Code <ul style="list-style-type: none"> — Active Bribery (Article 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 (Article 316): "To demand an undue advantage, 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 one's position." — Passive Bribery (Article 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 one's position, an undue advantage, or accepting a promise of such advantage." — Traffic of Influence (Article 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 (Article 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 (Article 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 advantage 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

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 – "Code", which 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.

Who can be liable	
Brazilian national?	✓
Brazilian company?	✓ ⁵
Brazilian partnership (including limited liability partnership)?	✓ 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 bribe is committed outside Brazil?	✓ ⁷ (subject to the conditions mentioned in Article 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:	<ul style="list-style-type: none"> — Individuals can face imprisonment of 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?	<ul style="list-style-type: none"> — 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

⁶ A Partnership, in Brazil, is known as a 'Sociedade em nome coletivo' (Article 1.039 of the Brazilian Civil Code) and the equivalent to a limited liability partnership is known as a 'Sociedade em comandita simples' (Article 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	<i>Criminal Code, Administrative Offences and Sanctions Act</i>	
Offence	Criminal offences related to the office of public officials¹	
	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. 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.	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. 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.
The bribe		
Is there a presumption that any advantage 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) ³
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: X Briber: ✓ (if implicated in the actual offence)	Recipient: X 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 company incorporated in Bulgaria if the bribe is committed abroad?	X	X
Foreign national / company / partnership if bribe is committed in Bulgaria?	✓	✓
Foreign national domiciled or "ordinarily resident" in Bulgaria if bribe is committed outside Bulgaria?	✓	✓
Foreign company / partnership if bribe is committed abroad?	X	X
Penalties		
Penalties include:	Recipient — Imprisonment for up to 30 years — Fine of up to EUR 15,000 — Confiscation of assets — Disqualification from taking similar offices Briber — Imprisonment for up to ten years — Fine of up to EUR 7,500 In both cases the benefit is expropriated	Recipient — Imprisonment for up to six years — Fine of up to EUR 2,500 Briber — Imprisonment for up to three years — Fine of up to EUR 1,500 In both cases the benefit is expropriated
Defences		
Are there any defences available?	X	X

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

Source of law	<i>Criminal Code, Administrative Offences and Sanctions Act</i>	<i>Criminal Code, Administrative Offences and Sanctions Act</i>
Offence	Criminal offences related to the employment of officials²	Administrative liability related to criminal offences in public and private sector
	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 also committed where, with the consent of the person, the gift or the undue benefit has been offered, promised or given to a third person. 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.	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). Benefiting entity A legal entity which has benefited or which could have benefited from any of the criminal offences in this table, committed by: <ol style="list-style-type: none"> a person that makes decisions for the entity; or a person representing the entity; or a member of a controlling or supervisory board of the entity; or 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.
The bribe		
Is there a presumption that any advantage 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) ³
Does the bribe have to be monetary?	X	X
Public officials		
Does the offence only apply to bribing public officials?	X (applies only to officials of a private entity)	X (applies to both public and private sectors)
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 any of the conditions under (i) or (ii) in previous columns were satisfied)
Does the act also need to be illegal in the foreign country of performance?	X	X
Who can be liable		
Bulgarian national?	✓	X
Bulgarian company?	X (only individuals caught)	✓
Bulgarian partnership (including limited liability partnership)?	X (only individuals caught)	X
Director of Bulgarian company?	✓ (if implicated in the actual offence)	✓ (if implicated in the actual offence)
Bulgarian company if the bribe is committed abroad by its foreign subsidiary?	X	X (unless the individual implicated in committing the actual offence acted also for the Bulgarian company under any of one to four above)
Foreign subsidiary of a company incorporated in Bulgaria if the bribe is committed abroad?	X	X
Foreign national / company / partnership if bribe is committed in Bulgaria?	✓ (individual only)	✓
Foreign national domiciled or "ordinarily resident" in Bulgaria if bribe is committed outside Bulgaria?	✓ (if the offence concerns Bulgaria or a Bulgarian citizen)	✓ (if the condition in the previous columns is satisfied)
Foreign company / partnership if bribe is committed abroad?	X	X
Penalties		
Penalties include:	Recipient — Imprisonment for up to five years — Fine of up to EUR 10,000 Briber — Imprisonment for up to three years — Fine of up to EUR 7,500 In both cases the benefit is expropriated	— Imprisonment for up to three years — Fine of up to EUR 2,500 The benefit is expropriated — Fine up to EUR 500,000 but not less than the benefit received by the entity The benefit is expropriated
Defences		
Are there any defences available?	X	X

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

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

Source of law	Criminal Code	Law 20.393 of the Legal Entities Criminal Responsibility Law establishes criminal liability of legal entities regarding money laundering and bribery offences	
Offence	<p>Bribery committed by a public official (Articles 248, 248 bis and 249) Requesting to receive or accepting:</p> <ul style="list-style-type: none"> — greater payments than those that are usually acceptable by a person in such position, or requesting an economic benefit for himself or a third party to perform an act, or having already performed an act in the exercise of his duties, for which no payments are usually acceptable. — an economic benefit for himself or for a third party to omit from acting or for having already omitted to act in the exercise of his duties, or to perform or for having already performed an act in violation of the duties of his office. — an economic benefit for himself or for a third party to commit a serious crime or misdemeanour as a public official in the performance of his duties, or torture or other cruel, inhuman or degrading treatment caused by public officials to the rights guaranteed by the Constitution. 	<p>Bribery committed by a private natural person (Articles 250, 250 bis and 251 bis)</p> <ul style="list-style-type: none"> — Offering or consenting to give a public official an economic benefit, for his advantage or for the advantage of a third party for such person to: <ul style="list-style-type: none"> • perform or for having already performed an act in the exercise of his duties, for which no reason for such economic benefit is indicated. • omit or for having already omitted to act in the exercise of his duties, or to execute or for having already executed an act in violation of the duties of his office. • commit any serious crime or misdemeanour as a public official in the performance of his duties, or torture or other cruel, inhuman or degrading treatment caused by public officials in violation of the rights guaranteed by the Constitution. — Offering or consenting to give a foreign public official a benefit, whether economic or of another nature, for his advantage or for the advantage of a third party, to omit or perform, or for having already omitted or performed, an act, in order to obtain or retain, for himself or for a third party, any business or advantage in the context of international transactions. 	<p>Bribery committed by a legal entity or State-owned company Offering or consenting to give a public employee an economic benefit, for his advantage or for the advantage of a third party to:¹</p> <ul style="list-style-type: none"> — execute or for having executed an act in the exercise of his duties, for which reason no payments are indicated. — omit or for having omitted an act in the exercise of his duties, or to execute or for having executed an act in violation of the duties of his office. — commit any high crime or misdemeanour as a public official in the performance of his duties, or torture or other cruel, inhuman or degrading treatment caused by public officials to the rights guaranteed by the Constitution.
The bribe			
Is there a presumption that any advantage was given/received corruptly?	X	X	X
Would facilitation payments be caught?	✓	✓	✓
Would corporate hospitality be caught? ²	X	X	X
Is there any <i>de minimis</i> ?	X	X	X
Does the bribe have to be monetary? ³	X	X	X
Public officials			
Does the offence only apply to bribing public officials?	✓	✓	✓
Acts performed outside Chile			
Can bribery performed outside Chile be caught?	X ⁴	X ⁵	✓ (Only if the crime has been committed directly and immediately in the interest or advantage of the legal entity, by its owners, controllers, managers, senior executives, representatives or those who perform administrative and supervisory activities)
Does the act also need to be illegal in the foreign country of performance?	X	X	X

¹ Only when the crime has been committed directly and immediately in the interest or advantage of the legal entity, by its owners, controllers, managers, senior executives, representatives or those who perform administrative and supervisory activities, and provided that the commission of the offence was a consequence of the breach by the legal entity of its supervision and managerial duties.

² Generally speaking the answer is no. However, Law No. 20.730, which regulates lobbying and the management of private interests before authorities and officials, only authorises official, recorded donations given out of courtesy and politeness (all of which must be disclosed in a public register), so that an excessively burdensome or expensive gift could be considered a bribe. However, this must be analysed according to the particularities of the case.

³ In the case of bribery offences in which a Chilean public official is involved, the benefit is only required to be of an economic or material nature, for example, the giving of a gift or debt forgiveness. In the case of bribery of a foreign public official, the law itself provides for the possibility of benefits of another nature.

⁴ Although the answer is no, the following cases will be subject to Chilean jurisdiction: (i) crimes and misdemeanours committed by a diplomatic or consular officer of Chile, in the exercise of his functions, carried out outside the country, and also (ii) bribery committed by Chilean public officials or foreigners in the service of Chile and bribery of foreign public officials, perpetrated outside the country by a Chilean or by a person who has habitual residence in Chile.

⁵ Chilean laws, when contemplating the crime of bribery of a foreign public official, refer to its commission within the Chilean territory or jurisdiction.

Who can be liable			
Chilean national?	✓	✓	X
Chilean company?	X	X	✓ (Regardless of the liability of the natural person involved)
Chilean partnership (including limited liability partnership)?	X	X	✓
Director of Chilean company?	X	✓ (Irrespective of the liability of the legal entity)	X
Chilean company if the bribe is committed abroad by its foreign subsidiary?	X	X	✓ (Only if the crime has been committed directly and immediately in the interest or advantage of the legal entity, by its owners, controllers, managers, senior executives, representatives or those who perform administrative and supervisory activities)
Foreign subsidiary of a Chilean company if the bribe is committed abroad?	X	X	X
Foreign national / company / partnership if bribe is committed in Chile?	✓	✓	✓
Foreign national domiciled or "ordinarily resident" in Chile if bribe is committed outside the jurisdiction?	X	X	X
Foreign company / partnership if bribe is committed abroad?	X	X	X
Penalties			
Penalties include:	<ul style="list-style-type: none"> — Imprisonment of between 61 days to three years — Suspension of exercising the public position — Absolute, temporary or perpetual disqualification, for public positions or offices — Fine ranging from half to three times the amount of the benefit requested or accepted — Penalty applicable to the crime committed as a result of the bribe, if applicable 	<ul style="list-style-type: none"> — Imprisonment of between 61 days to five years — Absolute, temporary or perpetual disqualification, for public positions or offices — Fine from half to three times the amount of the benefit offered or consented to give — Fine ranging from 100 to 1,000 "Monthly Tax Units"⁶ — Penalty applicable to the crime committed by the public official as a result of the bribe, provided that the former is more severe than any imprisonment penalty ranging from 61 days to 540 days 	<ul style="list-style-type: none"> — Dissolution of the legal entity — Permanent or temporary prohibition from entering into acts and contracts with State agencies — Permanent or temporary loss of fiscal benefits, or absolute prohibition from receiving them for a specified period of time — Fine ranging from 200 to 20,000 "Monthly Tax Units"⁷ — Seizure of the assets unlawfully acquired — Publication of the condemnatory judgment — The deposit of a sum equivalent to the investment made in an account held by the treasury (if the crime involves making an investment that exceeds the legal entity's income)
Defences			
Are there any defences available?	✓	✓	✓ ⁸

⁶ "UTM" is a Chilean legal unit of account mostly used to calculate fines and tax obligations, which is automatically updated according to inflation. Considering UTM's value in March 2018, the fine expressed in Euros increases from EUR 6,320 to EUR 63,230.

⁷ Considering UTM's value in March 2018, the fine expressed in Euros increases from EUR 12,650 to EUR 1.265m.

⁸ In the case of legal entities, they may defend themselves against the attribution of criminal liability by alleging: (i) that the commission of the crime has not been the result of a breach of their supervision and managerial duties; and/or (ii) that the owners, controllers, managers, senior executives, or representatives of the legal entity, or those who perform administrative or supervisory activities of it, involved in the commission of the crime, have done so exclusively for their own advantage or in favour of a third party.

China

Sources of law	<i>The PRC Criminal Law (revised in 2017), the PRC Anti Unfair Competition Law (revised in 2017) and the Interim Rules of the State Administration for Industry and Commerce on Prohibition of Commercial Bribery.</i>	
Offence	<p>Active Bribery</p> <p>Criminal Offence An individual or entity gives money or property to state working personnel¹, non-state working personnel, state organs, state-owned enterprises, public institutions or organisations for the purpose of obtaining improper benefits.</p> <p>Administrative Offence A business operator offers money or property to the following entities or individuals in order to seek a transaction opportunity or competitive advantage:</p> <ul style="list-style-type: none"> — working personnel of the business counterparty in a transaction; — units or individuals entrusted by the business counterparty to handle relevant matters; and — units or individuals that can affect the transaction by taking advantage of their powers and influence. 	<p>Passive Bribery</p> <p>Criminal Offence 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</p> <p>Administrative Offence An entity or an individual working for the entity demands or receives illegal money or property in the course of purchasing and selling products.</p>
The bribe		
Is there a presumption that any advantage 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 ⁴
Public officials		
Does the offence only apply to bribing public officials?	X	X ⁵
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 bribe is committed in China?	✓	✓
Foreign national domiciled or "ordinarily resident" in China if bribe is committed outside China?	X	X
Foreign company / partnership if bribe is committed abroad?	X	X

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 receiving gifts with significantly low value (in practice 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 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 (see definition in footnote 1). They are subject to more severe criminal liabilities than non-state working personnel should they commit crimes.

Penalties	
Penalties include:	<p>Individuals</p> <ul style="list-style-type: none"> — Fine — Confiscation of property — Fixed-term/life imprisonment <p>Companies</p> <ul style="list-style-type: none"> — A fine of up to RMB 3m — Confiscation of illegal income — Revocation of business licence — Fixed term imprisonment for up to five years (the person in charge or directly responsible)
	<p>Individuals</p> <ul style="list-style-type: none"> — Criminal detention — Fixed-term/life imprisonment — Confiscation of property — In extreme cases: death penalty <p>Companies</p> <ul style="list-style-type: none"> — A fine of up to RMB 3m — Confiscation of illegal income — Revocation of business licence — Fixed term imprisonment for up to five years (the person in charge or directly responsible)
Defences	
Are there any defences available?	<p>Defences for Criminal Offence</p> <p>The offence shall not be prosecuted if the following periods have elapsed:</p> <ul style="list-style-type: none"> — 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 — Fifteen years, when the maximum prescribed punishment is fixed-term imprisonment of not less than ten years — Twenty years, when the maximum prescribed punishment is life imprisonment or death <p>Defences for Administrative Offence</p> <ul style="list-style-type: none"> — The act of an employee of a business operator bribing any other individual shall be deemed as an act of the business operator itself, unless otherwise proven by the business operator with evidence that such act is not related to efforts in seeking a transaction opportunity or competitive advantage

Colombia

Source of law	<i>Criminal Code (Law 599 of 2000), Anti-bribery and Corruption Statute (Law 1474 of 2011), Inter-American Convention Against Corruption, Convention of the United Nations Against Corruption, OCDE Anti-bribery Convention.</i>	
Offence	<p>Criminal code:</p> <ul style="list-style-type: none"> — Article 250A. Private corruption. Whoever, directly or indirectly, promises, offers or grants to officers, directors, employees or advisors of a corporation, association or foundation, a gift or any non-justified benefit, for the benefit of the promisor, offeror or grantor, or a third person, to the detriment of such corporation, association or foundation. — Article 407. Bribery of a public official. Whoever offers or gives money or other benefits to a public official (i) for the purpose of withholding or omitting an act which is under the public official's responsibility, or performing an act against its duties as a public servant; or (ii) to perform an act under its responsibility as a public servant. — Article 410A. Restrictive competition agreements. When two or more entities or individuals in a process of public bidding, public auction, abbreviated selection or contest agree to unlawfully alter the contractual procedure. — Article 411A. Traffic of influence by individuals. Unlawfully influencing a public official in a matter that he knows or should know, in order to obtain any economic benefit. — Article 433. Foreign bribery. Whoever gives or offers to a foreign public official, for the benefit of such public official or for the benefit of a third person, directly or indirectly, any money or object with a pecuniary value or benefit, in exchange for performing, omitting or delaying any act related to an economic or commercial transaction. — Article 444. Bribery. Whoever delivers or promises to deliver money or confer a benefit to a witness, in order for him to give a false statement, or fail to reveal the total or partial truth during his deposition. — Article 444A. Bribery in criminal proceedings. Whoever delivers or promises to deliver money for his or someone else's profit or whoever confers a benefit to a witness of a criminal offence, for him to refrain to assist to his deposition, or for him to give a false statement, or fail to reveal the total or partial truth¹. <p>Administrative penalties:</p> <ul style="list-style-type: none"> — Administrative liability of legal entities: Legal entities that through one or several (i) employees; (ii) contractors; (iii) administrators; or (iv) associates employed by the company or by any of its subsidiaries or any other subordinate legal entity (i) give; (ii) offer; or (iii) promise to a foreign public official, directly or indirectly (i) sums of money; (ii) any item of pecuniary value; or (iii) other benefit or utility in exchange for the foreign public official (i) performing; (ii) omitting; or (iii) delaying any act related to the exercise of its functions and in relation to a business or international transaction, will be held liable and fined. 	
The bribe		
Is there a presumption that any advantage was given/received corruptly?		X ²
Would facilitation payments be caught?		✓ ³
Would corporate hospitality be caught?		X ⁴
Is there any <i>de minimis</i> ?		✓ ⁵
Does the bribe have to be monetary?		X ⁶
Public officials		
Does the offence only apply to bribing public officials?		✓ ⁷

¹ Only offences that can be committed by private individuals are noted, crimes that can only be committed by public officials are not listed.

² Due to the the Columbian Criminal Code, it must be proven that any advantage was given/received corruptly. Public officials can be prosecuted for unjustified increments in their estate, effectively reversing the burden of proof in said cases.

³ Please note that in Colombia, there is no distinction between facilitation payments and bribes.

⁴ Nevertheless authorities might categorise many conducts perceived as corporate hospitality as acts of bribery or corruption. Please be advised that the health sector has a special prohibition regarding the promise, offering or grant of any type of benefit, including corporate hospitality, to workers of health institutions and entities and independent workers (L. 1474 of 2011. Article 133).

⁵ The principle of actual damage excludes the prosecution of irrelevant acts. There is no established minimum amount, but irrelevant gifts will not be prosecuted.

⁶ The legal provisions explicitly prohibit monetary bribes or the offering and receiving of any kind of benefit.

⁷ Certain crimes can only be committed by public officials, but the aforementioned offences can be committed by private individuals, and corruption amongst private entities is also prosecuted, even without any kind of involvement from public officials. The main difference is that in these cases the crime is treated as a crime against individual wealth and not as a crime against the wealth of the State. Furthermore, individuals and entities may be subject to administrative penalties for committing foreign bribery (i.e. entities are subject to hefty fines). The offence also applies to bribing foreign public officials.

Acts performed outside Colombia	
Can bribery performed outside Colombia be caught?	✓ ⁸
Does the act also need to be illegal in the foreign country of performance?	X ⁹
Who can be liable	
Colombian national?	✓
Colombian company?	X ¹⁰
Colombian partnership (including limited liability partnership)?	X ¹¹
Director of Colombian company?	✓
Colombian company if the bribe is committed abroad by its foreign subsidiary?	X ¹²
Foreign subsidiary of a Colombian if the bribe is committed abroad?	X ¹³
Foreign national / company / partnership if bribe is committed in Colombia?	X ¹⁴
Foreign national domiciled or "ordinarily resident" in Colombia if bribe is committed outside Colombia?	X ¹⁵
Foreign company / partnership if bribe is committed abroad?	X ¹⁶
Penalties	
Penalties include:	Depending on the offence committed, penalties vary. Nevertheless, the most common penalties are prison or fines, appraised in legal monthly salaries. Normally prison varies between three to ten years, and fines vary between ten to 1,000 legal monthly salaries. At the time of this brief the legal monthly salary in force is approximately US\$274. There are also attenuating circumstances, such as not having a criminal record at the time of the sentencing, and aggravating circumstances such as corruption related to assets dedicated to providing for the basic needs of the population.
Defences	
Are there any defences available?	<ul style="list-style-type: none"> — State of need in cases of extortion. This is the most common defence, based on the possibility of allocating the responsibility entirely to the public official, who may be extorting the private individual by utilising his or her office. — Error regarding the facts of the crime, such as not being aware that the individual is a public official.

⁸ Transnational bribery is both a criminal and administrative offence and carries a prison sentence and administrative penalty.

⁹ If the crime is not prosecuted in the country of performance, either because of the absence of legislation or lack of interest from the authorities.

¹⁰ According to Colombian Criminal Code only individuals can be liable. Nevertheless companies, partnerships and subsidiaries might have administrative penalties. Several recent efforts have included administrative penalties with hefty fines for entities, companies, partnerships and subsidiaries that commit corruption acts as well as the termination of their existence as a legal entity (i.e. foreign bribery and restrictive competition acts).

¹¹ Colombia establishes no criminal liability of corporations under its legislation. Only individuals can be criminally liable. Corporations may have civil or administrative liability for crimes committed within the organisation, making the standards of compliance protection systems relevant in these cases.

¹² See footnote 11. For instance, this is the case for the administrative penalty of foreign bribery.

¹³ See footnote 11.

¹⁴ See footnote 11. Only foreign individuals can be liable.

¹⁵ If the crime committed carries a penalty of over two years in prison, the individual is in Colombia at the time of the investigation, and the crime is not being tried in another jurisdiction, Colombian authorities claim competence to try the case.

¹⁶ See footnote 11.

Croatia

Source of law	Criminal Act ¹ , Act on Criminal Liability of Legal Entities ²
Offence	<ul style="list-style-type: none"> — Giving a bribe in business activities (Article 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. — Accepting a bribe in business activities (Article 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 they represent or work for. — Giving a bribe (Article 294 CA): offering, promising or giving a bribe (or intermediating in those actions) to an official³ or responsible person⁴ in order for them to (within or outside their powers) perform / not perform an action which should not / should be performed. — Accepting a bribe (Article 293 CA): demanding or accepting a bribe or the offer or promise of a bribe by an official or responsible person for themselves or someone else, in order for them to (within or outside their 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. — Giving a bribe for trading in influence (Article 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. — Trading in influence (Article 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. — Bribing a representative (Article 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. — Accepting and giving a bribe in insolvency proceedings (Article 251 CA): demanding or accepting a bribe or the offer or promise of a bribe, by a creditor or insolvency trustee for themselves or someone else, in order to harm at least one creditor in the insolvency proceeding, as well as offering / promising / giving of such bribe.
The bribe	
Is there a presumption that any advantage 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?	✓
Public officials	
Does the offence only apply to bribing public officials?	X (except for the offence of 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 bribe is committed in Croatia?	✓
Foreign national domiciled or "ordinarily resident" in Croatia if bribe is committed outside Croatia?	✓
Foreign company / partnership if bribe is committed abroad?	✓
Penalties	
Penalties include:	<p>Individuals</p> <ul style="list-style-type: none"> — Imprisonment of up to five years (for offence Giving a bribe in business activities) — Imprisonment of 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 of up to ten years (for offences Accepting a bribe and Trading in influence) <p>Companies</p> <ul style="list-style-type: none"> — 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?	✓ ⁷

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 prevention 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.

⁷ 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 they gave the bribe upon request of a responsible person and if they reported the offence before it was discovered or before they found out that the offence was discovered. Companies can be released from punishment if they report the offence of the responsible person before it was discovered or before they found out that the offence was discovered.

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	Major offences <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 advantage 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:	Individuals <ul style="list-style-type: none"> — Imprisonment for up to 12 years, forfeiture of property, protective measures, (i.e. confiscation of an item/property (in part or whole))¹¹ monetary penalties up to CZK 36.5m (approx. EUR 1.35m), house arrest, community service, prohibition of entry to sporting, cultural and other social events, deportation and prohibition of residence Companies <ul style="list-style-type: none"> — Monetary penalty up to CZK 1.46bn (approx. EUR 54m), forfeiture of property, forfeiture of a possessed item, protective measures (i.e. confiscation of an item/property (in part or whole))¹² 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 s331 – 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 resident in the Czech Republic (s6 of the Criminal Code); or (b) a person (regardless of his/her citizenship) commits an offence abroad with the intention to have an impact in the Czech Republic (s4 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 (s8 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 (s6 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 (s4 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 (s2 of the Act on Criminal Liability of Legal Entities).

⁹ If: (a) a foreign national is domiciled (s6 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 (s4 of the Act on Criminal Liability of Legal Entities).

¹¹ Can be imposed on third parties in addition to the offender.

¹² Can be imposed on third parties in addition to the offender.



France

Sources of law		
<p><i>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 9 December 2016 (hereafter Sapin II Law))</i> <i>Domestic corruption: Articles 432-11 and seq., 433-1 and seq. (persons holding a public function), and Articles 445-1 and seq. (persons not holding a public function) of the French Criminal Code</i></p>		
Offences	<p>Article 17 of the Sapin II Law, which came into force on June 1st, 2017 "Large companies"¹ and their managers failing to implement the eight internal preventive anti-corruption measures (such as a code of conduct including a disciplinary system in case of non-compliance by the employees, a corruption risk mapping of the company's exposure to external solicitations to bribery and an internal alert procedure).</p> <p>Public Sector (various Articles of the French Criminal Code)</p> <p>Bribing Unlawfully offering, promising or giving² 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 (Article 445-1 and Seq. of the French Criminal Code)</p> <p>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)</p> <p>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 (Article 445-1 and Seq. of the French Criminal Code)</p> <p>Being Bribed A person holding a management position or any occupation, requesting or accepting, 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 advantage 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	X
Acts performed outside France		
Can bribery performed outside France be caught?	✓ ³	✓
Does the act also need to be illegal in the foreign country of performance?	X	X
Who can be liable		
French national?	✓	✓
Company incorporated in France?	✓	✓
French partnership (including limited liability partnership)?	✓	✓
Director of a French company?	✓	✓
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	✓ ⁵
Foreign national / company / partnership if bribe is committed in France?	✓	✓
Foreign national domiciled or "ordinarily resident" in France if bribe is committed outside France?	✓ ⁶	✓ ⁷
Foreign company / partnership if bribe is committed abroad?	X ⁸	X ⁹

¹ Company employing at least 500 employees, or belonging to a group of companies with at least 500 employees, and whose consolidated turnover or turnover exceeds EUR 100m.

² Whether or not as a result of an unlawful request from such an official.

³ Sapin II Law extends the extraterritorial application of the provisions of the Criminal Code relating to corruption. Indeed, the law provides that in the event of offences relating to corruption committed abroad by a French citizen, a person habitually resident in France or carrying out all or part of his economic activity on French territory, French law is applicable in "all circumstances".

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 See footnote 4.

⁶ Foreign nationals who carry out all or part of their economic activity on French territory also fall within this scope.

⁷ This may be the case for foreign public officials belonging to an international organisation or arbitrators.

⁸ Although the foreign company could be prosecuted if it was an accomplice to a bribery offence committed by a French company.

⁹ See footnote 8.

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 of up to ten years — Fines up to EUR 1m, where the fine can be increased up to double the value of the advantage resulting from the offence — Fines of up to EUR 200,000 for Chairmen, CEOs, managers, directors, on whom the law imposes responsibility for compliance with the new obligations — The French Anti-corruption agency can order the penalty to be made public / published <p><i>Corruption in the private sector:</i></p> <ul style="list-style-type: none"> — Imprisonment of up to five years. — Fines of 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 — Fines of up to EUR 200,000 for Chairmen, CEOs, managers, directors, on whom the law imposes responsibility for compliance with the new obligations — Additional penalties such as deprivation of rights, professional restrictions, publication of the decision, and confiscation of what was used to commit the offence — The French Anti-corruption agency can order the penalty to be made public / published <p>Companies <i>Corruption of a person 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 double the value of the advantage resulting from the offence — For a maximum of five years: <ul style="list-style-type: none"> • Prohibition from continuing the activity at stake • Placing under judicial supervision • Being banned from public markets • Exclusion from government procurement • Banning the entity from raising public funds • Banning the entity from writing cheques other than those allowing funds to be withdrawn, certified cheques or using credit cards — Publication of the decision — Confiscation — Since the implementation of Sapin II Law, fine up to EUR 1m if the program does not comply with legal requirements (i.e. failure to implement any of the eight measures provided for) — Fine of up to 30% of the company's turnover and the implementation of a compliance programme in case of a settlement with the public prosecutor 	<p>Being bribed</p> <p>Individuals <i>Corruption involving a person holding a public office:</i></p> <ul style="list-style-type: none"> — Imprisonment of up to ten years¹⁰ — Fines up to EUR 1m, where the fine can be increased up to double the value of the advantage resulting from the offence — Fines of up to EUR 200,000 for Chairmen, CEOs, managers, directors, on whom the law imposes responsibility for compliance with the new obligations — The French Anti-corruption agency can order the penalty to be made public / published <p><i>Corruption in the private sector:</i></p> <ul style="list-style-type: none"> — Imprisonment of 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 — Fines of up to EUR 200,000 for Chairmen, CEOs, managers, directors, on whom the law imposes responsibility for compliance with the new obligations — Additional penalties such as deprivation of rights, professional restrictions, publication of the decision, and confiscation of what was used to commit the offence — The French Anti-corruption agency can order the penalty to be made public / published <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 double the value of the advantage resulting from the offence — Since the implementation of Sapin II Law, fine up to EUR 1m if the program does not comply with legal requirements (i.e. failure to implement any of the eight measures provided for) — Fine of up to 30% of the company's turnover and the implementation of a compliance programme in case of a settlement with the public prosecutor <p><i>Corruption of a person not holding a public office:</i>¹¹</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"> • Prohibition from continuing the activity at stake • Placing under judicial supervision • Exclusion from government procurement • Being banned from public markets • Banning the entity from raising public funds • Banning the entity from writing cheques other than those allowing funds to be withdrawn, certified cheques or using credit cards — Publication of the decision — Confiscation — Since the implementation of Sapin II Law, fine up to EUR 1m if the program does not comply with legal requirements (i.e. failure to implement any of the eight measures provided for) — Fine of up to 30% of the company's turnover and the implementation of a compliance programme in case of a settlement with the public prosecutor
Defences		
Are there any defences available?	X	X
Is there an obligation to set up an anti-corruption Compliance Programme?		✓ ¹²
Is having a Compliance Programme in place a sufficient defence?		✓ ¹³

¹⁰ Article 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.

¹¹ In case of corruption involving a private person (as distinguished from public officials), companies may also be bribed and therefore be held liable for it.

¹² Only for companies employing at least 500 employees, or belonging to a group of companies with at least 500 employees, and whose consolidated turnover or turnover exceeds EUR 100m.

¹³ Measures will be taken into account by the prosecutors or AFA (French Anti-Corruption Agency) but the implemented compliance program must comply with the requirements set forth in Sapin II Law.

Germany

Source of law	German Criminal Code	
Offence	Private Sector: s299 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 (1) treating him or his company preferentially in relation to other competitors without an appropriate reason or (2) committing a breach of his duties towards his company. The same applies to employees or agents of a company who ask for or accept such benefits.	Public Sector: s331 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 advantage 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 of 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?	✓ ⁴	✓ ⁴
German company?	✓ ⁵	✓ ⁵
German partnership (including limited liability partnership)?	✓	✓
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 company incorporated in Germany if the bribe is committed abroad?	X	X
Foreign national / company / partnership if 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 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 bribe is committed abroad?	X	X
Penalties		
Penalties include:	Individuals <ul style="list-style-type: none"> — 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 1m) in case of insufficient organisation, instruction and supervision Companies <ul style="list-style-type: none"> — Fines (in principle up to EUR 10m – fine may be higher if benefit derived from bribery exceeds EUR 10m – this is the exception rather than the rule) — Debarment of companies from tendering for public contracts — Confiscation of benefits derived from bribery 	Individuals <ul style="list-style-type: none"> — 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 1m) in case of insufficient organisation, instruction and supervision Companies <ul style="list-style-type: none"> — Fines (in principle up to EUR 10m – fine may be higher if benefit derived from bribery exceeds EUR 10m – 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 in footnote 4.

⁶ Depending on the individual circumstances; as in footnote 4.

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 (s293-294 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 advantage 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?	✓ ⁴
Hungarian company if the bribe is committed abroad by its foreign subsidiary?	✓ ⁵
Foreign subsidiary of a company incorporated in Hungary if the bribe is committed abroad?	✓ ⁶
Foreign national / company / partnership if bribe is committed in Hungary?	✓ ⁷
Foreign national domiciled or "ordinarily resident" in Hungary if bribe is committed outside Hungary?	✓ ⁸
Foreign company / partnership if bribe is committed abroad?	✓ ⁹
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?	✓ ¹⁰

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) (S3 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, authorised 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. (S2 of the Corporate Sanctions Act).

⁴ 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.

Private Bribery (s290-292 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
✓
X (unless committed by a foreign national)
✓
✓
✓
✓ (if 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
✓ ¹¹

⁵ 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.

⁶ 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 5 and 7.

⁷ 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.

⁸ 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.

⁹ 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 5 and 7.

¹⁰ 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.

¹¹ See footnote 10.

Sources of law	
<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 disfavoured 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?	✓ ¹
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?	✓ ²
Indian Partnership (including limited liability partnership)?	✓ ³
Director of Indian company?	✓ ⁴
Indian company if the bribe is committed abroad by its foreign subsidiary?	X
Foreign subsidiary of an Indian company if the bribe is committed abroad?	X
Foreign national / company / partnership if bribe is committed in India?	✓ ⁵
Foreign national domiciled or "ordinarily resident" in India if bribe is committed outside India?	X
Foreign company / partnership if 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 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.

² 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.

³ 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.

Sources of law	
<p><i>The Foreign Contribution (Regulation) Act 2010 (FCRA)</i></p>	
Offence	<p>Offences under the FCRA</p> <ul style="list-style-type: none"> "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 (excluding the subsidiary of a 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. <p>It is an offence:</p> <ul style="list-style-type: none"> 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.
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 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?	✓
Indian Partnership (including limited liability partnership)?	✓ ⁶
Director of Indian company?	✓ ⁷
Indian company if the bribe is committed abroad by its foreign subsidiary?	✓ ⁸
Foreign subsidiary of an Indian company if the bribe is committed abroad?	✓ ⁹
Foreign national / company / partnership if bribe is committed in India?	✓ ¹⁰
Foreign national domiciled or "ordinarily resident" in India if bribe is committed outside India?	✓
Foreign company / partnership if bribe is committed abroad?	X
Penalties	
Penalties include:	<ul style="list-style-type: none"> Varying prison sentence for offences; accepting or assisting in acceptance of foreign contribution or currency / security from a foreign source can lead to imposition of a prison sentence of up to five years, or a fine, or both Any article / currency / security received in contravention of the FCRA may be seized and subsequently disposed of, by the Central Government
Defences	
Are there any defences available?	X

⁴ The PCA does not specifically provide for directors to be held liable for the acts of the Company. In the situation where 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.

⁵ 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.

⁶ Ibid.

⁷ See footnote 4.

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 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 Good Governance, Anti-Corruption, Collusion, and Nepotism KPK ¹ Regulation No. 2/2014 on Gratification Reporting and Assessment Guidelines.	
Offence	<ul style="list-style-type: none"> — Loss to state finances or the state economy; — Bribery/gratification; — Act of cheating; — Extortion; — Embezzlement; — Conflict of interest in procurement.
The bribe	
Is there a presumption that any advantage was given/received corruptly?	<p style="text-align: center;">✓ (with exceptions)</p> <p>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.</p>
Would facilitation payments be caught?	✓
Would corporate hospitality be caught?	<p style="text-align: center;">✓ (with exceptions)</p> <p>Exceptions include corporate hospitality that was lawfully obtained during the performance of official work, with proper documentation, and with an amount that is reasonable pursuant to the annual Foreign Minister Regulation on the Standard for General Cost.</p>
Is there any <i>de minimis</i> ?	<p style="text-align: center;">✓ IDR 0.5m for judges, and IDR 1m for other public officials, so long as it was given in relation to certain traditional/religious ceremonies, or due to the occurrence of a natural disaster.</p>
Does the bribe have to be monetary?	<p style="text-align: center;">✗ The bribe can be anything that has value, including but not limited to money, goods, discount, commission, loans without interest, travel tickets, accommodation, holidays and free medication, among others.</p>
Public officials	
Does the offence only apply to bribing public officials?	✓
Acts performed outside Indonesia	
Can bribery performed outside the jurisdiction be caught?	✓
Does the act also need to be illegal in the foreign country of performance?	✗
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?	<p style="text-align: center;">✗ Unless the company is actively involved in the commission of the bribe, i.e.:</p> <ol style="list-style-type: none"> 1. The one who causes the subsidiary to perpetrate, or who takes a direct part in the execution of the bribe; 2. The one who deliberately aids the subsidiary in the commission of the bribe; and/or 3. The one who deliberately provides the opportunity, means, or information for commissioning the bribe.
Foreign subsidiary of an Indonesian company if the bribe is committed abroad?	✓
Foreign national / company / partnership if bribe is committed in Indonesia?	✓
Foreign national domiciled or "ordinarily resident" in Indonesia if bribe is committed outside Indonesia?	✓
Foreign company / partnership if bribe is committed abroad?	✓
Penalties	
Penalties include:	<ul style="list-style-type: none"> — For the bribe-giver: up to 15 years imprisonment and fines up to IDR 750m for individuals or IDR 1bn for companies — For the bribe-giver (company): temporary closing of the company for a maximum period of one year — For public officials who receive the bribe: up to life imprisonment and fines up to IDR 1bn
Defences	
Are there any defences available?	<p>For a company, pursuant to the Supreme Court Regulation No. 13 of 2016 on Corporate Liability Cases Management Guidelines, the court will consider:</p> <ul style="list-style-type: none"> — The potential benefit or advantage to the company as a result of the offence and whether or not the offence was committed in the interests of the company; — Whether or not the corporation acquiesced in the committing of the offence; — Whether or not the corporation failed to take necessary action to prevent the occurrence of the offence, failed to take mitigating measures and/or failed to comply with the prevailing laws in order to prevent the occurrence of the offence.

¹ Komisi Pemberantasan Korupsi (the Corruption Eradication Commission) or the KPK is a government body, independent from any other executive bodies (ministries, agencies, bodies, including the national police and the attorney general), which has the power to investigate and prosecute corruption cases.



Source of law	Italian Criminal Code, (s318 ¹ et seq. and s346 bis)
Offence	<p>Bribery/Incitement to bribery</p> <p>Active bribery: Briber/Instigator Giving or promising money or other benefits to a public official or to a person in charge of a public service⁴ for the performance of a function⁵ or for performing (or for having performed) an act conflicting with his/her duties or in exchange for omitting or delaying (or for having omitted or delayed) an act within his/her duties⁶. In the case of “<i>Incitement to bribery</i>” by a private briber⁷, the conduct of the instigator is the same, but the public agent does not accept the offer or the promise of money or other utilities.</p> <p>Passive bribery: Recipient/Instigator (public agent) A public official or public service agent unduly receiving a reward for himself/herself or for a third party/or accepting a promise thereof, for: (i) the performance of a function, or (ii) omitting an act within his/her duties, or (iii) acting in breach of his/her duties. In the case of “<i>Incitement to bribery</i>” by a public agent⁸, even if the public official or the person in charge of a public service solicits such reward for himself/herself or for a third party, the person incited does not promise or give anything.</p> <p>Judicial bribery The offence set forth in s319 ter of the Italian Criminal Code punishes the conduct of a public agent who commits bribery in order to aid or damage a party within a civil, criminal or administrative proceeding.</p> <p>Illicit traffic of influence⁹ Unless the conduct involves the complicity in crimes under s319 and s319 ter of the Italian Criminal Code, anyone – taking advantage of his/her existing relationship with a public official – who unduly receives – for himself/herself or others – the promise or offer of undue money or other economic advantages as compensation in exchange for his/her unlawful mediation. The penalties are extended to persons who unlawfully give or promise money or other advantage in exchange for the unlawful mediation. Penalties are increased when the mediator is himself/herself a public agent, and when the conduct is performed in respect of judicial duties.</p> <p>Undue inducement to give or promise benefits¹⁰ The offence under s319 quarter of the Italian Criminal Code punishes a public official abusing his or her title or powers by inducing a party to unduly give or promise to himself/herself or a third party money or other benefits. In such cases, the party that gives or promises the money or other benefits is also punished.</p>
The bribe	
Is there a presumption that any advantage was given/received corruptly?	X
Would facilitation payments be caught?	Depends on intent
Would corporate hospitality be caught?	Depends on intent
Is there any <i>de minimis</i> ?	X ¹⁷
Does the bribe have to be monetary?	X
Public officials	
Does the offence only apply to bribing public officials?	X ²⁰

¹ s318 of the Italian Criminal Code was amended by Law no. 190/2012 to eliminate the link between the utility received and the execution of the act. The provision now punishes a public official who unduly receives, for himself/herself or a third party, money or other benefits or a promise thereof in return for the performance of duties or powers.

² s2635 of the Italian Civil Code was amended by Law no. 190/2012 which introduced the offence of “Private bribery” within the corporate offences provided for by the Italian Civil Code. The offence of “Private bribery” was recently amended by Legislative Decree no. 38/2017 which also introduced the new offence of “Incitement to private bribery” set forth by new s2635 bis of the Italian Civil Code.

³ 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 a specific listed offence (including bribery and private bribery) directly performed by the company’s executives/representatives or employees in the interest of and/or for the advantage of the corporate.

⁴ Pursuant to s320 of the Italian Criminal Code the provisions set forth in s318 and 319 of the Code are also applicable in cases where the bribery involves a person in charge of a public service (e.g. public transport driver).

⁵ See s318 of the Italian Criminal Code, subsequent to the amendments introduced by Law no. 190/2012.

⁶ See s319 of the Italian Criminal Code, subsequent to the amendments introduced by Law no. 190/2012.

⁷ See s322, 1st and 2nd para, of the Italian Criminal Code.

⁸ See s322, 3rd and 4th para, of the Italian Criminal Code.

Italian Civil Code (s2635 and 2635 bis) ²	Legislative Decree no 231/2001 (Decree 231) ³ (s25 and 25 ter)
<p>Private bribery/Incitement to private bribery</p> <p>Briber/Instigator Anyone (either in their own capacity or through a third person¹¹) offering¹², promising or giving, money or other benefits to an individual who – within the organisation of the company or private entity – exercises managing functions¹³ (not limited to the persons expressly referred to by law i.e. managers, general directors, directors responsible for the company’s balance sheet), as well as to auditors, liquidators, and/or to anyone who is employed by them, so that they act or omit acts in breach of the duties relating to their office or duties of loyalty¹⁴. In the case of “Incitement to private bribery”, anyone offering or promising, without success, money or other benefits to in-house persons for the same purpose.</p> <p>Recipient/Instigator All persons in the company and/or the private entity having managing functions¹⁵, as well as auditors, liquidators, and/or anyone who is employed by them, soliciting¹⁶, receiving or accepting the promise of such advantage. In the case of “Incitement to private bribery” by “in-house” persons: soliciting, without success, the promise or offer of such reward for themselves or on behalf of third parties; in order to act or omit acts in breach of the duties relating to their office or duties of loyalty.</p>	<p>Bribery under s25</p> <p>Briber A company can be held liable under the Decree 231 in cases where its executive/representative or employee commits bribery in the interest of and/or for the advantage of the company.</p> <p>Private bribery/Incitement to private bribery under s25 ter</p> <p>Briber/Instigator A company can be held liable under Decree 231 in cases where its executive/representative or employee, commits private bribery in the interest of and/or for the advantage of the company: this means that the company’s liability is provided for by Decree only in cases where its executive/representative or employee is the briber.</p>
X	X
Depends on intent	Depends on intent
Depends on intent	Depends on intent
X ¹⁸	X ¹⁹
X	X
X	X

⁹ The offence was introduced by Law no. 190/2012 and is intended to punish conduct performed prior to, and independently from, the commission of corruption offences, so as to prevent those offences from being committed.

¹⁰ s319 quarter of the Italian Criminal Code was introduced by Law no. 190/2012. Previously, the behaviour of the public official was punished under s317 of the Italian Criminal Code, which provided for the offence of public extortion.

¹¹ Legislative Decree no. 38/2017 extended punishment to cases where the offence is committed through a third party.

¹² Compared to the offence’s previous formulation, reference to the offer of benefits is a new addition to the behaviors that may lead to a bribery agreement.

¹³ The category of the so-called “in-house” persons has been widened by Legislative Decree no. 38/2017 to include persons within the organisation of the company or of the private entity that exercise management functions different from those pertaining to the persons expressly referred to by law.

¹⁴ Compared to the offence’s previous formulation, it is no longer necessary for the company to have suffered detriment for the offence to be punished.

¹⁵ See footnote 11.

¹⁶ Compared to the offence’s previous formulation, reference to the solicitation of benefits has been added to the behaviors that may lead to a bribery agreement.

¹⁷ Low-value courtesy gifts, giveaways or invitations may in some cases be considered as “acceptable because socially adequate”. However in Italy (except in the public sector) there is no statutory threshold in relation to such behaviour. Acceptable behaviour is determined on a case-by-case basis.

¹⁸ See footnote 11.

¹⁹ See footnote 11.

²⁰ Under s321 of the Italian Criminal Code, the penalties set forth for bribery are applied to anyone who gives or promises rewards to public officials.

Italy (continued)

Acts performed outside Italy	
Can bribery performed outside Italy be caught?	X ²¹
Does the act also need to be illegal in the foreign country of performance?	X
Who can be liable	
Italian national?	✓
Italian company?	X
Italian partnership (including limited liability partnership)?	X
Director of Italian company?	✓
Italian company if the bribe is committed abroad by its foreign subsidiary?	X
Foreign subsidiary of an Italian company if the bribe is committed abroad?	X
Foreign national/company/partnership if bribe is committed in Italy?	✓
Foreign national domiciled or "ordinarily resident" in Italy if bribe is committed outside Italy?	✓ ²⁵
Foreign company/partnership if bribe is committed abroad?	X
Penalties	
Penalties include:	<ul style="list-style-type: none"> — Imprisonment for up to ten years²⁷ (for judicial bribery imprisonment for up to 20 years) — Disqualifying penalties²⁸ if applicable — Confiscation²⁹
Defences	
Are there any defences available?	✓ ³¹

²¹ On one hand, Italian public officials can be held liable if they misuse their powers or are in breach of their duties (see s7 of the Italian Criminal Code). On the other hand, for bribery (which is punishable by imprisonment for a minimum of three years) Italian nationals can be held liable only if they are in the territory of the State (see s9, 1st para, of the Italian Criminal Code), while for private bribery (which is punishable by imprisonment for a minimum of one year) they can be punished only on request of the Italian Minister of Justice (see s9, 2nd para, of the Italian Criminal Code).

²² See footnote 17.

²³ If the company has its registered office in Italy, provided the company is not already involved in pending criminal proceedings abroad for the same facts. Furthermore, if the offence committed is punishable only on a request of the Ministry of Justice, the same request should expressly involve the company (see s4 of the Decree 231).

²⁴ Decree 231 applies to all legal entities, companies and associations, even those without any legal personality.

²⁵ Foreign domiciled nationals or "ordinarily residents" abroad could be punished under Italian law only in respect of the listed hypothesis set forth in s7, 8 and 10 of the Italian Criminal Code (e.g. if the bribery is politically motivated).

²⁶ See footnote 21.

²⁷ Law no. 69/2015 increased penalties for both bribery for the exercise of a function under s318 of the Italian Criminal Code (punishable by imprisonment for one to six years) and bribery for an act contrary to official duties under s319 of the Italian Criminal Code (punishable by imprisonment for six to ten years). In any event, pursuant to s321 of the Italian Criminal Code, the penalties are extended to anyone who gives money/advantage to a public official or public service agent. The offence of "illicit traffic of influence" under s346 bis of the Italian Criminal Code is punishable by imprisonment for one to three years.

²⁸ For example: debarment from public contracts or from representative assignments in private companies, or prohibitions on negotiating and entering into agreements with the Public Administration etc.

	X ²²	X ²³
	X	X
	✓	✓
	X	✓
	X	✓ ²⁴
	✓	X
	X	✓
	X	✓
	✓	✓
	✓ ²⁶	X
	X	X
<ul style="list-style-type: none"> — Imprisonment for up to three years — Disqualifying penalties, if applicable 		<ul style="list-style-type: none"> — Financial penalties applied in quotas ranging from EUR 258 to EUR 1,549 calculated on the basis of the company or organisation's economic and financial position, in order to ensure that the penalty is effective — Disqualifying penalties³⁰, if applicable — Confiscation — Publication of the judgment, if applicable
	✓ ³²	✓ ³³

²⁹ Under s322 ter of the Italian Criminal Code confiscation shall always be ordered for anything representing the price or the proceeds thereof, unless they belong to a person who has not committed the offence; if said confiscation is not possible, the confiscation of anything which the offender has at his disposal shall be ordered for the corresponding value.

³⁰ Under s13 of the Decree 231 disqualifying penalties are applied solely for specific offences if: (i) the company derived a sizable profit from the offence; or (ii) the offence was committed by its executive/representative and was repeated. Disqualifying penalties are: debarment of the company from carrying out business; suspension or withdrawal of authorisations, licences, 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.

³¹ For individuals, defences depend on a case-by-case basis. In any event, in Italy the liability of the defendant (who enjoys a presumption of innocence) shall be demonstrated by the Public Prosecutor.

³² See footnote 26.

³³ The company can avoid liability, as provided for by Decree 231, by adopting and effectively enforcing an organisational, management and control model (the "Model") suitable for preventing the commission of crimes and appointing a Supervisory Body (the "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.

Luxembourg

Source of law	Criminal Code	
Offence	<p>Active Public Bribery (Criminal Code, Article 247 and, especially towards judges, Article 250 paragraph 2) Directly or indirectly offering or giving, without being entitled, to a person, depository or agent of the public authority or of the public force, or entrusted with a public service mission, or vested with a public elective mandate, directly or indirectly, offers, promises, gifts, presents or gives an advantage of any kind, for himself or for a third party, or to make the offer or promise thereof, in order to obtain:</p> <ul style="list-style-type: none"> — that he/she performs or refrains from performing an act of his/her function, mission or mandate or facilitated by their function, mission or mandate; — that he/she abuses their real or supposed influence with a view to obtaining distinctions, jobs, contracts or any other favourable decision from an authority or public administration. <p>Passive Public Bribery (Criminal Code, Article 246 and, especially towards judges, Article 250 paragraph 1) The act by a person, depository or agent of public authority or of public force, or a person entrusted with a public service mission, or vested with a public elective mandate, of soliciting or receiving, without being entitled, directly or indirectly, for himself or herself or for others, offers, promises, gifts, presents or gives an advantage of any kind or accepting the offer or promise thereof to the above-mentioned purposes.</p> <p>A posteriori Corruption (Criminal Code, Article 249) The circumstances in which a person performing a public service is compensated, passively or actively, by the beneficiary of an act performed or refrained from performing subsequent to that action or this abstention.</p> <p>Influence peddling (Criminal Code, Article 248) The specificity of this offence lies in the fact the concerned person, actively or passively, abuses their status in order to obtain a favourable decision from a depository or an agent of public authority or of public force, or from a person entrusted with a public service mission, or vested with a public elective mandate.</p>	
The bribe		
Is there a presumption that any advantage 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?	✓ Except for influence peddling	
Acts performed outside your jurisdiction		
Can bribery performed outside Luxembourg be caught?	✓	
Does the act also need to be illegal in the foreign country of performance?	X	
Who can be liable		
Luxembourg national?	✓	
Luxembourg company?	✓	
Luxembourg partnership (including limited liability partnership)?	✓	
Director of Luxembourg company?	✓ (either directly or if the director consented or connived in an offence committed by the company)	
Luxembourg company if the bribe is committed abroad by its foreign subsidiary?	✓	
Foreign subsidiary of a Luxembourg company if the bribe is committed abroad?	✓	
Foreign national/company/partnership if the bribe is committed in Luxembourg?	✓	
Foreign national domiciled or "ordinarily resident" in Luxembourg if the bribe is committed outside Luxembourg?	✓	
Foreign company/partnership if the bribe is committed abroad?	X	
Penalties		
Penalties include:	<p>Recipient</p> <ul style="list-style-type: none"> — Fine of up to EUR 187,500 / EUR 250,000 for judges / EUR 125,000 in case of influence peddling — Imprisonment of up to ten years / five years in case of influence peddling — Professional restrictions 	<p>Companies</p> <ul style="list-style-type: none"> — Fine of up to EUR 187,500 / EUR 250,000 for judges / EUR 125,000 in case of influence peddling — Imprisonment (for Director) of up to ten years / five years in case of influence peddling — Confiscation and/or debarment from tendering for public contracts and/or judicial liquidation
Defences		
Are there any defences available?	X	

Malaysia

Source of law	Malaysian Anti-Corruption Commission Act 2009 (MACC Act)	Penal Code
Offence	<p>The principal offences are:</p> <ol style="list-style-type: none"> corruptly soliciting or receiving or agreeing to receive; or 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>The MACC Act also provides for the offences of:</p> <ol style="list-style-type: none"> giving or accepting gratification by an agent; corruptly procuring withdrawal of an agenda; offering an officer of any public body any gratification as an inducement or a reward for performing or abstaining from performing certain actions; offering any gratification to or accepting any gratification by a foreign public official; or using public office or position for gratification. <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> <ol style="list-style-type: none"> against a public servant for taking gratification other than legal remuneration, in respect of any official act; against a person taking gratification in order to influence a public servant, by corrupt or illegal means; against a person taking gratification for the exercise of personal influence with a public servant; or against a public servant obtaining any valuable thing, without consideration, from a person concerned in any proceeding or business transacted by such public servant.
The bribe		
Is there a presumption that any advantage was given/received corruptly?	✓ ¹	✓ ²
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 bribe is committed in Malaysia?	✓	✓
Foreign national domiciled or "ordinarily resident" in Malaysia if 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 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)

¹ Where it is proved that gratification has been received, accepted etc., it is presumed to have been done so corruptly, unless the contrary is proved.

² The presumption under the MACC Act has been extended to offences in the Penal Code.

Source of law	<i>Criminal Code, Law on Administrative Liabilities and the National Anti-corruption System</i>
Offence	<p>National Anti-corruption System</p> <p>In 2015 and 2016, as a result of the effort of the Federal Government to eradicate bribery and corruption, several reforms were carried out in order to create a National Anti-Corruption System (NAS). The NAS coordinates social entities and authorities of different levels of government, in order to prevent, investigate and punish corruption. In order to function properly, the NAS implemented operational and structural changes, the most relevant being the following:</p> <ul style="list-style-type: none"> — The creation of the Anti-corruption Prosecution Bureau and the Citizen Participation Committee; — The establishment of penalties to private entities which engage in bribery and corruption; — The implementation of new laws and the reform of existing laws, such as: <ul style="list-style-type: none"> • new National Anti-corruption System Law, • new Law on Administrative Liabilities, • new Federal Court of Administrative Justice Law, new Fiscalization and Accountability of the Federation Law, • reform of the Criminal Code, • reform of the Organic Law of Federal Public Administration, • reform of the Attorney-General's Office Organization Act. — The creation of a Coordinating Committee responsible for establishing coordination mechanisms between members of the NAS; — The implementation of a National Digital Platform that connects various electronic systems in order to establish policies and measurement methodologies, to which Authorities will have access. <p>The NAS began its operations in July 2017, so its efficiency and proper performance are yet to be demonstrated.</p> <p>Criminal Code</p> <p>By public officials</p> <p>Bribery (Article 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".</p> <p>Traffic of Influence (Article 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 realisation within the post, charge or commission of public official, which results in economic benefits for himself or for a third party".</p> <p>Embezzlement (Article 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 by reason of their post".</p> <p>By others</p> <p>Bribery (Article 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."</p> <p>Traffic of Influence (Article 221 II): "Any person who promotes the illicit conduct of the official or assists with the promotion or management of such illicit conduct."</p> <p>Embezzlement (Article 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> <p>Law on Administrative Liabilities</p> <p>By public officials</p> <p>Bribery (Article 52): "The public official who demands, accepts, obtains or intends to obtain any benefit for the fulfillment of their functions commits an act of bribery." (This article extends to political campaigns and political candidates)</p> <p>Embezzlement (Article 53): "The public official who authorises, requests or performs acts for the use or appropriation of public resources, whether human, material or financial, without legal basis or in opposition to the applicable rules will commit public embezzlement."</p> <p>Conflict of Interest (Article 58) "The public official who intervenes, due to his employment, position or commission in any way, in the attention, procedure or resolution of matters in which he has a conflict of interest or legal impediment, acts in conflict of interest."</p> <p>Hidden Enrichment or Concealment of Conflict of Interest (Article 60): "The public official who fails to comply with the veracity in their patrimonial declaration or fails to declare a conflict of interests with the purpose of concealing the increase in his use and/or enjoyment of their patrimony, will engage in hidden enrichment or concealment of conflict of interest."</p> <p>Traffic of Influence (Article 61): "The public official who, directly or through intermediaries, promotes or performs an improper act in the exercise of his functions; which results in an economic benefit for himself or for a third party will engage in traffic of influence."</p> <p>By others</p> <p>Bribery (Article 66): "Any individual who promises, offers or delivers any undue benefit referred to in Article 52 of this Law to one or more public official, directly or through third parties, in exchange for such public official to perform or refrain from performing any act shall be an act of bribery."</p>

The bribe	
Is there a presumption that any advantage 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 ¹
Public officials	
Does the offence only apply to bribing public officials?	X
Acts performed outside Mexico	
Can bribery performed outside Mexico be caught?	✓
Does the act also need to be illegal in the foreign country of performance?	✓ ²
Who can be liable	
Mexican national?	✓
Mexican company incorporated in the jurisdiction?	✓ ³
Mexican partnership (including limited liability partnership)?	✓ ⁴
Director of Mexican company?	✓
Mexican company if the bribe is committed abroad by its foreign subsidiary?	X
Foreign subsidiary of a Mexican company if the bribe is committed abroad?	✓
Foreign national / company / partnership if bribe is committed in Mexico?	✓
Foreign national domiciled or "ordinarily resident" in Mexico if bribe is committed outside Mexico?	✓ ⁵
Foreign company / partnership if bribe is committed abroad?	✓ ⁶
Penalties	
Penalties include:	<p>Criminal Code</p> <p>Individuals (public officials or others)</p> <p><i>Traffic of Influence:</i> Imprisonment of two to six years, a fine of 30 to 100 times the minimum current daily salary in Mexico City, and the dismissal or disqualification for one to ten years from occupying another public post, charge or commission.</p> <p><i>Bribery:</i></p> <ul style="list-style-type: none"> — Where the advantage does not exceed the equivalent to 500 times the current Unit of Measurement and Update (UMU) value⁷: three months to two years' imprisonment, a fine of 30 to 100 times the minimum daily salary in Mexico City and dismissal or disqualification for one to ten years from occupying another public post, charge or commission — If the quantity or value of the gift, promise or amount borrowed exceeds 500 times the current UMU: two to fourteen years' imprisonment, a fine of 100 to 150 times the minimum daily salary in Mexico City and dismissal and disqualification for ten to twenty years from occupying another public post, charge or commission

¹ The offence of Bribery refers to money or any other gift or advantage

² As long as it involves the participation of Mexican individuals

³ Only under the Law on Administrative Liabilities.

⁴ Only under the Law on Administrative Liabilities.

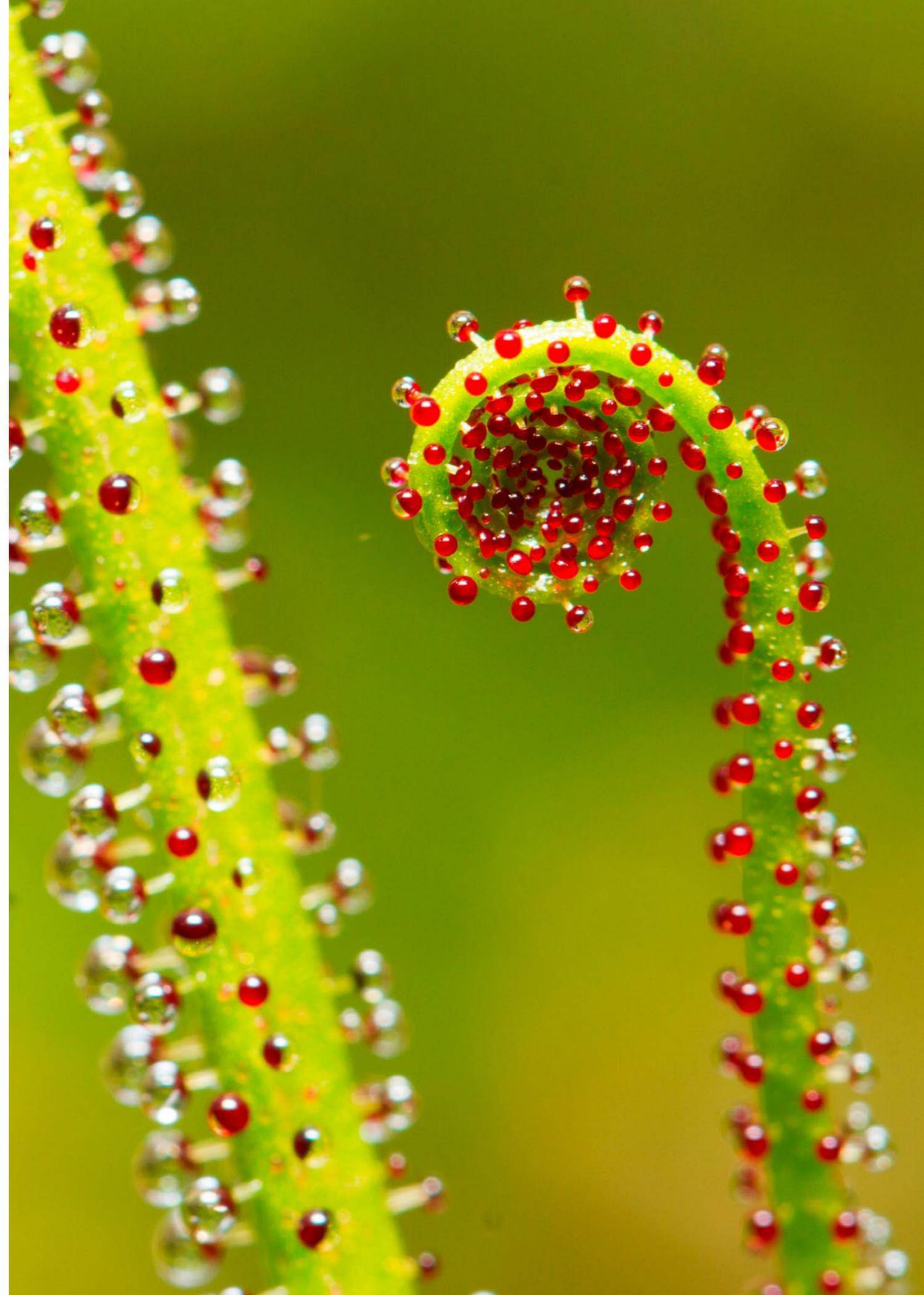
⁵ Only if the offence is against the interests of the Government or its citizens.

⁶ Only if it involves the direct or indirect participation of individuals or companies of Mexican nationality

⁷ The daily value of the UMU is MXN 80.60.

Mexico (continued)

Penalties	
Penalties include:	<p><i>For Embezzlement:</i></p> <ul style="list-style-type: none"> — Imprisonment for three months to two years, a fine of 30 to 100 times the minimum daily salary in Mexico City, and the dismissal or disqualification for one to ten years from occupying another public post, charge or commission — Imprisonment for two to fourteen years, a fine of 100 to 150 times the minimum daily salary in Mexico City, 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 UMU, or is not quantifiable — When the diverged funds are state contributions with the aim of public safety, a third of the above penalties shall be added to the total sentence <p>Law on Administrative Liabilities</p> <p><i>By public officials</i></p> <ul style="list-style-type: none"> — Suspension of employment, position or commission — Termination of employment, position or commission — Fine — Temporary disqualification from performing jobs, positions or commissions in the public service and from participating in acquisitions, leases, services or public works <p><i>By others including legal entities</i></p> <ul style="list-style-type: none"> — Individuals: <ul style="list-style-type: none"> • Economic penalty • Temporary disqualification from performing jobs, positions or commissions in the public service and from participating in acquisitions, leases, services or public works for three months to eight years • Compensation for damages and losses to the authority — Legal Entities: <ul style="list-style-type: none"> • Economic penalty • Temporary disqualification to perform jobs, positions or commissions in the public service and to participate in acquisitions, leases, services or public works for three months to ten years • The suspension of activities, for a period that will not be less than three months or more than three years, which will consist of stopping, deferring or temporarily depriving individuals of their commercial, economic, contractual or business activities • Dissolution of the entity • Compensation for damages and losses to the authority
Defences	
Are there any defences available?	Under the provisions of the Law on Administrative Liabilities confession of wrongdoing may reduce penalties by between 50% and 70%.



Source of law		
<p><i>Corruption and Traffic of Influence by public and private officials: Articles 113 to 122-2 of the Monaco Criminal Code (Law n° 1.394 of 9 October 2012).</i> <i>Corruption in the context of transnational organised crime: Article 6 of Sovereign Order n° 605 of 1 August 2006. Judicial Services Officials: Regulation n° 2013-17 of 12 July 2013.</i></p>		
Offence	<p>Passive Bribery – Being Bribed (Article 113-2, § 1 of the Monaco Criminal Code) Where a public or private ¹ official solicits, accepts or receives, directly or indirectly, any undue advantage ² to himself or others, or accepts the offer or promise ³ of such an advantage, to perform or refrain from performing or to have performed or refrained from performing an action related to or facilitated by his function.</p> <p>Active Bribery – Bribing (Article 113-2, § 2 of the Monaco Criminal Code) Anyone who proposes or grants, directly or indirectly, any undue advantage, for himself or for others, in order to obtain from a natural or legal person that it performs or refrains from performing an act of his function or facilitated by his function or for having performed or refrained from performing an action related to or facilitated by his function.</p>	<p>Passive Traffic of Influence (Article 113-3, § 1 of the Monaco Criminal Code) Where a public or private official solicits, accepts or receives, directly or indirectly, any undue advantage to himself or others, or accepts the offer or promise ³ of such an advantage, to abuse or misuse its actual or alleged influence over the decision-making of a public official as regards distinctions, jobs, contracts or any other favourable or unfavourable decision.</p> <p>Active Traffic of influence (Article 113-3, § 2 of the Monaco Criminal Code) Anyone who proposes or grants, directly or indirectly, any undue advantage, for himself or for others, in order to obtain from a natural or legal person that it abuses or for having abused its actual or alleged influence over the decision-making of a public official as regards distinctions, jobs, contracts or any other favourable or unfavourable decision.</p>
The bribe		
Is there a presumption that any advantage was given/received corruptly?	X	X
Would facilitation payments be caught?	✓	✓
Would corporate hospitality be caught?	Depends on the intent ⁴	Depends on the intent 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?	✓	✓
Acts performed outside of Monaco		
Can bribery performed outside of Monaco be caught?	✓	✓
Does the act also need to be illegal in the foreign country of performance?	✓ ⁵	✓ ⁵
Who can be liable		
Monegasque national?	✓	✓
Monegasque company?	✓	✓
Monegasque partnership (including limited liability partnership)?	✓	✓
Director of a Monegasque company?	✓ ⁶	✓ ⁶
Monegasque company if the bribe is committed abroad by its foreign subsidiary?	✓ ⁷	✓ ⁷
Foreign subsidiary of a Monegasque company if the bribe is committed abroad?	✓ ⁸	✓ ⁸
Foreign national / company / partnership if bribe is committed in Monaco?	✓	✓
Foreign national domiciled or "ordinarily resident" in Monaco if bribe is committed outside Monaco?	✓ ⁹	✓ ⁹
Foreign company / partnership if bribe is committed abroad?	X ¹⁰	X ¹⁰

¹ A private official is deemed to be a director or an employee holding a management position within a company performing a purely commercial activity, or an independent worker performing missions for such a company. This definition excludes professions such as lawyers, for instance (Clarifications issued as part of the Public Debate of the Monaco National Council of 8 October 2012), although such professionals' liability can be caught in the event that they breach their professional duties by contributing to the laundering of the proceeds of a bribery / traffic of influence offence (Article 218-2 of the Monaco Criminal Code).

² The concept of undue advantages does not include the advantages permitted by the law or by administrative rules (for instance, ordinary gifts given out of courtesy or hospitality to Monaco judges for traditional events), as well as gifts of very low value or socially acceptable gifts.

³ Passive bribery and passive traffic of influence also cover the acceptance of an offer or promise of an undue advantage, as well as situations in which the influence does not lead to the intended result (Clarifications issued as part of the Public Debate of the Monaco National Council of 8 October 2012).

⁴ Corporate hospitality could be caught if it is established that it was offered for the purpose of inducing a public or private official to act contrary to his duty in order to obtain improper benefits from the public or private official who is being hosted. This would have to be examined on a case-by-case basis, as under Monaco law, there cannot be any offence without the intent to commit it, except where the law provides otherwise (Article 4-2 of the Monaco Criminal Code).

⁵ In such case, the triggering of the Monaco jurisdiction also requires dual criminal liability, the prior authorisation of the Monaco General Prosecutor as well as a complaint from the injured party or an official report from the foreign authorities to the Monaco authorities, except where the offence is punishable by five or more years of imprisonment or where the offender is a Monaco judge, prosecutor, or juror, in which case the abovementioned conditions are not applicable (Articles 5 and 6 of the Monaco Code of Criminal Procedure).

⁶ The involvement of a director would depend on his intent to commit bribery/traffic of influence through the management position he holds in the company.

⁷ Liability will have been triggered because the improper benefit resulting from the bribe would have been obtained "indirectly" by the Monaco parent company, under Articles 113-2 and 133-3 of the Monaco Criminal Code.

Penalties		
Penalties include:	<p>Bribery</p> <p><i>Corruption involving a private official:</i></p> <ul style="list-style-type: none"> — Imprisonment between one and five years — Fine ranging from EUR 18,000 to EUR 90,000 <p><i>Corruption involving a domestic, foreign or international public official:</i></p> <ul style="list-style-type: none"> — Imprisonment between five and ten years — Fine ranging between EUR 36,000 and EUR 180,000 <p><i>Passive corruption involving a magistrate or juror:</i></p> <ul style="list-style-type: none"> — Imprisonment between eight and 15 years — Fine ranging between EUR 54,000 to EUR 270,000 <p><i>Corruption in the context of organized crime:</i></p> <ul style="list-style-type: none"> — Imprisonment between ten and 20 years — Fine ranging between EUR 18,000 and EUR 900,000 	<p>Traffic of Influence</p> <p><i>Traffic of influence involving a domestic, foreign or international public official or a private official:</i></p> <ul style="list-style-type: none"> — Imprisonment between five and ten years — Fine ranging from EUR 36,000 to EUR 180,000 <p><i>Passive traffic of influence involving a magistrate or juror:</i></p> <ul style="list-style-type: none"> — Imprisonment between eight and 15 years — Fine ranging between EUR 54,000 and EUR 270,000 <p><i>Traffic of influence in the context of organized crime:</i></p> <ul style="list-style-type: none"> — Imprisonment between ten and 20 years — Fine ranging between EUR 18,000 and EUR 900,000
	<p>Laundering of proceeds resulting from bribery / traffic of influence:</p> <ul style="list-style-type: none"> — Imprisonment between five and ten years — Fine ranging between EUR 18,000 and EUR 1.35m depending on the type of bribery / traffic of influence offence committed 	
	<p>Additional penalties:</p> <ul style="list-style-type: none"> — Prohibition of civic, civil and family rights may be ordered for a period ranging between five and ten years — Any public official involved in a bribery / traffic of influence offence will be deprived, definitively or temporarily (between five and ten years), of the right to occupy a public function, an elective or jurisdictional function — Confiscation of the proceeds obtained through the bribery / traffic of influence offence 	
	<p>Possible penalties applicable to companies involved in the commission of the offence¹¹:</p> <ul style="list-style-type: none"> — Fines ranging between EUR 18,000 and EUR 900,000, depending on the offence committed — The judicial winding up of the company, where the offender was incorporated for the sole purpose of committing bribery / traffic of influence or that it was diverted from its corporate purpose for committing bribery / traffic of influence — Temporary (up to five years) or definitive prohibition to exercise the activities through which the offence was committed — Temporary (up to five years) placement under judicial supervision — Closure of the company's branches through which the offence was committed — Temporary (up to five years) or definitive exclusion from tendering for public procurement contracts — Temporary (up to five years) prohibition to use cheques and / or credit cards — Temporary (up to five years) or definitive prohibition from making public offerings — Confiscation of the proceeds of the offence as well as of any asset acquired with such proceeds — Publication of the offence through various means of communication, for a period of up to three months 	
Defences		
Are there any defences available?	X ¹²	X ¹²

⁸ Where the Monaco parent company is sentenced as the main offender and the foreign subsidiary as an accomplice.

⁹ Applicable to foreign residents who have not already been sentenced by the country where the offence was committed, and who either (Articles 7 to 10 of the Monaco Code of Criminal Procedure):

- (1) were accomplices of a Monaco national who committed a bribery / traffic of influence offence abroad and was sentenced for such an offence in Monaco;
- (2) acted in Monaco as accomplices of a bribery / traffic of influence offence recognized both in Monaco and in the country where it was committed and sanctioned by a final decision in the said country;
- (3) committed a bribery / traffic of influence offence abroad that caused damage to a Monaco national or were found in Monaco in possession of assets acquired from the proceeds of the offence, subject to the above conditions (note 5) and required by Article 6 of the Monaco Code of Criminal Procedure.

¹⁰ The foreign company / partnership could however be prosecuted where it acts as an accomplice to a bribery / traffic of influence offence committed by a Monaco company / partnership.

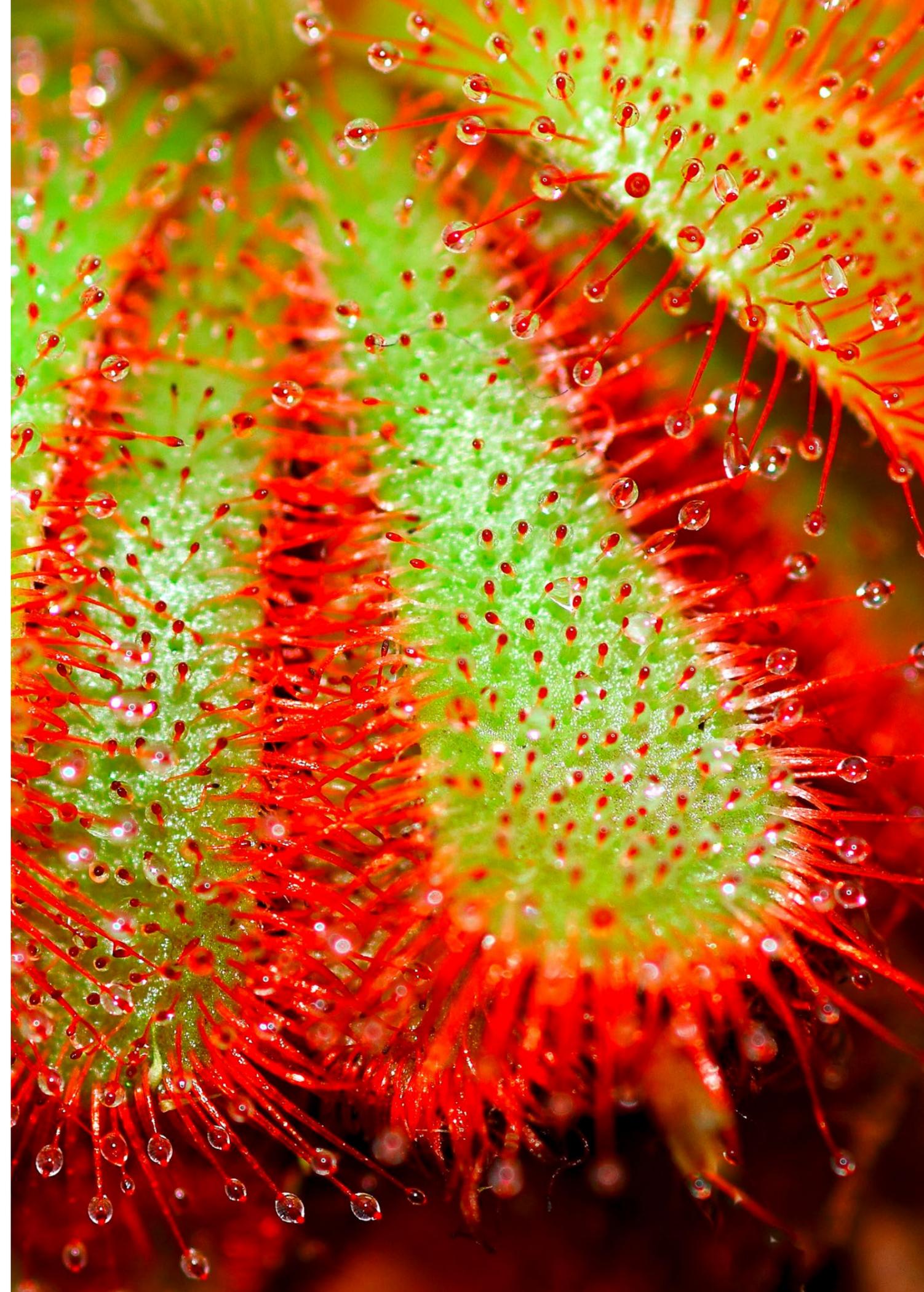
¹¹ Such companies are criminally liable as offenders or accomplices, when the offence is committed in their name by one of their directors / legal representatives (Article 4-4 of the Monaco Code of Criminal Procedure and Articles 29-1 to 29-8 of the Monaco Criminal Code).

¹² In the context of transnational organised crime, a private or public official participating or having participated in an organised crime group may benefit from immunity from prosecution in the event he provides information required that prevents the offence or that leads to the arrest of the other group members, or the reduction of his sentence (up to 50%) in the event he provides information that prevents the offence or that leads to the identification and arrest of the other group members (Article 22 of Sovereign Order n° 605 of 1 August 2006).

Montenegro

Source of law	<i>Criminal Code (Official Gazette of Montenegro Nos. 70/2003, 13/2004, 47/2006, 40/2008, 25/2010, 32/2011, 64/2011, 40/2012, 56/2013, 14/2015, 42/2015, 58/2015 and 4/2017)</i> <i>Law on Criminal Liability of Legal Entities (Official Gazette of Montenegro No. 2/2007)</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>Accepting the bribe 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>Commissioning the bribery There is also an offence for intermediaries acting between the person who is giving and the person who is accepting the bribe.</p>	
The bribe		
Is there a presumption that any advantage 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 public policy)	
Does the bribe have to be monetary?		X
Public officials		
Does the offence only apply to bribing public officials?		✓
Acts performed outside Montenegro		
Can bribery performed outside Montenegro be caught?		X
Does the act also need to be illegal in the foreign country of performance?		✓
Who can be liable		
Montenegrin national?		✓
Montenegrin company		✓
Montenegrin partnership (including limited liability partnership)?		✓
Director of Montenegrin company		✓
Montenegrin company if the bribe is committed abroad by its foreign subsidiary?		X
Foreign subsidiary of a Montenegrin company if the bribe is committed abroad?		X
Foreign national / company / partnership if bribe is committed in Montenegro?		✓
Foreign national domiciled or "ordinarily resident" in Montenegro if bribe is committed outside Montenegro?		✓
Foreign company / partnership if bribe is committed abroad?		X
Penalties		
Penalties include:	<p>Individuals — Imprisonment of up to 15 years (aggregated, together with different modalities of the offence)</p> <p>Companies — Fines (not higher than EUR 5m) — Termination of legal entity</p>	
Defences		
Are there any defences available?		✓ ¹

¹ An individual may be cleared of charges if after committing the act of bribery (giving a gift or other benefit under the order of responsible person or other person in the legal entity) he/she reports the bribe before it has been detected.



The Netherlands

Sources of law	Article 177 Criminal Code	Article 363 Criminal Code
Offence	Bribing an official To offer, promise or give a benefit to a public official with the purpose of inducing the official to act or fail to act in his / her official duties.	Bribing a public official 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 advantage 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?	✓	✓
Acts performed outside the Netherlands		
Can bribery performed outside the Netherlands be caught?	✓	✓
Does the act also need to be illegal in the foreign country of performance?	✓	X
Who can be liable		
Dutch national?	✓	✓
Dutch company incorporated?	✓	X
Dutch partnership (including limited liability partnership)?	✓	X
Director of Dutch company?	✓	X
Dutch company if the bribe is committed abroad by its foreign subsidiary?	✓	X
Foreign subsidiary of a Dutch company if the bribe is committed abroad?	✓	X
Foreign national / company / partnership if bribe is committed in the Netherlands?	✓	X
Foreign national domiciled or "ordinarily resident" in the Netherlands if bribe is committed outside the Netherlands?	✓	X
Foreign company / partnership if bribe is committed abroad?	✓	X
Penalties		
Penalties include:	<ul style="list-style-type: none"> — Imprisonment of up to six years — A fine of up to EUR 820,000 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 of up to six years (or eight years in limited circumstances) — A fine of up to EUR 820,000 — Disqualification from practising the profession in which the person committed the crime — Deprivation of certain rights
Defences		
Are there any defences available?	X	X

Article 328ter par 2 Criminal Code	Article 328ter par 1 Criminal Code
Bribing a non-public official To offer, promise or give a benefit to an employee, agent or another, in relation to an act or omission in his / her employment or mandate, under circumstances that must lead the offeror to believe that the recipient is acting in contravention of his / her duties.	Bribing a non-public official 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
✓	✓
✓	✓
X	X
X	X
X	X
X	X
✓	✓
✓	✓
✓	✓
✓	X
✓	X
✓	✓
✓	✓
X	X
<ul style="list-style-type: none"> — Imprisonment of up to four years — A fine of up to EUR 820,000 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 of up to four years — A fine of up to EUR 820,000 — Disqualification from practising the profession in which the person committed the crime
X	X

Source of law	<p>Royal Decree No. 112 of 2011 "The Law for the Protection of Public Funds and Avoidance of Conflicts of Interest", as amended (the Anti-Corruption Law) Royal Decree No. 7 of 1974, as amended (the Original Penal Code) Royal Decree No. 14 of 2018 (the New Penal Code)</p>	
Offence	<p>The Anti-Corruption Law¹ Giving Benefit (Article 7) Giving, or assisting another individual in giving, a natural or legal person special benefits or preferential treatment for no justifiable reason. Receiving Benefit (Article 7) Receiving any direct or indirect benefit for the work a public official performs within the scope of his/her employment, or because of it. Public Funds (Articles 4, 5 and 9) Using public funds for the public official's personal benefit or allowing the misuse of public funds by others.</p> <p>Original Penal Code (applies to offences committed prior to 14 January 2018) Definition of Public "Official" (Article 154) Public "Official" means (i) any person nominated by the Sultan or by the Omani government, who is paid a salary from the Public Treasury and any person delegated or elected to provide a public service, whether in exchange for a payment or not; and (ii) individuals working in private sector companies in respect of which the Omani government has a 40% shareholding or in any private sector company which has dealings with government bodies and Officials (as described in sub-paragraph (i) above). Accepting a bribe (Article 155) Any Official who accepts a bribe for her/himself or on behalf of another person, be it either money, a gift, promise or any other advantage, in order to accomplish an act pertaining to her/his function, to abstain from accomplishing it or postpone its accomplishment. Demanding a bribe (Article 156) An Official accepts a bribe or demands it to carry out an act contrary to her/his duties or to abstain from implementing an act inherent to his function. Accepting a bribe after the fact (Article 157) An Official accepts a bribe after implementing the act expected by the briber. Offering of bribe (Article 158) Any person offering or inducing any Official to accept or demand any bribe.</p> <p>New Penal Code (applies to offences committed on or after 14 January 2018) Accepting a bribe (Article 207) Any Official who accepts a bribe for her/himself or on behalf of another person, be it either money, a gift, promise or any other advantage, in order to accomplish an act pertaining to her/his function, or to abstain from accomplishing it or postpone its accomplishment. Demanding a bribe (Article 208) An Official demands a bribe for themselves to carry out an act contrary to her/his duties or to abstain from implementing an act inherent to his function. Accepting a bribe after the fact (Article 209) A Public Official accepts a bribe after implementing the act expected by the briber. Offering of bribe (Article 211) Any person offering or inducing any Official to accept or demand any bribe.</p>	
The bribe		
Is there a presumption that any advantage 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 ²
Acts performed outside your jurisdiction		
Can bribery performed outside Oman be caught?		✓ ³
Does the act also need to be illegal in the foreign country of performance?		X

¹ The Anti-Corruption Law prohibits the misuse of public funds and conflict of interest. It applies to:
 – public sector employees;
 – employees from private sector companies with a government shareholding of at least 40%; and
 – employees from private sector companies with dealings with government bodies and officials.

² Anti-Corruption laws in Oman extend to individuals in respect of their work in and with private companies only where (i) Omani government bodies or Omani Public Officials hold at least 40% of the shares or (ii) there are commercial dealings with Omani government bodies or Omani Public Officials. The Original Penal Code states that any person nominated by the Sultan or by the Omani government who is given a salary that is paid from the Public Treasury and any person delegated or elected to provide a public service whether in exchange for a payment or not shall be deemed a "Public Official". However, it is worth noting that the New Penal Code does not include this definition and leaves the term "Public Official" undefined.

³ Provided such act of bribery affects and/or involves an Omani Public Official.

Who can be liable	
Omani national?	✓
Omani company?	X ⁴
Omani partnership (including limited liability partnership)?	X
Director of an Omani company?	✓
Omani company if the bribe is committed abroad by its foreign subsidiary?	X
Foreign subsidiary of an Omani company if the bribe is committed abroad?	X
Foreign national / company / partnership if the bribe is committed in Oman?	✓
Foreign national domiciled or "ordinarily resident" in Oman if the bribe is committed outside Oman?	✓ ⁵
Foreign company / partnership if the bribe is committed abroad?	X
Penalties	
Penalties include:	<p>The Anti-Corruption Law Misuse of Public Funds (Articles 15 and 18) — a period of imprisonment of between six months and two years — a fine of no less than the value of the benefit received from such corruption — dismissal from their position as a Public Official — permanent prohibition from working as a Public Official in Oman Giving/Receiving a Benefit (Articles 16 and 18) — a period of imprisonment of between one year and three years — a fine of no less than the value of the benefit received from such corruption; — dismissal from their position as a Public Official — permanent prohibition from working as a Public Official in Oman</p> <p>Original Penal Code (applies to offences committed prior to 14 January 2018) Accepting a Bribe (Article 155) — a period of imprisonment of between three months and three years — a fine of no less than the value of what was given or promised to receive — discretionary suspension from their Public Official duties Demanding a Bribe (Article 156) — a period of imprisonment of up to ten years — a fine of no less than the value of the bribe — dismissal from their employment as a Public Official The sentence shall include the briber, agent and legal representatives, if they commit such acts. Accepting a Bribe after the fact (Article 157) A period of imprisonment of between three months and three years and a fine equivalent to the value of the bribe accepted. Offering a Bribe (Article 158) A period of imprisonment of between one month and two years if an attempt is made to bribe an Official who refuses it.</p> <p>New Penal Code (applies to offences committed on or after 14 January 2018) Accepting a Bribe (Article 207): — a period of imprisonment of between three years and ten years — a fine of no less than the value of what was given or promised to receive — dismissal from their position as a Public Official — permanent prohibition from working as a Public Official in Oman Demanding a Bribe (Article 208): — a period of imprisonment of between three years and ten years — a fine of no less than the value of what was given or promised to receive — dismissal from their position as a Public Official — permanent prohibition from working as a public official in Oman Accepting a bribe after the fact (Article 209) A period of imprisonment of no more than three years and fine equivalent to the value of the bribe accepted. Offering a Bribe (Article 211) A period of imprisonment of not more than three years if an attempt is made to bribe an Official who refuses it.</p>
Defences	
Are there any defences available?	X

⁴ Anti-corruption laws in Oman apply to natural persons only.

⁵ Only where the bribe affects a public official in Oman.

Sources of law	<p><i>Legislative Decree N° 635, Criminal Code of Peru from 1991, Law N° 30424, Law that regulates the administrative responsibility of companies for the crime of international active bribery.</i></p> <p><i>Legislative Decree N° 1352, Legislative Decree that extends the administrative responsibilities of companies.</i></p>
Offence	<p>Bribery (Articles 397, 397-A, 398 and 398-A): To offer, give, or promise a public official any donations, promises, advantages or benefits in exchange for them:</p> <ul style="list-style-type: none"> — acting in violation of their obligations — failing to act in violation of their obligations — performing acts related to their functions without violating their obligations (i.e. a facilitation payment) — failing to act related to their functions without violating their obligations (i.e. a facilitation payment) — bribing a public official from another state or a public official from any international organisation <p>This offence may be committed when any of the above conduct is directed towards magistrates, prosecutors, experts, arbitrators, members of the Administrative Tribunal or similar, judicial assistants, rapporteurs, or members of the National Police of Peru.</p> <p>Being bribed (Article 394, 395, 395-A, 395-B): Where a public official accepts, receives, or solicits directly or indirectly, or facilitates the delivery of a donation, promise or any other advantage or benefit to:</p> <ul style="list-style-type: none"> — act in violation of their obligations — fail to act in violation of their obligations — perform acts related to their functions without violating their obligations (i.e. a facilitation payment) — fail to act related to their functions without violating their obligations (i.e. a facilitation payment) <p>This crime may be committed by magistrates, prosecutors, experts, arbitrators, members of the Administrative Tribunal or similar, judicial assistants, rapporteurs or members of the National Police of Peru.</p> <p>Other forms of bribery are committed when the public official:</p> <ul style="list-style-type: none"> — abuses their position and obliges or induces a person to give or inappropriately promise property or any benefit in cash or in kind (Article 382, Extortion) — demands, pays or delivers contributions or emoluments not due or in amounts that exceed the legal rate (Article 383, Improper Collection) — intervenes in one of the stages of a public tendering process or public procurement of goods or services and arranges with the State to defraud it. In this crime, both the participation and the economic damage to the State are sanctioned (Article 384, Collusion) — sponsors the interests of individuals as a priority over the interests of the public administration (Article 385, Illegal Sponsorship) — appropriates or uses, for him or herself or for another, funds, whose administration is entrusted to him because of his or her position. The penalty is greater if the funds are intended for welfare purposes, support programs or social inclusion (Article 387, Peculation) — uses or allows another to use vehicles or equipment belonging to the public administration for purposes unrelated to the service (Article 388, Embezzlement of use) — gives money or property that serves a different purpose to that which was intended for such money or property (Article 389, Embezzlement of funds) — is directly or indirectly interested, for their own benefit or that of a third party, in any contract or operation and wrongly intervenes in that contract or operation due to their position (Article 399, Incompatible Negotiation) — uses their actual or apparent position of influence to receive for themselves, or gives or promises to third parties a donation or any other advantage, with the objective of influencing an official who is involved or has been involved in a judicial or administrative case (Article 400, Traffic of Influence) — abuses their position to increase their assets illegally (Article 401, Illicit Enrichment)
The bribe	
Is there a presumption that any advantage was given/received corruptly?	✓
Would facilitation payments be caught?	✓
Would corporate hospitality be caught?	X 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?	✓			
Acts performed outside Peru				
Can bribery performed outside Peru be caught?	✓ ²			
Does the act also need to be illegal in the foreign country of performance?	X			
Who can be liable				
Peruvian national?	✓			
Peruvian company?	✓ ³			
Peruvian partnership (including limited liability partnership)?	✓			
Director of Peruvian company?	✓			
Peruvian company if the bribe is committed abroad by its foreign subsidiary?	✓			
Foreign subsidiary of a Peruvian company if the bribe is committed abroad?	✓			
Foreign national / company / partnership if bribe is committed in Peru?	✓ ⁴			
Foreign national domiciled or "ordinarily resident" in Peru if bribe is committed outside Peru?	X			
Foreign company / partnership if bribe is committed abroad?	X			
Penalties				
Penalties include:	<table border="0" style="width: 100%;"> <tr> <td style="vertical-align: top; width: 33%;"> <p>Criminal Code of Peru from 1991</p> <p>Individual</p> <ul style="list-style-type: none"> — Imprisonment for up to 12 years — Additionally, other sanctions may be imposed, for example, disqualification from the function or position, a ban on holding certain other positions, the suspension of political rights, and the withdrawal of qualifications relating to certain positions or professions <p>Company</p> <p>Wherever there is individual liability, the following measures may be imposed on the organisation:</p> <ul style="list-style-type: none"> — a fine between five and 15 UIT⁵ — suspension of the company's commercial activities — prohibition on carrying out future activities — temporary or permanent closure of business — liquidation or winding up of company </td> <td style="vertical-align: top; width: 33%;"> <p>Law N° 30424 and Legislative Decree N° 1352</p> <p>Individual</p> <ul style="list-style-type: none"> — Imprisonment for up to 12 years. <p>Company</p> <p>Regardless of whether the individual that commits the crime is sanctioned (or even if it is prosecuted) the organisation may be held responsible and face the following penalties:</p> <ul style="list-style-type: none"> — fines — disqualification — temporary or permanent suspension of activities — prohibition on carrying on future activities or contracting with the Government — cancellation of licences, concession agreements or rights — temporary or permanent closure of business — liquidation or winding up of the company </td> <td style="vertical-align: top; width: 33%;"></td> </tr> </table>	<p>Criminal Code of Peru from 1991</p> <p>Individual</p> <ul style="list-style-type: none"> — Imprisonment for up to 12 years — Additionally, other sanctions may be imposed, for example, disqualification from the function or position, a ban on holding certain other positions, the suspension of political rights, and the withdrawal of qualifications relating to certain positions or professions <p>Company</p> <p>Wherever there is individual liability, the following measures may be imposed on the organisation:</p> <ul style="list-style-type: none"> — a fine between five and 15 UIT⁵ — suspension of the company's commercial activities — prohibition on carrying out future activities — temporary or permanent closure of business — liquidation or winding up of company 	<p>Law N° 30424 and Legislative Decree N° 1352</p> <p>Individual</p> <ul style="list-style-type: none"> — Imprisonment for up to 12 years. <p>Company</p> <p>Regardless of whether the individual that commits the crime is sanctioned (or even if it is prosecuted) the organisation may be held responsible and face the following penalties:</p> <ul style="list-style-type: none"> — fines — disqualification — temporary or permanent suspension of activities — prohibition on carrying on future activities or contracting with the Government — cancellation of licences, concession agreements or rights — temporary or permanent closure of business — liquidation or winding up of the company 	
<p>Criminal Code of Peru from 1991</p> <p>Individual</p> <ul style="list-style-type: none"> — Imprisonment for up to 12 years — Additionally, other sanctions may be imposed, for example, disqualification from the function or position, a ban on holding certain other positions, the suspension of political rights, and the withdrawal of qualifications relating to certain positions or professions <p>Company</p> <p>Wherever there is individual liability, the following measures may be imposed on the organisation:</p> <ul style="list-style-type: none"> — a fine between five and 15 UIT⁵ — suspension of the company's commercial activities — prohibition on carrying out future activities — temporary or permanent closure of business — liquidation or winding up of company 	<p>Law N° 30424 and Legislative Decree N° 1352</p> <p>Individual</p> <ul style="list-style-type: none"> — Imprisonment for up to 12 years. <p>Company</p> <p>Regardless of whether the individual that commits the crime is sanctioned (or even if it is prosecuted) the organisation may be held responsible and face the following penalties:</p> <ul style="list-style-type: none"> — fines — disqualification — temporary or permanent suspension of activities — prohibition on carrying on future activities or contracting with the Government — cancellation of licences, concession agreements or rights — temporary or permanent closure of business — liquidation or winding up of the company 			
Defences				
Are there any defences available?	If the company develops and implements an effective and tailored compliance program before the crime is committed, the company may be exempt from any criminal liability. If such compliance program is implemented after the crime is committed, any sanction may be reduced.			

² International active bribery (Article 397-A).

³ Since January 2018, Peruvian companies can be held liable for crimes committed by the company, independent of the liability of the person who actually commits the crime. In this regard, the law has established autonomous liability regarding the company and the person.

⁴ Individuals will be subject to criminal sanctions whilst legal entities will be subject to civil sanctions.

⁵ Peruvian Tax Unit, currently valued in PEN 4,150 for 2018.

¹ Corruption among private individuals is not punishable. Where a public official is involved, this would be considered corruption.

Poland

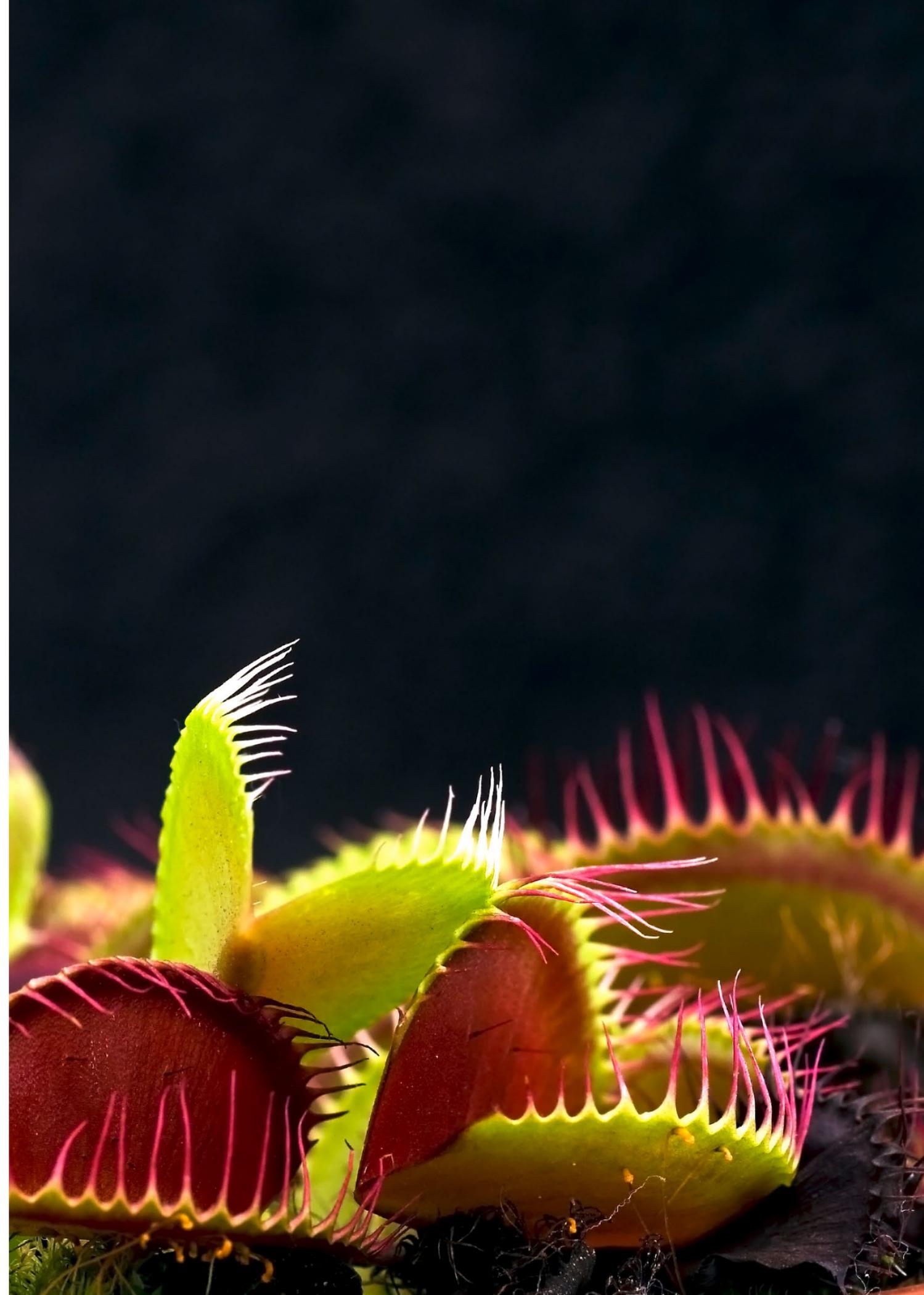
Source of law	<i>The Criminal Code¹</i> <i>The Act on Liability of Organisational Entities for Acts Forbidden by Law, 28 October 2012</i>	
Offence	<p>Corruption (public sector offence) Giving or promising to provide a financial or personal benefit to a person performing public functions; receiving a 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 advantage 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 bribe is committed in Poland?		✓
Foreign national domiciled or "ordinarily resident" in Poland if the bribe is committed outside Poland?		✓ ⁴
Foreign company / partnership if bribe is committed abroad?		X
Penalties		
Penalties include:	<p>Individuals — Imprisonment of up to 12 years and / or fines of up to PLN 1.08m (approx. EUR 250,000)</p> <p>Companies — Fines of up to PLN 5m (approx. EUR 1.14m), in some cases these are dependent on a person acting on behalf of the corporate having been convicted of an offence</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, the 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.

⁴ See footnote 3.



Portugal

Source of law	Criminal Code
Offence	<p>Unlawfully receiving an advantage:</p> <ul style="list-style-type: none"> 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. 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>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 to in the crime of passive corruption. The mere attempt is punishable.</p>
The bribe	
Is there a presumption that any advantage 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?	✓
Company incorporated in Portugal?	✓
Partnership (including limited liability partnership) incorporated in Portugal?	✓ (as long as it has legal personality, for example, a branch)
Director of company incorporated in Portugal?	✓
Company incorporated in Portugal if the bribe is committed abroad by its foreign subsidiary?	✓ (only if the subsidiary company does not have legal personality)
Foreign subsidiary of a company incorporated in Portugal 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 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 days⁵ 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 5.1m, the penalty shall be aggravated by one quarter in its minimum and maximum; if the advantage exceeds EUR 20.4m, 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 diligence 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

Law no. 20/2008, of April 21
<p>Active corruption in damage of international commerce:</p> <p>To give or promise to give to an official, (whether national, foreign or from an international organisation) or to a holder of political office (national or foreign) or to a third person if any of the above mentioned persons knows of this offer or promise, an undue advantage, in order to obtain or retain a business, a contract or any undue advantage in international commerce.</p> <p>Passive corruption in the private sector</p> <p>A private sector employee or agent, who, by himself or through an intermediary, with his consent or ratification, accepts, for himself or for a third party, undue financial or non-material advantage, or its promise, in order to act or fail to act in a way that violates its functional duties.</p> <p>Active corruption in the private sector</p> <p>To give or promise to a private sector employee or agent, by oneself or through an intermediary with its consent or ratification, or to a third party with the knowledge of the employee or agent of such a gift or promise, an undue advantage in order to induce an action or an omission from that employee or agent in violation of its functional duties. The mere attempt is punishable.</p>
X
Depends on intent
Depends on intent
X ²
X
<ul style="list-style-type: none"> ✓ (for the crime of active corruption in damage of international commerce) X (for the crimes of corruption in the private sector)
✓ ⁶
X
✓
✓
✓ (as long as it has legal personality)
✓
✓ (only if the subsidiary company does not have legal personality)
X
✓
✓
X
<ul style="list-style-type: none"> For the crime of corruption in international commerce: one to eight years imprisonment For the crime of active corruption in the private sector: <ul style="list-style-type: none"> Up to three years imprisonment or a fine If the conduct is apt to produce a distortion in competition or causes damages to a third party, up to five years imprisonment or a fine of up to 600 days For the crime of passive corruption in the private sector: <ul style="list-style-type: none"> Up to five years imprisonment or a fine of up to 600 days If the conduct is apt to produce a distortion in competition or causes damages to a third party, up to eight years imprisonment
<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 diligence 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.

⁵ The fine applicable to legal and natural persons is calculated in a variable amount by reference to the number of days in prison applicable to natural persons. The amount will be calculated taking into consideration the economic and financial status of the defendant, as well as its expenses.

⁶ In addition to the circumstances included in Article 5 (1) above, the perpetrator may also be caught outside the jurisdiction in the circumstances mentioned in Article 3 of Law no. 20 / 2008, of 21 April, for example, in cases of active corruption in international commerce where the perpetrator, whether foreign or Portuguese, is captured in Portuguese territory or in cases of active or passive corruption in the private sector if the perpetrator is a public servant or the holder of any political office, or both a Portuguese national and an employee of a public international organisation.

Romania

Sources of law	
<p><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></p>	
Offence	<p>Bribery The promise, giving or offering of money or other benefits to a public official 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 scope of their professional duties or with respect to the performance of an action contrary to their professional duties.</p> <p>Receiving bribes The action of a public official 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 scope of their professional duties or with respect to the performance of an action contrary to their professional duties.</p> <p>Traffic of influence 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. 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 advantage 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?	✓
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 liable if subsidiary is not a different legal entity than the parent company)
Foreign national / company / partnership if bribe is committed in Romania?	✓
Foreign national domiciled or "ordinarily resident" in Romania if 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 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 ten 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	
<p><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></p>	
Offence	<p>The Anti-corruption Law defines corruption as: (i) the abuse of an official rank or powers; (ii) giving or receiving a bribe; (iii) commercial bribery; (iv) other illegal use of official rank by an individual contrary to the lawful interests of the state and society for the purpose of any form of material benefit for oneself or others; or (v) the illegal provision of a material benefit to a public official by another individual on their own behalf, or on behalf of or pursuant to the interests of a legal entity.</p> <p>Bribery is subject to the Criminal Code and consists of two interdependent elements: (i) the giving of a bribe; and (ii) the taking of a bribe. They are committed simultaneously and result in two separate crimes. According to the Anti-corruption Law, a bribe involving money and other assets may be a property-related benefit, service or a favour, and must have a monetary value (renovation, building a house, etc.). Property-related services may include the transfer of property at an undervalue, a reduction of lease payments or loan interest rates.</p> <p>If these benefits are provided to family members or friends of the official, with the official's approval or consent, and the official has used his/her official powers to the benefit of the briber, this also constitutes bribery. Commercial bribery is the illegal transfer of material assets to a legal entity's manager in connection with his/her position as well as the unlawful rendering of property-related services, or the granting of other property rights to him/her for taking action (or refraining from action) in the interest of the giver. Material benefit includes money, valuables, other property or pecuniary services, benefits of a "property character" and other property rights.</p>
The bribe	
Is there a presumption that any advantage 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 reasonable and is not aimed at the 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
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?	✓
Foreign national / company / partnership if bribe is committed in Russia?	✓
Foreign national domiciled or "ordinarily resident" in Russia if bribe is committed outside Russia?	✓
Foreign company / partnership if bribe is committed abroad?	✓
Penalties	
Penalties include:	<p>Individuals are subject to:</p> <ul style="list-style-type: none"> liability to reimburse losses in full (under the Russian Civil Code) disciplinary actions resulting in the termination of employment (under the Russian Labour Code) up to ten years' imprisonment for abuse of authority up to eight years' imprisonment for commercial bribery (for the bribe giver) up to 12 years' imprisonment for abuse of authority in conjunction with commercial bribery up to 15 years' imprisonment for a public official who receives a bribe up to 15 years' imprisonment for bribe giving disqualification of a bribed public official from holding public office for up to 15 years up to seven years' imprisonment for facilitating bribery in commercial and other organisations up to 12 years' imprisonment for facilitating bribery of public officials <p>In addition to or instead of the abovementioned liability, those giving or receiving bribes (including commercial bribes) may be fined ten to 100 times the amount of the bribe offered/received. Legal entities may be prosecuted for: the illegal employment of a current or former public official, carrying a fine up to RUB 500,000; and the illegal payment of a bribe on behalf of a legal entity, carrying a fine of at least RUB 1m and up to 100 times the amount of the bribe plus seizure of the amount paid.</p>
Defences	
Are there any defences available?	✓ ²

¹ No gifts are allowed to state officials. Cost of gifts between legal entities may not exceed RUR 3,000 (approx. 40 Euro).

² An individual who has given or accepted the bribe may be absolved from criminal liability if he/she actively contributed to solving or preventing the bribery offence and informed authorities about the bribe.

Saudi Arabia

Sources of law		Combatting Bribery Law issued by Royal Decree No. M/36 dated 29/12/1412H (corresponding to 30/6/1992) (CBL)¹. Other major legislation contributes to the general anti-corruption legal framework, namely (i) Saudi Civil Service Law issued by Royal Decree No. M/49 dated 10/7/1397H (corresponding to 26/6/1977) ; (ii) National Anti-Corruption Commission Law issued by the Council of Ministers Resolution No. 165 dated 28/5/1432H (corresponding to 2/5/2011) ; and (iii) the National Strategy for Protecting Honesty and Combatting Corruption implemented by the Council of Ministers Resolution No. 43 dated 1/2/1428AH (corresponding to 19/2/2007) . The Kingdom of Saudi Arabia has also ratified the United Nations' Convention against Corruption on 29/4/2013 ² .	
Offence	General Offences: A public official is deemed to have been bribed, and is subject to the penalties set out in the CBL, when he accepts, receives or solicits a promise or an offer ³ , for himself or for a third party, to: — perform (or fail to perform) an act deemed to form part of his functions or duties (or that he claims to fall within his functions), even where the act is lawful; — violate his duties or to be remunerated for his actions (even in the absence of a prior agreement); — use his influence to obtain or attempt to obtain from any public authority any act, order, decision, commitment, authorisation, import agreement, job, service or any kind of advantage; — follow up, due to his function, on any formality when none of the above offences apply. Bribers, intermediaries and accessories are also subject to the same penalties set out in the CBL for each of the abovementioned offences. The offence remains punishable even if the offered bribe was not accepted.		
The bribe			
Is there a presumption that any advantage was given/received corruptly?	X		
Would facilitation payments be caught?	✓ ⁴		
Would corporate hospitality be caught?	✓ ⁵		
Is there any <i>de minimis</i> ?	X		
Does the bribe have to be monetary?	✓ ⁶		
Public officials			
Does the offence only apply to bribing public officials?	✓ ⁷		
Acts performed outside your jurisdiction		Bribing	(Public Official) Being Bribed
Can bribery performed outside Saudi Arabia be caught?	X ⁸	X ⁹	
Does the act also need to be illegal in the foreign country of performance?	X	X	

¹ The CBL constitutes the main source of law as it directly addresses the offences (i.e. passive and active bribery).

² Irrespective of the legal instruments setting out the overall anti-corruption framework in Saudi Arabia, a newly issued Royal Order No.38/A dated 15/2/1439AH (corresponding to 5/11/2017) established the Supreme Committee chaired by the Crown Prince and having as members: (i) the Chairman of the Monitoring and Investigation Commission; (ii) the Chairman of the National Anti-Corruption Authority; (iii) the Chief of the General Audit Bureau (iv) the Attorney General; and (v) the Head of State Security. This Supreme Committee is vested with extensive powers in combatting corruption while being exempt from the application of any laws, regulations, instructions, orders and decisions when carrying out these authorities.

³ Article 12 CBL defines 'Promise or Offer' as any benefit or privilege of any kind whatsoever whether material or immaterial.

⁴ There are no statutory provisions that explicitly address facilitation payments. However, given the broad definition of 'Promise or Offer' (see footnote 3), facilitation payments could be considered as a bribe pursuant to the CBL.

⁵ There are no statutory provisions that explicitly address corporate hospitality. However, given the broad definition of 'Promise or Offer' (see footnote 3), corporate hospitality could be considered as a bribe pursuant to the CBL.

⁶ See footnote 3.

⁷ Article 8 CBL provides a broad definition of the term 'Public Official' to include private entities, namely companies and individual corporations carrying out banking activities. Hence, bribing companies and individual corporations carrying out banking activities is punishable under CBL.

⁸ There are no specific legal provisions regulating this matter. However, we consider that the bribery may be caught in Saudi Arabia only if the briber was a Saudi national.

⁹ There are no specific legal provisions addressing this issue. It is likely that a public official who commits a criminal offence pursuant to the CBL, may be prosecuted even if such offence is committed outside Saudi Arabia.

Who can be liable	
Saudi national?	✓
Saudi company?	✓
Saudi partnership (including limited liability partnership)?	✓
Director of Saudi company?	✓
Saudi company if the bribe is committed abroad by its foreign subsidiary?	X ¹⁰
Foreign subsidiary of a Saudi company if the bribe is committed abroad?	X
Foreign national / company / partnership if bribe is committed in Saudi Arabia?	✓
Foreign national domiciled or "ordinarily resident" in Saudi Arabia if the bribe is committed outside Saudi Arabia?	✓
Foreign company / partnership if bribe is committed abroad?	X
Penalties	
Penalties include:	<p>Individuals:</p> <ul style="list-style-type: none"> — Imprisonment of up to ten years — Fine of up to SAR 1m¹¹ <p>Companies:</p> <ul style="list-style-type: none"> — Fine of up to ten times the amount of the bribe — Prohibition from entering into government contracts (subject to Council of Ministers reconsideration after five years as of the date of the judgment)
Defences	
Are there any defences available?	Briber and intermediary are exempted from criminal liability if they inform the authorities before the offence is discovered.

¹⁰ Article 19 CBL stipulates that a company is subject to the penalties set out in this article when its manager has or any of its staff members have been found guilty of any offence stipulated in the CBL if it was proven that the offence was committed for the company's benefit. The CBL limited a company's criminal liability to the acts of its manager or any its members of staff, and it did not extend to the acts of a company's subsidiaries (whether local or foreign).

¹¹ Lesser penalties are imposed when the public official accepts, receives or solicits a promise or an offer, for himself or for a third party, to follow up, due to his function, on any formality (when none of the other offences apply); in this case, the penalties consist of imprisonment of up to two years and/or a fine of up to SAR50,000.

Serbia

Source 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)</i> <i>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 advantage 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 bribe is committed in Serbia?		✓
Foreign national domiciled or "ordinarily resident" in Serbia if bribe is committed outside Serbia?		✓
Foreign company / partnership if bribe is committed abroad?	✓ ¹ (under certain conditions)	
Penalties		
Penalties include:	<p>Individuals — Imprisonment of up to 15 years (aggregated, together with different modalities of the offence)</p> <p>Companies — Fines in general not higher than RSD 500m (EUR 4.160m) — Cessation of the legal entity</p>	
Defences		
Are there any defences available?		✓ ²

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.
² 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.

Singapore

Source of law	<i>Prevention of Corruption Act</i>	<i>Penal Code</i>
Offence	<p>The Prevention of Corruption Act (PCA) provides for offences against any person who by himself or in conjunction with any other person:</p> <p>a) corruptly solicits or receives, or agrees to receive for himself, or for any other person; or</p> <p>b) corruptly gives, promises or offers to any person, whether for the benefit of that person or of another person, any gratification as an inducement to or reward for, or otherwise on account of:</p> <p>a) any person doing or forbearing to do anything in respect of any matter or transaction whatsoever, actual or proposed; or</p> <p>b) any member, officer or servant of a public body doing or forbearing to do anything in respect of any matter or transaction whatsoever, actual or proposed, in which such public body is concerned.</p> <p>Abetment of any offence under the PCA is punishable, upon conviction, with the same punishment provided for that offence.</p>	<p>The Penal Code provides for offences:</p> <p>a) against a public servant¹ for taking gratification other than legal remuneration, in respect of any official act;</p> <p>b) against a person taking gratification in order, by corrupt or illegal means, to influence a public servant;</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> <p>e) against a person involved in the bribery of witnesses;</p> <p>f) against a person taking gifts, etc., to screen an offender from punishment²;</p> <p>g) against a person offering gifts or restoration of property in consideration for screening an offender³;</p> <p>h) against a person accepting gifts to help to recover stolen property, etc⁴; and</p> <p>i) abetment for any of the above.</p>
The bribe		
Is there a presumption that any advantage was given/received corruptly?	✓ (only for gratification given to a (a) person in the employment of; or a (b) person/agent who has/ seeks to have any dealing with, 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, screening an offender from punishment and accepting gifts to recover stolen property etc)
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

¹ Including any person expecting to become a public servant.

² An offence under this s213 of the Penal Code will not be applicable to offences which may lawfully be compounded.

³ An offence under this s214 of the Penal Code will not be applicable to offences which may lawfully be compounded.

⁴ Under s215 of the Penal Code, punishment for this offence may be avoided if the accused uses all means in his power to cause the offender to be apprehended and convicted of the offence.

Singapore (continued)

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?	✓ ⁵	X ⁶
Foreign subsidiary of a Singapore company if the bribe is committed abroad?	✓ ⁵	X
Foreign national/company/partnership if the bribe is committed in Singapore?	✓	X
Foreign national domiciled or "ordinarily resident" in Singapore if the bribe is committed outside Singapore?	✓ ⁵	X
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 if it involves the Government or any public body; otherwise up to five 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 — Imprisonment of up to seven years and/or fine for bribery of witnesses — Imprisonment of up to ten years and fine for taking or offering gifts, etc. to screen an offender from punishment, unless the offence may lawfully be compounded. — Imprisonment of up to two years, and/or a fine for accepting gifts to help recover stolen property, etc. — Confiscation of benefits under Corruption, Drug Trafficking and other Serious Crimes (Confiscation of Benefits) Act
Defences		
Are there any defences available?	X	X ⁷

⁵ If in relation to affairs or business in Singapore.

⁶ Unless it was abetment from outside Singapore for an act in Singapore.

⁷ Under s215 of the Penal Code, punishment for the offence of taking gift to help to recover stolen property, etc. may be avoided if the accused uses all means in his power to cause the offender to be apprehended and convicted of the offence.

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	Receiving bribes <ul style="list-style-type: none"> — Whoever directly or indirectly requests, accepts or accepts the promise of a bribe for acting or not acting in a way that violates duties of one's employment, occupation, position or function; or — whoever directly or indirectly, in connection with the procurement of goods of general interest for themselves or for another person, accepts, requests or accepts the promise of a bribe; or — a foreign public official directly or indirectly requests, accepts or accepts the promise of a bribe in connection with performance of official duties or in connection with the discharge of their office, with the intention to gain or preserve a disproportionate advantage. 	Bribery <ul style="list-style-type: none"> — Whoever directly or indirectly provides, offers, or promises a bribe for another person for acting or not acting in a way that violates duties of one's employment, occupation, position or function; or — whoever directly or through another person provides, offers, or promises a bribe for another person in connection with the procurement of goods of general interest; or — whoever directly or indirectly provides, offers, or promises a bribe to a foreign public official or another person in connection with performance of official duties or in connection with the discharge of their office as a foreign public official, with the intention to gain or preserve a disproportionate advantage.
The bribe		
Is there a presumption that any advantage was given/received corruptly?	X	X
Would facilitation payments be caught?	✓	✓
Would corporate hospitality be caught?	✓ ¹	✓ ¹
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?	✓ ²	✓ ²
Does the act also need to be illegal in the foreign country of performance?	X	X
Who can be liable		
Slovakian national?	✓	✓
Company incorporated in Slovakia?	✓	✓
Partnership (including limited liability partnership) incorporated in Slovakia?	✓	✓
Director of company incorporated in Slovakia?	✓	✓
Company incorporated in Slovakia if the bribe is committed abroad by its foreign subsidiary?	X	X
Foreign subsidiary of a company incorporated in Slovakia if the bribe is committed abroad?	✓	✓
Foreign national / company / partnership if bribe is committed in Slovakia?	✓	✓
Foreign national domiciled or "ordinarily resident" in Slovakia if bribe is committed outside Slovakia?	✓	✓
Foreign company / partnership if bribe is committed abroad?	X	X
Penalties		
Penalties include:	Individuals <ul style="list-style-type: none"> — Imprisonment for up to 15 years Companies <ul style="list-style-type: none"> — Confiscation of property and/or a fine up to EUR 1.6m 	
Defences		
Are there any defences available?	X	X

¹ Public officials are prohibited from accepting any corporate hospitality.

² 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 the Slovak Republic.

Slovenia

Source of law	The Criminal Code ¹
Offence	Unauthorised Giving of Gifts (Article 242 KZ-1) The crime is committed if one promises, offers, or gives an unauthorised award, gift or any other property benefit to a person performing an economic activity, intended for such a person or any third person with a view to obtaining any unjustified benefit for himself or any third person when concluding or retaining a contract or other unauthorised benefit.
The bribe	
Is there a presumption that any advantage was given/received corruptly?	X
Would facilitation payments be caught?	✓
Would corporate hospitality be caught?	✓(depends on the intent)
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?	X
Acts performed outside Slovenia	
Can bribery performed outside Slovenia be caught?	✓ ²
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?	✓(if the criminal offence was conducted against the Republic of Slovenia or a Slovenian national or a Slovenian legal entity)
Foreign subsidiary of a Slovenian company if the bribe is committed abroad?	✓(if the criminal offence was conducted against the Republic of Slovenia or a Slovenian national or a Slovenian legal entity)
Foreign national / company / partnership if bribe is committed in Slovenia?	✓
Foreign national domiciled or "ordinarily resident" in Slovenia if bribe is committed outside Slovenia?	✓(if: (i) a crime is committed against the Republic of Slovenia or a Slovenian national; or (ii) a crime is committed against a foreign country or foreign national and this person has been apprehended in the territory of the Republic of Slovenia) ⁴
Foreign company / partnership if bribe is committed abroad?	✓(if it has its seat or business operation in the Republic of Slovenia and the crime was committed against the Republic of Slovenia, a Slovenian national or a Slovenian legal entity)
Penalties	
Penalties include:	Individuals: — imprisonment up to six years — monetary fine — seizure of the given award, gift or other property benefit Punishment may be remitted if a person committed the criminal offence based on request and reports the criminal offence. Companies: — Fine of at least EUR 50,000 and up to EUR 1m or, in cases where damage is caused by the criminal offence or benefit obtained, 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 Punishment may be remitted if the company: (i) committed the crime by omitting due supervision of employees and reports the criminal offence; (ii) orders immediate restitution of unlawfully obtained benefits; (iii) provides indemnification for damage caused; or (iv) reports the criminal offence for liability of another legal entity.
Defences	
Are there any defences available?	X (only regular legal remedies in a criminal procedure)

The Criminal Code ⁶	
Unauthorised Acceptance of Gifts (Article 241 KZ-1) The crime is committed if one, in the performance of an economic activity, requests or agrees to accept for himself or any third person an unauthorised award, gift or other property benefit, or a promise or offer for such benefit, in order to neglect the interests of his organisation or other natural person or to cause damage to the same when concluding or retaining a contract or other unauthorised benefit.	Giving Bribes (Article 262 KZ-1) The crime is committed if one promises, offers or gives an award, gift or other benefit to an official or a public officer for him or any third person in order for him either to perform an official act within the scope of his official duties which should not be performed, or not to perform an official act which should or could be performed, or makes other abuse of his position, or if one serves as an agent for the purpose of bribing an official.
X	X
✓	✓
✓(depends on the intent)	✓(depends on the intent)
✓	✓
X	X
X	✓
✓ ³	✓(if committed by: (i) a Slovenian national; or (ii) a Slovenian or foreign legal entity, if that legal entity has its seat or business operation in the Republic of Slovenia and the crime was committed against the Republic of Slovenia, a Slovenian national or a Slovenian legal entity; (iii) a foreign national, if a crime is committed against the Republic of Slovenia or a Slovenian national; (iv) a foreign national, if a crime is committed against a foreign country or foreign national and this person has been apprehended in the territory of the Republic of Slovenia; or (v) any person that committed a crime abroad and such crime is being prosecuted pursuant to an international agreement or general legal principles)
✓	✓
✓	✓
✓	✓
✓	✓
✓(if the criminal offence was conducted against the Republic of Slovenia or a Slovenian national or a Slovenian legal entity)	✓(if the criminal offence was conducted against the Republic of Slovenia or a Slovenian national or a Slovenian legal entity)
✓(if the criminal offence was conducted against the Republic of Slovenia or a Slovenian national or a Slovenian legal entity)	✓(if the criminal offence was conducted against the Republic of Slovenia or a Slovenian national or a Slovenian legal entity)
✓	✓
✓(if: (i) a crime is committed against the Republic of Slovenia or a Slovenian national; or (ii) a crime is committed against a foreign country or foreign national and this person has been apprehended in the territory of the Republic of Slovenia) ⁵	✓(if: (i) a crime is committed against the Republic of Slovenia or a Slovenian national; or (ii) a crime is committed against a foreign country or foreign national and this person has been apprehended in the territory of the Republic of Slovenia) ⁷
✓(if it has its seat or business operation in the Republic of Slovenia and the crime was committed against the Republic of Slovenia, a Slovenian national or a Slovenian legal entity)	✓(if it has its seat or business operation in the Republic of Slovenia and the crime was committed against the Republic of Slovenia, a Slovenian national or a Slovenian legal entity)
Individuals: — imprisonment from three months up to six years — monetary fine — seizure of the given award, gift or other property benefit Companies: — Fine of at least EUR 50,000 and up to EUR 1m or, in cases where damage is caused by the criminal offence or benefit obtained, 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 Punishment may be remitted if the company: (i) committed the crime by omitting due supervision of employees and reports the criminal offence; (ii) orders immediate restitution of unlawfully obtained benefits; (iii) provides indemnification for damage caused; or (iv) reports the criminal offence for liability of another legal entity.	
Individuals: — imprisonment from six months up to six years — monetary fine Punishment may be remitted if such a person has committed a criminal offence on request of an official person or public servant and reports the criminal offence. Companies: — Fine of at least EUR 50,000 and up to EUR 1m or, in cases where damage is caused by the criminal offence or benefit obtained, 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 Punishment may be remitted if the company: (i) committed the crime by omitting due supervision of employees and reports the criminal offence; (ii) orders immediate restitution of unlawfully obtained benefits; (iii) provides indemnification for damage caused; or (iv) reports the criminal offence for liability of another legal entity.	
X (only regular legal remedies in a criminal procedure)	X (only regular legal remedies in a criminal procedure)

Slovenia (continued)

Source of law	<i>The Criminal Code</i> ⁸	
Offence	Acceptance of Bribes (Article 261 KZ-1) The crime is committed if an official or a public officer requests or agrees to accept for himself or any third person an award, gift or other property benefit, or a promise or offer for such benefit, in order to perform an official act within the scope of his official duties which should not be performed, or not to perform an official act which should or could be performed, or make other abuse of his position, or if one serves as an agent for the purpose of bribing an official.	
The bribe		
Is there a presumption that any advantage was given/received corruptly?	X	
Would facilitation payments be caught?	✓	
Would corporate hospitality be caught?	✓(depends on the intent)	
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 Slovenia		
Can bribery performed outside Slovenia be caught?	✓	
Does the act also need to be illegal in the foreign country of performance?	✓	
Who can be liable		
Slovenian national?	✓	
Slovenian company?	X	
Slovenian partnership (including limited liability partnership)?	X	
Director of Slovenian company?	X	
Slovenian company if the bribe is committed abroad by its foreign subsidiary?	X	
Foreign subsidiary of a Slovenian company if the bribe is committed abroad?	X	
Foreign national / company / partnership if bribe is committed in Slovenia?	X	
Foreign national domiciled or "ordinarily resident" in Slovenia if bribe is committed outside Slovenia?	✓(if: (i) a crime is committed against the Republic of Slovenia or a Slovenian national; or (ii) a crime is committed against a foreign country or foreign national and this person has been apprehended in the territory of the Republic of Slovenia) ⁹	
Foreign company / partnership if bribe is committed abroad?	X	
Penalties		
Penalties include:	Individuals — imprisonment up to eight years — monetary fine — seizure of the given award, gift or other property benefit	Companies — The Republic of Slovenia and municipalities are not liable for this criminal offence
Defences		
Are there any defences available?	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 If committed by: (i) a Slovenian national; or (ii) a Slovenian or foreign legal entity, if that legal entity has its seat or business operation in the Republic of Slovenia and the crime was committed against the Republic of Slovenia, a Slovenian national or a Slovenian legal entity; (iii) a foreign national, if a crime is committed against the Republic of Slovenia or a Slovenian national; (iv) a foreign national, if a crime is committed against a foreign country or foreign national and this person has been apprehended in the territory of the Republic of Slovenia; or (v) any person that committed a crime abroad and such crime is being prosecuted pursuant to an international agreement or general legal principles).

³ See footnote 2.

⁴ 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 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.

⁵ See footnote 4.

⁶ The Criminal Code (Kazenski zakonik, Official Gazette of the Republic of Slovenia, No. 55 / 2008 et al., hereinafter referred to as KZ-1).

⁷ See footnote 4.

⁸ The Criminal Code (Kazenski zakonik, Official Gazette of the Republic of Slovenia, No. 55 / 2008 et al., hereinafter referred to as KZ-1).

⁹ See footnote 4.

<i>The Integrity and Prevention of Corruption Act</i> ¹⁰	<i>The Integrity and Prevention of Corruption Act</i> ¹³
Prohibition and restrictions with regard to the acceptance of gifts by officials (Article 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 ¹¹ and occasional gifts of low value ¹² . Officials may not receive gifts, regardless of their value, that affect or may affect the legal, objective and impartial holding of the office. Prohibitions and restrictions also apply to family members of the official.	Gifts to State and local bodies and holders of public authority (Article 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, regardless of the provisions of the law, never receive gifts which affect or may affect the legality, objectivity and impartiality of their work.
X	X
✓	✓
✓(depends on the intent)	✓(depends on the intent)
✓	✓
X	X
✓	X
X	X
X	X
✓	✓
X	✓
X	✓
X	X
X	X
✓(however only by a foreign national acting in a public official role, and not by a company or partnership)	✓
X	X
X	X
— 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 entity in the public or private sector (except the Republic of Slovenia and local communities)
X (only initiation of an administrative dispute)	X (only initiation of an administrative dispute)

¹⁰ 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).

¹¹ 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.

¹² Gifts given on special occasions not exceeding the value of EUR 75 or gifts for which the 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.

¹³ See footnote 10.

Sources of Law		Articles 419 – 422, 424, 427, 427 bis, 445 and 286 ter of the Penal Code
Offence	<p>Bribing 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>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 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 advantage 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 your jurisdiction		
Can bribery performed outside Spain be caught?		✓ (if committed by a Spanish national / resident ⁴)
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 ⁵)
Foreign subsidiary of a Spanish company if the bribe is committed abroad?		✓ (if certain requirements are met ⁵)
Foreign national / company / partnership if bribe is committed in Spain?		✓
Foreign national domiciled or "ordinarily resident" in Spain if bribe is committed outside Spain?		✓ (if a crime of corruption between private parties or in an international financial transaction)
Foreign company / partnership if bribe is committed abroad?		X
Penalties		
Penalties include:	<p>Individuals</p> <ul style="list-style-type: none"> — Imprisonment of up to six years or a fine — Fine up to 24 months — 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 face disqualification from public tenders, subsidies and aid for five to ten years — If the bribe was given in relation to international economic transactions, private individuals face debarment from public contracts, subsidies and aid, and any tax or Social Security benefits and incentives, and prohibition from taking part in commercial transactions of public relevance for up to 12 years <p>Companies</p> <ul style="list-style-type: none"> — Fines of up to five times the benefit obtained. In addition, the Courts may also order: — 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 — Debarment 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?		<p>✓ If an individual reports the benefit required from a public authority / officer before proceedings commence and within two months of the relevant event, he shall be exempt from punishment. Implementing a crime prevention programme, in line with the requirements set out in the Article 31 bis of the Penal Code, may exempt or reduce the criminal liability of the legal entity.</p>

Article 286 bis of the Penal Code	
Bribing	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. ³
Being bribed	Requesting or accepting such advantage by such director, manager, or employee for such non-performance.
	X
	✓
	✓
	X
	X
	X
	X
	✓ (if committed by a Spanish national / resident ⁴)
	✓
	✓
	✓
	✓
	✓ (if certain requirements are met ⁵)
	✓ (if certain requirements are met ⁵)
	✓
	✓ (if a crime of corruption between private parties or in an international financial transaction)
	X
Individuals	
<ul style="list-style-type: none"> — Imprisonment of up to four years — Disqualification from engaging in trade for up to six years — Fines of up to three times the value of the profit or advantage obtained 	
Companies	
<p>Fine of up to five times the benefit obtained. In addition, a court may also order:</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 — Debarment 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 for up to five years 	
	✓ Implementing a crime prevention programme, in line with the requirements set out in the Article 31 bis of the Penal Code, may exempt or reduce the criminal liability of the legal entity.

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.

³ 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.

⁴ Generally provided that: (a) the act is punishable 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 Article 23.2 of the Ley Orgánica del Poder Judicial 6/1985 (as amended) (the LOPJ)).

⁵ 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 (Article 23.4 of the LOPJ).

Sources of law	
<p><i>Article 322ter – Article 322decies Swiss Criminal Code (StGB)</i> <i>Article 4a Federal Act against Unfair Competition (UWG)</i>¹ <i>Article 33 and Article 87 Federal Act on Medicinal Products and Medical Devices (HMG)</i></p>	
Offence	<p>Public Sector</p> <p>Active Bribery of Swiss and Foreign Public Officials (Articles 322ter and 322septies para. 1 StGB) Any act by which a public official^{2,3} or a third party is offered, promised or given an undue advantage in order to cause the public official to commit or omit an act in connection with his official activity which is contrary to his duty or dependent on his discretion.</p> <p>Passive Bribery of Swiss and Foreign Public Officials (Articles 322quater and 322septies para. 2 StGB) Any act by which a public official demands or secures the promise of, or accepts an undue advantage for himself or for a third party in order that he commits or omits an act in connection with his official activity which is contrary to his duty or dependent on his discretion.</p> <p>Granting an Advantage (Article 322quinquies StGB) Any act by which a Swiss public official is offered, promised or given an undue advantage for himself or for a third party in order that he carries out his official duties.</p> <p>Accepting an Advantage (Article 322sexies StGB) Any act by which a Swiss public official demands or secures the promise of, or accepts an undue advantage for himself or for a third party in order that he carries out his official duties.</p>
The bribe	
Is there a presumption that any advantage was given/received corruptly?	X
Would facilitation payments be caught?	✓ (only to Swiss public officials and persons who prescribe or dispense medicinal products)
Would corporate hospitality be caught?	✓
Is there any <i>de minimis</i> ?	✓ ⁸
Does the bribe have to be monetary?	X
Public officials	
Does the offence only apply to bribing public officials?	X (see the description of the offence above)
Acts performed outside Switzerland	
Can bribery performed outside Switzerland be caught?	✓
Does the act also need to be illegal in the foreign country of performance?	✓
Who can be liable	
Swiss national?	✓
Swiss company?	✓ ⁹
Swiss partnership (including limited liability partnership)?	✓ ¹⁰
Director of Swiss company?	✓ ¹¹
Swiss company if the bribe is committed abroad by its foreign subsidiary?	X
Foreign subsidiary of a Swiss company if the bribe is committed abroad?	X
Foreign national / company / partnership if bribe is committed in Switzerland?	✓
Foreign national domiciled or “ordinarily resident” in Switzerland if bribe is committed outside Switzerland?	✓
Foreign company / partnership if bribe is committed abroad?	✓
Penalties	
Penalties include:	<p>Public Sector</p> <p>Individuals</p> <ul style="list-style-type: none"> — Imprisonment for up to five years (up to three years in cases of granting / acceptance of advantages) — Monetary penalty of up to CHF 1.08m — Confiscation — Potential disqualification from acting as a director or executive officer (in certain regulated sectors such as the financial sector) <p>Companies</p> <ul style="list-style-type: none"> — Fine up to CHF 5m — Confiscation
Defences	
Are there any defences available?	<ul style="list-style-type: none"> — According to Article 322decies para. 1 StGB, advantages are not deemed undue if they are either (i) permitted under public employment law (public sector); (ii) contractually approved by the employer/principal (private sector); or (iii) of minor value in accordance with social custom — Article 33 para. 3 HMG exempts “benefits of modest value which are relevant for medical or pharmaceutical practice” as well as “commercially and economically justified discounts which directly reflect on the price.”

Sources of law	
<p><i>Article 322octies – Article 322novies Swiss Criminal Code (StGB)</i>^{4,5} <i>Article 33 and Article 87 Federal Act on Medicinal Products and Medical Devices (HMG)</i></p>	
Offence	<p>Private Sector</p> <p>Active Bribery in the Private Sector (Article 322octies StGB)^{4,5} Any act by which a person in the private sector⁶ is offered, promised or given an undue advantage for himself or for a third party in order to cause that person to commit or omit an act in connection with his professional or business activities that is contrary to his duties or dependent on his discretion.</p> <p>Passive Bribery in the Private Sector (Article 322novies StGB) Any act by which a person in the private sector demands, secures the promise of, or accepts an undue advantage for himself or for a third party in order to cause that person to commit or omit an act in connection with his professional or business activities that is contrary to his duties or dependent on his discretion.</p> <p>Promise of Material Benefits (Article 33 para. 1 and Article 87 para. 1 lit. b HMG) Any act by which persons who prescribe or dispense medicinal products, or the organisations which employ them, are granted, offered or promised material benefits.⁷</p> <p>Accepting of Material Benefits (Article 33 para. 2 and Article 87 para. 1 lit. b HMG) Any act by which persons who prescribe or dispense medicinal products, or the organisations which employ them, solicit or accept material benefits.</p>
The bribe	
Is there a presumption that any advantage was given/received corruptly?	X
Would facilitation payments be caught?	✓ (only to Swiss public officials and persons who prescribe or dispense medicinal products)
Would corporate hospitality be caught?	✓
Is there any <i>de minimis</i> ?	✓ ⁸
Does the bribe have to be monetary?	X
Public officials	
Does the offence only apply to bribing public officials?	X (see the description of the offence above)
Acts performed outside Switzerland	
Can bribery performed outside Switzerland be caught?	✓
Does the act also need to be illegal in the foreign country of performance?	✓
Who can be liable	
Swiss national?	✓
Swiss company?	✓ ⁹
Swiss partnership (including limited liability partnership)?	✓ ¹⁰
Director of Swiss company?	✓ ¹¹
Swiss company if the bribe is committed abroad by its foreign subsidiary?	X
Foreign subsidiary of a Swiss company if the bribe is committed abroad?	X
Foreign national / company / partnership if bribe is committed in Switzerland?	✓
Foreign national domiciled or “ordinarily resident” in Switzerland if bribe is committed outside Switzerland?	✓
Foreign company / partnership if bribe is committed abroad?	✓
Penalties	
Penalties include:	<p>Private Sector¹²</p> <p>Individuals</p> <ul style="list-style-type: none"> — Imprisonment for up to three years — Monetary penalty up to CHF 1.08m — Confiscation — Potential disqualification from acting as a director or executive officer (in certain regulated sectors such as the financial sector) <p>Companies</p> <ul style="list-style-type: none"> — Fine up to CHF 5m — Confiscation
Defences	
Are there any defences available?	<ul style="list-style-type: none"> — According to Article 322decies para. 1 StGB, advantages are not deemed undue if they are either (i) permitted under public employment law (public sector); (ii) contractually approved by the employer/principal (private sector); or (iii) of minor value in accordance with social custom — Article 33 para. 3 HMG exempts “benefits of modest value which are relevant for medical or pharmaceutical practice” as well as “commercially and economically justified discounts which directly reflect on the price.”

¹ Article 4a UWG qualifies (active and passive) bribery as unfair conduct, exposing offenders to civil liability. The legal definition of bribery in Article 4a UWG coincides with the one in Articles 322octies and 322novies StGB on active and passive bribery in the private sector.

² A Swiss or foreign public official is a member of a judicial or other authority, a public employee, or an officially-appointed expert, translator or interpreter, an arbitrator or a member of the armed forces.

³ Private individuals who fulfil official duties are subject to the same provisions as public officials (Article 322decies para. 2 StGB).

⁴ Articles 322octies – 322decies StGB entered into force on 1 July 2016.

⁵ In minor cases, the offences of Articles 322octies and 322novies StGB are only prosecuted on complaint. The parliamentary debate identified the following criteria to determine minor significance: the undue advantage does not exceed “a few thousand Swiss francs”, the offence does not jeopardise the safety or health of third parties, the offence does not consist of multiple or repeated acts of bribery, the offender has not conspired with others to commit the offence and no forgery of a document was committed in connection with the act of bribery.

⁶ A person in the private sector is an employee, a company member, an agent or any other auxiliary to a third party. The meaning of the term “auxiliary” 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 subordinate to the third party (e.g. an agent, a consultant, a lawyer). In practice, the term “auxiliary” is thus mostly congruent with the term “business partner” or “employee”.

⁷ Generally, the mere granting or accepting of an undue advantage in the private sector (as opposed to active and passive bribery) is not punishable. Article 33 HMG in conjunction with Article 87 HMG provide for an exception to this rule with a view to natural persons and entities active in the health sector.

⁸ Article 322decies para. 1 lit. b StGB provides that insignificant benefits that are in accordance with common social practice shall not be considered undue advantages. Moreover, Article 322octies para. 2 StGB and Article 322novies para. 2 StGB (on active and passive bribery in the private sector) make the prosecution of minor cases subject to the filing of a criminal complaint by the injured party (see footnote 243). Article 33 para. 3 HMG declares permissible certain benefits of modest value. Article 87 para. 6 HMG leave it to the discretion of the authorities to prosecute and punish insignificant cases in the health sector.

⁹ Where the company has not undertaken all reasonable organisational measures required to prevent the active bribery (Article 102 para. 2 Swiss Criminal Code).

¹⁰ Where the partnership has not undertaken all reasonable organisational measures required to prevent the active bribery (Article 102 para. 2 Swiss Criminal Code).

¹¹ A director may be held criminally liable if he was personally involved in the unlawful act, either actively or passively (i.e. by allowing the conduct to happen in violation of his duty to protect the entity’s integrity).

¹² Violations of Article 33 HMG qualify as minor offences (so-called contraventions). Offenders may be liable to a term of detention and a fine of up to CHF 50,000 (imprisonment not exceeding six months and a fine up to CHF 100,000 if acting in a professional capacity).

Thailand

Sources of law	<i>The Thai Criminal Code</i>	<i>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</i>
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 state officials, and officials from international organisations. 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 advantage 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?	✓	✓ ²
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?	✓ ³	✓
Thai partnership (including limited liability partnership)?	✓ ⁴	✓
Director of Thai company?	✓ ⁵	✓ ⁵
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: <ul style="list-style-type: none"> — Imprisonment up to five years — A fine not exceeding THB 100,000 For the official being bribed: <ul style="list-style-type: none"> — Up to life imprisonment — The death penalty — A fine of up to THB 40,000 	Bribing an official: <p>(i) Individual</p> <ul style="list-style-type: none"> — Imprisonment up to five years — A fine not exceeding THB 100,000 <p>(ii) Juristic Person</p> <ul style="list-style-type: none"> — A fine starting at the amount (and not exceeding double the amount) of the incurred damages or the gained benefits For the official being bribed: <ul style="list-style-type: none"> — Up to life imprisonment — The death penalty — A fine of up to THB 400,000
Defences		
Are there any defences available?	✓ (lack of intent)	✓ (for juristic 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")

<i>The Act on Offences Relating to the Submission of Bids to State Agencies B.E. 2542 (1999) (Submission of Bids to State Agencies Act)</i>
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
✓
✓
✓
✓ ⁵
X
X
✓
✓ (in limited circumstances)
✓ (in limited circumstances)
<ul style="list-style-type: none"> — 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)

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

² In addition, the offence also covers the bribery of foreign state officials, and officials from international organisations.

³ 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.

⁴ 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.

⁵ Provided they had intent to commit the act and knowledge of the facts.

Turkey

Sources of law	Article 8, Article 60, Article 252/1, 9, Article 253 and Article 254 of the Turkish Criminal Code	Article 8, Article 60, Article 252/2, 9 and Article 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 ¹	✓
Acts performed outside the Turkey		
Can bribery performed outside Turkey be caught?	✓ ²	✓ ²
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 ³	X
Turkish company if the bribe is committed abroad by its foreign subsidiary?	X ⁴	X
Foreign subsidiary of a Turkish company if the bribe is committed abroad?	X ²	X
Foreign national / company / partnership if the bribe is committed in Turkey?	✓	X
Foreign national domiciled or "ordinarily resident" in Turkey if the bribe is committed outside Turkey?	X ⁵	X
Foreign company / partnership if the bribe is committed abroad?	X ⁵	X
Penalties		
Penalties include:	Individuals <ul style="list-style-type: none"> — Imprisonment of between four and 12 years — Imprisonment of 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 the offence is 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?	✓ 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.	

Article 8, Article 60, Article 252/1, 9, Article 253 and Article 254 of the Turkish Criminal Code	Article 8, Article 60, Article 252/1, 9, Article 253 and Article 254 of the Turkish Criminal Code
Being an Intermediary to Bribery Communicating an offer to or requesting a bribe from 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 ¹	X ¹
✓ ²	✓ ²
X	X
✓	✓
✓	✓
✓	✓
X ³	✓ ³
X ⁴	X ⁴
X ²	X ²
✓	✓
X ⁵	X ⁵
X ⁵	X ⁵
Individuals	
<ul style="list-style-type: none"> — Imprisonment of between four and 12 years — Imprisonment of 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 the offence is 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	
✓ 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.	

¹ In the case of benefits to persons at the request of a public official.

² If the outcome of bribery occurs in Turkey.

³ If not known or committed by the Director.

⁴ If for the performance or non-performance of an act relating to the Turkish company.

⁵ If for the performance or non-performance of an act relating to Turkey, a Turkish state institution, a Turkish legal entity or a Turkish national.

Ukraine

Source of law	Law on Prevention of Corruption, Criminal Code of Ukraine, Code on Administrative Offences of Ukraine	
Offence	<p>Criminal offences</p> <ul style="list-style-type: none"> — Receiving a bribe: When a public official; an employee,¹ an officer or a private contractor² of a legal entity; or a public services provider³ accepts an offer to get an unlawful advantage⁴ 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 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. — Illegal enrichment: When a public official acquires assets of a significant value⁵ or such assets are transferred by a public official to any third party, where there is no proof of lawful grounds for such acquisition. — Extortion (provocation of a bribe): When a public official instigates a person to offer, promise, 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. — Bribery: Offering, giving or transferring an unlawful advantage to I) a public official; II) an employee,⁶ an officer or a private contractor⁷ of a legal entity; or III) a public services provider⁸ 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. 	
The bribe		
Is there a presumption that any advantage was given/received corruptly?		X
Would facilitation payments be caught?		✓
Would corporate hospitality be caught?		✓ ¹²
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 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 foreigner or person without citizenship in cases prescribed by international treaties or if a serious or especially serious offence against the rights of Ukrainian citizens or the interests of Ukraine is performed; if one of such offences as receiving a bribe, bribing or abuse of influence is performed by a foreigner or person without citizenship jointly with Ukrainian public official)	
Does the act also have to be illegal in the foreign country of performance?		X
Who can be liable		
Ukrainian national?		✓
Ukrainian company?		✓
Ukrainian Partnership (including limited liability partnership)? ¹⁴		X
Director of Ukrainian Company		✓
Ukrainian Company if the bribe is committed abroad by its foreign subsidiary?		X
Foreign subsidiary of a Ukrainian company if the bribe is committed abroad?		X
Foreign national/company/ partnership if bribe is committed in Ukraine?		✓ (only foreign nationals)
Foreign national or person without citizenship domiciled in Ukraine if bribe is committed outside Ukraine?		✓
Foreign company / partnership if bribe is committed abroad		X

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

² A person providing services or works to a legal entity under a contract.

³ A public services provider shall be understood to be 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, private enforcement agents etc.).

⁴ An unlawful advantage shall be understood as anything of value, tangible or intangible, for the purposes of this brochure

⁵ The assets of a significant value should be understood to be monetary funds or other property, or proceeds exceeding one thousand times a tax-free allowance (approximately EUR 26,300).

⁶ i.e. being neither a public official, nor an officer.

⁷ A person providing services or works to a legal entity under a contract.

⁸ A public services provider shall be understood to be an auditor, notary, 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, private enforcement officers etc.).

Source of law	Law on Prevention of Corruption, Criminal Code of Ukraine, Code on Administrative Offences of Ukraine	
Criminal offences	<ul style="list-style-type: none"> — Abuse of office: When an officer of a legal entity, a public official or a public services provider⁹ abuses their powers, authorities or official position for the obtaining of 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 interests of legal entities. — Abuse of influence: 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. 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. — Provision of false information in transparency declaration: Intentional provision of false information¹⁰ in transparency declaration of an official authorised to perform state or local governmental functions or intentional non-submission of transparency declaration. 	
Administrative offences	<ul style="list-style-type: none"> — Violation of legally established restrictions regarding the acceptance of gifts or donations: Violation of legally established restrictions or prohibitions by accepting gifts or donations. — Failure to take action with respect to the prevention of corruption: 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. — Violation of restrictions regarding involvement in commercial or other paid activities by a public official: Failure by a public official to comply with legally established prohibitions to perform any other paid work or commercial activity. — Violation of rules for dealing with the conflict of interest: Failure by a public official, an officer of a public legal entity or a public services provider to report, take actions or decisions in the presence of a conflict of interest. — Violation of financial control requirements: Failure by a public official or an officer of a public legal entity to submit a transparency declaration, or provision of false information¹¹ in a transparency declaration, or failure to report the opening of bank accounts outside Ukraine or report substantial changes in the property status of such persons. — Misuse of information obtained in the process of service: Illegal disclosure by a public official or use to his/her own benefit of information obtained in the process of service. 	
	X	X
	✓	✓
	✓ ¹²	✓ ¹³
	X	X
	X	X
	X	X
	X	X
		X
	X	X
	✓	✓
	✓	X (only individuals caught)
	X	X
	✓	✓ (applies only to a failure to prevent corruption)
	X	X
	X	X
	✓ (only foreign nationals)	✓ (only foreign nationals)
	✓	X
	X	X

⁹ A public services provider shall be understood to be an auditor, notary, appraiser, officer of the Deposit Guarantee Fund 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, state and private enforcement officers etc.).

¹⁰ For the purposes of criminal liability, the information is false if the value stated in a transparency declaration differs from the real value by more than 250 minimal costs of living (approximately EUR 13,150).

¹¹ For the purposes of administrative liability, the information is false if the value stated in a transparency declaration differs from the real value by more than 100 and less than 250 minimal costs of living (approximately EUR 5,260 - 13,150).

¹² There is no threshold. Criminal liability may arise if non-monetary characteristics of bribe are present (e. g. expectation for 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.).

¹³ 1. The corporate hospitality (donation) should not violate legally established restrictions or prohibitions regarding the acceptance of gifts and donations by public officials.
2. The value of the corporate hospitality (donation) received by an official may not exceed one minimal cost of living (approximately EUR 52) for a one-off hospitality (donation) or two minimal costs of living for a working person (approximately EUR 104) cumulatively for hospitality (donations) received from one person within one calendar year.

Ukraine (continued)

Penalties	
Penalties include:	<p>Recipient (public official):</p> <ul style="list-style-type: none"> — Fine of up to 1,500 tax-free allowances¹⁵ (approximately EUR 760)¹⁶ — Debarment from certain positions and activities for up to three years — Confiscation of property — Special confiscation¹⁷ — 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 380) — 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 507) — 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 380) — Community service 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 507) — Confiscation of property — Special confiscation — Detention for up to four years — Imprisonment for up to ten 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 355) — Community service for up to 200 hours — Special confiscation — Detention for up to four years — Imprisonment for up to four 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>

¹⁴ Ukrainian legislation does not recognize a partnership as a form of conducting business.

¹⁵ Tax-free allowance is the basis for both offence qualification and calculation of penalties. However, the amounts of tax-free allowance differ for these two purposes. As of 01 January 2018 the tax-free allowance for the purposes of offence qualification equals to approximately EUR 26, and the tax-free allowance for the purposes of calculation of penalties equals to approximately EUR 0.5.

¹⁶ The penalties are calculated in EUR based on official currency exchange rates established by the National Bank of Ukraine on 01 January 2018, i.e. EUR 1 = UAH 33.49

¹⁷ Special confiscation is a forced, free of charge withdrawal of funds, valuables and/or property in favour of the state, performed under a 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 subject of a crime (except for a property returned to the legitimate owner); or (iv) were sought out, produced, adapted or used as crime instruments (except for a 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>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 250) — Community service 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 <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 507) — 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 456) — Arrest for up to six months — Special confiscation — Detention for up to two years — Imprisonment for up to six years <p>Abuse of influence:</p> <ul style="list-style-type: none"> — Fine of up to 1,500 tax-free allowances (approximately EUR 760) — 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 trading in influence, bribing of an officer of a legal entity, a public services provider, a public official):</p> <ul style="list-style-type: none"> — Fine of up to double the amount of an unlawful advantage — Confiscation of property <p>Public official authorized to perform state or municipal functions who intentionally provides false information or does not submit transparency declaration:</p> <ul style="list-style-type: none"> — Fine of up to 3,000 tax-free allowances (approximately EUR 1,522) — Community service for up to 240 hours — Debarment from certain positions and activities for up to three years — Imprisonment for up to two years 	<p>Recipient in a 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 200) 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 200) <p>Violation of restrictions regarding involvement into commercial or other paid activities by a public official:</p> <ul style="list-style-type: none"> — Fine of up to 800 tax-free allowances (approximately EUR 406) — 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 406) — 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 2,500 tax-free allowances (approximately EUR 1,270) — 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 76)
<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, Federal Law No.52/2006 and Federal Decree-Law No.7/2016) (the Penal Code) ¹	
Offence	Public Bribery (Articles 234, 236, 237 & 237/1 237/2 of the Penal Code) Passive Public Bribery² Individual public servant Applies to any public servant or a person entrusted with a public service or a foreign public servant or an employee of an international organisation, requesting or accepting, whether directly or indirectly, a gift, a benefit, or other grant that is not due, or who is promised any of the above, whether for the benefit of the employee or for the benefit of another entity or establishment, in order for the employee to commit or omit to do an act included in his duties even if he had intended not to commit or omit to do such an act, or if the request, acceptance or promise is made after the fulfilment or omission of the act. Active Public Bribery Applies to the promising, offering, or giving to a public servant or a person entrusted with a public service, a foreign public servant or an employee of an international organisation, a gift, a benefit or a grant that is not due either directly or indirectly, whether for the benefit of the employee or for the benefit of another person or entity, in order for the employee to commit or omit to do such an act included in his duties.	
The bribe		
Is there a presumption that any advantage 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 the UAE		
Can bribery performed outside the UAE be caught?	✓ If the criminal or the victim is a UAE citizen, or if the crime is committed by an employee of the UAE public or private sector, or involving UAE public property.	
Does the act also need to be illegal in the foreign country of performance?		✓
Who can be liable		
UAE national?		✓
UAE company?		✓ ³
UAE partnership (including limited liability partnership)?		✓
Director of a UAE company?		✓ ⁴
UAE company if the bribe is committed abroad by its foreign subsidiary?		X ⁵
Foreign subsidiary of a UAE company if the bribe is committed abroad?		X
Foreign national / company / partnership if bribe is committed in the UAE?		✓
Foreign national domiciled or "ordinarily resident" in the UAE if the bribe is committed outside the UAE?		✓ ⁶
Foreign company / partnership if the bribe is committed abroad?		X
Penalties		
Penalties include:	<ul style="list-style-type: none"> — A fine equal to what is requested, offered or accepted, but no less than AED 5,000. — Confiscation of the gift accepted by or offered to a public servant or person entrusted with a public service. — Imprisonment as follows: <ul style="list-style-type: none"> • Passive Public Bribery – temporary imprisonment (there is no specification as to length) • Active public bribery – up to five years imprisonment • Abuse of Power – up to five years imprisonment (both the briber and the public servant) • Intermediary – up to five years imprisonment 	
Defences		
Are there any defences available?	The briber or intermediary taking the initiative to report the crime to the judicial or administrative authorities, before it is discovered, shall be exempted from any penalty.	

¹ UAE laws are issued in Arabic as the official language of the UAE, however it can be very difficult to make exact translations into English, particularly where there are no equivalent words or phrases. Note, that in any action brought under the legislation it will be the official Arabic version of the law that would be determinative and the UAE courts' interpretation of the Arabic. Court cases are not always reported or publically available, and when reported are reported in the Arabic language, therefore certainty around enforcement and interpretation of the law can be difficult to obtain. We have used a generally accepted English translation of the Penal Code to prepare this table and in the case of uncertainty and inconsistency have referred back to the Arabic version of the law.

² Note, that officials are subject to additional obligations that govern their behaviour (for example, including under Federal Civil Service Law (Law No.21/2001), Federal Human Resources Law (Federal Decree-Law 11/2008), local legislation in Abu Dhabi (the Abu Dhabi Civil Service Law (Abu Dhabi Law No. 1/2006) and Abu Dhabi Human Resources Law (Abu Dhabi Law No.6 /2016) and in Dubai (the Dubai Government Human Resources Management Law (Dubai Law No. 27/2006)) each as amended).

	Public Bribery (Articles 234, 236, 237 & 237/1 237/2 of the Penal Code)	Private Bribery (Article 236/1 and 2 of the Penal Code)
Abuse of Power	Applies to the promising, offering, granting, or giving, either directly or indirectly, a public servant or any other person a gift, a benefit or a grant that is not due to abet that public officer or person to abuse his power, whether actual or presumed, in order to obtain, from a public department, an unlawful benefit for the benefit of the original abettor of the act or for the benefit of any other person. There is also an offence where a public servant or any other person requests or accepts (rather than offers etc) a benefit, gift or grant that is not due, whether for himself or for another person, either directly or indirectly, in order for that public servant or person to abuse their power, whether actual or presumed, in order to obtain, from a public department or authority, an unlawful benefit.	Passive Private Bribery Applies to any person managing an entity or establishment in the private sector, or who is employed by him in any capacity, requesting or accepting, whether directly or indirectly, any undeserved gift, a privilege, a grant that is not due or is promised any of the above, whether for the benefit of himself or for another person, in return for the performance of or the refraining from the performance of his duties or defaulting on his duties, even if he had in mind not to effect the act or not to refrain from it, or if the demand or acceptance or promise comes after the performance of the act or the refraining from the performance of it. Active Private Bribery Any person promising another person managing an entity or establishment in the private sector, or who is employed by him in any capacity, with a gift, a benefit, a grant that is not due or offering or granting any of the above, either directly or indirectly, whether for his benefit or for the benefit of another, in order for that person to perform or omit to perform an act that is included in his duties or constitutes a violation of those duties.
Intermediary offence	It is an offence to act as an intermediary between the giver and recipient of a bribe when offering, requesting, accepting, receiving, or promising a bribe.	
	X	X
	✓	✓
	✓	✓
	X	X
	X	X
	✓	X
✓ If the criminal or the victim is a UAE citizen, or if the crime is committed by an employee of the UAE public or private sector, or involving UAE public property.	✓ If the criminal or the victim is a UAE citizen, or if the crime is committed by an employee of the UAE public or private sector, or involving UAE public property.	✓ If the criminal or the victim is a UAE citizen, or if the crime is committed by an employee of the UAE public or private sector, or involving UAE public property.
	✓	✓
	✓	✓
	✓ ³	✓
	✓	✓
	✓ ⁴	✓
	X ⁵	✓
	X	X
	✓	✓
	✓ ⁶	✓
	X	X
— A fine equal to what is requested, offered or accepted, but no less than AED 5,000.	— A fine equal to what is requested, offered or accepted, but no less than AED 5,000.	— A fine equal to what is requested, offered or accepted, but no less than AED 5,000.
— Confiscation of the gift accepted by or offered to a public servant or person entrusted with a public service.	— Confiscation of the gift accepted by or offered to a public servant or person entrusted with a public service.	— Imprisonment of up to five years for both passive and active private bribery
— Imprisonment as follows:	— Imprisonment as follows:	
• Passive Public Bribery – temporary imprisonment (there is no specification as to length)	• Passive Public Bribery – temporary imprisonment (there is no specification as to length)	
• Active public bribery – up to five years imprisonment	• Active public bribery – up to five years imprisonment	
• Abuse of Power – up to five years imprisonment (both the briber and the public servant)	• Abuse of Power – up to five years imprisonment (both the briber and the public servant)	
• Intermediary – up to five years imprisonment	• Intermediary – up to five years imprisonment	
Defences		
Are there any defences available?	The briber or intermediary taking the initiative to report the crime to the judicial or administrative authorities, before it is discovered, shall be exempted from any penalty.	The briber or intermediary taking the initiative to report the crime to the judicial or administrative authorities, before it is discovered, shall be exempted from any penalty.

³ A corporation, partnership or other legal person can be criminally liable for the acts of their representatives, directors and/or agents. However, government services and its official departments, public organisations and institutions are specifically excluded from this provision.

⁴ 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)).

⁵ However, take into account possible breaches where the director(s) of a UAE Parent and foreign subsidiary are the same and such director(s) reside in the UAE.

⁶ The legislation does not specifically deal with this, however, we are of the view that if there was sufficient nexus to the UAE (e.g. the individuals are acting on behalf of a UAE based business) then the UAE courts may take jurisdiction and apply the UAE Penal code appropriately.

United Kingdom

Source of law	The Bribery Act 2010 (in force from 1 July 2011)
Offence	<p>General Offence</p> <p>Bribing (s1)</p> <p>Offering or giving a financial or other advantage to a person:</p> <ul style="list-style-type: none"> intending to induce them, or another, improperly to perform a public function or business activity, or as a reward for the same; or knowing or believing the acceptance would in itself constitute improper performance.
The bribe	
Is there a presumption that any advantage 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 bribe is committed in UK?	✓
Foreign national domiciled or "ordinarily resident" in UK if bribe is committed outside UK?	✓
Foreign company / partnership if bribe is committed abroad?	X
Penalties	
Penalties include:	<p>Individuals</p> <ul style="list-style-type: none"> Imprisonment for up to ten years Unlimited fine <p>Companies</p> <ul style="list-style-type: none"> 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 s5 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	Bribing a foreign public official (s6)	Corporate offence (s7)
Being bribed (s2)	Bribing a foreign public official (s6)	Corporate offence (s7)
<ul style="list-style-type: none"> 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; Requesting or accepting such advantage when the request or acceptance would itself constitute an improper performance of a public function or business activity; or Improperly performing such a function or activity in anticipation of receiving such an advantage. 	<p>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 to:</p> <ul style="list-style-type: none"> to influence them in their capacity as a foreign public official and obtain or retain business or a business advantage. 	<p>A company or partnership failing to prevent bribery (under s1 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.</p>
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	Individuals	Companies
<ul style="list-style-type: none"> Imprisonment for up to ten years Unlimited fine <p>Companies</p> <ul style="list-style-type: none"> Unlimited fine Debarment from public contracts A confiscation order under POCA 	<ul style="list-style-type: none"> Imprisonment for up to ten years Unlimited fine <p>Companies</p> <ul style="list-style-type: none"> Unlimited fine Debarment from public contracts A confiscation order under POCA 	<ul style="list-style-type: none"> Unlimited fine Debarment from public contracts⁴ 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.

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

Mirko Daidone, Partner

E tirana@cms-rrh.com

Edita Poro, Associate

E edita.poro@cms-aacs.com

Australia

Corrs Chambers Westgarth
Sydney office
8-12 Chifley Square
Sydney NSW 2000, Australia
T +61 2 9210 6500
F +61 2 9210 6611

Richard Flitcroft, Partner

E richard.flitcroft@corrs.com.au

Melbourne office
567 Collins Street
Melbourne VIC 3000, Australia
T +61 3 9672 3000
F +61 3 9672 3010

Daniel Marquet, Partner

E daniel.marquet@corrs.com.au

Marie Costa, Special Counsel

E marie.costa@corrs.com.au

Austria

CMS Reich-Rohrwig Hainz
Rechtsanwälte GmbH
Gauermannngasse 2
1010 Vienna, Austria
T +43 1 40443 1850
F +43 1 40443 91850

Peter Huber, Partner

E peter.huber@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, Senior Associate

E gregory.desauvage@cms-db.com

Bosnia and Herzegovina

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 Nabarro
Olswang LLP
Consultores em Direito Estrangeiro
Travessa do Ouvidor, 5 – Sala 6.01
Centro, Rio de Janeiro, RJ, CEP
20040-040, Brazil
T +55 21 3723 6151
F +55 21 3723 6815

Ted Rhodes, Office Managing Partner

E ted.rhodes@cms-cmno.com

Rita Zanforlin, Senior Associate

E rita.zanforlin@cms-cmno.com

Bulgaria

CMS Cameron McKenna Nabarro
Olswang LLP
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-cmno.com

Chile

CMS Carey & Allende
Avda. Costanera Sur 2730, Piso 10
Parque Titanium, Las Condes
7550000 Santiago, Chile
T +562 2485 2000
E contacto@cms-ca.com

Rodrigo Campero, Senior Associate

E rodrigo.campero@cms-ca.com

China

CMS China
Beijing office
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-cmno.com

Shanghai office
2801 Plaza 66 Tower 2
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

Colombia

CMS Rodríguez-Azuero
Calle 75 No. 3-53
Bogotá, Colombia
T +57 1 321 8910
F +57 1 321 8910 x333/128

Jacques Simhon, Partner

E jacques.simhon@cms-ra.com

Daniel Rodriguez, Partner

E daniel.rodriguez@cms-ra.com

Croatia

Bardek Lisac Mušec Skoko d.o.o.
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
Nabarro Olswang
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-cmno.com

Petr Benes, Associate

E petr.benes@cms-cmno.com

France

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

Stéphanie de Giovanni, Senior Associate

E stephanie.degiovanni@
cms-fl.com

Véronique Bruneau Bayard, Associate

E veronique.bruneau-bayard@
cms-fl.com

Germany

CMS Hasche Sigle
Hamburg office
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

Munich office
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, Partner

E florian.block@cms-hs.com

Hungary

CMS Cameron McKenna
Nabarro Olswang LLP
Magyarországi Fióktelepe
YBL Palace, Károlyi utca 12
1053 Budapest, Hungary
T +36 1 48348 00
F +36 1 48348 01

Zsolt Okányi, Partner

E zsolt.okanyi@cms-cmno.com

Jozsef Kohl, Associate

E jozsef.kohl@cms-cmno.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

Luxembourg

CMS Luxembourg

Rue Goethe 3

L-1637 Luxembourg

Luxembourg

T +352 26 27 53 61

F +352 26 27 53 55

Jérôme Guillot, Counsel

E jerome.guillot@cms-dblux.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 Matthew, Partner

E john.mathew@christopherleeong.com

Mexico

CMS Woodhouse Lorente Ludlow

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

Monaco

CMS Pasquier Ciulla & Marquet

Athos Palace

2, rue de la Lujerneta

98000 Monaco, Monaco

T +377 97 98 42 24

F +377 97 98 42 25

Olivier Marquet, Partner

E olivier.marquet@cms-pcm.com

Matthieu Massei, Middle Associate

E matthieu.massei@cms-pcm.com

Montenegro

CMS Reich-Rohrwig Hainz d.o.o.

Bulevar Džordža Vašingtona 3/22

Entrance V, Unit 9

81000 Podgorica, Montenegro

T +382 20 416070

F +382 20 416071

Milica Popović, Partner

E milica.popovic@cms-rrh.com

Netherlands

CMS Derks Star Busmann

Utrecht office

Newtonlaan 203

3584 BH Utrecht, Netherlands

T +31 30 2121 111

F +31 30 2121 333

Leonard Böhmer, Partner

E leonard.bohmer@cms-dsb.com

Amsterdam office

Atrium – Parnassusweg 737

1077 DG Amsterdam, Netherlands

T +31 20 3016 301

F +31 20 3016 333

Edmon Oude Elferink, Partner

E edmon.oudeelferink@cms-dsb.com

Poland

CMS Cameron McKenna Nabarro

Olswang Pośniak i Sawicki sp.k

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-cmno.com

Maciej Kópczyński, Senior Associate

E maciej.kopczynski@cms-cmno.com

Mariusz Minkiewicz, Associate

E mariusz.minkiewicz@cms-cmno.com

Oman

CMS Cameron McKenna

Nabarro Olswang LLP

Tilal Complex, Muscat Grand Mall

3rd Floor, Building No. 5, PO Box 41

136 Muscat, Oman

T +968 2 439 8752

F +968 2 439 8751

Ben Ewing, Partner

E ben.ewing@cms-cmno.com

Peru

CMS Grau

Av. Santa María 130

Miraflores, L18, Lima, Perú

T +51 1 513 9430

F +511 513 9435

Carolina Cueva, Senior Associate

E carolina.cueva@cms-grau.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 Nabarro

Olswang LLP

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-cmno.com

Horia Draghici, Partner

E horia.draghici@cms-cmno.com

Russia

CMS Russia

Naberezhnaya Tower, block C

Presnenskaya Naberezhnaya 10

123112 Moscow, Russia

T +7 495 786 4000

F +7 495 786 4001

Sergey Yuriev, Partner

E sergey.yuriev@cmslegal.ru

Saudi Arabia

Feras Al Shawaf in

Association with CMS

Al Bawani Building

Salah Al Din Al Ayyubi Road

Malaz, Riyadh, Saudi Arabia

T +966 11 472 9999

Feras Al Shawaf, Managing Partner

E feras@alshawaflaw.com

Afaq Sindhu, Senior Associate

E afaq@alshawaflaw.com

Hassan Khalife, Consultant

E h.khalife@alshawaflaw.com

Serbia

Petrikic & Partneri AOD in cooperation with CMS Reich-Rohrwig Hainz

Krunska 73, 11000 Belgrade, Serbia

T +381 11 3208 900

F +381 11 3208 930

Milica Popovic, Partner

E milica.popovic@cms-rrh.com

Singapore

CMS Holborn Asia (a Formal Law

Alliance between CMS Cameron

McKenna Nabarro Olswang

(Singapore) LLP and Holborn Law

LLC)

7 Straits View

Marina One East Tower, #19-01

Singapore 018936

T +65 9648 9008

F +65 6509 0665

Lakshanthi Fernando, Partner

E lakshanthi.fernando@cms-holbornasia.com

Wei Ming Tan, Associate

E weiming.tan@cms-holbornasia.com

Slovakia

CMS Bratislava

UNIQU, Staromestská 3

811 03 Bratislava, Slovakia

T +421 2 2211 1500

T +421 2 3214 1414

Petra Čorba Stark, Counsel

E petra.corbastark@cms-cmno.com

Peter Šimo, Partner

E Peter.simo@cms-rrh.com

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

Maja Zgajnar, Partner

E maja.zgajnar@cms-rrh.com

Spain

CMS Albinaña & Suárez de Lezo

Calle Génova, 27

28004, Madrid, Spain

T +34 91 4519 300

F +34 91 4426 045

Carlos Aguilar Fernandez, Partner

E carlos.aguilar@cms-asl.com

Jorge Martínez, Associate

E jorge.martinez@cms-asl.com

Switzerland

CMS von Erlach Poncet Ltd
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

Aline Wey, Counsel

E aline.vey@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-cmno.com

Ukraine

CMS Cameron McKenna
Nabarro Olswang
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-cmno.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 (UAE) LLP
Level 15 Burj Daman
Dubai International Financial Centre
Happiness Street
PO Box 506873, Dubai
T +971 4374 2800
F +971 4374 2803

John O'Connor, Partner

E john.oconnor@cms-cmno.com

Harkee Wilson, Legal Director

E harkee.wilson@cms-cmno.com

United Kingdom

CMS Cameron McKenna
Nabarro Olswang 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-cmno.com

Amy Wilkinson, Senior Associate

E amy.wilkinson@cms-cmno.com

Jess Foley, Associate

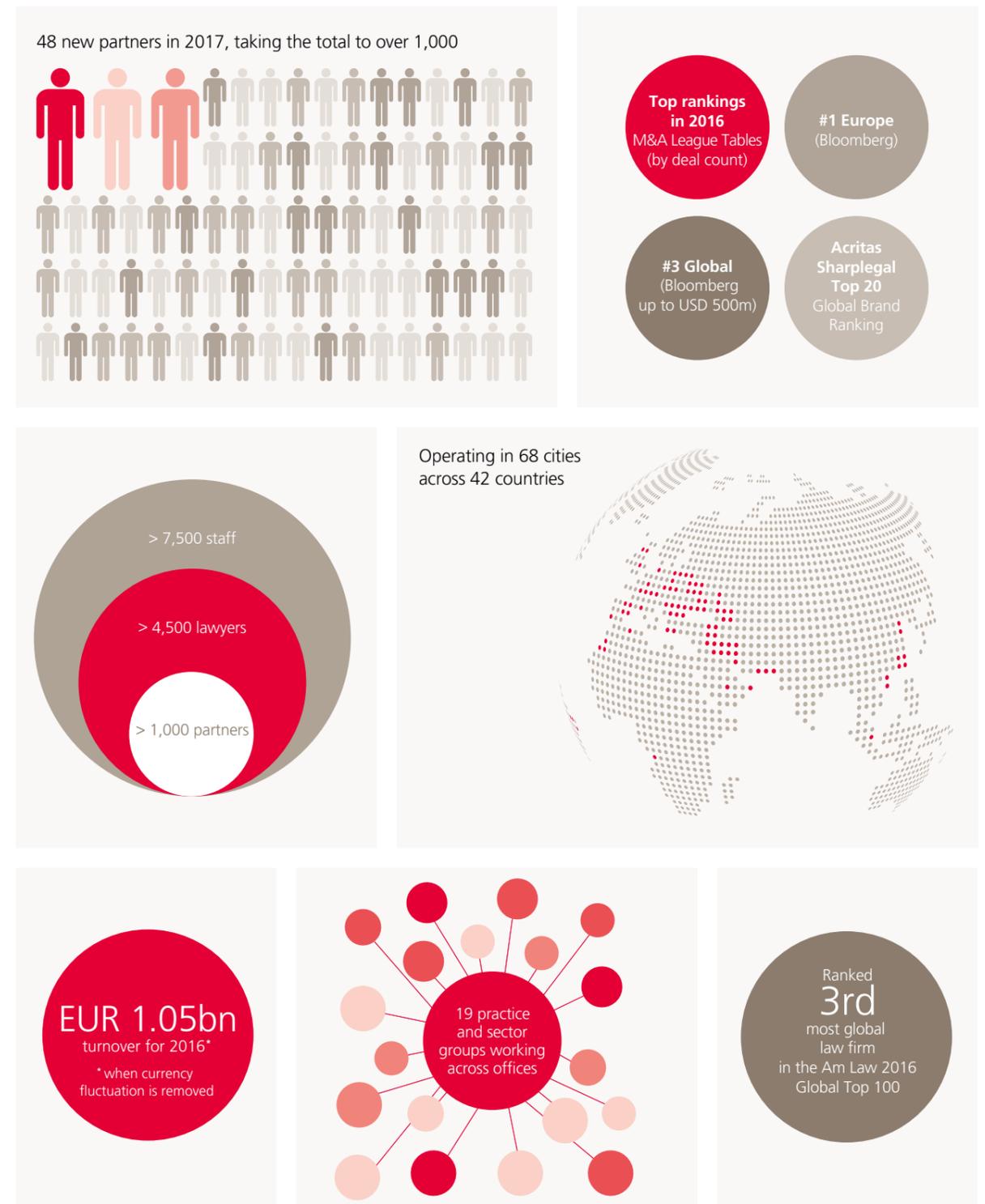
E jessica.foley@cms-cmno.com



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