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# EU Directive Recalibrates States' Anti-Corruption Landscape

By **Katharina Humphrey, Karla Böltz and Maximilian Schach** (June 11, 2026, 3:13 PM BST)

On April 21, the European Union adopted its new directive on combating corruption.[1]


Katharina Humphrey


Karla Böltz


Maximilian Schach

It establishes a minimum harmonization framework addressing substantive offenses, corporate liability and sanction levels from one member state to the next. The directive will enter into force on May 31, and member states are required to transpose the directive by June 1, 2028.

This article will discuss what the directive changes — the harmonized offense catalog, the elevated corporate sanctions regime, the new mitigating role of compliance management systems, and the tightened framework for cross-border enforcement — will mean for risk exposure and compliance management in companies operating across the EU.

**From Patchwork to Common Floor**

Recital 2 of the directive offers an unusually candid self-assessment of the legal landscape it replaces, calling the preexisting instruments insufficiently comprehensive, with divergent national criminal law "hampering a coherent and effective response across the Union."

The European Commission first proposed a draft of the directive in May 2023 in the wake of a series of corruption scandals involving EU institutions and against a background of long-standing criticism of the existing framework's patchwork character.[2]

Negotiations between the Parliament, the Council of the European Union and commission were correspondingly protracted — criminal law harmonization traditionally touches on sensitive questions of national sovereignty — and it took close to three years from the commission's proposal to the final adoption of the directive. What emerged from that process is a substantive vocabulary common to all member states bound by the directive.

That common vocabulary, however, is precisely a floor and not a ceiling. The directive is, by design, a minimum-harmonization instrument. Member states that already operate stricter regimes are not required to scale back, and national divergence will continue in respect of, among other things,

extraterritorial reach, aggravating circumstances and the design of corporate liability beyond the directive's minimum.

The practical implication for pan-European compliance design is correspondingly twofold. The new floor substantially reduces the amount of patchwork that needs to be managed, but it does not eliminate the need for jurisdiction-by-jurisdiction calibration where local law goes further.

**Substantive Changes in Outline**

***Penalties and Measures for Legal Persons***

The financial exposure attached to liability is substantial. The directive prescribes maximum fines of at least 5% of total worldwide turnover or, alternatively, at least €40 million ($46.3 million) for the core offenses of bribery in the public and private sectors, and misappropriation by public officials; and 3% of worldwide turnover, or €24 million, for trading in influence, obstruction of justice and enrichment from corruption offenses. For member states with historically lower corporate sanction ceilings, this is a step change that will require legislative action.[3]

***Liability of Legal Persons***

The basis on which that exposure materializes will also shift under the directive. Member states must ensure that legal persons can be held liable for the relevant offenses on two grounds, not only the classical attribution route — offenses committed for the company's benefit by a person in a leading position — but also, more importantly for compliance purposes, a failure-to-supervise route. That is, liability where inadequate supervision by such a person has enabled the offense to be committed by someone under their authority.

The model is structurally reminiscent of the corporate offense of failure to prevent bribery under Section 7 of the Bribery Act.

***Trading in Influence***

The harmonized offense catalog covers the following offenses: Bribery in the public and private sector, misappropriation, trading in influence, unlawful exercise of public functions, obstruction of justice, enrichment from corruption offenses, and concealment.

Of these, trading in influence will have the greatest practical impact in jurisdictions that did not previously criminalize the offense as a stand-alone provision. The directive requires criminalization of both the giving and the receiving side, irrespective of whether the influence claimed actually exists, is exerted or produces the intended result.

The EU legislators clarified that the offense is not intended to capture legitimate forms of interest representation that do not entail an undue exchange of advantages, but the dividing line between legitimate access-based lobbying and improper trading in influence will, in practice, become considerably more important.

Engagements with politically connected intermediaries, consultants retained primarily for their access to decision-makers, plus other similar arrangements warrant a fresh review against this framework.

Existing transparency obligations are no substitute for substantive review. The EU Transparency Register operates on a logic of disclosure, not control.[4] Registration does not legitimize conduct that would otherwise constitute trading in influence, and visibility under the register may in practice increase the likelihood that unusual remuneration or task structures attract scrutiny.

***Public Official***

The category of persons and institutions whose engagement triggers the heightened risk regime applicable to public officials will expand materially under the directive. The common definition of public official extends beyond formal office holders to any person performing a public service function. This includes in state-owned and state-controlled enterprises, and in privately owned companies entrusted with such functions.

For companies operating in sectors with significant state-owned business partners — energy, infrastructure, telecommunications, defense — this will require a fresh classification exercise, with corresponding implications for gifts and hospitality rules, third-party due diligence and approval workflows.

The development is not, however, only a source of additional risk. As the legal framework across the EU becomes substantially more uniform, companies may also use this moment to simplify and consolidate the internal policies and training materials that to date have had to accommodate diverging national definitions.

***Importance of Compliance Management Systems***

For the first time, EU law expressly recognizes effective compliance management systems as a mitigating circumstance when sanctioning legal persons in Article 16(c) of the directive.

Crucially, the credit is available both for programs that were in place before the offense and for those introduced as part of the company's response, which gives companies a meaningful lever even where the underlying conduct has already occurred.

The same applies to rapid and voluntary self-disclosure of an offense to the competent authorities and to the taking of remedial measures. The directive makes clear, however, that programs maintained only for cosmetic purposes — window dressing, in the language of the recital itself — may have the opposite effect.[5]

Compliance, in other words, is no longer simply a defensive investment in risk reduction; it has become a quantifiable factor in the sanction that the company will face if an offense occurs.

For multinational companies, this shift brings EU corporate corruption law closer to regimes such as the U.K. Bribery Act, where adequate compliance procedures already operate as a full statutory defense rather than a mere mitigating factor.

An important difference, however, is that the directive does not itself prescribe a statutory defense based on adequate compliance procedures. It leaves that question to national transposition.[6] Whether and how member states will use that opening will be one of the key questions of transposition.

For compliance design, the practical effect will in many cases be modest. Companies already operating

robust anti-corruption programs calibrated to the U.S., U.K. and other major regimes will rarely need to redesign their compliance architecture from the ground up. The practical content of compliance expectations in each member state will emerge only through national transposition and enforcement practice, which multinationals should monitor closely and reflect in local policies where it goes beyond the directive's floor.

**Cross-Border Enforcement as the New Operating Reality**

Beyond substantive harmonization, the directive significantly tightens the cooperation infrastructure for cross-border corruption investigations. The use of Europol's Secure Information Exchange Network Application becomes the mandatory channel for the exchange of information between competent law enforcement authorities, and structured cooperation with Europol, Eurojust, the European Anti-Fraud Office and the European Public Prosecutor's Office is placed on a clear legal footing.

**Practical Takeaways**

The directive creates a more uniform EU anti-corruption baseline, but not full harmonization. Companies may be able to streamline parts of their compliance framework, while stricter national rules will continue to require local calibration.

Corporate exposure will increase through higher sanctions and broader liability. Turnover-based fines and liability for failures of supervision make effective oversight, escalation and third-party controls more important across the organization.

The practical risk perimeter will expand. Trading in influence and the broader definition of "public official" require closer scrutiny of politically connected intermediaries and entities performing public functions.

Compliance will become more relevant to sanction outcomes. Effective compliance management systems, voluntary disclosure and remediation may mitigate penalties, while merely cosmetic programs may aggravate the company's position.

Cross-border enforcement will become a more immediate operating reality. For companies, the practical consequence is that parallel investigations in several member states will become more frequent and harder to manage in isolation. Information shared between authorities will move faster and more systematically than under the patchwork cooperation regime that preceded the directive.

The annual publication of comparable enforcement statistics across all bound member states will, over time, create both political and reputational pressure on traditionally less active enforcers and accelerate the convergence of enforcement intensity across the EU.

**Conclusion**

The directive does not transform anti-corruption compliance overnight. Member states have until June 1, 2028, to transpose it, and the operational contours of the new regime will emerge only with national legislation and enforcement practice.

What it does is recalibrate the framework with harmonized offenses and definitions, turnover-based sanctions requirements and structured cross-border cooperation.

For multinationals, the practical message is to start preparing early. Parallel investigations will become routine, and compliance management systems are now a quantifiable factor in the sanction outcome across the EU.

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*Katharina Humphrey is a partner, Karla Böltz is an associate and Maximilian Schach is a legal trainee at Gibson Dunn & Crutcher LLP.*



[1] Directive (EU) 2026/1021: https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A32026L1021.

[2] https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52023PC0234.

[3] Compare, for example, the €10 million ceiling for intentional regulatory offenses under Section 30 (2) of the German Act on Regulatory Offences (Ordnungswidrigkeitengesetz).

[4] See https://transparency-register.europa.eu/index_en.

[5] Recital 29.

[6] Art. 16 (c) Directive (EU) 2026/1021 recognizes effective internal controls, ethics awareness and compliance programs only as a mitigating circumstance; the wording "unless it constitutes a ground for exclusion of liability" preserves the freedom of Member States to provide for more far-reaching effects in national law, consistent with the Directive's minimum-harmonization character.