

VinciWorks

# Bribery Laws Around the World

Your global guide to anti-bribery  
and corruption compliance



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Your global guide to anti-bribery and corruption compliance

## Introduction

Preventing bribery is everyone's responsibility. Even when there is no intent to commit a criminal act, often it is the lack of proportionality of the type of benefit being offered or received, or the timing and circumstances, that can raise the question of whether something improper has occurred.

Navigating international laws and regulations around bribery can be very complex. Cultural customs can sometimes amount to bribery. What may be regarded as perfectly 'normal' and acceptable practice in a country can still be considered a bribe, even when a reward or 'tip' is expected, and even if everyone does it.

This guide is not a substitute for legal advice. You should always consult a legal professional versed in the bribery and corruption laws of the jurisdiction if you need further advice.

## How to use this guide

This guide is designed to provide a summary of the key bribery provisions in different jurisdictions. Each section provides a short summary of what's against the law, including the key bribery and corruption offences.

### The guide includes the following:

- Who the laws apply to, i.e. private individuals, public officials, or legal entities
- When and under what circumstances facilitation payments (small payments made to public officials to expediate their official actions) are acceptable
- What business must do regarding their internal procedures and what they must do to ensure that practices around hospitality and gift giving do not breach local laws
- What the penalties are, both for individuals and legal entities where applicable
- Links to further information, such as the national anti-corruption authority

We recommend using this guide in risk assessments and country-specific policy development. Risk assessment forms a key part of any anti-bribery and corruption programme and once risks are identified, such as business operations in high risk jurisdictions, additional measures can be implemented which may, in some jurisdictions, form the basis for a legal defence if any employees or agents engage in bribery.

## About VinciWorks

Founded in 2004, VinciWorks is a leading provider of online compliance training and risk management software. With over 300,000 users across 70 countries, VinciWorks has established itself as the definitive authority in online compliance.

VinciWorks is on a mission to reinvent the impact that compliance tools and training can make. We strive to solve real compliance issues in real time. Compliance training experienced by most employees today is considered boring, old-fashioned and irrelevant. We are on a mission to change the status quo - that compliance is a tick-box exercise that is regarded with zero importance or relevance.



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# Angola

## What's against the law?

The Angolan Law on the Criminalization of the Infractions Related to Money Laundering defines corruption both actively and passively.

Passive corruption is when a public employee or holder of a political role, within the exercise of their functions, requests or accepts, by themselves or by a third party, patrimonial or not patrimonial advantages or promises, for their own benefit or a third party's benefit, with the intention of acting or omitting to act, against their role's duties.

Active corruption means that someone, either by themselves or via a third party, with their knowledge or ratification, provides or promises to a public employee, holder of a political role or a third party, by their indication or knowledge, patrimonial or not patrimonial advantages or promises with the intention of persuading them to exercise actions or omission of duties related to their role.

## Who does it cover?

The law covers acts performed within Angola, either by nationals or foreign citizens. It is applicable overseas when the acts are performed by Angolan citizens who normally reside in Angola, or the performer is found within Angola and cannot be extradited.

Public employees, private persons and legal entities can be liable. But the crime of corruption does not extend to the private sector or business to business bribery.

## What about facilitation payments?

These are characterised as corruption and not allowed.

## What do businesses need to do?

There are no specific defences for businesses. However, penalties can be reduced if the crime is reported within 90 days after the act has been performed, or before the performance of the act, or the performer cooperates with national authorities. Therefore compliance programmes which are able to spot suspicious activities and are able to report these could lessen the individual penalties against those involved in bribery.

## What are the penalties?

Penalties range from a fine to imprisonment from six months to five years depending on the crime.

## Further reading

Transparency International - Angola  
[https://www.transparency.org/files/content/corruptionqas/257\\_Corruption\\_and\\_anti\\_corruption\\_in\\_Angola.pdf](https://www.transparency.org/files/content/corruptionqas/257_Corruption_and_anti_corruption_in_Angola.pdf)





# Argentina

## What's against the law?

The Argentine Criminal Code makes it illegal to give or offer money, gifts or any kind of benefit to obtain a public officer's performance, delay or omission of any act in relation to his/her duties. The crime is not connected to whether or not the behaviour of the public officer was actually changed.

The mere giving of gifts or anything of value to a public official on account of his/her office also constitutes a crime, irrespective of whether that gift was related to the performance of any specific act.

The offence of active bribery only applies when public officials and employees are involved, and is not applicable to corrupt acts between private individuals, e.g. commercial bribery.

The offence of passive bribery only applies when public officials and employees are involved. The only exception is acceptance of bribes by employees of financial institutions and entities operating in the stock exchange, which is also specifically penalised.

## Who does it cover?

Both individuals and legal entities can be held criminally, civilly and administratively liable for bribing foreign or domestic public officials.

The law also covers private or foreign owned legal entities operating in Argentina, including those partially owned by the state; individuals, either Argentine or foreigners, who violate the legislation and Argentine citizens and legal entities domiciled in Argentina who attempt to bribe foreign public officials abroad.

## What about facilitation payments?

These are characterised as bribery and not allowed.

## What do businesses need to do?

The existence of a compliance program can be used as a defense, as a mitigating factor or even as an

exoneration from liability against corporate bribery. To qualify for penalty mitigation or exemption, a company's compliance programme must include a code of ethics, specific rules for interacting with the public sector, staff training, regular risk analysis, internal communication channels, internal investigation mechanisms, due diligence on third parties, whistleblower protection and a nominated compliance officer.

## What are the penalties?

### Individual Penalties

- One to six years imprisonment. Public officers are disqualified for life from exercising public duties.
- Employees of financial institutions and entities operating in the stock exchange are disqualified for up to six years.
- In addition to prison sentences, a fine can be imposed ranging from 2 to 5 times the amount of the bribe offered or received.

### Corporate Penalties

- A fine can be applied, ranging from 2 to 5 times the undue benefit obtained by the company as a result of the criminal activity.
- **Additional penalties may include:**
  - Suspension of the company's activities for up to 10 years
  - Loss or suspension of any subsidies or other government-granted benefits
  - Exclusion from public contracts and calls for bids for up to 10 years
  - Termination of legal existence, in cases where the commission of crimes is the principal activity of the legal entity; and publication of the judgment.

## Further reading

Argentinian Anti-corruption office

<https://www.argentina.gob.ar/anticorruption>



# Australia

## What's against the law?

The Australian Commonwealth Criminal Code Act 1995 defines a bribe as when a person provides a benefit (meaning any form of advantage) to another person where that benefit is not legitimately due or is provided in dishonest circumstances, in order to influence that second person to do or not do something in respect of their official role or in respect of their business affairs.

The federal bribery law generally deals with bribery connected to public officials, but each of Australia's six states and two territories have their own bribery laws which apply to both public bribery and private or commercial bribery.

There is ongoing discussion at the federal level to introduce a new offence of failing to prevent foreign bribery through the Combating Corporate Crime Bill. This would also include associates or corporations, such as agents and contractors.

## Who does it cover?

At a federal level, private individuals, public officials and the legal entity concerned can be prosecuted for bribery offences.

For bribery of a foreign public official, the Criminal Code applies where the conduct constituting the offence occurs wholly or partly in Australia, or where the person alleged to have committed it is an Australian citizen or resident, or a body corporate incorporated in Australia.

For bribery of a Commonwealth public official and other related offences, the Criminal Code applies regardless of whether or not the alleged conduct occurs inside or outside of Australia or whether or not a result of the conduct constituting the offence occurs in Australia. At a state and territory level, consideration should be given to particular legislation that may apply. Generally speaking, a degree of geographic connection to the relevant state or territory will be required.

## What about facilitation payments?

In relation to bribing a foreign public official, facilitation payments can be used as a defense to bribery. This is applicable where the benefit is of minor value and offered for the sole purpose of securing or expediting routine government action of a minor nature.

## What do businesses need to do?

Given the complex nature of bribery and corruption laws in Australia and the rapid development of potential new laws and penalties, businesses incorporated or working in Australia will require a comprehensive training programme for their given the defense of facilitation payments to foreign public officials which is expressly prohibited by other jurisdictions like the UK.

## What are the penalties?

At a federal level, for the offences of bribing a foreign public official or the bribery of a Commonwealth public official, the penalties are for an individual, imprisonment for up to ten years and a fine of AUD2.1 million or both and for a company, a fine of up to AUD21 million or a fine of three times the value of the benefit or 10% of the annual turnover of the company during the 12 months ending at the end of the month when the offence occurred, whichever is greater.

The consequences of being found guilty of bribery offences at a state and territory level vary between states and territories, but they can likewise involve substantial fines and imprisonment of individuals.

Australia also has legislation enabling the confiscation of proceeds of crime, separate from and additional to any fines or penalties that may be imposed if found guilty of bribery offences.

## Further reading

Australian Federal Police: Bribery of foreign officials  
<https://www.afp.gov.au/what-we-do/our-work-overseas/bribery-foreign-officials>



# Austria

## What's against the law?

The Austrian Criminal Code defines a bribe as a financial benefit or other advantage requested, received or promised by a public official or an arbitrator or offered, promised or given to a public official or an arbitrator in order to cause that public official or arbitrator to act contrary to the official's duties.

## Who does it cover?

Private individuals, public officials and arbitrators can be prosecuted for bribery offences. A company can be held liable under the Austrian Company's Criminal Liability Act.

A company or legal entity may be liable for bribery if the bribery was committed by a managing director or any other person entitled to act on behalf of the company and if the bribery was for the benefit of the company.

If a person who is not entitled to act on behalf of the company commits bribery for the benefit of the company, the company is only liable if there was an organisational fault enabling the bribery such as an inadequate compliance management system.

## What about facilitation payments?

Facilitation payments are considered bribes no matter how small the amount. However advantages that are local customs and of insignificant value are allowed.

## What do businesses need to do?

It is a criminal offence for companies to fail to take appropriate measures to prevent bribery. The company can be charged with an offence if the offence has been committed in its favor or duties for which the company is responsible have been violated.

For offences committed by a decision-maker, the company is responsible if the decision-maker has committed an unlawful and culpable act.

The company is responsible for criminal offences committed by employees if employees have acted

unlawfully; the company is only responsible for a deliberate offence if the employee has acted deliberately. For an offence which presupposes negligent action, the company is liable only if the employee has disregarded the care required by the circumstances.

It is an offence if the decision-makers failed to exercise due and reasonable care to prevent bribery, in particular by failing to take essential technical, organisational or personnel measures to prevent such acts.

It is important to note that corporate hospitality is strictly restricted for public officials. Hospitality is only allowed during events if the participation of the public official is factually justified and also given to all other participants.

It is a defense for a company or legal entity charged with the offence of failing to prevent bribery to prove that it has adequate procedures in place to prevent bribery. The law does not define what will be considered adequate procedures, but jurisdiction and doctrine refer to the accepted principles of compliance.

## What are the penalties?

Individuals face up to ten years' imprisonment, depending on the value of the bribe. Companies and other legal entities can receive a fine up to EUR1 million.

An individual and / or company may also face confiscation of criminal property arising from the offence, which can include the revenue attributable to any contract won through bribery, not just the value of the bribe paid.

Companies convicted of bribery offences may also face debarment from public procurement contracts under the Austrian Public Procurement Directive for a five-year period.

## Further reading

Austrian Federal Bureau of Anti-Corruption  
<https://www.bak.gv.at/en/>



# Azerbaijan

## What's against the law?

The Azerbaijani Law Against Corruption defines bribery as giving an official, directly or indirectly, in person or through an intermediary, a material or other gift, advantage or concession, for himself/herself or for third persons, to act or refrain from acting in the exercise of their duties.

There is also a crime of a request or receipt by an official, directly or indirectly, in person or through an intermediary, of a material or other gift, advantage or concession, for themselves or for third persons, for any acts or omissions in connection with the performance of their duties, as well as in return for general patronage or indifference in office.

## Who does it cover?

The Law Against Corruption covers all citizens and foreign nationals in Azerbaijan and all legal entities in Azerbaijan, including foreign legal entities registered in the country.

## What about facilitation payments?

These are considered bribery and not allowed.

## What do businesses need to do?

There is no defence for a business having procedures in place designed to prevent bribery. This does not mean a business can get away with not having procedures. Quite the opposite. Businesses should have procedures in place to prevent bribery from occurring in order to ensure that bribery does not, in fact, occur, which is the only protection available from prosecution.

## What are the penalties?

Conviction can result in fines from AZN1,500 (approx. US\$883) up to AZN12,000 (approx. US\$7,059) or imprisonment from two to 12 years. These fines are applied per criminal offence, and can be applied against companies.

## Further reading

Transparency International - Azerbaijan  
<http://transparency.az/>







# Bahrain

## What's against the law?

There is no single bribery law in Bahrain. But the Bahrain Penal Code provide for bribery related offences. Under the Penal Code's bribery provisions, either bribery of public officials or bribery in the private sector may constitute criminal offences.

While bribery is not specifically defined, it can include a bribe as a gift or privilege of any kind whatsoever or a promise to be given the same, either directly or indirectly, to induce or reward the improper performance of a relevant function or activity.

## Who does it cover?

The law covers public officials in requesting or accepting any gift or privilege in their capacity as a public official in the exchange for their performance or non-performance of an act, regardless of their intention, when the act is within the remit of their office.

It covers bribery of a foreign public official for doing or not doing an act in breach of the duties of their office in order to retain or gain any business advantage.

In the private sector, the law applies to any employee, director or trustee who requests or accepts, directly or indirectly, a bribe in exchange for the performance or non-performance of an act regardless of their intention and whether the gift is accepted before or after the act to the detriment of their employer or the private entity. This offence is deemed to have occurred even in instances where the act was not within the person's duties to their employer, but they mistakenly believed the act to be so.

Legal entities, private individuals, public employees, and any person who aids or abets a bribery offence can be prosecuted for bribery offences.

## What about facilitation payments?

Facilitation payments are considered bribery no matter how small the amount.

## What do businesses need to do?

There are no defenses for bribery offences, however there are mitigating factors. These apply where an accomplice or co-conspirator self-reports or confesses a bribery offence involving a public official, before referral of the case to the court, or where any party self-reports a private bribery offence (i.e. not involving a public official) before it is discovered.

There are no express provisions in the law placing restrictions on corporate hospitality. However, corporate hospitality may fall within the general definition of bribery. Bribery is covered by offering or accepting gifts and privileges, which allows for a wide interpretation of the term.

Given the mitigating factors for timely self reporting as well as the broad definitions of bribery and the potential for hospitality to be included, businesses operating in Bahrain are required to have stringent and significant compliance programmes in order to prevent bribery from occurring, and to spot and report it early.

## What are the penalties?

There are a range of penalties for bribery ranging from one to ten years imprisonment and a fine equal to the value of the bribe. This includes bribery in both the public and private sectors.

## Further reading

Transparency international - Bahrain  
<http://alshafafeyabh.org/index/>





# Belgium

## What's against the law?

The Belgian Criminal Code criminalises both public and commercial bribery.

Public bribery is defined as offering, promising or giving a benefit, directly or indirectly, to a public official, to his/her own benefit or that of a third party, in order to induce him/her to perform or refrain from performing any act falling within the scope of responsibilities.

Commercial bribery is defined as offering, promising or giving an advantage of any kind, directly or indirectly, to a director, proxy-holder, employee or other representative of a legal entity or natural person, for him/herself or for anyone else, intending to induce him/her to act or refrain from certain acts within his/her function without the authorization of the board of directors, the shareholders or principal.

As the terms “offer, promise or advantage of whatever nature,” as used in the offence of bribery are broad, these do not only include pecuniary offers but may also include gifts of any kind such as city trips and benefits in kind. The value of the offer is irrelevant. However, in practice, small value gifts such as flowers or a pen with the logo of the company are generally not considered to bribery.

## Who does it cover?

The law allows any person to be prosecuted in Belgium regardless of their citizenship if at least one constitutive element of the offence was committed in Belgium. Public bribery committed outside of Belgium may be prosecuted in Belgium if the defendant is in the country where it concerns Belgian public officials of foreign officials who work for international organisations based in Belgium.

Public and private bribery committed outside of the Belgian territory may be prosecuted in Belgium if the offence was committed by a Belgian citizen who can be found in Belgian territory, provided that the facts are also characterized as bribery under local law.

The Belgian Courts also have jurisdiction over cross-border bribery to the extent provided for by international treaties and conventions.

## What about facilitation payments?

Facilitation payments are not allowed.

## What do businesses need to do?

A compliance program is not recognised as an instrument to mitigate or eliminate the liability of legal entities before corruption has been committed. However, the level of the sanction may be reduced if a company can show that there were adequate procedures in place designed to prevent bribery.

Given the extensive number of international organisations based in Belgium and the extra-territorial reach of the law, companies operating in Belgium should give significant consideration to their bribery programmes, in particular where it concerns public officials.

While it is not against the law to provide small promotional items as part of normal business life to Belgian officials, in practice, the value of such gifts should not exceed, on a cumulative basis, EUR30-50 per year and per official.

Under their own disciplinary regulations, Belgian officials are under the obligation not to accept any gift or other presents other than small value gifts from other public servants.

## What are the penalties?

Public bribery may lead to prison terms ranging from five months up to 15 years and / or a fine ranging from EUR800 up to EUR800,000. For legal entities, the fines can be up to EUR1.6 million.

Private bribery may lead to imprisonment ranging from six months to three years and / or a fine ranging from EUR800 to EUR400,000. For legal entities, the fines may be up to EUR800,000.



# Belgium

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An individual or a company may also face confiscation of criminal property which can include the revenue won through bribery. A director convicted of a bribery offence is likely to be disqualified from holding a position as a director for up to ten years.

Bribery offences may also result in the cancellation of public contracts. Companies convicted of bribery offences may also face debarment from public procurement contracts.

## Further reading

Belgian Central Office for the Fight Against Corruption  
<https://www.politie.be/5998/nl/over-ons/centrale-directies/centrale-dienst-voor-de-bestrijding-van-corruptie-cdbc-0>





# Brazil

## What's against the law?

The Brazilian Anti-Corruption law defines a bribe as an undue advantage that can be defined as an advantage not authorized by law, represented by a benefit or interest that is obtained through a corrupt act.

Bribery under Brazilian law demands that one of the parties is a government official, since corruption between private individuals is not criminalised in Brazil.

However, direct and indirect bribery of national and foreign public agents by legal entities is prohibited. Directors and officers of companies that pay bribes can be held liable for their wrongdoing.

Receiving a bribe is not a violation of the law, but public agents who receive bribes can be liable under the Administrative Improbability Law and can also be held liable if fraud is committed in public biddings.

## Who does it cover?

The law covers Brazilian legal entities, foreign legal entities with head offices, branches or representation in Brazil, individuals, including Brazilian citizens and foreign nationals who violate the law and public agents.

Under the Brazilian legal system, legal entities are not subject to criminal liability except in environmental crimes. However senior managers, employees and representatives of legal entities can be civilly and criminally liable for acts of corruption or bribery involving the legal entity.

## What about facilitation payments?

Facilitation payments are not allowed under the law.

## What do businesses need to do?

Having adequate corporate procedures to prevent bribery is not mandatory. However, the existence of such procedures are a mitigating factor for the application of penalties.

## Government officials must refrain from accepting presents or other benefits when the person offering the present or benefit is any individual or company that:

- is subject to the regulatory jurisdiction of the agency for which the government official works
- has any personal, professional or corporate interest with the government official
- maintains a business relationship with the agency to which the official provides services
- represents third parties that have interests with the agency in which the official is employed

Government officials may accept small free gifts given for advertisement or for celebration of events of a historical and cultural nature. The commercial value of the gift from the same company cannot exceed BRL100 per year. Moreover, its distribution must be generalised, i.e. it should not be exclusively targeted to a specific public official, and the gift must not be offered more than once every 12 months to the same government official.

After the enactment of the Brazilian Clean Company Act, states and municipalities have also been creating rules on the interactions between public servants and private entities.

## What are the penalties?

Individuals can be subject to penalties of a fine, imprisonment of up to 12 years, suspension of political rights up to ten years and loss of compensation.

Companies can be subject to administrative and judicial penalties. Administrative penalties can include a fine of 0.1% to 20% of the gross revenue in the last year prior to the start of the administrative proceedings; if such criteria cannot be used, the fine will range from BRL6,000 to BRL60 million and publication of the condemnatory decision.



# Brazil

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Judicial penalties can include prohibition from receiving incentives, subsidies, grants, donations or loans from public agencies or entities and from public financial institutions or institutions controlled by the government, for up to five years; loss of assets, rights or valuables representing the advantage or profit, directly or indirectly, obtained from the wrongdoing; partial suspension or interdiction of the legal entity's activities; and compulsory dissolution of the legal entity.

## Further reading

Federal Comptroller General  
<https://www.gov.br/cgu/pt-br>





# Burundi

## What's against the law?

The Burundi Anti-Bribery Act 2006, as well as sections of the 2017 Penal Code, criminalise bribery. There's no single definition of bribery, but there are various types of conduct that can be classified as bribery. In general a bribe is defined as an advantage of any kind that is proposed, given or received in order to get an unfair advantage from, or award an unfair advantage to, a person by reason of their position.

### The principle bribery offences include:

- Requesting or authorizing a bribe by a person vested with public authority or a servant of the public sector by virtue of their position
- Soliciting or approving a bribe by a person vested with public authority for accomplishing an unfair act
- Soliciting, accepting or forcing any kind of sexual activity in order to do or to abstain from doing an act in their power
- Soliciting or approving a bribe by a person not vested with public authority

## Who does it cover?

The Burundian anti-bribery court has jurisdiction whenever any act which forms part of the offence of bribery or related offences is involved. Though the jurisdictional reach is not specified, the Burundian authorities take jurisdiction whenever the misconduct occurs in Burundi.

### The law covers:

- Public servants and officials
- Persons not exercising a public function
- Foreign public servants, officials of international public organizations and non-governmental organisations and legal persons

## What about facilitation payments?

Facilitation payments are not allowed.

## What do businesses need to do?

Corporate hospitality has not been provided for under the law, but it could also be considered an offence if it is performed to any of the prohibited ends.

A company can be prosecuted for bribery committed by its representatives, those who hold positions of responsibility in the company and those who act on its behalf on the basis of a power of representation, power of control and power of decision-making.

Although the law does not specifically provide for it, a parent company may be liable for bribery committed by its subsidiary if the conduct was committed on the basis of or in relation to the affiliation between the parent and the subsidiary company.

This means that businesses operating in Burundi must have strict procedures to ensure that bribery does not occur anywhere in the business. Procedures that may detect bribery quickly could result in reduced penalties under prosecution.

## What are the penalties?

Individuals face up to 15 years imprisonment and / or an unlimited fine on conviction. Legal entities also face an unlimited fine upon conviction.

Additional penalties may also be imposed on individuals. These penalties include forfeiture, restriction from exercising civil, political and family rights as determined by law and a restriction – for a foreigner – from travelling into Burundian territory for five years.

## Further reading

East African Association of Anti-Corruption Authorities  
<https://eaaaca.com/countries/burundi>





# Canada

## What's against the law?

The Canadian Criminal Code sets out the key offences related to domestic bribery and the Corruption of Foreign Public Officials Act (CFPOA) prohibits bribes to foreign public officials. The law prohibits bribery of non-Canadian public officials or any person for the benefit of a foreign public official for purposes of obtaining or retaining an advantage in the course of business. This also prohibits manipulation or falsification of books and records to conceal bribery.

The law prohibits only payment of or the offer to pay a bribe; requesting or accepting a bribe is not a violation. However, recipients may be prosecuted under provisions of the Canadian Criminal Code.

The Criminal Code prohibits anyone from directly or indirectly giving or offering a loan, reward, advantage or benefit of any kind to a federal or provincial government official in Canada as consideration for cooperation, assistance, exercise of influence, or an act or omission in connection with any government business. Additionally, under certain circumstances, the Criminal Code prohibits individuals from giving or receiving a bribe in private business.

The CFPOA similarly prohibits the direct or indirect giving of any loan, reward, advantage or benefit of any kind to a foreign public official. The language of the CFPOA extends the prohibitions to benefits granted to members of the official's family or to other persons for the official's benefit.

The Quebec Anti-Corruption Act is the only broad sub-federal anti-corruption legislation in Canada. The Anti-Corruption Act deals with corruption, breach of trust, malfeasance, collusion, fraud and influence peddling in the public sector, as well as misuse of public funds or public property or gross mismanagement of contracts within the public sector.

## Who does it cover?

### The Corruption of Foreign Public Officials Act covers:

- Canadian companies
- Canadian citizens and permanent residents

- Any person or entity where there is a real and substantial connection between Canada and the acts constituting the offence. A real and substantial connection will be found where a significant portion of the acts giving rise to the offence take place in Canada

## What about facilitation payments?

There was previously an exception for facilitation payments but it was repealed under Fighting Foreign Corruption by Order in Council on October 31, 2017. In practice, prosecutors may decide that prosecuting some small payments is not warranted.

## What do businesses need to do?

There are no specific statutory defences to bribery charges under the Criminal Code.

The CFPOA contains two exceptions that can act as a defense to a bribery charge. This grants an exception for payments that are legal or required in the jurisdiction in which they are made.

There is also an exception for payments made to officials to cover expenses incurred in good faith and directly related to the promotion, demonstration or explanation of the offeror's products and services; or related to the execution or performance of a contract with the foreign state.

The common law defense of duress may be available where individuals are left with no alternative but to make payments in order to protect against loss of life, limb or liberty.

Under the Criminal Code, a hospitality gift will generally be considered a bribe if the gift is made as consideration for an act or omission by the official in performance of their official functions. The primary consideration under the Criminal Code is whether the benefit was given corruptly.

Under the CFPOA a hospitality gift will be considered a bribe if the hospitality gift is made to obtain or retain a business advantage and granted as consideration for an



# Canada

act or omission by the official in performance of their official functions; or to induce the official to use their position to influence any acts or decisions of the foreign state or public international organisation for which the official performs duties or functions.

A hospitality gift that is provided to obtain a business advantage and with the expectation of a quid pro quo is likely to be considered a bribe. Furthermore, the value of the hospitality gift is a significant determinant as to how the courts will view the matter. Small token gifts are unlikely to be considered bribes. However, if the value of the gift could affect, or reasonably be perceived to affect, an individual's conduct, it likely will be unlawful.

## What are the penalties?

Under the Canadian Criminal Code bribery offences are punishable by fines in the discretion of the court and maximum jail terms ranging between five to 14 years. Offences under the CFPOA are subject to a fine in discretion of the court and imprisonment of up to 14 years.

Under the Conflicts of Interest Act gifts valued at over CAD1,000 will be forfeited to the government. However, the potential for a public ethics inquiry arising out of an alleged violation of the law is the main penalty levied against public office holders.

There is also potential for civil action, forfeiture of property and parent company liability. Additionally, companies convicted of bribery offences may face disqualification from public procurement contracts under the provincial Procurements Acts.

## Further reading

Royal Canadian Mounted Police: Corruption  
<https://www.rcmp-grc.gc.ca/en/corruption>







# Cayman Islands

## What's against the law?

The Cayman Islands Anti-Corruption 2018 Law criminalises any person who gives or offers to a public official any loan, reward, advantage or other benefit, with intent that the public official do or not do something to their benefit.

The law states that a person commits an offence if they directly or indirectly give, offer or agree to give or offer to a public official, members of the family of a public official or any person for the benefit of a public official a loan, reward, advantage or other benefit of any kind as consideration for cooperation, assistance, exercise of influence or an act or omission. Those public officials are also prohibited from receiving such bribes.

Public officials are also prohibited from receiving, demanding or accepting offers of rewards, loans, advantages or other benefits directly or indirectly unless there is consent in writing from the Chief Officer of the government entity that employs the public official.

The law prohibits the offering of loans, rewards, advantages or benefits to foreign public officials as consideration for an act or omission by the foreign public official or to induce the foreign public official to influence any acts or decisions.

Other laws prohibit bribes paid in exchange for information about persons in a witness protection program

## Who does it cover?

The alleged offence must occur wholly or partly in the Cayman Islands or wholly or partly on board a Caymanian aircraft or a Caymanian ship.

If the alleged offence occurs outside the Cayman Islands the person must be a resident of the Islands e.g. a work permit holder or a permanent resident, or a person having Caymanian Status. If it is a legal entity, it must be incorporated by or under a law of the Cayman Islands.

The law does not mention the liability of foreign wholly owned or majority-controlled subsidiaries of a body corporate incorporated by or under the laws of the Cayman Islands. Generally, corruption offences involving entities in different jurisdictions are complex and may result in conflicts of laws and involve extradition laws and treaties. The law states that a corruption offence is an offence for which extradition may be granted or obtained under the extradition laws of the Cayman Islands.

## What about facilitation payments?

There are some instances where facilitation payments are acceptable, but only to foreign public officials. The Law allows for a payment that is small, made to expedite or secure the performance by a foreign public official of any act of a routine nature that is part of the foreign public official's duties or functions and the payment and act is recorded.

## What do businesses need to do?

Engaging in bribery can result in regulatory action for a corrupt entity. Additionally the proceeds of a corruption offence can be recovered. Asset freezes, receivership and liquidation are also possible outcomes.

Because of the significant penalties and the complex nature of bribery laws in Cayman Islands, particularly the grey areas around facilitation payments, it is important that companies operating in Cayman have robust anti-bribery and corruption procedures with strong reporting tools and detailed training.

## What are the penalties?

Penalties vary depending on the offence as set out in the law. Imprisonment terms range from three months to 14 years. Fines range from \$1,000 to \$20,000. Penalties can also be a combination of a fine and imprisonment.

Where an offence has been committed by a legal entity with consent or due to negligence on the part of any officers of the entity, then both the officers and the entity can be liable.



# Cayman Islands

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## Further reading

Cayman Islands Anti-Corruption Commission  
<http://www.anticorruptioncommission.ky/>





# Chile

## What's against the law?

The Chilean Criminal Code establishes that legal entities have criminal responsibility and can face sanctions for acts of bribery committed by their employees or who have not adopted compliance models aimed at preventing these crimes.

In Chile bribery constitutes requesting, accepting, offering or consenting to give a national or foreign public official an economic or non-economic benefit, to gain a personal advantage for the person offering the bribe or for a third party.

## Who does it cover?

The law only applies in Chile. Private individuals, public officials and companies can be prosecuted for bribery offences. A company can be held liable under the identification principle if a directing mind and will, typically a senior person in the company commits a bribery offence in benefit of their company.

A company may be liable for failing to prevent bribery. It is a strict liability offence and the relevant commercial organisation doesn't need to know that the bribery has taken place in order for it to be liable.

## What about facilitation payments?

Facilitation payments are considered bribery no matter the amount. However there is an exemption for official or protocol donations of low economic value that are considered customary.

## What do businesses need to do?

Businesses must have a strict compliance programme in place to prevent bribery. Maintenance of a compliance programme to prevent corruption, and the existence and enforcement of an integrity policy is considered either a liability exemption or mitigating factor for companies. Maintaining a compliance program is a requirement for legal entities.

Corporate hospitality should be oriented towards

official or protocol-related donations being a courtesy gift given to an authority as a gesture of gratitude for an invitation, or gifts of little economic value. Anything outside this framework is prohibited. However gifts to foreign public officials are always prohibited.

The adequacy of a commercial organisation's procedures is assessed by reference to six key compliance principles, including risk assessment, proportionate procedures, top level commitment, due diligence, communication and training, monitoring and assurance.

## What are the penalties?

Individuals face up to ten years imprisonment and / or a limited fine on conviction and temporary absolute disqualifications for the exercise of public office during the duration of the sentence.

Companies can receive a limited fine on conviction, partial or total loss of rights, temporary or total prohibitions to contract with the government and the dissolution or cancellation of the legal entity. Fines can be up to US\$20 million.

Public officials can be jailed for one and a half years to three years, and a fine to the value of the benefit requested or accepted could be imposed.

In cases of requesting or accepting greater rights than indicated by reason of their position, or a benefit for themselves or a third party to perform or having performed an act pertaining to their position, up to five years imprisonment and a fine of twice the benefit requested or accepted can be levied.

For private individuals penalties include up to ten years imprisonment and / or a fine of two to four times the benefit offered, promised, given or requested.

## Further reading

Chile Anti-Corruption Portal

[https://www.anticorruccion.cl/web\\_site/appmanager/portal/main#&panel1-3](https://www.anticorruccion.cl/web_site/appmanager/portal/main#&panel1-3)



# China

## What's against the law?

China does not have a single bribery law, however anti-bribery and corruption offences are contained in various criminal statutes. In China, a bribe is defined as the giving of money or property with corrupt intent for the purpose of obtaining improper benefits or competitive advantage.

Money or property includes cash, in-kind objects, or "property interest which can be measured by money" such as the provision of housing decoration, prepaid cards, travel expenses, debt relief or such other benefits.

An improper benefit is any benefit which is obtained or granted in violation of an applicable law, regulation or administrative rule, or by requiring the bribe recipient to provide aid or an advantage in violation of an applicable law, regulation or administrative rule.

## Who does it cover?

The law covers public entities and public officials in performance of their duties as well as commercial bribery. In general, private bribery may be considered as an administrative offence while bribery and corruption in public entities is a more serious crime. China often executes public officials for bribery and corruption.

The law covers Chinese companies and foreign companies operating in China, Chinese nationals and residents and anyone overseas who has a close connection to China.

## What about facilitation payments?

These are generally not acceptable however there is some grey area as China has no specific regulation on facilitation payments. Minor payments may not meet the threshold of a crime.

## What do businesses need to do?

In addition to the penalties for criminal activity, companies involved in bribery and corruption can be

prohibited for up to three years from participating in government procurement activities if they are involved in bribery. Individuals can be barred from employment as a legal representative, a director, supervisor or senior executive or barred permanently from being employed as a public official.

Regulatory action, specifically for firms involved in the financial sector can be harsh for bribery. There is also no expressly stated threshold for what constitutes commercial bribery. But in general businesses are prohibited from offering a bribe to any employee of a counterparty in a transaction, any entity or individual authorised by the counterparty to handle those affairs, or any entity or individual who can use their power or influence to affect the transaction.

An entity can be held liable for a bribery offence if the offence is committed under the direction of company management level, typically a senior person in the company such as a director or legal representative, and for the interest of the entity.

The act of an employee can be deemed to have been committed by the entity and it is the entity that commits an administrative commercial bribery offence.

There are no express provisions with regard to corporate hospitality under Chinese law. Therefore, whether hospitality given amounts to a bribe would be assessed on the basis of whether there was sufficient evidence to show that it was given with the intention of obtaining improper benefits or competitive advantage.

The law provides that business operators shall not offer gifts in the form of cash or in-kind objects to the counterparty in the conduct of a transaction except for marketing gifts of small value pursuant to business practices.

## What are the penalties?

### For individuals, penalties for bribing can include:

- up to life imprisonment
- unlimited fines for bribery of public officials
- up to 10 years' imprisonment
- unlimited fines for bribery of non-public officials



# China

## Penalties for receiving bribes can include:

- up to death penalty for governmental officials, but not for non-governmental officials
- permanent deprivation of political rights
- confiscation of property for public officials
- up to five years' imprisonment and confiscation of property for non-public officials

## For public entities:

- **Bribing:**
  - unlimited fines for entities
  - up to five years imprisonment and unlimited fines for persons who are directly responsible for the offence.
- **Receiving bribes:**
  - public entities: unlimited fines
  - up to five years' imprisonment for persons who are directly responsible for the offence.
- **Non-public entities:**
  - Fines from RMB10,000 to RMB200,000 and confiscation of illegal gains.

## Further reading

The Ministry of Public Security of the People's Republic of China

<https://www.mps.gov.cn/>





# Colombia

## What's against the law?

The Colombian Criminal Code defines bribery differently depending on whether the law is related to a public official or not. However the core concept revolves around the offering, giving or receiving of some sort of economic benefit to a public officer in exchange for an illegal advantage. The criminal definition for bribery is money or any other income, or promise of remuneration for performing, delaying or omitting activities related to public functions.

The law also criminalises any Colombian national or resident or domiciled company directly or indirectly offering money or economic benefit to a foreign public officer in exchange for the officer performing or omitting certain activity under their functions.

There are also laws against giving, offering or promising money to a witness in order to persuade them to testify or falsely testify in court. The offering of money between private parties to obtain unlawful benefits is a private corruption offence.

## Who does it cover?

Individuals, public officers and officials, legal representatives, managers and members of representative bodies of legal entities, can be liable for criminal bribery.

Regarding criminal transnational bribery, nationals or habitual residents might be liable for it.

Only legal entities are liable for certain aspects of transnational bribery so only they can be sanctioned under the law. However, legal representatives, members of the board of directors, controlling partners, branch offices, can be declared unable to perform certain contracts or activities with the Colombian government.

## What about facilitation payments?

Facilitation payments are not allowed. Any offered amount, no matter how little, that interferes with the decision-making process of a public officer or interferes

in the normal performance of their public duties is considered a bribe.

## What do businesses need to do?

There is no criminal, legal or administrative prohibitions or limits on corporate hospitality. However it could be seen as a bribe in certain circumstances.

Colombian law encourages legal entities to implement compliance programmes which include anti-bribery and corruption training. Any businesses dealing internationally or with foreign entities should have a compliance programme. The government has set out eight guiding principles that need to be included, such as risk assessment, due diligence and mentoring.

## What are the penalties?

Depending on the particular crime and if the individual is a public official or not, penalties can range from eight to fifteen years in prison to fines hundreds of times the monthly salary. Business can be subject to closure, significant fines, and prohibition from public contracts.

## Further reading

Transparency International: Colombia

<https://www.transparency.org/en/countries/colombia>





# Costa Rica

## What's against the law?

The Costa Rica Criminal Code makes it a crime to directly or indirectly offer or give any gift, payment, or undue advantage to any Costa Rican public official, even if requested by the official, in order to influence the official to use their position to perform, delay, or omit any action, whether contrary to or within the scope of their duties, or wrongly assert the power derived from their office over another public official, or as a reward for having performed or omitted an act within the scope of their duties.

It is a crime for anyone, directly or through intermediaries, to offer or provide an official from another country, regardless of government level, or an official from an international organisation or from an international entity, any gift, payment or undue advantage for that official or a third person, in order to influence the official to act, delay or refrain from acting in relation to the performance of official duties, or to wrongly assert their influence derived from their office over another official.

## Who does it cover?

Criminal liability exists against legal entities registered and domiciled in Costa Rica, and also would apply to foreign companies that have agencies, subsidiaries, or branches or that carry out business in the country. Criminal offences can be committed by a company's employees or representatives.

The law covers Costa Rican citizens and residents, foreign individuals, and local or foreign companies that carry out business in Costa Rica. The crime however must be committed in Costa Rica or have effects in the country.

## What about facilitation payments?

Facilitation payments are not allowed.

## What do businesses need to do?

Having a compliance programme does not eliminate

judicial or administrative liability for legal entities. However, having adequate corporate procedures may assist in negotiations with the government to diminish consequences. The law establishes that the penalty against the company may be reduced up to 40% if it is proven that the company has procedures in place and collaborated with the investigation.

## What are the penalties?

Penalties for public officials range between two to 12 years in prison and fines up to 1,000 times the base salary. For entities, the fines can range from 1,000 to 10,000 times the base salary of the employees or representatives involved in bribery. Entities can also be debarred for ten years, have their business closed or suspended or forfeit tax benefits or exemptions.

## Further reading

Public Ministry of Costa Rica

<https://ministeriopublico.poder-judicial.go.cr/>





# Czech Republic

## What's against the law?

The Czech Criminal Code defines bribery as offering, giving, requesting or accepting, either directly or indirectly, in the public or private sector, an unauthorized benefit consisting of a direct material enrichment or other advantage which is obtained or is intended to be obtained by the bribed person or another person with their agreement, and to which they have no right.

The Criminal Code also prohibits illegal meddling in certain proceedings e.g. insolvency proceedings or public tenders which can take form of bribery, such as the provision, offer or promise of property or other benefits contrary to the rules of insolvency proceedings; negotiating illegal advantages in connection with public procurement, tender, or auction; or “machinations” e.g. corrupt practices in relation to public procurement or tendering.

Indirect bribery and corruption is also prohibited. This includes the request of, acceptance of a bribe or a promise of a bribe for affecting the performance of power of an official person by influence or through a third party.

## Who does it cover?

Private individuals, public officials and the legal entities concerned can be prosecuted for bribery offences.

The law applies to corporations which have their registered office in the Czech Republic, have a business or branch in the Czech Republic, carry out activities in the Czech Republic or have assets in the Czech Republic.

## What about facilitation payments?

Facilitation payments are considered bribes and not allowed.

## What do businesses need to do?

Hospitality and gifts can be considered as bribes if they

meet the criteria. Under Czech law, there is no expressly stipulated value limit of gifts in terms of corporate hospitality, however, it is customary that corporations set out this limit in their internal guidelines. This is usually up to CZK500, approximately EUR 20.

The implementation of adequate preventive measures and procedures can prevent or mitigate criminal liability of corporations. Therefore it is crucial for businesses to have a highly effective compliance programme given the serious repercussions.

## What are the penalties?

Individuals face up to 12 years' imprisonment forfeiture of property, monetary penalties, house arrest, community service, prohibition of entry to sporting, cultural and other social events, deportation and prohibition of residence.

Companies can face a monetary penalty up to CZK1,460,000,000, forfeiture of property, forfeiture of a possessed item, publication of judgment, punishment by disqualification from participating in public tenders and applying for subsidy and grant programs; if held liable, the company may be dissolved.

Companies convicted of bribery offences may also face debarment from public procurement contracts under the EU Public Procurement Directive.

## Further reading

Czech National Centre Against Organised Crime  
<https://www.policie.cz/clanek/narodni-centrala-proti-organizovanemu-zlocinu-skpv.aspx>







# Denmark

## What's against the law?

The Danish Criminal Code defines bribery in the public sector as where a person unduly grants, promises or offers another person who exercises a Danish, foreign or international public office or function a gift or other advantage to induce the person to act or refrain from acting in relation to their official duties or where a person in such function receives, demands or accepts the promise of a gift or other advantage.

In the private sector, bribery is defined as where a person in their capacity as trustee of the property of another person in breach of their duty receives, claims or accepts, for the benefit of themselves or of others, a gift or any other advantage, as well as any person who grants, promises or offers such a gift or another advantage.

A bribe can be tangible as well as intangible gifts or advantages such as cash, vouchers for goods, airline tickets, and holidays or offering a job to someone related to the person, granting permission, license or a permit etc.

The intent of inducing a person to act or refrain from acting may trigger criminal liability, notwithstanding whether the person actually acts or refrains from acting. Criminal liability may also incur even if the advantage is not actually paid or given, or if the act is carried out by an intermediary.

## Who does it cover?

Any natural person as well as entities, including corporations, may incur liability for bribery. In practice, corporations are more likely to incur liability in cases where an employee has committed active bribery as opposed to passive bribery. As a main rule, a parent company will not be directly liable for its subsidiary's involvement in bribery, unless the actual decision as to the criminal act was made or supported at group level, or the parent company has failed to fulfill their duty of care.

The law also applies to acts committed outside of Denmark when certain conditions are met. As a main

rule, the extension of the applicability of the Danish law requires that the act committed is also considered a criminal act under the national laws of the state concerned.

## What about facilitation payments?

Facilitation payments are considered bribes and not allowed.

## What do businesses need to do?

Hospitality in the form of sponsorship is acceptable if it is part of the company marketing or communication strategy. Sponsoring seminars, conferences, sports activities etc. with the aim of achieving commercial benefits is accepted. Yet, sponsorship must never be a means for concealing an unlawful act, such as a bribe. The propriety of gifts and hospitality depends on their intent and the benefit obtained.

## What are the penalties?

Penalties can include a fine or up to six years imprisonment. Companies can receive a fine. There is no statutory limit to such fines.

A person or a legal entity may also face confiscation of the proceeds of crime arising from the offence.

Furthermore, companies convicted of bribery offences may also face debarment from public procurement contracts under the EU Public Procurement Directive.

## Further reading

State Prosecutor for Serious Economic and International Crime

<https://anklagemyndigheden.dk/en/state-prosecutor-for-serious-economic-and-international-crime>





# El Salvador

## What's against the law?

The El Salvador Criminal Code defines bribery as anyone who offers, promises or grants a public official or employee, public authority or agent of authority of another State, or international organisation, directly or indirectly, money or any object of pecuniary value, including gifts, favors, promises or advantages for that person to perform or omit performance of any act in the exercise of their public functions, related to an economic or commercial transaction.

There are laws against public officials who appropriate or embezzle public property. And it is unlawful for a public official, public employee, agent of public authority, or other authority, directly or indirectly to request or receive a gift or any other undue advantage; or to accept a promise of the same, in exchange for performing an act contrary to his or her duties, or to not do or delay an act proper to his or her duties.

There are also laws against unjust enrichment by public employees, as well as extortion, illicit negotiation, and specific laws relating to bribery of judges and arbitrators.

## Who does it cover?

The law covers El Salvador citizens, residents, foreign individuals and local or foreign companies. However the crime must be committed in El Salvador or have effects in the country.

## What about facilitation payments?

Facilitation payments are considered bribery and not allowed.

## What do businesses need to do?

The existence of a compliance program does not eliminate judicial or administrative liability for legal entities. However, having adequate corporate procedures may assist in negotiations with the government to diminish consequences.

## What are the penalties?

Penalties can range from fines to prison sentences from two to eight years. For serious cases the sentences can range from 12 to 15 years.

## Further reading

El Salvador Financial Investigation Unit  
<http://www.uif.gob.sv/>





# Ethiopia

## What's against the law?

The Ethiopian Corruption Crimes Proclamation defines bribery as any intent to procure a public servant or employee of a public organisation to perform or omit an act in violation of the duty proper to their office, and giving or offering an advantage or gift to such public servant or employee of a public organisation. This also includes international organisations, and bribery before or after the performance of a corrupt act, as well as direct or indirect actions.

A crime can be committed even without receiving any consideration for themselves, accepting money, a valuable thing, a service or some other benefit from another with a view to giving it as a bribe to a public servant or employee of a public organization or using their bank account for such transaction or creating condition or mediating or offering meeting places for such bribery.

## Who does it cover?

The law covers legal entities, administrative authorities, public servants and officials, employees of public enterprises and organisations and private individuals involved in crimes of corruption.

## What about facilitation payments?

Facilitation payments are considered bribery and are not allowed.

## What do businesses need to do?

Ethiopian law makes no express provisions with regard to corporate hospitality, and any financial or other advantage given in hospitality could be seen as a bribe.

It is a criminal offence for any public servant or employee of a public organisation to receive a thing of value without payment or with inadequate payment without proper cause.

## What are the penalties?

The penalties for bribery range from one year to 25 years in prison as well as fines.

## Further reading

Federal Ethics and Anti-Corruption Commission of Ethiopia

<http://www.feac.gov.et/>





# Finland

## What's against the law?

The Finnish Criminal Code includes multiple definitions of bribery depending on the specific role of the giver and receiver, and whether they could be classed as electoral bribes, bribes to public officials, parliamentarians or bribes between businesses.

The key element is that a financial or other advantage is given or received with the intention of inducing or rewarding the improper performance of a relevant function or entity.

In the business context, bribery includes promising, offering or giving an unlawful benefit to a person in the service of a business, a member of the administrative board or board of directors, the managing director, auditor or receiver of a corporation or of a foundation engaged in business, a person carrying out a duty on behalf of a business, or a person serving as an arbitrator and considering a dispute between businesses, between two other parties, or between a business and another party intended for the recipient or another, in order to have the bribed person, in their function or duties, favor the briber or another person, or to reward the bribed person for such favoring.

## Who does it cover?

The law covers both offences committed in Finland and where an offence has been committed outside of Finland that has been directed at a Finnish citizen, a Finnish corporation, foundation or other legal entity, and an offence committed outside of Finland by a Finnish citizen or a person who was permanently resident in Finland at the time of the offence. In relation to legal entities, if Finnish law applies to the offence, Finnish law applies also to the determination of corporate criminal liability.

A corporation or other legal entity may be sentenced to a corporate fine when the offence has been committed in the operations of the entity. The main prerequisite for a legal entity's liability is that a person who is part of the entity's statutory organ or other management or who exercises actual decision-making authority therein has been an accomplice in bribery or allowed

the commission of bribery or if the care and diligence necessary for the prevention of bribery have not been observed in the operations of the entity.

## What about facilitation payments?

Facilitation payments are not allowed and are always considered bribery.

## What do businesses need to do?

Normal, customary hospitality is acceptable. However any financial or other advantage given in a hospitality context could be considered bribery. There are no specific statutory defences and companies can face fines of up to EUR850,000. Legal representatives of organisations who are convicted of a bribery offence can face prohibition of engaging in business for up to seven years.

An individual or company may also face confiscation of proceeds of crime arising from the offence. This could include, in addition to the value of the bribe, the profits made from a contract obtained through a bribe.

## What are the penalties?

Companies convicted of bribery offences face debarment from public procurement contracts, if the company or its representatives have been convicted of a bribery offence during the past five years.

## Further reading

Finnish Anti-Corruption Commission

<https://korruntorjunta.fi/en/combating-corruption-in-finland>





# France

## What's against the law?

The French Criminal Code defines bribes as offers, promises, donations, gifts or benefits offered or given with the intention of inducing or rewarding another person to perform or not to perform any act within the scope of their occupation or facilitated by their occupation; or to abuse their real or supposed influence to obtain favorable decisions from an authority or public administration, known as influence peddling.

It's against the law to pay or offer a bribe, directly and indirectly, to any person, public or private. This includes any public official, any person in charge of a public mission and any holder of elected public office in a foreign state or in a public international organisation – to induce them to perform an official act, whether or not thereby violating his or her official duty.

It's also an offence to bribe someone so that they will influence a public official to act for the purposes of getting or keeping business or a business advantage.

It's against the law for firms to not have an anti-bribery compliance programme aimed at directing and preventing corruption offences.

## Who does it cover?

The law covers all French companies, foreign persons or companies who operate all or part of their economic activity in France, French nationals and residents, and any person acting elsewhere if any aspect of the bribery scheme is committed in France, such as by using the French post or wires.

## What about facilitation payments?

Facilitation payments are considered bribery and not allowed.

## What do businesses need to do?

Businesses with at least 500 employees and who have a turnover of more than EUR100m are required to have

compliance programmes throughout their subsidiaries and controlled companies whether those companies are French or foreign.

Having adequate procedures in place, while required by the law, is not a defence. However it can be taken into consideration by the judge or prosecutor. A legal entity can be held liable if the offence was committed by a body or representative of the entity or on their behalf.

Additionally, where a company does not have a compliance programme aimed at preventing and detecting bribery, this can be taken into account as an unfavourable factor in prosecution of sentencing.

There are no express provisions or exemptions for hospitality. Therefore anything given in the course of corporate hospitality could be considered bribery if done improperly.

## What are the penalties?

Individuals convicted of bribery face up to ten years in prison and a fine of up to EUR1m, or twice the proceeds of the offence. Additional penalties can include prohibition on exercising civil, civic and family rights, prohibition to hold public office, prohibition to exercise the activity with regard to which the offence was committed, holding a commercial or industrial profession and prohibition to direct or control a company.

Businesses face fines up to EUR5m, as well as prohibition to operate one or several professional or social activities within which the offence was committed, placing under judicial supervision, closure of establishments used to commit the offence, debarment from public procurement contracts, prohibition to proceed with a public tender offer, to make an initial public offering, or to issue cheques and to use a payment card, publication of the court decision, and confiscatory sanctions.

Companies can also be required to adopt compliance policies aimed at preventing and detecting corruption which can be monitored by a court.



# France

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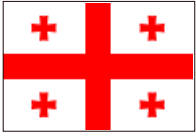
A breach of the law requiring businesses to have anti-corruption programmes can lead to administrative fines from the Agence Française Anticorruption (AFA).

## Further reading

Agence Française Anticorruption

<https://www.agence-francaise-anticorruption.gouv.fr/fr>





# Georgia

## What's against the law?

The Criminal Code of Georgia criminalises the promising, offering or granting, to an official or a person equal thereto, directly or indirectly, money, securities, other assets, pecuniary gain or other unlawful advantage, for their or another person's benefit, in order that they take or abstain from taking a certain action in the exercise of their official rights and performance of duties for the benefit of the bribe-giver or another person, or use their official standing to achieve a similar goal, and exercise official patronage.

Bribe taking by public officials is also prohibited. Aggravating factors include if the official is political, if the bribe taking is in large quantities, by a group of officials, or where the bribes are offered by organised groups.

## Who does it cover?

The law covers all individuals including Georgian nationals and foreigners in Georgia, all legal entities inside Georgia, and outside Georgia for citizens and legal entities registered in the country.

## What about facilitation payments?

Facilitation payments are not allowed.

## What do businesses need to do?

While there are no regulations that require a business to implement a compliance programme or that provide for mitigation if there is one in place, the judge in any trial may consider the existence of such programmes as a mitigating factor if they choose.

## What are the penalties?

Individuals can face sentences up to 15 years imprisonment, as well as fines. Legal entities can have unlimited fines imposed.

## Further reading

Prosecutor's Office of Georgia

<http://pog.gov.ge/>





# Germany

## What's against the law?

The German Criminal Code defines commercial bribery differently from bribery of public officials. Commercial bribery is defined as:

- Offering, promising or granting, or demanding or allowing to be promised or accepting a benefit in a business transaction as consideration for an unfair pretence in the competitive goods or commercial services.
- Obtaining, being promised or accepting a benefit for themselves or a third party without the consent of the company as a consideration for goods or services.
- Offering, promising or granting to an employee or agent of a business without the consent of the company, a benefit of that company to a third party as consideration for performing or refraining from performing any act in relation to the purchase of goods or services.

A benefit is defined as any advantage which puts the perpetrator or a third party in a better economic, legal or personal position, material or immaterial, and which the perpetrator is not legally entitled to. Bribery of public officials also includes EU public officials.

## Who does it cover?

Private individuals and public officials can be prosecuted for bribery. However legal entities cannot be held criminally liable, although other sanctions can be levied against entities such as fines or confiscation orders.

Under certain circumstances, German criminal law may apply to offences committed abroad against domestic legal interest, regardless of the law applicable in the locality where the act was committed. German criminal law can also apply for offences committed abroad against a German citizen or the person is discovered in Germany.

## What about facilitation payments?

Facilitation payments are considered bribes and not

allowed. However facilitating payments to non-EU public officials are only considered a criminal offence if there is a violation of an official duty.

## What do businesses need to do?

While there is no corporate criminal liability in Germany, it is an administrative offence for a business to not provide an effective compliance management system to avoid bribery.

There is no express provision regarding corporate hospitality, so financial or other advantages given in the context of hospitality can still be considered bribery.

There are no specific statutory defenses for bribery offences in Germany. However the quality and efficiency of a compliance management system can be taken into account as a mitigating factor when calculating a potential administrative fine against a company. Further, the effectiveness of a company's compliance management system can be considered.

There are no statutory thresholds for determining the value of a payment or benefit that may be considered as bribery. In general, small amounts which are considered socially acceptable may not be considered a criminal offence, however recipients in the public sector may need to ask for prior approval before receiving the benefit.

## What are the penalties?

Individuals face up to ten years in prison for bribery offences, as well as fines and confiscation orders. Confiscation orders can also be levied against entities, and any person convicted of bribery offences faces debarment from public procurement contracts or loss of its business license.

## Further reading

Federal Ministry of Justice and Consumer Protection  
[https://www.bmjv.de/EN/Home/home\\_node.html](https://www.bmjv.de/EN/Home/home_node.html)





# Guatemala

## What's against the law?

The Guatemala Criminal Code defines bribery as any person or company that directly or indirectly offers or deliver, to a Guatemalan public official or public employee, any object of pecuniary value or other benefit, by way of favor, gift, handout, promise, advantage or any other concept, for that public official or for another person, in exchange for performing, ordering, delaying or omitting an act within the scope of the recipient's office. It is also a crime for Guatemalan public officials, public servants, state workers or employees of public entities to accept or solicit a bribe in exchange for any act or omission in the performance of their public functions.

The law also prohibits transnational active and passive bribery, making it a crime for anyone to offer, or a foreign public official or employee of an international organisation to receive, any object of pecuniary value or other advantage, such as a favor, gift, promise, advantage or any other concept, for him/herself or for another person, in exchange for performing, ordering or omitting an act within the scope of their duties.

## Who does it cover?

The law covers Guatemalan citizens, entities and residents of the country, as well as foreign individuals and foreign entities doing business in Guatemala.

## What about facilitation payments?

Facilitation payments are not permitted.

## What do businesses need to do?

There is no requirement for private companies to have anti-bribery procedures. However there are serious penalties for legal entities who engage in bribery. Fines can be double whatever gain was obtained. Persistent offenders will have their legal status cancelled.

Companies can also be prohibited from gaining commercial contracts or have their licenses cancelled or suspended.

## What are the penalties?

Penalties for bribery range from five to ten years imprisonment. Public officials can be debarred from public office and fined up to GTQ500,000. Companies can be fined up to GTQ750,000 or double the amount of the gain, whichever is higher.

## Further reading

Transparency International: Guatemala

<https://www.transparency.org/en/countries/guatemala>





# Hong Kong

## What's against the law?

The Hong Kong Prevention of Bribery Ordinance (CAP. 201 POBO) prohibits bribery of a public servant to induce them to or reward them for performing or not performing public duties, or for assisting or hindering any business transaction between any person and a public body. Public officials are also prohibited from soliciting or accepting a bribe.

In the private sector, agents are prohibited from corrupt behaviour and fraudulent practices in relation to their businesses affairs.

There also exists a common law offence of misconduct in public office that applies where a public official deliberately engages in misconduct in relation to his/her public office without any reasonable excuse. The misconduct has to be serious for charges to be laid. This is less commonly used given the extensive statutory provisions under the law.

The offence is triggered in cases of offering, soliciting or accepting an advantage by a public official or a private employee.

Advantage has a wide meaning under the law. It includes gifts, loans, services, contracts, employment, the exercise or forbearance from the exercise of certain rights, favors and discharges of liability in whole or in part. There is no minimum threshold.

An advantage becomes a bribe when there is an illegitimate purpose linked to the offer, solicitation or acceptance, without lawful authority or reasonable excuse, of the advantage provided.

## Who does it cover?

In the private sector the bribery laws cover any agent who solicits or accepts, or any person who offers to an agent, an advantage in connection with the agent's performance or abstaining from performance of any act in relation to their principal's affairs or business.

Bribery laws cover public servants, the Chief Executive of Hong Kong, agents, which means any person employed by or acting for another, and any person, including an individual or a legal entity.

A company can be held liable under the identification principle if a directing mind and will of the company commits a bribery offence. However it is more likely that individuals in the company will be prosecuted.

The law covers Hong Kong citizens and permanent residents, Hong Kong companies and foreign companies that operate in Hong Kong, and any person anywhere in the world who bribes a Hong Kong public official wherever in the world that takes place.

## What about facilitation payments?

Facilitation payments are expressly forbidden.

## What do businesses need to do?

The provision of entertainment is specifically exempted from the definition of advantage for the purposes of bribery offences. Entertainment means the provision of food or drink, for consumption on the occasion when it is provided, and of any other entertainment with, or provided at the same time as, such provisions.

Civil service rules state that public officials should not accept lavish or unreasonably generous or frequent entertainment, or any entertainment that is likely to give rise to a potential or real conflict of interest.

There is no specific statutory duty for companies to have adequate procedures to prevent bribery in place.

## What are the penalties?

Penalties range from imprisonment from one to ten years for bribery. Fines can also be levied up to HKD1m. Additionally, anyone convicted of bribery can be prohibited for up to seven years from being employed as a professional, a self-employed business person or a manager of a corporation or public body.

## Further reading

Hong Kong Independent Commission Against Corruption

<https://www.icac.org.hk/en/home/index.html>



# Hungary

## What's against the law?

The Hungarian Criminal Code defines bribery as any unlawful advantage may constitute a bribe if given, offered, requested or accepted with a criminal bribery motive. The definition of criminal bribery motive is different depending on the function of the person involved in the bribery. Giving or receiving a bribe or the promise of a bribe is prohibited by agents of business entities, Hungarian or foreign public officials, or parties to legal proceedings.

It is also a criminal offence if the bribe is not directly given, offered to, or accepted by the person themselves, but by a third person connected to the person with an expectation that the indirect beneficiary will be influenced by the bribe.

## Who does it cover?

The law covers all Hungarian and foreign nationals while in Hungary, Hungarian nationals acting outside Hungary, and any person acting outside Hungary if the bribery is committed against Hungarian public officials. This allows for an extraterritorial application in the case of crimes committed against Hungarian natural or legal persons abroad.

## What about facilitation payments?

Facilitation payments are generally not allowed and certainly not in the case of public officials. However in commercial bribery, a facilitation payment is only a bribe if the facilitation would also result in the person violating their duties.

## What do businesses need to do?

Directors of businesses can be held liable if their negligence enabled the bribery to occur. So failure in supervision or failures in controls which allow the bribery to occur can lead to prosecution.

Businesses can be subject to criminal sanctions if they do not have effective compliance management systems

in place to avoid bribery. Having adequate preventative measures in place and procedures which can detect bribery can mitigate or even prevent criminal liability of businesses and their directors.

In general, gifts and promotional expenditures shall not be considered a bribe if (i) the gift is not intended to influence the recipient's conduct, (ii) the gift is of small value not capable of influencing the recipient's conduct and (iii) the recipient made no request to receive a gift.

For hospitality, there are no express provisions absolving financial or other benefits given in that context from being considered as bribes. If the intention was to bribe through hospitality, then this can be prosecuted.

## What are the penalties?

Penalties for bribery range from one to ten years imprisonment plus the confiscation of the proceeds of the bribe. For businesses, the penalties can amount to three times the amount of the financial gain the bribe was intended to achieve. The company may also be banned from public procurement or even dissolved.

Companies convicted of bribery offences may also face debarment from public procurement contracts under the EU Public Procurement Directive.

## Further reading

Hungarian Corruption Prevention Department  
<http://corruptionprevention.gov.hu/>



# Ireland

## What's against the law?

The Criminal Justice (Corruption Offences) Act 2018 defines bribery as any person to corruptly offer, give to, or accept from a person, a gift, consideration or advantage as an inducement to, reward for, or on account of any person doing an act in relation to their office, employment, position or business.

'Corruptly' has a broad definition and includes acting with an improper purpose personally or by influencing another person, whether by means of making a false or misleading statement, withholding, concealing, altering or destroying a document or other information, or by other means.

## Who does it cover?

The law covers all Irish citizens and residents, Irish registered companies and public officials. Importantly, the law covers any action committed abroad if it would be an offence in Ireland.

Individuals and companies can be found liable for corruption offences. There's also criminal liability for senior officers of a company who allow bribery with their consent or willful neglect.

## What about facilitation payments?

Facilitation payments are considered bribery and not allowed.

## What do businesses need to do?

In Ireland there's an obligation to report, as soon as practicable, any information which might prevent offences such as corruption. It's an offence to fail to report that information.

Irish law does not specifically address corporate hospitality and does not distinguish between the type or amount of the hospitality offered or accepted. Corporate hospitality could be considered a bribe if it is given or received with the intention of inducing

a person to act improperly, or as a reward for having done so.

Public officials are also subject to the Ethics Acts. With certain limited exceptions, a public official must disclose and potentially surrender any gift or hospitality exceeding EUR650 a year.

A business has a defense to allegations of bribery where it can demonstrate that it took all reasonable steps and exercised all due diligence to avoid the commission of the offence. There is no guidance as to what may constitute "reasonable steps" or "due diligence" – however, it is likely that the court may have regard to the UK equivalent guidance that adequacy of a commercial organisation's procedures will be assessed by reference to six key compliance principles, including risk assessment, proportionate procedures, top level commitment, due diligence, communication and training, and monitoring and review.

While the Bribery Act in the UK refers to adequate procedures, the Irish law has a higher standard of all reasonable steps.

## What are the penalties?

Penalties can range from a fine of up to EUR50,000 and imprisonment from one to ten years. Courts can also seize assets and where a public official is convicted, the court also has powers to order that they be removed from their public office position, and prohibit those convicted from seeking public appointment for up to ten years. Companies convicted of bribery offences may face debarment from public procurement contracts under the EU Public Procurement Directive.

## Further reading

Irish Anti-Corruption and Bribery Organisation  
<https://www.anticorruption.ie/>





# India

## What's against the law?

The Indian Prevention of Corruption Act 1988 defines bribery as giving or promising of an undue advantage to a public servant, or to another person to induce a public servant to improperly perform a public duty or to reward such public servant for the improper performance of a public duty, or to forbear from performing a public duty.

An undue advantage is: any gratification whatever, other than legal remuneration. Gratification is not limited to pecuniary gratifications or to gratifications quantified in money. Legal remuneration is not restricted to remuneration paid to a public servant, but includes all remuneration which the public servant is permitted to receive from the Government or an organisation, which such public servant is serving.

It's also a crime for a public official to accept, obtain, or attempt to obtain an undue advantage with intent to perform, or cause performance of, a public duty dishonestly or improperly, or to forbear from a public duty. It's an offence for a public servant to accept an undue advantage from any person associated with a commercial organisation intending to obtain or retain business, or other advantage in the conduct of business, for such commercial organisation.

## Who does it cover?

The law covers all citizens of India, including those not resident, as well as all businesses incorporated in India and any business outside India which carries out its business or part of its business in India. The law however does not apply to bribes made by Indian organisations in a foreign country to non-Indian public officials.

## What about facilitation payments?

These are considered bribery and not allowed.

## What do businesses need to do?

A commercial organisation has a statutory defense for any offence committed by persons associated with such commercial organization if it can prove adequate procedures had been instituted to prevent such conduct.

## What are the penalties?

For individuals and public officials, penalties can range from imprisonment from three to seven years and / or a fine. Businesses can be fined unlimited amounts and where the offence has been committed by anyone on behalf of a business, they can be fined and imprisoned for three to seven years.

## Further reading

Anti Corruption Committee of India  
<http://www.accoi.in/>





# Indonesia

## What's against the law?

The Indonesian Law on Eradication of Criminal Acts of Corruption and the Criminal Code define bribery as enriching oneself, another person, or a corporation, or any other abuse of authority, facilities or other means available in relation to one's position, in a manner which may inflict losses on the state's finance or the national economy.

It's a crime to give or promise government officials something for the purpose of encouraging the government officials to do something, or not to do something, contrary to their duties or in relation to the power or authority of the position, even without requesting an exchange for the act.

Criminal charges may be imposed on a civil servant or state administrator who receives gifts or promises, knowing or suspecting that they were given for the purpose of encouraging a government official to do something, or not to do something, contrary to their duties, or a gift that is made due to or in relation to something that is in contravention of their duties, whether or not such undertaking is carried out because of their position.

## Who does it cover?

The law is extra-territorial, covering those outside of Indonesia who breach the law, and the court in Indonesia can try acts of corruption conducted by Indonesian citizens outside the country.

## What about facilitation payments?

These are not directly addressed, but would likely be covered by the law.

## What do businesses need to do?

There are no specific rules on what businesses need to do to prevent bribery, however there are specific penalties for companies found to be involved in bribing officials. **These include:**

- Confiscation of tangible, intangible, movable, or immovable goods utilized for or obtained from the act of corruption, including the company of the convicted where the act of corruption occurred and substitutes for such goods
- Payment of compensation in an amount equal to the assets obtained from the act of corruption
- Whole or partial closure of the company for a maximum of one year
- Revocation of some or all of certain rights or removal of the entire or partial profits that have been or must be granted to the convicted by the government.

## What are the penalties?

Penalties can range from fines of IDR50 million to IDR 1 billion and imprisonment for up to 20 years. Serious cases can result in life imprisonment or the death penalty.

## Further reading

Indonesian Anti-Corruption Commission  
<https://www.kpk.go.id/id>





# Iran

## What's against the law?

The Islamic Penal Code in Iran defines bribery as making any direct or indirect payments in cash, negotiable instruments, or any other property to any administrative, judicial, military, and any other governmental or public officials to act or refrain from acting in the exercise of his or her service duties or functions.

Public officials who accept such bribes also commit an offence, whether they are directly responsible or simply an intermediary. Judicial officials who make decisions in favor of either party in return for a bribe also commit an offence. Receiving any funds other than those approved by relevant laws and regulations or any funds that would be customarily considered bribery shall also constitute an administrative offence.

## Who does it cover?

The law covers all persons in the country, as well as Iranian nationals wherever their crime was committed.

## What about facilitation payments?

These are not permitted.

## What do businesses need to do?

Having adequate corporate procedures is not a statutory defense under Iranian law.

## What are the penalties?

Bribes can range from confiscation of the money or bribed property, up to three years imprisonment or 74 lashes. Serious cases can result in up to ten years imprisonment. Attempted bribery (someone who attempts to receive a bribe but has not yet received it) carries the minimum punishment accorded to an act of receiving a bribe.

## Further reading

Transparency International - Iran

<https://www.transparency.org/en/countries/iran>





## What's against the law?

The Italian Criminal Code defines bribery as an undue financial or other advantage that may be offered, given or received etc., by or to a public official with the intention of inducing or rewarding either the performance of the latter's own public duty or the improper performance of a relevant public function or activity. The term advantages in relation to bribery has a broad meaning and can include any sort of benefit for the recipient, either material or moral, monetary or in kind.

It's also an offence for a company's director, manager, bookkeeper, auditor or liquidator, to directly or indirectly receive or accept the promise of money or other benefits for themselves or third parties.

Other criminal offences include bribery in judicial acts: bribery aimed at favoring or damaging a party in a civil, criminal or administrative proceeding. Foreign bribery: bribery involving public officials of foreign states, as well as officials of certain European and International institutions or judicial authorities. Private bribery: bribery involving directors, general managers, accounting officers, auditors or liquidators of private companies.

## Who does it cover?

The law covers bribery of Italian public officials committed by a person anywhere in the world, as well as bribery of foreign public officials and officials of certain European and International institutions or judicial authorities, that is committed by an Italian citizen.

Private bribery is subject to Italian legislation when at least a segment of the prohibited conduct takes place in Italy or if the criminal offence is committed abroad by an Italian citizen.

Corporate criminal liability applies to managers, employees or agents and consultants of companies

involved in the offence.

## What about facilitation payments?

These are not expressly defined nor necessarily prohibited, but are likely to fall under the scope of the law.

## What do businesses need to do?

Italian law does not provide for reasonable and bona fide promotional expenditures. However, gifts of very low value (such as modest gifts made during Christmas holidays) are normally considered outside the scope of criminal law.

Hospitality and promotional expenditures are not expressly mentioned and therefore the payment for gifts, travel expenses, meals or entertainment (or the offer/promise thereof) for the benefit of public officials is not specifically prohibited.

However, in light of the definition of a bribe, it is likely that this kind of expenditure in favour of public officials could be seen as an advantage falling under the scope of bribery offences.

### **It is a defense for a company charged with the offence of bribery committed by a manager/ employee to prove that:**

- The management adopted and effectively implemented a specific compliance program suitable to prevent the commission of criminal offences equal to those actually committed
- The management of the company appointed an independent and autonomous Supervisory Body for vigilance over the compliance program
- The Supervisory Body adequately fulfilled its duties
- Either the manager who committed the crime fraudulently eluded the provisions of the rules or the employee who committed the crime did not respect management's directives





## What are the penalties?

Individuals charged with bribery crimes face up to 20 years imprisonment, depending on the bribery offence concerned.

Individuals convicted with more than two years' imprisonment for corruption crimes also face the permanent prohibition of holding public office, as well as a perpetual ban from concluding contracts with the state.

Companies convicted of bribery may face penalties up to EUR1 million, confiscation of corporate assets or the proceeds of the crime, and other sanctions including a ban on carrying out the company's activity, suspension or withdrawal of licenses, a ban on public procurement and a ban on advertising goods or services.

## Further reading

Italian Anti-Corruption Authority

<https://www.anticorruzione.it/portal/public/classic/MenuServizio/ENG/Aboutus>





# Japan

## What's against the law?

The Japanese Criminal Code defines bribery as any benefit, including anything that satisfies a person's desire, regardless of whether it is tangible or intangible. The giving, offering or promising to give a bribe by a private individual to a public official in connection with the public official's duties constitutes the crime of bribery.

The Companies Act makes it a crime for a director or an officer of a company to receive a benefit based on an unlawful request in connection with their duty. This law also stipulates that a person who has accepted, solicited or promised to accept property benefits in relation to the exercise of a right of a shareholder, in response to a wrongful request, commits an offence.

## Who does it cover?

The law covers any Japanese national who commits the crime either inside or outside of Japan, and to foreign nationals inside Japan. The Crime of the giving of a bribe to a director, officer or a shareholder under the Companies Act applies to Japanese and foreign nationals inside Japan, and to Japanese nationals who commit the crime outside the territory of Japan.

Private individuals, public officials and legal entities can be prosecuted.

## What about facilitation payments?

These are not expressly covered by the law but are generally not allowed.

## What do businesses need to do?

Although there is no definition of bribery, any benefit could be bribery. In accordance with precedent cases, the provision of certain gifts or benefits could be deemed to be merely a social courtesy if the gifts or benefits are not provided in connection with a public official's duties; however, there is no clear safe-harbor guideline or rule. There are no specific statutory defenses for bribery.

## What are the penalties?

Individuals can be imprisoned for three to five years and fined up to JPY5 million. Directors and officers of companies can be imprisoned for up to five years and / or fined up to JPY5 million. A shareholder who requests, agrees to receive, or accepts a bribe, and a private individual who offers, promises, or gives a bribe to shareholders can be imprisoned for up to five years and / or fined up to JPY5 million.

Private individuals who offer, promise, or give a bribe to the director or an officer can be punished by imprisonment for up to three years and / or a fine of up to JPY3 million.

## Further reading

Anti-Bribery Committee Japan

<https://www.antibriberyjapan.org/en-home>





# Jordan

## What's against the law?

The Jordanian Penal Code defines bribery as any public official who requests or accepts any gift or benefit to perform an act they can lawfully perform or perform an act they cannot lawfully perform or not perform an act they should have performed.

Government employees are prohibited from using their jobs to gain any personal benefit, or to bring any benefit to others, or to accept or ask for any financial or in-kind gifts from any persons or businesses having any relation with, connection to, or interest with their work.

## Who does it cover?

The law covers bribery which takes place in Jordan or has an effect in Jordan. This includes corporations or businesses, including directors, managers and employees.

## What about facilitation payments?

These constitute bribes and are not allowed.

## What do businesses need to do?

There is no mitigation from having adequate procedures in place. Companies can face debarment, closure or dissolution for breaching the law. However the offeror or payer of the bribe or an accomplice or accessory complicit in bribery may be exempt from penalty if they reveal or confess such matter to the competent authorities prior to the transfer of the lawsuit to the court.

## What are the penalties?

Penalties can range from at least two years in prison, hard labour and fines. Businesses can be held liable for the acts of its employees under the penal code. In such cases, the penalties will be in the form of fines and potentially the closure of the legal entity. In practice, the public prosecutor has traditionally issued its decision of conviction only against the individual committing the crime.

## Further reading

Jordanian Integrity and Anti-Corruption Commission  
<http://www.jiacc.gov.jo/Default/Ar>





## Kenya

### What's against the law?

The Kenyan Bribery Act 2016 defines bribery as an act of giving or receiving offers, promises or a financial or other advantage where the person knows or believes that the giving or acceptance of the financial or other advantage would itself constitute the improper performance of a relevant function or activity.

Function or activity is interpreted to mean any function of a public nature, any function carried out by a state officer or public officer pursuant to their duties, any function carried out by a foreign public official pursuant to their duties, any activity connected with a business, any activity performed in the course of a person's employment and any activity performed by or on behalf of a body of persons, whether corporate or otherwise.

### Who does it cover?

The law applies to the conduct of public and private entities within Kenya as well as activities outside Kenya. The law covers functions and activities to which a bribe relates performed by state officers, public officers, foreign public officials, private individuals, private and public entities and partnerships.

For bribery by a private entity or a partnership, it must be proved that the offence was committed with the consent or the connivance of a senior officer of the private entity or the partnership or a person acting in that capacity.

### What about facilitation payments?

These are considered bribes and not allowed.

### What do businesses need to do?

Companies can be held liable for the failure to put in place procedures for the prevention of bribery.

There are no express provisions or exceptions for corporate hospitality. Therefore hospitality given with intent to induce conduct which would be an offence is not allowed.

### What are the penalties?

Penalties can range from fines of up to KES5 million or up to ten years in prison. Where a private entity is found guilty of failing to prevent bribery, they can be liable upon conviction to a fine and may additionally require the entity (including public entities) to pay back the value of any advantage received.

Where the convicted person is a director of a company or a partner at a firm, the person can be disqualified from holding the position of director or partner in that company or firm and any other company or partnership in Kenya for up to ten years.

Companies convicted of bribery can be disqualified from transacting business with the national or county governments in Kenya for a period of ten years after conviction.

### Further reading

Kenya Ethics and Anti-Corruption Commission  
<https://eacc.go.ke/default/>





# Kuwait

## What's against the law?

The Kuwait Criminal Code defines bribery as any promise, gift or benefit, whether material or non-material, to induce or reward a public official in the improper performance of a relevant function or activity, or assumed function or activity, whether or not the function or activity is legitimately assumed. Kuwait law does not differentiate between cash gifts and non-cash gifts, nor does it specify the form that a gift or other benefit to a public official may take.

Private sector bribery does not constitute bribery under the criminal bribery provisions but in certain instances it may constitute a corruption crime where it involves corruption prohibited under another law such as a breach of competition law or tax evasion.

## Who does it cover?

Kuwait bribery laws apply to nationals, residents and those operating in Kuwait. Private individuals, public officials, legal entities, managers, directors, agents, intermediaries, and any person who aids or abets a bribery offence can be prosecuted for bribery offences.

## What about facilitation payments?

Facilitation payments are considered bribery and not allowed.

## What do businesses need to do?

Corporate hospitality could be considered bribery in certain circumstances and there are no provisions for exceptions. Additionally, there are various restrictions on corporate hospitality under other anti-bribery laws in Kuwait. For instance, federal employees are prohibited from accepting any gifts unless they are promotional gifts bearing the name and logo of the presenting party and would not influence the federal employee in any decision-making.

## What are the penalties?

Kuwait law provides for the incarceration up to life imprisonment, dismissal and imposition of severe fines, in addition to confiscation of the illicit gain, for any public official who requests or accepts for himself/herself or any third party, a monetary or other advantage, or the promise of a monetary or other advantage in exchange for performing or refraining from the performance of a duty of his/her office. Accepting facilitation payments carries a potential for up to three years in prison.

## Further reading

Kuwait Anti-Corruption Authority

<https://www.nazaha.gov.kw/EN/Pages/default.aspx>





# Luxembourg

## What's against the law?

The Luxembourg Criminal Code defines bribery as any offer, promise, donation, gift or advantage given or received, directly or indirectly, in order to carry out or abstain from carrying out for the person offering or receiving the bribe or for a third party, an act relating to or facilitated by an office, duty or mandate.

The offence of bribery applies whether the advantage has been effectively obtained or not. The offence includes public bribery involving persons holding public authority, officials, agents entrusted with an elective public mandate or a public service mission including foreign nationals, and private corruption involving companies and corporate entities.

It is an offence for a person who is a director, manager, or agent of a legal person or natural person, to solicit or agree to receive an offer, promise or advantage of any kind, for themselves or a third party, or to accept the offer or promise thereof, to do or refrain from doing any act of their function or facilitated by such function, without the knowledge of the board of directors, the principal or the employer.

## Who does it cover?

The law covers all citizens and foreign nationals, EU officials and institutions who fall within the scope of the legislation.

Foreign commercial organizations or foreign individuals can be subjected to the offence in Luxembourg if an element of the offence or an act that constitutes one of the elements of the offence was committed on Luxembourg territory. Luxembourg courts have jurisdiction to hear cases involving offences committed in the EU without the requirement for dual criminality.

Organisations can be criminally liable for the offences committed on their account by their corporate entities and natural persons.

## What about facilitation payments?

These are not expressly prohibited, but government guidance suggests they would not be allowed.

## What do businesses need to do?

Public employees cannot directly or indirectly solicit, accept or be promised by any individual, any material advantages, if the acceptance of those advantages leads the employee to act unlawfully. Corporate hospitality could be considered a bribe should it be given or received with the intention to bribe.

## What are the penalties?

Individuals face six months to ten years imprisonment and/or fines between EUR500 to EUR250,000. They may be fined up to EUR1.25 million in certain cases of bribery offences involving goods. Companies face fines between EUR2,500 to EUR750,000, and in certain situations, companies may be fined up to EUR3.75 million. Companies may be disqualified from public tenders or even dissolved under certain conditions.

Companies convicted of bribery offences may also face debarment from public procurement contracts under the EU Public Procurement Directive.

## Further reading

Transparency International - Luxembourg  
<https://www.transparency.org/en/countries/luxembourg>





# Malaysia

## What's against the law?

The Malaysian Anti-Corruption Commission Act and Penal Code define bribery as soliciting or receiving gratification, or using an office or position for gratification.

The Penal Code has additional provisions relating to gratification involving public servants, including the offence of taking gratification in order to influence a public servant.

Commercial organisations commit an offence if any person associated with the said organisation corruptly gives, agrees to give, promises or offers to any person, directly or indirectly, gratification with the intent to obtain or retain business or another advantage for the said organisation.

Failure to prevent corruption can also be a basis for strict criminal liability of the corporation, regardless of whether it had actual knowledge of the corrupt acts of associated persons.

## Who does it cover?

The law applies to citizens and permanent residents of Malaysia whether the actions are committed in or out of Malaysia.

The corporate offences apply to local companies and partnerships carrying on business in Malaysia or elsewhere, and foreign companies and partnerships carrying on all or part of a business in Malaysia, and their associated persons e.g. directors, partners, employees and third parties acting on behalf of the company.

## What about facilitation payments?

These are considered bribery and not allowed.

## What do businesses need to do?

Having adequate procedures in place is a defense for businesses. There is also personal liability for directors, controllers, officers and partners of organisations, or for a person concerned in the management of the businesses affairs, unless they prove the offence was committed without their consent or connivance and they exercised due diligence to prevent the commission of the offence.

## What are the penalties?

Penalties range from terms of imprisonment up to 20 years and / or fines up to five times the value of the gratification.

For commercial organisations convicted of an offence, penalties can include imprisonment for a term not exceeding 20 years; and / or a fine of not less than ten times the value of the gratification or RM1 million, whichever is higher.

## Further reading

Malaysian Anti-Corruption Commission  
<https://www.sprm.gov.my/>





## What's against the law?

Various state statutes exist, but the Mexican Federal Criminal Code defines bribery as when a public official requests, accepts, obtains or pretends to obtain, either directly or indirectly, any benefit not comprised within their salary, consisting of money, securities, assets or real estate, including any sale with a price that is remarkably under market value, donations, services, job offers or other undue benefits for the public official or their spouse, relatives or third parties with whom the public official has professional, labor or business relations, or for partners or companies in which the public officials is a partner, to perform or fail to perform an act that is inherent to their job, position or commission as public official.

## Who does it cover?

The law covers Mexican public officials at the federal and state levels, including employees of public and state owned enterprises. The law also includes citizens and residents of Mexico, Mexican legal entities and foreign entities operating in Mexico. A company and/or its administrators and/or representatives can be held liable.

## What about facilitation payments?

These are considered bribery and not allowed.

## What do businesses need to do?

The existence and enforcement of an integrity policy that meets the requirements can be considered as a liability mitigating factor for companies. Regarding corporate hospitality, it is important to note that a public official may not receive any benefit other than their salary.

## What are the penalties?

Penalties include imprisonment of two to 14 years, and / or a fine. When companies are involved in bribery offences, a fine shall be imposed along with the suspension or dissolution of the corresponding company, considering the degree of knowledge or involvement of the corporate organs in the international transaction or the damages caused or the benefits obtained by the company.

## Further reading

Mexican Anti-Corruption Commission  
<https://sidec.funcionpublica.gob.mx/#/>







# Morocco

## What's against the law?

The Moroccan Criminal Code defines bribery as soliciting or agreeing to receive offers or promises, or soliciting or receiving gifts, donations or other advantages in order to obtain the performance of an act or the non-performance of an act or any favors or advantages.

Moroccan law distinguishes two types of bribery offences: active bribery when the offence is committed by a third party, for example a company or any individual, and passive corruption when the offence is committed by the corrupt person, i.e. a person with a public or private function.

Trading of influence is an offence similar to corruption, with the difference that it requires the presence of an intermediary between the potential beneficiary and the public authority.

## Who does it cover?

The law covers public officials and anyone resident in Morocco. Companies can be held liable for bribery acts. The law provides that anyone who gives or proposes a gift or advantage in exchange for a service to be rendered can be liable for criminal conduct.

## What about facilitation payments?

These are considered bribery and not allowed.

## What do businesses need to do?

The law makes no express provisions with regard to corporate hospitality and any financial or other advantage given in that context could constitute bribery.

## What are the penalties?

Penalties can range from two to five years imprisonment and / or a fine. Proceeds of crime or any income attributable to the corruption can also be confiscated, as well as the value of the bribe paid.

A director convicted of a corruption offence is likely to be disqualified from holding a directorial position for a maximum period of ten years.

## Further reading

Transparency International - Morocco

<https://www.transparency.org/en/countries/morocco>





# Myanmar

## What's against the law?

The Myanmar Anti-Corruption law defines corruption as an authoritative person directly or indirectly abusing their position. This can include acts such as giving, accepting, receiving, attempting to receive, offering, pledging, or discussing for himself or another person or any organisation, to refrain from doing any lawful act, give a person his legitimate right, or wrongfully deprive a person of their legitimate rights.

Companies and corporate bodies are prohibited in the direct and indirect making, offering, providing and / or conferring of different forms of bribes.

## Who does it cover?

The law applies to any person committing any offence which requires action to be taken in Myanmar, or any citizen or permanent resident, committing any offence in Myanmar or abroad.

## What about facilitation payments?

These are considered bribes and now allowed.

## What do businesses need to do?

Companies are expected to adopt the ethics code, which includes implementing procedures designed to prevent bribery, but there are presently no penalties for companies that do not have such procedures in place.

## What are the penalties?

Penalties can include up to 15 years imprisonment. Prison terms and fines also exist for anyone who fails to comply with orders issued by the Anti-Bribery Commission. The Commission can confiscate any property or currency obtained through corruption.

## Further reading

Myanmar Anti-Corruption Commission  
<https://www.accm.gov.mm/acc/index.php?route=common/home>





# Netherlands

## What's against the law?

The Dutch Criminal Code defines bribery as any gift, offer or promise, regardless of its value, financial or otherwise, as long as it is of value to the recipient. Each transfer of something material e.g., money, presents, discount, etc. or immaterial which represents value, or is of value to the receiver, constitutes a gift. A promise comprises the offender's word that something of value will be given. The favor must be offered or provided under such conditions that the person that provides the favor knows, or may reasonably assume, that the recipient acts in breach of his or her duties.

Commercial bribery is defined as offering or providing, accepting or requesting a favor in consideration of an act or omission committed, or to be committed, by an employee or agent in breach of his or her duties as an employee or agent. This includes concealing the favour from the employer or principal in violation of standards of good faith. Active private commercial bribery exists if the person making the gift or promise, or providing or offering a service, knows or can reasonably assume that the employee or agent, by receiving the gift, promise or service, acts contrary to his or her duty. This also includes the situation in which someone makes a gift or promise, or provides or offers a service, to a former employee or agent or to a future employee or agent, once appointment has followed.

Non-officials who accept gifts are criminally liable if by doing so they breach a special duty of care that derives from their professional status. Passive private commercial bribery concerns a person, not being a public official, who, in the (current, former or future, once appointment has followed) service of his or her employer or acting as an agent, as a consequence of what he or she has undertaken or refrained from undertaking contrary to his or her duty, requests or accepts a gift, promise or service.

## Who does it cover?

The law covers any Dutch national or resident and any Dutch legal entity or entity operating in the Netherlands. The law also covers anyone who bribes a

Dutch public official abroad, and acts of bribery that are partly committed outside The Netherlands.

Companies can be held responsible for acts of employees and third parties on their behalf.

## What about facilitation payments?

Generally these are not allowed under Dutch law. However facilitation payments to foreign public officials are not prosecuted when the amounts are small, the payment does not distort competition, it is to a lower level official and the payment is not concealed by the company and is accurately reflected in their financial accounts.

## What do businesses need to do?

Other than for financial institutions, there is no affirmative obligation to implement an anti-bribery compliance program by law, and as such the absence of a compliance program is not a criminal offence. However businesses that do have adequate procedures in place to prevent bribery can be taken into account as mitigating factors.

## What are the penalties?

Penalties can range from imprisonment of up to six years and / or a fine. Professionals can be disqualified. Under Dutch civil law, agreements involving bribes are likely to be null and void. Thus, Government contracts or other contracts awarded on the basis of bribes could be null and void.

## Further reading

Dutch Public Prosecution Service  
<https://www.om.nl/>





# New Zealand

## What's against the law?

The New Zealand Crimes Act 1961 and the Secret Commissions Act 1910 define a bribe as including money, valuable consideration, office, employment, or any benefit, whether direct or indirect.

Anyone who corruptly gives or offers or agrees to give any bribe to any person with intent to influence any judicial officer, Minister of the Crown, member of Parliament, law enforcement officer, official or foreign public official in respect of any act or omission by them in their capacity in that role will commit an offence.

Bribery is also prohibited in the private sector and any conduct whereby a person corruptly accepts or obtains, or agrees, offers to accept, or attempts to obtain any gift or other consideration is prohibited.

## Who does it cover?

Private individuals and public officials who are citizens or residents of New Zealand, and bodies incorporated under the laws of New Zealand are included.

The foreign official bribery offence occurs while in New Zealand; or the person making the bribe is a New Zealand citizen or ordinary resident, or is a body corporate incorporated, or corporation solely incorporated, under New Zealand law.

Bribery in the private sector applies whether or not the conduct or a result of the conduct occurs in New Zealand.

## What about facilitation payments?

These are permissible in certain circumstances outlined in the law. Otherwise they are considered bribes.

## What do businesses need to do?

There is no exception for corporate hospitality. A government official must decline gifts or benefits that now place them under any obligation or perceived influence and should not seek or accept gifts from or on

behalf of someone who could benefit from influencing the individual or the organisation.

Members of Parliament are required to disclose interests and gifts accepted over NZD500, including hospitality and donations in cash or kind.

Government procurement rules or contracts may contain ancillary penalty provisions regarding contracts procured by bribery.

## What are the penalties?

Penalties can range from imprisonment up to seven years or 14 years for public officials. For bribery of foreign public officials, a fine may also be imposed of up to NZD5 million, or if a court is satisfied that an offence occurred in the course of producing a commercial gain, and if the value of that commercial gain can be readily ascertained.

## Further reading

New Zealand Serious Fraud Office  
<https://www.sfo.govt.nz/>





# Norway

## What's against the law?

The Norwegian Penal Code defines bribery as any person who for themselves or others demands, receives or accepts an offer of an improper advantage in connection with the conduct of a position, an office or performance of an assignment; or gives or offers any person an improper advantage in connection with the conduct of a position, an office or performance of an assignment.

## Who does it cover?

Outside of Norway, the criminal legislation applies to acts committed by a Norwegian national, by a person domiciled in Norway or on behalf of an enterprise registered in Norway, when the acts also are punishable under the law of the country in which they are committed.

Private individuals and public officials are covered, as well as legal entities if the person liable for the bribery acted on behalf of the entity. Negligent bribery is not regulated as punishable in Norwegian criminal law.

## What about facilitation payments?

These are considered bribes and not allowed.

## What do businesses need to do?

The law gives no express provisions with regard to corporate hospitality so this can be considered bribery in certain circumstances. There is a defense to bribery offences if the offence is committed to save life, health, property or other interests from a risk of harm which cannot be averted in another reasonable manner, and this risk of harm is far greater than the risk of harm associated with the bribery offence.

## What are the penalties?

Individuals face up to ten years' imprisonment on conviction. Companies can receive an unlimited fine.

An individual and/or company may also face confiscation of criminal property arising from the offence.

## Further reading

Transparency International - Norway  
<http://transparency.no/>





# Oman

## What's against the law?

The Oman Penal Code does not define bribery. However various royal decrees have created various bribery offences which relate only to the bribery of public officials.

By implication from the bribery offences, a bribe is a gift, financial or other advantage offered or received, directly or indirectly, to induce or reward the improper performance of a public official's relevant function or activity.

Bribery generally includes the request, acceptance, offer of or making of any promise or gift or other advantage to a public official either directly or indirectly in order to abet that public employee to abuse their power, whether actual or presumed, in order to obtain, from a public department of authority, an unlawful benefit.

The offering, promising, or giving of a bribe to a public employee, even in cases where the bribe is refused is still an offence.

## Who does it cover?

Private individuals and public officials can be prosecuted, including any person who aids or abets a bribery offence. Public officials is widely defined and includes any state enterprise where the government owns more than 40%.

## What about facilitation payments?

These are considered bribery and not allowed.

## What do businesses need to do?

The law makes no express provisions with regard to corporate hospitality and any financial or other advantage given in terms of hospitality could be considered bribery.

The law states that a briber or intermediary who

self-reports a bribery offence before it is discovered can be exempted from the penalty. However, it is not clear whether the self-reporter would be exempt from bribery, corruption or other related offences under other legislation.

If the self-report is made after the bribery offence is discovered, the self-report is deemed as a mitigating factor in sentencing.

## What are the penalties?

Penalties can be up to five years imprisonment, dismissal from public office and a fine at least equal to the bribe. Some cases can lead to ten years imprisonment where the bribery transaction involved a public official breaching their duties, and not merely refraining from something or turning a blind eye.

## Further reading

Oman State Audit Institution  
<https://www.sai.gov.om/en/>





# Panama

## What's against the law?

The Panama Criminal Code defines bribery as to offer, promise or grant a public official a gift, promise, money or any benefit or advantage in order for that official to perform, refrain from or delay an act in relation to official duties or in violation to official duties. It is also a crime when these actions are directed at foreign public officials or employees of international organisations.

It's an offence for a public official, either directly or through an intermediary, to accept, receive, or request a gift, promise, money or any benefit or advantage, to perform, refrain from performing, or to delay an act contrary to official duties, or to accept as a consequence of having failed official duties.

Private bribery is also criminalised. It is a crime to promise, offer or grant, directly or through intermediaries, a person who heads an entity in the private sector, or anyone who plays a role within a private sector entity, any undue advantage that would result in a benefit for that person or another, with the purpose of having that person perform or refrain from performing an act in breach of their duties.

## Who does it cover?

The law covers Panama citizens and foreign nationals when such activities occur within Panama, have effect in Panama, when the activity is in detriment to a Panamanian citizen or committed by diplomatic agents or public officials. Foreign legal entities are covered if they are acting within Panama.

## What about facilitation payments?

These are considered bribery and not allowed.

## What do businesses need to do?

Under Panama's money laundering rules, legal entities are required to put in place a compliance programme and it is an offence not to. Bribery is a precedent criminal offence for money laundering and

therefore money laundering crimes and failure to have a compliance programme in place may also apply to bribery if there are no or inadequate procedures to prevent the bribery.

## What are the penalties?

Penalties range from three to six years imprisonment and / or a fine which can be up to double the damage or the benefit. Legal entities can be debarred from public contracts or dissolved.

## Further reading

Panama Anti-Corruption Organisation

<https://ministeriopublico.gob.pa/estadisticas-judiciales/anticorrupcion/>



# Peru

## What's against the law?

Peruvian anti-corruption laws apply to those in Peru, perpetrated against a Peruvian citizen, or working on behalf of the Peruvian government. They also apply to Peruvian entities and foreign entities operating in Peru. Government officials and private individuals may be liable.

Legal entities are administratively liable for bribery when the respective crime has been committed in their name or on their behalf and for their direct or indirect benefit.

## What about facilitation payments?

These are considered bribes and not allowed.

## What do businesses need to do?

There is no restrictive framework on corporate hospitality. However, the concepts incorporated in criminal definitions such as bribery, facilitation payments, benefits or promises should be taken as a reference.

If a company implements a prevention model that duly corresponds to its nature, risks, requirements and characteristics and includes appropriate surveillance and control measures to prevent the commission of bribery offences or to significantly reduce the occurrence risk, the company may be exempted from liability.

If the implementation of the prevention model is subsequent to committing an offence, such implementation will reduce the consequences. The adequacy of a compliance program will be determined after an investigation and technical report from the Superintendence of the Stock Market, regardless of whether the company is public or private.

## What are the penalties?

Individuals may be subject to imprisonment ranging from five to 15 years, or 20 years in certain roles, may be perpetually disqualified to be appointed as a governmental officer and/or obliged to pay fines and/or civil indemnifications.

Legal entities may be obliged to pay fines, close their premises or be dissolved or and liquidated.

## Further reading

Peru Superintendent of Securities Market  
<https://www.smv.gob.pe/>







# Poland

## What's against the law?

In Poland, the Criminal Code and Polish Act on Criminal Liability of Collective Entities defines bribery as offering or accepting a material or personal benefit, or a promise thereof, in connection with performing a public function; a material or personal benefit, or a promise thereof, in connection with performing a public function, in return for unlawful conduct; or making the performance of official duties dependent upon a material benefit, or a promise thereof, or demanding such a benefit, in connection with an official capacity.

Polish law also prohibits commercial bribery. This is defined as abusing the authority granted to the person by the business in exchange for an exchange which may constitute unfair competition or an unfair preferential activity.

## Who does it cover?

The law covers all individuals regardless of nationality in Poland, Polish nationals abroad, any nationals abroad if the bribery is against a Polish citizen, public official or organisation.

Corporate criminal liability is supplemental to criminal liability of individuals. Polish and foreign companies can be subject to secondary criminal liability for offences committed by certain, company-related individuals, especially if the company contributed to the commission of the offence at least through insufficient oversight or flawed internal organisation.

## What about facilitation payments?

These are considered bribery and not allowed.

## What do businesses need to do?

Adequate procedures may be relevant with respect to corporate criminal liability.

Corporate hospitality must also meet the requirements set out by anti-bribery, anti-money laundering and commercial law regulations.

Corporate hospitality must remain in accordance with professional ethics, the culture of a given country or community, and be a part of responsible business policies. Those actions should not raise doubts regarding their lawfulness and all the internal procedures thereof must be transparent.

In order for corporate hospitality not to constitute a bribe, corporate hospitality must also comply with the AML regulations – EU regulations and the Polish Act on Combating Money Laundering and the Financing of Terrorism.

Business relations should be monitored by companies on a regular basis and business partners should be verified. Depending on the value of transactions, appropriate security measures must be applied. The business purpose of undertaken activities must be verified.

## What are the penalties?

Penalties can be up to 12 years imprisonment, and for companies include financial penalties; forfeiture of goods; a ban on advertising; a ban on application for subsidies and other public financial help; a ban on applying for help from international organisations; a ban on participation in public tenders and public disclosure of the judgment.

## Further reading

Polish Central Anti-Corruption Bureau  
<https://cba.gov.pl/>





# Portugal

## What's against the law?

The Portuguese Criminal Code defines bribery as unlawfully receiving an advantage, passive corruption and active corruption, all of which imply an advantage unlawfully given to or received by an official.

## Who does it cover?

It covers public officials and any conduct practiced by a foreign agent or private sector worker against a public official. It covers crimes committed in Portugal. As well as public officials, private sector workers who receive an advantage, and private individuals, public officials and legal entities who give an advantage offered or promised, to foreign officers or private sector workers can be prosecuted for bribery offences under

## What about facilitation payments?

These are considered bribery and not allowed.

## What do businesses need to do?

The law makes no express provisions regarding corporate hospitality. However the law excludes offers in accordance with local custom and usage from the concept of unlawfully received advantages.

Whether hospitality amounts to a bribe would be assessed on the basis of whether there was sufficient evidence to show that it was given or received with the intention of having a person act or fail to act in a way that violates the duties of their office. There's guidance on a limit of EUR150 to courtesy offers made by individuals or entities to each member of the government a year.

## What are the penalties?

Individuals can face up to eight years imprisonment and / or a fine, and may have their property confiscated. Businesses can also be fined, have the proceeds confiscated and be excluded from public procurement contracts.

## Further reading

Transparency International - Portugal

<https://www.transparency.org/en/countries/portugal>





# Qatar

## What's against the law?

While bribery is not specifically defined in the law, the Qatari Penal Code suggests that bribery includes: the acceptance or solicitation, by a public official, of money, benefit or promise of something, which is intended to cause an act or omission of an act in their official capacity; and / or the offer by a person or any intermediary of money, benefit or promise of something to a public official, who then accepts the bribe.

The Human Resources Administration Law also addresses bribery. It applies to employees of a governmental body, i.e. public servants. Public servants are prohibited from accepting, directly or indirectly: presents, gifts, gratuities, grants, cash, or other things in exchange for, or as a result of, work related to their position, in order to accomplish an interest for another.

## Who does it cover?

The law applies to anyone in Qatar, and to any public officials and boards of directors, heads and members, managers, employees in private institutions and associations, companies and co-operative associations if one of the governmental bodies participates in it. The law also applies to persons charged to do the work of the public authority or do any work connected with public service; and heads and members of municipal and legislative councils and others who have public parliamentary capacity whether elected or appointed.

## What about facilitation payments?

These are considered bribery and not allowed.

## What do businesses need to do?

The Penal Code makes no express provisions with regard to corporate hospitality and any financial or other advantage given in that context could be considered bribery.

Whether hospitality amounts to a bribe would likely be assessed on the basis of whether it constitutes a benefit

under the Penal Code, which was given at least in part for the purpose of inducing improper performance of the assigned duties of a public officer or private sector employee.

The Penal Code provides that a briber or intermediary who self-reports a bribery offence before it is discovered shall be absolved from liability, even if it has already been committed. However, it is not clear whether the self-reporter would be exempt from other corruption related offences which may arise in connection with the same offence under other laws.

A briber or intermediary who self-reports may also be absolved from liability if the reporting results in criminal arrests.

## What are the penalties?

Penalties can include up to ten years imprisonment and fines. Employees of organisations who ask for a bribe without the knowledge of their employer and consent can be considered a bribe recipient and subjected to imprisonment for up to three years and a fine.

## Further reading

Qatar Public Prosecution Service

<https://portal.pp.gov.qa/Ar/Pages/home.aspx>





# Romania

## What's against the law?

The Romanian Criminal Code defines bribery as money or any other undue benefits, both material and immaterial which are received, solicited or accepted as a promise or given, offered or promised, in order to influence work duties, in either a public or private setting.

## Who does it cover?

The law covers Romanian or foreign nationals, Romanian or foreign companies or those acting against Romanian individuals or companies. Romanian individuals or Romanian companies acting abroad are also covered, as are foreign nationals or companies acting in Romania.

Private individuals, public officials and legal entities can be prosecuted for bribery offences. A legal entity can be held criminally liable for any offences committed in the performance of its object of activity, in its interest or on its behalf.

If the acts constituting the criminal offence have been committed by a member of a ruling body of the legal entity, there is a higher risk of criminal liability for the legal entity, as acts of the ruling bodies of legal entities are deemed to be acts of the legal entity itself.

## What about facilitation payments?

These are considered bribery and not allowed.

## What do businesses need to do?

While having adequate procedures in place is not a defence, the implementation of adequate procedures can be taken into consideration by the judge or prosecutor as mitigating factors. The giver of a bribe will not be held criminally liable if they report the act to the criminal investigation authorities before they are otherwise notified of it.

The law does not make any exception for or references to corporate hospitality. However, if such corporate

hospitality would be made with the intention to influence work duties, it could theoretically constitute a bribe.

## What are the penalties?

Individuals receiving a bribe face between three and ten years' imprisonment, while givers of a bribe between two and seven. In cases of bribery between private persons, the punishment limits are reduced by one-third. If the receiver of the bribe is a dignitary, judge, arbiter, prosecutor, belongs to a criminal investigation authority or has duties in ascertaining administrative offences, the punishment limits are increased by one-third.

Legal entities can receive a fine and face sanctions such as restriction to participate in public procurement procedures, suspension of one or more activities or places of business, and dissolution.

## Further reading

Romanian National Anti-Corruption Division  
<http://www.pna.ro/>





# Russia

## What's against the law?

The Russian law on Countermeasures against Corruption and the Criminal Code defines bribery as situations involving money and other assets. This may include a property-related benefit, service or a favor, and must have a monetary value. Property-related services may include the transfer of property at a lower value and a reduction of lease payments or loan interest rates. 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 their 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 manager's position as well as the unlawful rendering of property related services, or the granting of other property rights to such manager for taking action or refraining from action in the interest of the bribe giver.

## Who does it cover?

The law covers Russian nationals and foreign nationals operating in Russia, Russian nationals operating outside the country, as well as foreign citizens acting against Russia or Russian nationals.

Legal entities can be subject to administrative liability for bribery offences conducted on the territory of Russia. Legal entities are also subject to administrative liability for bribery offences conducted outside of Russia, should these offences be against the interests of Russia and such legal entity was not subject to criminal or administrative liability for the conduct in the foreign state.

Only individuals are subject to criminal actions, as legal entities may be subject to administrative offences. However individuals acting on behalf of or for legal entities could face criminal prosecution as the liability of the legal entity does not exempt a culpable individual from criminal liability, and vice versa.

## What about facilitation payments?

These are considered bribery and not allowed.

## What do businesses need to do?

Russian companies as well as representative offices and branches of foreign companies must develop and implement internal rules in the form of codes of ethics and policies for all employees to prevent bribery. Such internal anti-corruption rules have to comply with applicable legislation and generally accepted rules.

In addition to that the law sets a general restriction for public officials to receive remuneration from legal entities or individuals in cash or non-cash gifts of over RUB3,000 (USD45).

Whether hospitality amounts to a bribe would depend whether it falls within the criteria set by law in defining what constitutes bribery, commercial bribery or other bribery offences.

## What are the penalties?

Individuals face up to 15 years imprisonment, five years hard labour and / or a fine from ten to 100 times the amount of the bribe. Employees can be terminated. Legal entities can face fines plus the seizure equivalent to the amounts paid.

A bribe-giver can be released from criminal liability if they actively contributed to the disclosure or investigation of the crime, and either if the bribe-giver voluntarily informed the Russian authorities of the fact of the bribe, or there was extortion of a bribe.

An intermediary in bribery can be released from criminal liability if they actively contributed to the disclosure or prevention of the crime, and voluntarily informed the Russian authorities of the fact of the crime.

## Further reading

Russian Federal Security Service  
<http://www.fsb.ru/>





# Saudi Arabia

## What's against the law?

The Saudi Combating Bribery law does not expressly define bribery, but it can be described as a gift, financial or other advantage offered or received directly or indirectly, to induce or reward the improper performance of a person's professional duty. This includes the private sector. Individuals who work at private organisations, companies, establishments or professional bodies, and who offer, promise, grant, request or accept a gift in order to act in breach of their professional duties, commit an offence.

Public officials are also deemed to have received a bribe if they accept or receive gifts for exercising their influence in order to obtain from a public authority a benefit in the form of a job, act, order, decision, obligation, license, supply agreement, or service.

Public official is broadly defined and includes those employed by the government or a public body, arbitrators or experts appointed by the government or by any authority with judicial capacity, those assigned to a specific assignment by the Saudi government, those employed by individual companies or institutions which are in charge of managing and operating a public facility or performing a public service, as well as those employed by joint stock companies or companies to which the government contributes capital or that perform banking activities.

## Who does it cover?

The law covers the bribe payer, the bribe recipient, any intermediary and any other person who has taken part in the conduct. Furthermore, any person who has agreed, incited or knowingly assisted in the commission of the crime can be deemed to be an accomplice and subject to sanctions.

Saudi nationals and foreign nationals acting in Saudi Arabia are covered. However no legislation in Saudi Arabia currently prohibits Saudi nationals, residents of Saudi Arabia and/or Saudi-resident companies from paying bribes to foreign (non-Saudi) public officials.

## What about facilitation payments?

These are not explicitly covered by the law but may be considered bribes given the circumstances.

## What do businesses need to do?

There are no express provisions covering procedures businesses should have in place, however a briber or intermediary can be exonerated from the offences if they report to the authorities before the crime is discovered.

## What are the penalties?

Penalties can include up to ten years imprisonment, dismissal from office, confiscation of the benefit received, a fine and a company whose personnel have engaged in bribery can be fined a value not exceeding tenfold the value of the bribe, in addition to a ban on engaging in contracts with any Saudi government body.

## Further reading

Saudi National Anti-Corruption Commission  
<https://www.nazaha.gov.sa/en>





# Singapore

## What's against the law?

The Singapore Prevention of Corruption Act defines bribery as any gift, loan, fee, reward, commission, valuable security or other property or interest in property of any description, whether movable or immovable; any office, employment or contract; any payment, release, discharge or liquidation of any loan, obligation or other liability whatsoever, whether in whole or in part; any other service, favor or advantage of any description whatsoever, including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary or penal nature, whether or not already instituted, and including the exercise or the forbearance from the exercise of any right or any official power or duty; and any offer, undertaking or promise of any gratification.

It is important to note that gratification covers both financial benefits, such as money, gifts, rewards and valuable security, and non-financial benefits, such as services and favours.

## Who does it cover?

The law covers Singapore citizens and foreign nationals inside Singapore, as well as citizens of Singapore operating outside the country.

The law does not extend to acts of bribery committed abroad by foreign subsidiaries of a company. However, if any Singaporean citizens acting for the foreign subsidiary in question are responsible for any act which would constitute bribery, they may be held liable.

Companies can incur corporate liability for crimes committed by its employees or agents if the relevant individual is considered to be the “living embodiment of the company” or if their acts were performed as part of a delegated function of management.

## What about facilitation payments?

These are considered bribery and not allowed.

## What do businesses need to do?

While gifts and hospitality are accepted, these can still be considered bribery and there is no defence to show that the gratification is customary. There are no specific defences for having procedures in place.

## What are the penalties?

Penalties can range from three to seven years imprisonment and / or fines. A person who is convicted of any offence, whether in Singapore or elsewhere, involving fraud or dishonesty punishable with imprisonment for three months or more, is not allowed to act as a director of a company or to take part in the management of a company during the period of disqualification. Fines can also be levied equal to the value of the bribe.

## Further reading

Singapore Corrupt Practices Investigation Bureau  
<https://www.cpi.gov.sg/about-cpi/mission-vision-core-values>





# Slovakia

## What's against the law?

The Slovak Criminal Code and Act on Criminal Liability of Legal Entities defines bribery as a thing or other transaction of property or non-property nature to which there is no legal entitlement, in order to make that person act or refrain from acting, and thus breaching their duties resulting from their employment, profession, position or function.

The bribe may be of any material or immaterial value, counter-services, sexual service, low price of real estate or business share in comparison with the market price, sponsorship, the value of which will be paid in the form of rewards.

## Who does it cover?

The law covers any individual or legal entity operating within the Slovak Republic, Slovak citizens and residents, Slovak or foreign legal entities operating in Slovakia, individuals or legal entities abroad where Slovak citizens or entities are involved.

Private individuals, public officials and the legal entity concerned can be prosecuted for bribery offences. A company can be held liable under the principle of attribution of the crime. A criminal offence is committed by a legal person if it is committed in their favor or on their behalf in the course of their activity.

## What about facilitation payments?

These are considered bribes and not allowed.

## What do businesses need to do?

A company or partnership may be liable for failing to prevent the commission of bribery. It is a defense for a commercial organisation charged with the offence of failing to prevent bribery to prove that it has adequate procedures in place to prevent bribery. The adequate procedures are not defined and there is no guidance issued by state authorities. Every legal entity should create its own adequate procedures

depending on their activities. The standard compliance principles are risk assessment, proportionate procedures, top level commitment, due diligence, communication and training, and monitoring and review.

## What are the penalties?

Penalties for bribery offences and corruption crimes can be up to 15 years' imprisonment and / or a fine or forfeiture of the offender's property.

It is possible to impose on a legal person a financial penalty up to EUR1.6 million, forfeiture of property, punishment of the ban on receiving grants; and of dissolution of the legal entity.

## Further reading

Slovak National Crime Agency  
<https://www.minv.sk/?NAKA>







# South Africa

## What's against the law?

The South African Prevention and Combating of Corrupt Activities Act defines bribery as giving or agreeing or offering to give any other person any gratification, whether for the benefit of that person or for the benefit of another person. In general, it is an offence to offer or accept gratification with the intention of benefiting another.

## Who does it cover?

The law covers South African citizens, public officials and legal entities, as well as foreign nationals who are employed under South African law.

## What about facilitation payments?

These are not allowed and are considered bribery.

## What do businesses need to do?

It is not a defence to have adequate procedures in place.

## What are the penalties?

Penalties can be up to life imprisonment depending on the value of the crime and if tried by the high court. Lower courts can pass sentences of up to 18 years imprisonment. Fines can also be given, as well as administrative penalties for certain businesses in the financial or auditing sector.

Individuals face being declared delinquent directors by order of court and can therefore would not be able to hold positions of authority in a business.

## Further reading

South African Anti-Corruption Commission  
<https://www.gov.za/anti-corruption#>





# Spain

## What's against the law?

The Spanish Criminal Code distinguishes between two offences: bribery of a public servant or authority and bribery of private entities or individuals.

Bribery occurs whenever a public servant or authority receives or is offered a reward to carry out an act or omission breaching duties required of their position, or to carry out any act or omission relating to the performance of his/her duties. The offence can take the form of so-called passive bribery, where the initiative to commit the offence originates with the public official or authority, or active bribery, where the bribe is offered at the initiative of the individual paying it.

Corruption in business occurs when an offer, promise, concession or acceptance is made with the object of obtaining unjustified benefits or advantages, of any nature, within the framework of relations between private entities, as compensation for the undue promotion of the active subject over a third party "in the acquisition or sale of goods, contracting of services or in commercial relations." This also includes corruption in international economic transactions.

## Who does it cover?

The law covers Spanish citizens and foreign nationals resident in Spain, where the offence has been committed by the director, manager, employee or partner of a business, association, foundation or organisation that has its headquarter or registered office in Spain; or a legal entity, company, organisation, group or any other kind of entity or groups of persons that are based in Spain.

Private individuals, public officials and the legal entity concerned can be prosecuted for bribery offences. Legal entities will be criminally liable for offences committed in their name or on their behalf and to their benefit by their legal representatives, directors or those who may have performed such acts in the absence of due control over them.

## What about facilitation payments?

For facilitation payments to be considered as bribes, they should not be acceptable in the sector and the reward must be valuable enough to influence the public official's decision. Therefore not every facilitation payment will be considered an offence.

## What do businesses need to do?

Regarding corporate hospitality, internal policies of companies should limit spending to hospitality that is justified within what is reasonable and acceptable, and must conform to the customs and culture associated with the business of the place where they are carried out. In the event that they do not adhere to these circumstances, a bribery or corruption offence could be made out.

Bribery offences entail criminal liability for both individuals and legal entities. Corporations can be exempted from criminal liability if a compliance program is implemented and it is proven that the offender managed to overcome all the controls set by the company to prevent the crime to be committed. Also, to have criminal risk prevention programs helps to mitigate any eventual conviction.

Individuals can be exempted from criminal liability who occasionally may have agreed to pay a bribe requested by the authority if this is reported to law enforcers prior to any investigation opened and within two months since the acts took place.

## What are the penalties?

Penalties for bribery can reach up to 12 years imprisonment, plus debarment from being employed in the industry for up to six years and a fine up to three times the value of the benefit or advantage.

Legal entities can face fines, imprisonment of individuals who committed the offences for up to



# Spain

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two years, and a fine of up to three times the profit obtained. The entity can also be dissolved, its activities suspended, premises closed, prohibited from carrying out activities or receiving public subsidies.

## Further reading

Transparency International - Spain

<https://www.transparency.org/en/countries/spain>





# Sweden

## What's against the law?

The Swedish Penal Code defines bribery as either a public or private employee who receives or gives an improper benefit for the exercise of the employment or the assignment. Further, it is considered a bribe to receive an improper benefit even if the act was committed before the offender undertook the relevant employment or after the employment was terminated. It is also considered a bribe if the improper benefit is received by someone else, but from which the offender indirectly benefits, for example, an improper benefit given to a family member or an organisation where the offender is engaged.

The benefit itself can be of material nature and have an economic value such as donations, discounts, rights of use, commissions, loans, guarantees and credits. The benefit can also be veiled, such as work services, reduced charges, reduction of interest and repayments or high consultancy fees. The benefit can also be intangible, such as recommendations and ratings.

## Who does it cover?

Swedish and foreign nationals who are employed or contracted in both the private and public sectors are covered. If the offence is committed abroad, the law can apply in certain circumstances.

Individuals in both the private and public sector may be held liable for bribery.

Legal entities cannot be liable for bribery under Swedish law. Instead, the company's representatives may be held liable for bribery. However, the legal entity may be affected by other penalties, such as a corporate fine if the company, for example, has failed in its control of the company, or forfeiture of the benefit where the bribe or the value of the bribe is to be handed over to the state.

## What about facilitation payments?

These are considered bribes and not allowed.

## What do businesses need to do?

Gifts in connection with Christmas etc. as well as work lunches and study trips are generally considered fair. In the private sector, benefits of a marketing nature are generally considered fair and acceptable. The law does not contain any express provisions with regard to corporate hospitality. Any financial or other advantage given in this context could be considered as bribes.

## What are the penalties?

Individuals can face up to two years imprisonment and / or an unlimited fine. In serious cases the prison terms can be up to six years. Companies can be fined up to SEK10 million and face confiscation of criminal property.

## Further reading

Swedish National Anti-Corruption Unit

<https://www.aklagare.se/en/contact/public-prosecution-areas/national-public-prosecution-department/national-anti-corruption-unit/>





# Tanzania

## What's against the law?

The Tanzanian Prevention and Combating of Corruption Act does not specifically define bribery but establishes corruption related offences including to solicit, accept or obtain, agree to accept or attempt to obtain, for oneself or for any other person, any advantage without lawful consideration or for a lawful consideration which one knows or has reason to believe to be inadequate.

It is an offence to give, promise or offer any advantage to any person, whether for the benefit of that person or of any other person as an inducement to, or reward for, an advantage. This applies to both the person and any agent, whether or not such agent is the person to whom such advantage is given, promised or offered, and whether or not the agent has or does not have, has done or has not done, anything in relation to their affairs or business.

Generally, the law prohibits making payments or gifts to government officials or another person in a powerful position in order to secure any improper business advantage.

## Who does it cover?

The law covers offences which occur in mainland Tanzania. Private individuals, public officials and legal entities can be prosecuted.

## What about facilitation payments?

These can be considered bribes and are not allowed.

## What do businesses need to do?

The law does not criminalise reasonable and proportionate corporate hospitality that is designed to improve the image of a corporation or establish friendly relationships with its customers. Corporate hospitality falling within the ambit of what is considered corruption and corrupt offences may be considered a bribe.

## What are the penalties?

An individual found guilty of bribery offences may be sentenced to a period from three years up to seven years imprisonment or to a fine, or both.

An individual found guilty of bribery offences may also face confiscation/forfeiture of the proceeds of crime arising from the offence, which can include the revenue attributable to any contract won through corruption, not just the value of the corruption paid.

An individual found guilty of bribery offences may also face having their assets frozen pending determination of the criminal charges.

## Further reading

Tanzanian Prevention and Combating of Corruption Bureau

<https://www.acauthorities.org/country/tz>





# Thailand

## What's against the law?

The Thai Act Supplementing the Constitution Relating to the Prevention and Suppression of Corruption defines bribery as a giving of gift or benefit, regardless of the value, to an official to solicit a benefit in kind.

It's also an offence for a legal entity to fail to prevent bribery committed by an associated person with the intention to obtain a benefit for the legal entity.

## Who does it cover?

Legal entities include any organisations incorporated under Thai or foreign law operating in Thailand. Associated persons can include representatives, employees, agents, affiliated companies or any person acting for or on behalf of a Thai or foreign entity, regardless of whether such person has the power or authority to take such action.

Private individuals who offer or give bribes, officials and legal entities may be liable for bribery.

## What about facilitation payments?

Facilitation payments are considered bribes and not allowed.

## What do businesses need to do?

The law considers hospitality, such as funded seminars which public officials are invited to as a high risk form of gift or benefit. Those sorts of high risk hospitality spend will need to demonstrate that the reason for the gift or benefit is bona fide, the value of the gift or benefit, and whether there is any intention to solicit a favour or benefit in return.

A legal entity may have a defense if the legal entity can prove that it had implemented appropriate internal control measures to prevent the commission of bribery.

### This includes:

- Strong, visible policy and support from top-level management
- Risk assessment to effectively identify and evaluate exposure to bribery
- Enhanced and detailed measures for high-risk and vulnerable areas
- Application of anti-bribery measures to business partners
- Accurate books and accounting records
- Human resource management policies complementary to anti-bribery measures
- communication mechanisms that encourage reporting suspicion of bribery (e.g. whistle blowing hotlines)
- Periodic review and evaluation of anti-bribery prevention measures and their effectiveness

## What are the penalties?

Officials can face life imprisonment and / or an unlimited fine. Individuals can face up to five years imprisonment and / or a fine. Legal entities can receive a fine ranging from the value of the benefits received or the damage occurred to double the value of benefits received or the damage caused.

## Further reading

Thailand Anti-Corruption Commission

<http://www.anticorruption.in.th/2016/en/ourpartners1.php>





# Tunisia

## What's against the law?

There's a number of Tunisian laws which define bribery. In general, bribery is defined as as abuse of power, authority or function for personal gain. Corruption includes in particular, corruption offences in all their forms in the public and private sectors, the misappropriation or mismanagement or waste of public funds, abuse of authority, illicit enrichment, breach of trust, squandering of legal persons' funds and money laundering.

## Who does it cover?

The law covers any natural person or legal entity, regardless of its status or function, who commits a corruption offence. Proceedings against the legal entities do not prevent the application of criminal sanctions against its representatives or partners who have an influence if their personal liability is established.

## What about facilitation payments?

Facilitation payments are considered bribery regardless of the amount.

## What do businesses need to do?

Businesses need to understand and implement the procedures laid out by the national anti-corruption authority. The body issues guidelines which include the prevention of corruption and provision of adequate means for its detection.

## What are the penalties?

Penalties can range from one to ten years imprisonment and a fine. The most serious cases can result in life imprisonment or the death penalty.

## Further reading

Tunisian Instance nationale de Lutte Contre la Corruption

<https://www.devex.com/organizations/instance-nationale-de-lutte-contre-la-corruption-inlucc-135252>





# Turkey

## What's against the law?

The Turkish Criminal Code defines bribery as providing a benefit to a public official, or another person indicated by the public official, to perform or not to perform a task with regard to his duty. Irrespective of being a public official, if an undue advantage is obtained by, offered or promised directly, or through intermediaries, to persons acting on behalf of public institutions, businesses and foundations, this would be considered bribery.

Directly or indirectly offering or promising benefits to officers or personnel of public institutions or corporations appointed in a foreign company to perform a legislative or administrative duty, or to those engaged in international duties in the same country, in order to enable execution of an international trading transaction, or to perform or not perform a task, or to secure and to retain unjust benefit, is also considered bribery.

## Who does it cover?

The law covers acts committed in Turkey, either partially or entirely.

## What about facilitation payments?

These are considered bribery and not allowed.

## What do businesses need to do?

There is no compliance program requirement, or mitigation in sentencing where a compliance program exists under Turkish law.

## What are the penalties?

Penalties can range from imprisonment from four to 12 years. Length of sentences can be increased by one third if anyone involved in the bribery is a judge, notary public or financial consultant. Criminal sanctions are not imposed on legal entities, but administrative fines

can be levied.

## Further reading

Transparency International - Turkey

<https://www.transparency.org/en/countries/turkey>







# Ukraine

## What's against the law?

The Ukrainian Criminal Code defines bribery an unlawful benefit is any money or other property, benefits, privileges, services, intangible assets, any other non-financial advantages that are offered, promised, granted or received without any legal justification in order to receive improper advantage through abuse of powers given to a person.

Persons could be found administratively liable for the following corruption-related offences: violation of restrictions on occupying two or more conflicting positions; violation of restrictions on obtaining of gifts; violation of the rules on submission of e-declarations for public servants' assets; violation of the requirements for prevention or settlement of the conflict of interests; illegal use of information that became known in connection with the performance of official powers; and failure to take anti-corruption measures if a corruption offence has been revealed.

## Who does it cover?

The law covers Ukrainian citizens and foreign nationals in Ukraine. Ukrainian and foreign entities operating in Ukraine can be liable for offences. Legal entities may be liable for corruption offences under the following conditions: the company's authorised representative commits a corruption offence on behalf and/or in the interests of such a company or the authorised person failed to take anti-corruption measures that led to the commission of a corruption offence.

## What about facilitation payments?

Facilitation payments are considered bribery and not allowed.

## What do businesses need to do?

Ukrainian anti-corruption legislation incorporates the term "gift" relating to generally recognised ideas of hospitality. Under the Anti-Corruption Law, a gift means

money or other property, benefits, privileges, services, intangible assets granted or received free of charge or at a price lower than the minimum market price. Hence, the definition of a gift is broad enough to cover any financial or other advantages provided in terms of corporate hospitality.

As a rule, public officials may accept gifts that are consistent with the generally recognised ideas of hospitality considering that (i) the value of a gift does not exceed approx. USD74 and (ii) the total value of such gifts received from one person during one year does not exceed approx. USD148. If these requirements are not met, the person bears administrative liability in the form of a fine with confiscation of the gift. Since the term "generally recognized ideas of hospitality" is vague and not clearly defined in legislation, there is a risk that any gift could be perceived as an unlawful benefit by law-enforcement bodies.

It is worth noting that there is no clear threshold between gifts that exceed the permissible value and unlawful benefits. Consequently, a company or an individual presenting a gift to a public official bears a risk of such a gift being treated as an unlawful benefit by law-enforcement bodies and courts.

Where the person in charge of implementing anti-corruption prevention measures in a company complies with statutory anti-corruption requirements, as well as company policies and bylaws, penal sanctions for certain corruption offences will not apply.

## What are the penalties?

Penalties can range from a fine or confiscation to community service, corrective labor, arrest, restriction of liberty, imprisonment, and restrictions on occupying certain positions or performing certain activities.

Legal entities convicted of corruption offences may face a fine, which shall be calculated as double the amount of the unlawful benefit received by the legal entity, or liquidation. Both penalties may be complemented with property confiscation.



# Ukraine

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## Further reading

National Anti-Corruption Bureau of Ukraine

<https://nabu.gov.ua/en>





# United Arab Emirates

## What's against the law?

The United Arab Emirates does not have a single bribery law. There are different laws at the federal and emirate level. There are also distinct economic free zones which have a separate judiciary for civil laws. However, according to bribery offences at the federal level, bribery is considered as a gift, financial or other advantage offered or received, directly or indirectly, to induce or reward the improper performance of a relevant function or activity.

Offences include the request, acceptance, offer of or making of any promise or gift (or other advantage) to a public official either directly or indirectly in order to abet that public officer or person to abuse his power, whether actual or presumed, in order to obtain, from a public department of authority, an unlawful benefit.

Offences also include the offering, promising, or giving of a bribe to another person who manages or is employed by a legal entity or who is a public, or requesting, agreeing to receive or accepting a bribe in the capacity of a public official. It also includes knowingly assisting or abetting in the commission of a bribe, acting as an intermediary for a bribery transaction, or bribery of a foreign (non-UAE) public official or an employee of an international organisation to fulfill or fail to fulfill his or her public official functions.

## Who does it cover?

The law covers UAE nationals, persons employed by a UAE public or private company, and those which involve public property.

Private individuals, public officials, legal entities, managers, directors, agents, intermediaries, and any person who aids or abets a bribery offence can be prosecuted for bribery offences.

## What about facilitation payments?

Facilitation payments are considered bribery and not allowed.

## What do businesses need to do?

Whether corporate hospitality amounts to a bribe would be assessed on whether there was sufficient evidence to show that it was given with the intention of inducing conduct that amounts to a breach of an expectation that a person will act in good faith, impartially, or in accordance with a position of trust.

There are various restrictions on corporate hospitality under other anti-bribery legislation in the UAE. For instance, federal employees are prohibited from accepting any gifts unless they are promotional gifts bearing the name and logo of the presenting party and would not influence the federal employee in any decision-making.

The law states that a briber or intermediary who self-reports a bribery offence before it is discovered shall be exempted from the penalty. However, it is not clear whether the self-reporter would be exempt from bribery, corruption or other related offences under other legislation.

## What are the penalties?

Penalties can range up to five years imprisonment for each offence as well as a fine equal to the bribe. Proceeds of the crime can also be confiscated and there may be other legal consequences if other laws have been breached such as competition law.

## Further reading

UAE Federal State Audit Institution Anti-Corruption Department

<http://saiuae.gov.ae/en>





# United Kingdom

## What's against the law?

The UK Bribery Act 2010 defines bribery as as a financial or other advantage given or received with the intention of inducing or rewarding the improper performance of a relevant function or activity.

Failure by commercial organisations to prevent bribery by their associated persons committed with the intention of obtaining or retaining business or an advantage in the conduct of business for the commercial organisation is also an offence.

## Who does it cover?

The law covers offences that have taken place in the UK or where a person or entity with a close connection to the UK takes part in the offence. Close connection means businesses incorporated in the UK or ones that carry out their business or a part of their business in the UK. Therefore bribery by a person of any nationality anywhere in the world could breach the law if it involves any business with a UK connection.

Private individuals, public officials and legal entities can be prosecuted for bribery. A company can be held liable if the directing mind and will of the company, i.e. a director, commits a bribery offence. A company can be liable for failing to prevent bribery even if they did not know it was happening.

## What about facilitation payments?

These are considered bribes and not allowed.

## What do businesses need to do?

Whether corporate hospitality amounts to a bribe would be assessed on the basis of whether there was sufficient evidence to show that it was given with the intention of inducing conduct that amounts to a breach of an expectation that a person will act in good faith, impartially, or in accordance with a position of trust.

Guidance makes it clear that the law does not criminalise reasonable and proportionate corporate

hospitality that is designed to improve the image of a corporation or establish cordial relationships with its customers.

It is a defense for a commercial organisation charged with the offence of failing to prevent bribery to prove that it has adequate procedures in place to prevent bribery.

The law does not define what will be considered adequate procedures, but official guidance states that the adequacy of a commercial organisation's procedures will be assessed by reference to six key compliance principles, including risk assessment, proportionate procedures, top level commitment, due diligence, communication and training, and monitoring and review.

## What are the penalties?

Penalties can include up to ten years imprisonment and / or an unlimited fine. Individuals and entities may also face confiscation of criminal property, including seizure of the revenue attributable to any contract won through bribery. Directors convicted of bribery offences can be disqualified from holding that position for up to 15 years.

## Further reading

Serious Fraud Office  
<https://www.sfo.gov.uk/>





# United States

## What's against the law?

There's a variety of state and federal laws which cover domestic bribery and corruption. The Foreign Corrupt Practices Act (FCPA) covers bribery of foreign public officials.

Companies that pay bribes to US officials and fail to record them accurately as such in their books and records may be viewed by enforcement authorities as committing FCPA accounting violations notwithstanding the domestic nature of the payments and the lack of any "foreign" element.

The FCPA defines bribery as offering, paying, promising, or authorising, with a corrupt intent, money or the provision of anything of value to a foreign official, foreign political party (or an official thereof), or any candidate for foreign political office, or any other person while knowing that all or a portion of that thing of value will be offered or provided to the foregoing persons, with the purpose of (i) influencing any official act or decision of the recipient; (ii) inducing the recipient to do or omit to do any act in violation of his or her lawful duty; (iii) securing any improper advantage; or (iv) inducing the recipient to use his or her influence with a non-US government to affect or influence any government act or decision, in order to obtain, retain, or direct business (including government regulatory approvals or advantages).

## Who does it cover?

### The FCPA applies to:

- US public and private companies
- Most non-US subsidiaries of US companies
- Foreign companies listed or with debt publicly traded on a US stock exchange
- US citizens and residents
- Third parties and employees of any nationality acting for a US company
- Third parties and employees of any nationality who commit an act in furtherance of a violation in the US (including by using US mail or wires)

The FCPA does not apply to government officials that solicit and / or receive bribes. Instead, US enforcement authorities seek ways to prosecute those public-sector recipients for money laundering offences under other statutes.

## What about facilitation payments?

The FCPA's anti-bribery provisions specifically exempt facilitating payments made to expedite or to secure the performance of a routine governmental action. However, the term routine governmental action is interpreted narrowly and does not include decisions to award new business or continue business with a particular party.

US enforcement authorities have determined that the exemption for facilitating payments under the FCPA's anti-bribery provisions does not exempt public companies from the requirement of reporting those payments accurately.

## What do businesses need to do?

The FCPA requires publicly traded companies and other issuers (companies subject to certain reporting requirements under US securities laws) to comply with the following accounting standards: (i) make and keep accurate books and records and (ii) devise and maintain a system of effective internal controls.

Having adequate corporate procedures is not a statutory defense under the FCPA, nor is failure to prevent bribery a statutory cause of action. Having adequate corporate procedures is a legal defense to the charge and may assist in mitigation.

There is not a specific cap on hospitality expenditure but it must be reasonable and bona fide. The more lavish the hospitality, the greater the risk that an enforcement authority may interpret it as corrupt.

The law permits persons to incur travel and lodging expenditures for the benefit of foreign officials if those expenses are (i) reasonable, (ii) bona fide, and (iii) directly related to the promotion, demonstration, or



# United States

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explanation of products or services or the execution or performance of a contract with a non-US government or agency.

## What are the penalties?

Individuals can face up to 5 years imprisonment or fines up to \$250,000 or twice the value of the benefit sought per violation.

Company violations can result in large fines, penalties, profit disgorgement, imprisonment, suspension/debarment from government contracting, the loss of export privileges, the appointment of compliance monitors, and other consequences.

In FCPA cases, US prosecutors have also been known to charge defendants for fraud, money laundering, sanctions, Sarbanes-Oxley, and related violations. Company shareholders can also attempt to bring derivative suits on the basis of an FCPA violation.

Companies and individuals may be suspended or debarred from contracting with US Government and companies may have their import/export licenses revoked or denied.

## Further reading

United States Department of Justice

<https://www.justice.gov/criminal-fraud/foreign-corrupt-practices-act>





# Uruguay

## What's against the law?

The Uruguay Anti-Corruption law and the Criminal Code defines bribery as public officer receives for itself or a third party, or accepts the promise to receive, an undue benefit to perform an act pertaining to his or her official employment. It is also a crime for a public officer to accept a benefit for having performed an act pertaining to his or her official employment.

Bribery in the private sector is not regulated under Uruguayan law. However, other crimes such as fraud and undue appropriation cover some aspects of private sector bribery.

## Who does it cover?

The law covers public officers of all public entities, Uruguayan citizens and foreign nationals acting in Uruguay. Under Uruguayan law, criminal liability is limited to individuals. Legal entities cannot be held responsible for criminal conduct.

## What about facilitation payments?

These are considered bribery and not allowed.

## What do businesses need to do?

There is no defense of having reasonable procedures in place.

## What are the penalties?

Penalties range from three months to six years imprisonment, and / or a fine. Special aggravating circumstances are offences committed by police officers or those in charge of prevention, investigation or repression of illegal activities, when the crime is committed while performing his or her duties; or the persons indicated are the president, the vice president, senators, members of congress, ministers and mayors.

## Further reading

Uruguay Board of Transparency and Public Ethics  
<https://www.gub.uy/junta-transparencia-etica-publica/>





# Uzbekistan

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## What's against the law?

The Criminal Code of Uzbekistan defines bribery as the knowingly illegal provision of tangible valuables to an official, personally or through an intermediate person, or of pecuniary benefit for performance or nonperformance of certain action, which the official must or could have officially performed, in the interests of the person giving a bribe.

## Who does it cover?

The law covers Uzbek and foreign nationals acting in Uzbekistan. Legal entities are not subject to criminal liability.

## What about facilitation payments?

These are considered bribes and not allowed.

## What do businesses need to do?

There is no permissible threshold for gifts, travel and entertainment for the benefit of public officials.

## What are the penalties?

Penalties range from imprisonment of up to 15 years, hard labor up to three years, and / or a fine up to 600 times the minimum wage.

## Further reading

Uzbek Ministry of Justice  
<https://www.minjust.uz/ru/>







# Venezuela

## What's against the law?

The Venezuelan Anti-Corruption law defines bribery as any public officer who demands or constrains a private party, by means of an abuse of its statutory powers, to give compensation for himself or for a third party. Such activity is subject to penalty.

Any public officer who accepts any kind of payment or economic consideration, or a promise, in return or as a promise for performing any activity that is part of the officer's legal duties is subject to penalty.

Any public officer who delays or omits to perform their duties, or performs an act contrary to such duties, in return for payment or economic compensation or a promise, could be guilty of bribery. In addition, if an officer constrains a private individual to make such payments or offer compensation, this could be considered bribery.

## Who does it cover?

The law applies to all individuals, public and private legal entities and public officers.

## What about facilitation payments?

These are generally not allowed. However if the payment is given so that the public officer covers an expense for the performance of their duties, which should be covered by the private party, such payment is not illegal.

## What do businesses need to do?

The law does not regulate reasonable and bona fide promotional expenditures, such as gifts and entertainment. There are no minimum or maximum caps for gifts to be considered legal, and certain gifts and invitations given as marketing efforts are not considered bribes.

The existence of a compliance program does not eliminate judicial or administrative liability for individuals and legal entities. It can be considered by a

judge as mitigating circumstances, if it can be proven they strictly followed a compliance program that was designed to prevent this misconduct.

## What are the penalties?

Penalties range from one to seven years imprisonment as well as fines up to 50% of the value of what was received or promised.

Penalties apply to individuals who, even without success, attempt to persuade or induce a public officer to accept a bribe or delay or omit the performance of their duties, or perform an act contrary to such duties for economic considerations.

## Further reading

Transparency International - Venezuela

<https://www.transparency.org/en/countries/venezuela>





# Zambia

## What's against the law?

The Zambian Anti-Corruption Act defines bribery as the soliciting, accepting, obtaining, giving, promising or offering of a gratification by way of a bribe or other personal temptation or inducement, or the misuse or abuse of a public office for advantage or benefit for oneself or another person.

The law prohibits corrupt transactions by or with public or private officers. More particularly, the Act specifically prohibits an inducement or reward for doing or forbearing to do, anything in relation to any matter or transaction.

Other offences include: the possession of unexplained property, the concealment of property, the abuse of authority of office, the gratification of giving assistance with regards to a contract and the gratification for procuring the withdrawal of a tender.

## Who does it cover?

The law covers anyone inside Zambia and anyone outside where the offence has effect in Zambia. All private and public bodies are liable. This includes public officials, private individuals and legal entities.

## What about facilitation payments?

These are considered bribery and not allowed.

## What do businesses need to do?

Corporate hospitality can, in some circumstances, be considered bribery. In order for corporate hospitality not to be considered bribery, it must specifically fall under the ambit of a casual gift. Should the gratification go beyond the scope of a casual gift, it risks falling into the prohibited conduct of corrupt practices.

## What are the penalties?

Penalties can include up to 14 years imprisonment and a fine.

## Further reading

Zambia Anti Corruption Commission  
<http://www.acc.gov.zm/>



# VinciWorks' anti-bribery training suite

Compliance should be far more than simply a tick-box exercise. VinciWorks' suite of anti-bribery courses brings together gamified learning, personalised content, short bursts of information and refresher training. Our course builders make delivering the most relevant content to each employee easy, while real-life scenarios make the training engaging for the user.



## Anti-Bribery Fundamentals

Begins with a versatile course builder that allows users to instantly customise the course according to their role. The course also includes a game whereby the user plays the role of CEO, tech exec or salesperson.

[Learn more](#)



## Anti-Bribery: Know Your Deal

Users face a set of realistic characters and scenarios, some of whom may be trying to offer, or ask for, a bribe. Users must assess each situation and decide on the best course of action.

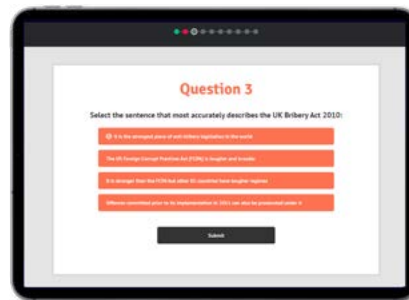
[Learn more](#)



## Anti-Bribery: FCPA

Adopting the same interactive, scenario based format of Anti-Bribery: Know Your Deal, this gamified course covers the Foreign Corrupt Practices Act (FCPA).

[Learn more](#)



## Anti-Bribery Knowledge Check

A short course to test users' knowledge of the UK Bribery Act 2010 and ability to identify possible signs of bribery. Users receive instant feedback after each question.

[Learn more](#)

# VinciWorks' gifts & hospitality reporting solution

The Omnitrack Gifts and Hospitality Register allows managers to receive instant notifications for all gifts that are given and received. This enables them to make informed decisions on the next steps, such as whether to approve or deny the gift in question.



## Features

- Customise the form to meet your organisation's requirements
- Manage approvals and flag submissions
- Collect and analyse data
- Centralised customisable dashboard
- Built-in guidance and links to policies, training and legislation
- Track and review changes
- Securely upload documents to the portal, such as gift receipts or internal policies
- Delegate specific questions to colleagues and third parties and set reminder emails

[Learn more](#)



A hand is pointing at a world map. A US dollar bill is overlaid on the map, and a white arrow points from the hand to the bill. The background is a dark blue gradient.

# VinciWorks

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