Clifford Chance

What does the EU AntiCorruption Directive change?

A comparative study between France, Italy, Spain, Germany, The Netherlands and Poland

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What does the EU AntiCorruption Directive change?

Key takeaways

1. **A new EU baseline raising enforcement risk across jurisdictions -** The Directive establishes a more harmonised anti-corruption framework across the EU, notably through common offences, extended jurisdiction and minimum sanction levels, reducing fragmentation and increasing cross-border enforcement exposure.

2. **A significant increase in corporate liability and financial exposure** – Companies face expanded liability, in particular for failure to prevent or supervise misconduct, combined with turnover-based fines (3–5% of worldwide turnover), significantly increasing potential financial risk.

3. **Compliance programmes become a central risk mitigation tool** - While not mandatory, effective compliance systems, internal controls and cooperation with authorities are expressly recognised as key mitigating factors, creating strong incentives to upgrade compliance frameworks.

Adopted in a context marked by a persistent deterioration in the perception of corruption within the European Union, Directive (EU) 2026/1021 of 29 April 2026 aims to harmonise the fight against corruption across the European Union. But is this new instrument likely to bring about a profound transformation of the national legal frameworks of the Member States, particularly for corporates? This briefing aims at first analysing the directive's objectives and mechanisms, before assessing its impact across six Member States: France, Italy, Spain, Germany, Poland, The Netherlands.

1 Background and Key Features of the Directive

Adopted on 29 April 2026, Directive (EU) 2026/1021 responds to a dual diagnosis: on the one hand, the persistence of corruption as a systemic phenomenon that undermines the rule of law and fuels organised crime – even at the highest levels of European institutions; on the other hand, the fragmentation of national legal frameworks, both in terms of enforcement and prevention, which hinders crossborder investigations and prevents an effective, coordinated response. The Directive therefore replaces prior sector specific instruments (private corruption/corruption involving EU or Member State officials) with a single framework covering both the public and private sectors.

The Directive pursues three core objectives: (1) simplification, by addressing public and private corruption within a single instrument, replacing the 1997 and 2003 legislative acts; (2) harmonisation of key definitions and procedural rules, including limitation periods, jurisdiction, and aggravating and mitigating circumstances; and (3) raising the *"floor"* of enforcement through minimum standards for offences and sanctions. Beyond these core objectives, the Directive also encourages Member States to develop a minimum preventive framework for public authorities, adopt national anticorruption strategies, and strengthen investigative capabilities.

Substantively, the Directive requires Member States to criminalise a core set of offences (Chapter II): active and passive bribery in the public (Art. 3) and private sectors (Art. 4), misappropriation by public officials (Art. 5, with an optional extension to the private sector), trading in influence (Art. 6), unlawful exercise of public functions (Art. 7), obstruction of justice (Art. 8), enrichment from corruption related offences (Art. 9), concealment (Art. 10), as well as inciting, aiding and abetting, and attempt (Art. 11). Key concepts such as *"property"* and *"public official"* are also defined (Art. 2). Notably, the initially proposed offence of abuse of functions was ultimately abandoned during negotiations, illustrating the political compromises underlying the Directive. Under pressure from certain Member States – notably Italy – it was replaced by the narrower offence of unlawful exercise of public functions (Art. 7), limited to serious breaches of the law.

As regards corporates, the Directive introduces a dedicated liability regime. First, in a relatively conventional manner, liability arises where offences are committed by individuals in a leading position, acting either individually or as part of a corporate body (Art. 13). More significantly, the Directive establishes a separate ground of liability based on a failure of supervision or control. Liability arises where such a failure enabled the commission of an offence by a subordinate and where that offence was committed for the benefit of the legal person. This new basis of liability – echoing the *" failure to prevent bribery"* model introduced by the UK Bribery Act 2010 and reflected in other EU instruments – creates a clear incentive for companies to implement robust internal control and monitoring systems.

This approach is reinforced by the introduction of mitigating circumstances designed to reduce penalties, including, for legal persons, the existence of an effective (*i.e.* non window dressing) compliance programme implemented before or after the offence. Additional mitigating factors include self reporting and the ability to assist authorities in identifying other offenders and gathering evidence, thereby encouraging companies to adopt effective – not merely formal – internal investigation protocols.

The Directive stops short, however, of introducing US style non prosecution or declination mechanisms. Alongside these mitigating factors, the Directive also provides for aggravating circumstances (such as involvement of a criminal organisation, commission by a high level official, prior convictions, significant advantage or harm, or vulnerability of the victim), applicable to both natural and legal persons.

Another major development lies in the introduction of harmonised minimum sanction levels. For natural persons, the Directive provides for maximum prison terms ranging from at least three to five years, depending on the offence. By comparison, the initial proposal of 3 May 2023 envisaged higher thresholds (four to six years). For legal persons, fines must be based on the gravity of the offence and the financial situation of the entity and may not be set below 3% or 5% of worldwide turnover, or alternatively €24 million or €40 million (Art. 14). This "turnoverbased" approach, already familiar in EU law (*e.g.* under the GDPR), is likely to significantly increase corporate financial exposure. Notably, the Directive expressly leaves it to Member States to determine whether such sanctions are criminal in nature (Art. 14), thereby preserving a degree of national discretion.

The Directive also expands extraterritorial exposure: Member States must establish jurisdiction where the offence is committed within their territory or by one of their nationals (Art. 18 (1)), and may extend jurisdiction to offences committed abroad, in particular where they benefit a legal person established or operating within their territory (Art. 18 (2)). It also provides for minimum limitation periods ranging from five to eight years, depending on the offence, in order to address the inherent difficulties of detecting and prosecuting corruption (Art. 19).

However, several limitations should be noted. First, the Directive does not impose a mandatory corporate compliance programme akin to the French Sapin II regime or the Italian *"Model 231"*. Preventive measures are primarily conceived as public policy tools (integrity of public administration, conflicts of interest, transparency), supported by national strategies and dedicated authorities, rather than binding corporate obligations (Arts. 20 – 22). While Member States must designate competent authorities with monitoring and evaluation functions, these are not necessarily vested with sanctioning powers, and the independence guarantees initially envisaged have been removed.

Second, although the Directive strengthens cooperation mechanisms (including SIENA exchanges and coordination through Europol, Eurojust, EPPO and OLAF), its practical effectiveness remains uncertain. The abandonment of the proposed EU anticorruption coordinator and the relatively limited role assigned to the European Public Prosecutor's Office weaken the operational dimension of this framework. Finally, the Directive does not establish a structured EU framework for negotiated criminal settlements.

2 France

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Key takeaways

1. Introduction of failure of supervision as an autonomous basis of liability
2. Minimum fine thresholds for corporates significantly higher than current penalties
3. Compliance programmes and cooperation with authorities as mitigating factors

The Directive is unlikely to fundamentally reshape French law. France already benefits from a relatively comprehensive enforcement framework and one of the most advanced preventive regimes in Europe. The most significant impact is expected in the area of corporate liability, particularly through the introduction of failure of supervision as an autonomous basis of liability (Art. 13 (2)).

Under French law, corporate criminal liability requires that the offence be committed *"on behalf of"* the legal person by one of its organs or representatives (Criminal Code, Art. 121-2). This traditionally involves identifying a positive act attributable to the company through its representatives or governing bodies. The Directive introduces a shift: liability may now arise from a mere omission that enabled the offence. Although French case law had already hinted at this evolution – notably in the *Pétrole contre nourriture* case, where the Cour de cassation held that insufficient oversight of anticorruption clauses could evidence corporate awareness of an illicit scheme – this precedent remained isolated. The Directive is therefore likely to deepen and formalise this approach by enshrining it in statutory law.

This new lack of supervision based liability creates a strong incentive for companies to strengthen internal controls, risk mapping, and compliance governance in order to mitigate the risk of inadequate supervision. While large companies are generally compliant with Sapin II requirements, smaller entities not subject to such obligations may need to significantly upgrade their compliance frameworks.

In addition, the Directive requires that offences be committed *" for the benefit"* of the legal person, whereas French law refers to acts committed *"on behalf of"* the entity. We expect that acting *"for the benefit of"* will be easier to demonstrate for prosecuting authorities than acting *"on behalf of"*. For instance, any employee involved in a bribery scheme to secure a contract *"for the benefit"* of its company may trigger the corporate liability even if he is acting at his own initiative and against the company's policies.

Another key impact concerns sanctions. The Directive introduces minimum fine thresholds (3-5% of global turnover or €24 million /€40 million) that are significantly higher than those currently applicable under French law. For example, corruption of a public official – the most severely punished offence – currently carries a fine of up to €5 million or ten times the proceeds of the offence, which in many cases remains well below the Directive's thresholds. This shift towards turnoverbased sanctions, similar to those applied in CJIPs (up to 30% of turnover), is likely to significantly increase the financial exposure of companies that are ultimately sent to trial.

Conversely, maximum prison terms for individuals under the Directive are lower than those provided under French law.

Further, the Directive introduces the offence of enrichment from corruption related offences (Art. 9), which does not exist as such under French law. However, its practical impact may be limited, as similar conduct is already captured under the broad offence of concealment or handling of the proceeds of crime (*recel*). As a result, it is uncertain whether the French legislator will choose to create a standalone offence.

The Directive sets out a framework for considering mitigating and aggravating circumstances for legal entities. While French criminal law recognises aggravating factors, it does not recognise mitigating ones, though judges do consider them when setting sentences and applying the so-called *"individualisation of sentences"* principle. The Directive may lead to codifying mitigation circumstances in the French Criminal Code, recognising compliance programmes and cooperation with authorities as mitigating factors (Art. 16). Such formalization could lead criminal judge to develop more expertise in the assessment of the effectiveness of a compliance program which as of today is indeed taken into consideration but not debated in great details in court. It can also be underlined that the PNF's guidelines on CJIP already consider similar mitigating factors when calculating public interest fines. Whether French lawmakers will align with these guidelines in transposing the Directive, or whether this will prompt the PNF to revise its approach, remains open.

Finally, the Directive may require adjustments in procedural law: first, through a potential extension of jurisdiction to offences committed abroad for the benefit of a legal person established or operating in France (Art. 18 (2)), although this remains optional; and second, through the extension of limitation periods from six to up to eight years for the most serious offences (Art. 19).

2 Italy

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Key takeaways

1. Reintroduction or expansion of offences required: *abuso d'ufficio* and *traffico di influenze* both fall short of the Directive's standards
2. Italy's robust 231 Model compliance framework positions companies well on prevention; no structural overhaul of internal controls expected
3. Potential significant increase in corporate financial exposure: shift from quota-based fines to turnover-based sanctions?

Italy's anti-bribery and corruption framework is generally robust and broadly aligned with EU standards. Oversight and guidance are provided by the National Anti-Corruption Authority (ANAC), which plays a central role in promoting integrity and transparency in both the public and private sectors. The legal framework is based on the Criminal Code and Legislative Decree n° 231/2001, which together establish individual and corporate liability for a wide range of corruption-related offences. Companies may be held liable for offences committed in their interest or to their advantage by senior management or employees, particularly where internal controls are lacking. To mitigate these risks, companies are expected to implement comprehensive compliance programmes, including risk assessments, internal procedures, staff training, and whistleblowing mechanisms. Sanctions for breaches are severe, ranging from substantial fines to exclusion from public procurement and, in the most serious cases, judicial dissolution.

Despite these strengths, certain gaps remain in Italy's alignment with the Directive. The first concerns the list of criminal offences. Recently, Italy decriminalised the abuse of office (*abuso d'ufficio*) and narrowed the scope of trading in influence (*traffico di influenze*), a move which, from 2024, has contributed to a decline in its ranking in the Transparency International Corruption Perceptions Index, marking the first negative trend in over a decade. In contrast, the Directive requires to punish the illicit exercise of functions, which closely mirrors the former *abuso d'ufficio,* and prescribes a broader definition of trading in influence, both as regards the nature of the relationship between the offender and the public official and the purpose of the unlawful intermediation. As a result, there is increasing pressure on lawmakers to reconsider and potentially expand the list of corruption-related offences, which would also affect the catalogue of predicate offences underpinning corporate liability.

Another significant issue concerns the calculation of sanctions for companies. The Directive requires penalties to be based on a percentage of the company's turnover, or at least meet a specified minimum threshold, both approaches representing a notable departure from current Italian practice, where fines are generally not linked to turnover and are considerably lower than the Directive's minimums. In 2026, the turnover-based penalty system was introduced in Italy for breaches of restrictive obligations imposed by the EU. Whether this approach will also be extended to corruption offences remains to be seen.

Finally, the Directive's lobbying transparency requirements highlight a notable gap in the Italian legal framework, as no comprehensive lobbying regulation is currently in place. At the same time, the Directive may trigger a further reinforcement of ANAC's mandate and resources.

2 Spain

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Key takeaways

1. Spain's framework is robust but fragmented, with prevention and supervision spread across several bodies
2. Transposition should require targeted adjustments, mainly on definitions, jurisdiction, and limitation periods
3. Key impact: corporate sanctions, including fines of at least 3-5% of worldwide annual turnover

Spain operates within a relatively robust and developed anti-corruption framework combining criminal enforcement with complementary preventive instruments outside the Spanish Criminal Code (SCC). From a repressive standpoint, the SCC provides broad criminalisation of corruption in both the public and private spheres, including active and passive bribery, embezzlement, influence peddling, certain forms of misconduct in public office (which may partially overlap with the EU Anti-Corruption Directive's "unlawful exercise of public functions"), obstruction of justice and private-sector corruption.

Spain has recognised corporate criminal liability since 2010 under Article 31 bis SCC, establishing a dual model broadly consistent with the EU Anti-Corruption Directive. First, companies incur liability where offences are committed by senior management acting on their behalf and for their benefit, reflecting a model of direct attribution to the legal person. Second, liability may also arise from offences committed by subordinates where these result from a serious failure of supervision or control. This corresponds to a "failure to prevent" model grounded in deficiencies in corporate compliance and oversight systems. Overall, the Spanish system combines direct corporate liability with compliance-based (organisational) liability, closely aligned with the EU Anti-Corruption Directive's emphasis on effective preventive frameworks.

The Spanish Supreme Court (Criminal Chamber) has consistently ruled against automatic or vicarious corporate liability. In Judgment No. 372/2025, it confirmed that corporate criminal liability requires proof of organisational deficiencies (including, as relevant, ineffective prevention and control mechanisms) and cannot be presumed from a director's or employee's misconduct alone. Judgment No. 89/2023 has been analysed as clarifying that the "benefit" requirement focuses on conduct aimed at obtaining an advantage for the legal person, not necessarily an actual profit.

Spain addresses corruption through specialised prosecution bodies such as the Anti-Corruption Prosecutor's Office (*Fiscalía Anticorrupción*), whose mandate is essentially prosecutorial. Preventive, supervisory and monitoring competences are institutionally allocated among multiple entities rather than centralised within a single national authority. This results in a comparatively fragmented model, in contrast to certain Member States which maintain designated authorities with integrated preventive and supervisory responsibilities (e.g. the French Anti-Corruption Agency (AFA), which has advisory and audit functions,

and the Italian National Anti-Corruption Authority (ANAC), which has a preventive and oversight mandate, notably in public procurement).

From a preventive perspective, Spain relies on a distributed framework of non-criminal instruments rather than a single integrated system. These include corporate compliance obligations under Article 31 bis SCC, as further developed by Circular 1/2016 of the Public Prosecutor's Office and case law; transparency and conflict-of-interest rules under Act 19/2013; integrity safeguards in public procurement; and whistleblowing mechanisms introduced by Act 2/2023.

Transposition of the EU Anti-Corruption Directive will require Spain to make targeted but notable changes to its existing laws. While the SCC offers detailed definitions, it does not fully correspond with certain categories used by the Directive, notably "unlawful exercise of public functions". Spain also introduced Article 438 bis SCC in 2022, an offence addressing unjustified enrichment framed around non-compliance with verification requirements; however, it does not fully map onto the Directive's standalone illicit enrichment offence. The principal issue, therefore, is aligning the scope and operational elements of the Spanish framework with the Directive's requirements, rather than creating a wholly new offence. In addition, Spain will need to update its definition of "public official" to align with the Directive's broader scope, including foreign and high-level officials.

As regards penalties, the EU Anti-Corruption Directive introduces a significantly more structured and harmonised sanctioning framework. For individuals, it sets EU-level minimum maxima (five, four, or three years depending on the offence category). This represents a shift from the current Spanish approach, where penalties are relatively developed but not systematically calibrated by reference to EU-wide thresholds, and may require increasing statutory maxima for certain scenarios. For example, certain influence-peddling scenarios currently carry a maximum custodial sentence of up to two years under Article 428 SCC, which may require adjustment depending on the final transposition choices.

For legal persons, the EU Anti-Corruption Directive introduces a harmonised turnover-based sanctioning model, requiring maximum fines of at least 3% to 5% of worldwide annual turnover or, alternatively, fixed thresholds, with clear implications for large corporate groups. From a Spanish perspective, the EU Anti-Corruption Directive may require a recalibration of fine thresholds, a more systematic linkage between sanctions and corporate size or economic capacity, and a more explicit articulation of aggravating and mitigating factors.

As regards corporate criminal liability, Article 31 bis SCC already operates on a dual basis—offences committed by individuals in leading positions for the entity's benefit and offences committed by subordinates enabled by a serious failure of supervision—mirroring the EU Anti-Corruption Directive's core liability gateways. The principal transposition challenge is therefore not structural, but architectural: the EU Anti-Corruption Directive requires a more explicit and harmonised sentencing logic, including a structured set of aggravating and mitigating circumstances and a clearer incentive framework. This is likely to push Spain towards a more systematic linkage between the nature of compliance failures (or, conversely, effective prevention and remediation) and sanctioning outcomes, in particular within a turnover-based fine regime. It may also require expressly codifying the role of effective compliance programmes and cooperation measures as mitigating factors, even where they do not meet the threshold for full exoneration under Article 31 bis SCC.

The EU Anti-Corruption Directive establishes minimum standards regarding jurisdiction, limitation periods and investigative effectiveness. For Spain, this may entail adjustments to the framework governing prescription and a more consistent articulation of extraterritorial jurisdiction rules.

Finally, the EU Anti-Corruption Directive significantly strengthens preventive obligations and cross-border cooperation, moving beyond a purely criminal-law approach towards a more integrated model of anti-corruption governance. For Spain, this represents a qualitative shift. The current model is characterised by the coexistence of a robust criminal framework and a set of complementary but institutionally dispersed preventive instruments, whereas the EU Anti-Corruption Directive promotes a more coherent, centralised and strategically coordinated architecture in which prevention, supervision, enforcement and cooperation operate as interdependent elements of a unified policy. Its transposition may therefore require not only targeted legislative adjustments but also a gradual evolution towards a more integrated institutional model.

2 Germany

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Key takeaways

1. Trading in influence: introduction of a new standalone criminal offence required, with direct implications for compliance frameworks, especially in lobbying-intense sectors.
2. Corporate liability under German administrative law broadly compliant; no structural overhaul of the existing attribution-based model required.
3. Corporate fine thresholds currently below Directive minimums but a separate legislative initiative is expected to raise the ceiling to €40m shortly already, pre-empting further implementation.

While Germany's anti-corruption framework broadly corresponds to the requirements of the new EU Anti-Corruption Directive, its transposition will demand some legislative amendments.

The most significant implementation gap concerns Article 6 (*"Trading in influence"*). German law currently lacks an offence of trading in influence covering trilateral arrangements between private actors. The recently introduced section 108f of the German Criminal Code captures certain mandate-related influence scenarios but remains limited in scope and does not reflect the Directive's broader concept as a general offence applicable to both the offering and acceptance of undue advantages in return for exertion of unlawful influence on a public official. Consequently, the introduction of a new, standalone offence will be necessary to cover such constellations. This new offence represents an extension of criminal liability, raising delineation issues *vis-à-vis* legitimate lobbying activities.

On the other hand, there is no need for legislative implementation regarding Article 13. Contrary to other European legal systems, which stipulate criminal liability of legal persons, Germany continues to rely on an attribution-based model of corporate liability under German administrative offences law, which presupposes an underlying company-related offence committed by a senior manager. This model remains, in principle, compatible with the Directive, which allows for *"criminal or non-criminal fines"* against legal persons (Art. 14, § 2). Other core requirements of the Directive, such as liability of legal persons for lack of supervision or control (Art. 13, § 1 and 2), are also covered by existing German provisions already.

Further, while the minimum requirements for fines against legal persons (Art. 14, § 3) are currently not met, a pending legislative initiative indicates anticipatory implementation. The government bill of 29 April 2026 implementing the EU Environmental Crime Directive proposes an increase of maximum fines (up to €40 million) as well as introducing statutory sentencing criteria (§ 2a). Once this government bill is adopted, these measures would largely cover the Directive's requirements on corporate penalties, thus, no further legislative amendments would be required.

2 Poland

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Key takeaways

1. Criminal offences: Polish law broadly aligned; no new offences required, limitation periods and jurisdictional scope meeting Directive's standards.
2. Corporate liability: Structural legislative amendments required – the currently existing prerequisite of a prior conviction of individuals must be removed.
3. Financial penalties: Minimum fine thresholds for corporate liability under Directive significantly higher than current penalties under Polish law.

Polish law contains comprehensive regulations on combating and preventing corruption generally corresponding to the Directive's framework.

Polish Criminal Code penalizes all offenses referred to in Chapter II of the Directive, including the abuse of power by public officials for personal gain (provision excluded during the Directive's negotiation process), and provides for the mitigating and aggravating factors influencing the scope of criminal liability. Profits derived from corrupt practices and subsequent concealment are classified as offences of receiving, while misappropriation is subsumed under abuse of power. All offences are punishable by imprisonment, and the severity is broadly aligned with the Directive's requirements. The limitation period for criminal liability (10 or 15 years) and enforcement of penalties (15 or 30 years), as well as the territorial scope of jurisdiction of Polish authorities, are consistent with the Directive.

Corporate criminal liability in Poland is governed by distinct legislation. Polish law recognizes offences perpetrated by individuals occupying senior positions, whether acting independently or as a member of a corporate bodies, including corruption-related offences. Notwithstanding, legislative amendments would be necessary for full alignment with the Directive. First, considering Article 13 (3) of the Directive, a comprehensive reassessment of the Polish framework governing corporate criminal liability may be warranted (currently, corporate liability is contingent upon the prior determination, by way of a final ruling, that an offence has been committed). Second, the level of financial sanctions must be significantly increased (from current maximum of PLN 5m) to meet the thresholds set out in the Directive (minimum of 3-5% of global turnover or €24 million/€40 million) – currently applied sanctions are lenient. Third, scope of available discretionary (non-) criminal measures may need to be extended. Fourth, corporate criminal liability must be extended to cover the offense of abuse of power, and internal compliance programmes would need to be recognised as a mitigating factor in assessing corporate liability.

Polish law complies with the Directive's framework. The key regulations designed to prevent corruption are: (a) the Whistleblower Protection Act of 2024 (requiring organizations to implement dedicated systems enabling the secure and anonymous reporting of breaches, including corruption), (b) the AML Act of 2018 (introducing mechanisms unabling cash flow monitoring and imposing reporting obligations on specified transactions) and (c) the Act on Restriction on Business Activities by Public Officials of 1997 (limiting business and investment activities of public official to prevent conflicts of interest). Polish anticorruption system provides for the existence of a special body (Central Anti-Corruption Bureau) entrusted with the detection, investigation, and suppression of corruption offences within Poland. Notwithstanding, further alignment may be required on the preventive side, such as: (a) adoption and publication of comprehensive national strategies for preventing and combating corruption, (b) creation of a system for recording and analysing data on corruption offences.

2 The Netherlands

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Key takeaways

1. The Directive is not expected to have significant impact in The Netherlands, as the Dutch criminal framework is already broadly compliant with respect to liability and sanctioning.
2. A legislative amendment is required to introduce 'trading in influence' as a separate criminal offence.
3. Jurisdictional regulations may also need to be broadened with respect to corruption offences.

The Dutch criminal framework is already broadly aligned with the Directive in relation to core bribery offences and forms of liability. Corporate criminal liability is already possible for all criminal offences, and may be established on the basis of actions or omissions (*e.g.* lack of supervision or control) of individuals responsible.

However, trading in influence is not currently recognised as a standalone offence. Although there has been some debate (in Parliament and in court) as to whether the existing provisions already allow for prosecution on the basis of trading in influence, it is expected that implementation will require legislative change.

From a sanctioning perspective, the Dutch regime is already comparatively stringent. The existing maximum corporate fine of 10% of annual turnover meets – and exceeds – the Directive's minimum thresholds of 3-5%. However, the Directive's reference to fines based on *worldwide turnover* may require some clarification. While such an approach is known in administrative enforcement, its application in criminal law is subject to debate.

The Directive may also require adjustments to jurisdictional rules. It allows Member States to extend jurisdiction at their discretion, for example where the victim is Dutch or where the offence benefits a legal entity established or active in the Netherlands. These grounds are not currently reflected in the Dutch framework.

In addition, further alignment may be required on the preventive side, including the designation of one or more anti-corruption bodies and (further) formalisation of a national anti-corruption strategy.

3 Summary table of the level of change required by the EU Anticorruption Directive

The following table summarises the level of change required by the EU Anticorruption Directive in France, Italy, Spain, Germany, Poland and The Netherlands:

	France	Italy	Spain	Germany	Poland	The Netherlands
Introduction of new offenses required?	**None/Limited** – potential introduction of enrichment from corruption-related offenses, but already indirectly captured under existing law (recel)	**Medium** – potential reintroduction or expansion of offences (following decriminalisation of abuso d'ufficio)	**Medium** – adjustments required to definitions and scope of several offences (e.g., public official, unlawful exercise of functions)	**Medium** – introduction of a standalone offence of trading in influence required	**None/Limited –** potential refinement to already covered types of offenses	**Medium** – introduction of trading in influence as a standalone offence
Corporate liability?	**Medium** – lack of supervision as a new ground of liability	**None/Limited –** robust corporate liability framework already in place	**None/Limited –** robust and well-established corporate liability framework aligned with the directive	**None/Limited –** existing framework broadly compliant, including supervision-based liability	**Medium** – refinement and clarification on liability regime, incl. removal of dependency on prior criminal conviction of individuals	**None/Limited –** corporate liability already well established, including omission-based liability
Increased financial penalties for corporates?	**Significant** – minimum fine thresholds significantly higher than those currently applicable	**Significant** – major shift from quota-based system to turnover-based sanctions	**Significant** – recalibration of penalties and introduction of turnover-based approach	**Medium** – anticipated increase in corporate fines, but reform already underway	**Significant** – substantial increase in financial penalties required	**None/Limited –** existing turnover-based fines already aligned, subject to minor adjustments
Overall assessment	**Medium**	**Medium**	**Medium**	**Medium**	**Medium**	**Limited**

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Thank you

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