

U.S. – FCPA

UK – BRIBERY ACT

CANADA – CFPOA

OFFENSES

Foreign Public Officials	Prohibits the offering, payment, promise to pay (or authorization of such) of a bribe (anything of value) to a foreign official.	Prohibits the offering, promising, or giving of a bribe to foreign public officials.	Prohibits a loan, reward, advantage or benefit of any kind made to a foreign public official.
Private Bribery	Not applicable.	Prohibits the offering, promising, or giving of a bribe to any person in the private sector.	Not applicable.
Receiving Bribe	Not applicable.	Prohibits the requesting, agreeing to receive, or accepting of a bribe.	Not applicable.

DEFENSES

Local Law	Payment, gift, offer, or promise of anything of value lawful under the written laws and regulations of the relevant foreign country.	Official permitted or required to be influenced by the advantage offered, promised or given, as determined by written law applicable to foreign official.	Provides exception for payments lawful in a foreign state or public international organization. Does not limit defense to written laws.
Reasonable & Bona Fide Expenditures	Reasonable and bona fide expenses that are directly related to product demonstrations, tours of company facilities or "the execution or performance of a contract" with a foreign government or agency.	Genuine hospitality or similar business expenditures that are "reasonable and proportionate" are exempt.	Similar defense as provided in FCPA.
Facilitating Payments	Allows facilitating payments, which are payments to expedite or secure the performance of "routine" governmental actions. Actions involving exercise of discretion are not included.	No exception for "facilitation" payments. Decision to prosecute is based on whether it is in public interest.	Originally allowed "facilitation payments." Now eliminated under CFPOA amendment.
Adequate Procedures	Not applicable.	Available to corporations with adequate procedures in place to prevent bribery. Six principles used: 1. Proportionality 2. Top-Level Commitment 3. Risk Assessment 4. Due Diligence 5. Communication and Training 6. Monitoring and Review.	Not applicable.

JURISDICTION

Nationality: Individuals	U.S. persons acting anywhere in the world.	Persons having "close connection" with UK. Includes all British citizens and residents of UK.	Persons that are Canadian citizens or a permanent resident of Canada acting anywhere in the world.
Nationality: Corporate	U.S. corporations, corporations that operate within the United States, and corporations listed on U.S. stock exchanges (issuers) acting anywhere in the world.	UK corporations or partnerships or corporate bodies or partnerships that carry on business or part of a business in the UK (irrespective of place of incorporation or formation). UK subsidiary or listing on UK exchange not sufficient by itself for jurisdiction.	Public body, corporation, society, company, firm or partnership that is incorporated or organized in Canada acting anywhere in the world.
Territorial	Non-U.S. persons and corporations whose actions take place in whole or in part within the territory of the United States.	Any act or omission that forms part of the offense takes place in the UK.	A significant portion of the activities constituting the offense must take place in Canada. There must be a "real and substantial link" between the offense and Canada.

OTHER ELEMENTS

Indirect Liability	Liable for payments made through intermediaries or third parties while "knowing" that all or a portion of the funds will be offered or provided to a foreign official.	Liable if person "associated" with organization that performs services for organization pays bribe. JV member is liable only if the joint venture is performing services for the member and the bribe is paid with the intention of benefiting that member.	A bribe that is given directly or indirectly to a foreign public official or to any person for the benefit of a foreign public official is an offense.
Accounting	Requires issuers to keep accurate books and records (in reasonable detail) and to establish and maintain a system of internal controls. Breach results in civil offense.	Not in Bribery Act. Found in other UK laws: Companies Act, Theft Act and Proceeds of Crime Act.	Criminal offense to establish or maintain accounts that do not appear in books and records, make transactions that are not recorded, record non-existent expenditures, knowingly use false documents or intentionally destroy books and records.
Enforcement	Civil and criminal enforcement.	Only criminal enforcement.	Only criminal enforcement.
Plea Agreements	Enforcement authorities negotiate corporate settlement agreements, including penalty and disgorgement levels. Federal Rules of Criminal Procedure provide for deferred prosecution agreements (DPA) and non-prosecution agreements (NPA).	Prosecutors can decline cases in public interest. Authority of prosecutors to negotiate plea agreements is subject to affirmation of courts. UK authorized use of DPAs with corporations as an alternative to criminal prosecution.	Provides for settlement of criminal charges through "resolution discussions" to avoid unnecessary litigation.
Limitation Periods	Five-year limitation period under U.S. federal criminal law. Often extended under conspiracy statute or Mutual Legal Assistance Treaty.	No limitation period.	No limitation period.

PENALTIES

Criminal Penalties	Individuals: up to \$250,000 per violation (or the greater of twice the gross pecuniary gain or loss) and/or up to five years' imprisonment. Corporations: up to \$2M per violation (or the greater of twice the gross pecuniary gain or loss).	Individuals: Up to 10 years in prison with no limit on amount of fine. Corporations: no limit on amount of fines.	Individuals: Up to 14 years in prison with no limit on amount of fine. Corporations: Penalties are unlimited. Fine is at the discretion of the court.
Civil Penalties	Anti-bribery Violations: up to US \$10,000 per violation and/or disgorgement of ill-gotten gains. Books and Records or Internal Controls Violations: from \$5,000 to \$100,000 (for individuals) or \$50,000 to \$500,000 (for corporations) per violation (or the gross pecuniary gain) and/or disgorgement of ill-gotten gains.	Not applicable.	Not applicable.