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LEGISLATING CORPORATE INTEGRITY: A COMPARATIVE ANALYSIS OF PAKISTAN'S ANTI-CORRUPTION FRAMEWORK AND THE UK BRIBERY ACT 2010

Nain Tara Khan[*1], Urooj Bashir[2], Saba Muhammad Hussain[3]

[*1]*Lecturer at Law, M.A Raoof College of Law, The University of Lahore.*
[2]*Assistant Professor, M.A. Raoof College of Law, The University of Lahore.*
[3]*Hussain and Associates, Advocate High Court, Lahore, Pakistan*

[*1]nain.tara@law.uol.edu.pk

Corresponding Author: *
Nain Tara Khan
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ABSTRACT
Corruption within the corporate sector remains one of the most persistent obstacles to economic development, foreign investment, and institutional legitimacy in Pakistan. While the country has enacted a patchwork of anti-corruption instruments over the past seven decades, none has been designed specifically to regulate corrupt conduct within business corporations, and none imposes a corporate duty to prevent bribery originating from within the organisation. This article critically examines Pakistan's existing anti-corruption legislation including the Pakistan Penal Code 1860, the Prevention of Corruption Act 1947, the Eradication of Corrupt Business Practices Ordinance 1998, the Companies Act 2017, and the National Accountability Ordinance 1999 and evaluates their capacity to address corporate bribery. It then undertakes a comparative analysis of the United Kingdom Bribery Act 2010, with particular emphasis on Section 7's offence of failure by a commercial organisation to prevent bribery and the accompanying "adequate procedures" defence. Drawing on the experience of the UAE, Canada, and Australia, each of which has incorporated failure-to-prevent style provisions into its own law, the article argues that Pakistan should adopt a comparable corporate offence, supported by internationally recognised compliance standards such as ISO 37001, and aligned with its obligations under the OECD Anti-Bribery Convention and the United Nations Convention against Corruption (UNCAC). The article concludes with a set of legislative and institutional recommendations intended to close the accountability gap that currently allows corporate corruption in Pakistan to go largely unpunished.
KEYWORDS: *Corruption, Business Corporations, Pakistan, UK Bribery Act 2010, Corporate Liability, Failure to Prevent Corruption, Corporate Governance, UNCAC, OECD, Anti-Bribery Compliance.*

INTRODUCTION

Transparency International has always considered corruption to be the misuse of entrusted power for personal gain, a definition that extends to every sphere of public and private life, including politics and the bureaucracy, as well as the corporate world. In Pakistan, it is often argued that this practice has grown out of the patronage system of the colonial era, where land and office were allocated as favours to loyal subjects, and this has

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created a culture of nepotism that is highly persistent. The impact on the business community has been very high, as corruption has been repeatedly cited as one of the most serious issues for doing business in Pakistan, right after the failure of infrastructure and government. (Sala-i-Martin & Porter, 2008; World Economic Forum, 2017).

This is not just a one-off affair of bribery. They spread to new businesses registration, the growth of black-marketing, production of low-quality products and regular evasion of taxes, which reduce fair competition and foreign direct investment. The uncertainties of complying with anti-bribery regulations and the reputational risk attached to operating in a weakly regulated market are enough to be a deterrent to multinational firms seeking to operate in Pakistan; and the loss of FDI is a multiplicative effect on the other developmental challenges Pakistan faces.

Notwithstanding, Pakistan's legal response to corruption has grown piecemeal and is primarily in response to the corruption in the public sector, rather than in private commercial organisations. There is currently no legislation that requires a company to implement internal controls that would effectively prevent bribery, and there are no offences that apply to a corporation in relation to its employees or agents engaging in bribery on its behalf, unless it authorised the conduct. This article suggests that the United Kingdom's Bribery Act 2010 and in particular the corporate offence set out in Section 7 provides a feasible framework for filling this void. The rest of the article is organized as follows: Section 2 reviews the causes and effects of corporate corruption in Pakistan; Section 3 examines the current legal framework in Pakistan; Section 4 examines the UK Bribery Act 2010 and its international impact; Section 5 draws out lessons from the comparative analysis; Section 6 discusses the relevant international standards; and Section 7 recommends an approach to reform.

2. Corruption in Pakistan's Business Sector: Causes and Consequences

2.1 Forms and Causes of Corporate Corruption

Bribery, embezzlement, extortion, and fraud are four types of corruption, where the latter three are largely similar in mechanism but share a common ground of the misuse of entrusted authority (Andvig et al., 2001). Comparative empirical studies have revealed that corruption rates are significantly higher in the public sector than the private sector, with a significant role played by low pay among officials and a lack of ethical training, as well as by economic and non-economic institutional weaknesses that exacerbate the problem (Alt & Lassen 2003).

The NCS also identified a set of enabling factors unique to Pakistan's domestic business environment: low pay of public sector employees, leading to informal payments, broad discretionary powers given to officials, little accountability of top officials, lack of transparency in corporate financial regulation, pervasive red tape in the bureaucracy and the influence of powerful interest groups. The absence of formal institutions can be a cause of corruption because entrepreneurs who experience the absence of formal institutions which are less reliable and opaque tend to use informal and often corrupted institutions instead of formal institutions, which occurs in a normal way even though it is not technically illegal. Additionally, the distinction between proper hospitality and bribery is often further confused by local traditions of giving gifts among business associates (Rahman, 2011).

2.2 Consequences for Business and the Wider Economy

Corporate corruption particularly affects the companies themselves, by inflicting financial damage, but also by tarnishing their image and limiting future business and the morale of their employees. At the market level, companies that are prepared to pay bribes have a competitive edge over compliant companies, which distorts competition, and excludes honest companies from contracts (Boles, 2014). Where the pressure to drive down prices and improve quality is removed in this way, consumers are left with overpriced, inferior products as competition in the market curbing inflation of prices and quality of products is reduced (Lee-Jones, 2018). Cross-country empirical findings also verify that perceived corruption and firm-level innovation and growth have consistently negative correlations at the macro level, which were moderated by national governance quality (Wang & Wu, 2020; Springer, 2022).

3. Pakistan's Existing Anti-Corruption Legal Framework: A Critical Analysis

Pakistan has consistently been performing below average on various international corruption indexes and numerous reports from the World Economic Forum have found that corruption is one of the most common reasons for business failures in Pakistan. Many legislative measures have, however, been adopted over time the vast majority focused on corruption by public servants and not corporations. Nor do the OECD or UNCAC conventions to which Pakistan is a party contain any substantive guidance for a narrow or broad interpretation of corporate criminal liability and leave it to individual states, such as Pakistan, to decide on the scope (Khan, 2016).

3.1 Eradication of Corrupt Business Practices Ordinance 1998

The 1998 Ordinance is the most specific measure in the legislative field in reaction to corruption in the business world. It makes it illegal to accept any form of gratification in order to gain a licence or a positive change in a government contract and there is strict liability, so that if the acceptance of the gratification is done under duress or coercion, this is not an excuse. A person who comes into a government contract is also required to declare that he has not offered any gratification in connection with the contract. The Ordinance is actually a positive attempt to safeguard the integrity of public procurement, but it only deals with public procurement between business and government actors, not public procurement among private business actors.

3.2 Companies Act 2017

The Companies Act 2017 is the country's key corporate law, with 515 sections, but no specific chapter dedicated to corporate corruption or imposing a responsibility on companies to integrate anti-corruption principles into their corporate governance frameworks. There are a few general provisions that do apply, however, these are found in a few isolated sentences. The Securities and Exchange Commission of Pakistan is required to appoint accountants, forensic accountants, tax experts and lawyers to carry out Serious Fraud Investigations under Section 258, which provides for the Serious Fraud Investigation function. The Commission can also take action against the company's management under Section 264 when the company has been run with the intention of defrauding creditors or members, or there is suspicion that the company has been defrauded, misfeasance or breach of trust has occurred. Section 398 places those who are responsible for wrongful behaviour in the winding-up of the company at risk as regards the company's liabilities. None of these, however, establishes a continuing duty on a company to prevent the bribery of a third party, nor a responsibility on the entity as a whole for failure to put in place internal controls..

3.3 Pakistan Penal Code 1860

The anti-corruption law in Pakistan is, in essence, general and very old, and can be found in Chapter IX of the Pakistan Penal Code (Sections 161-171). Section 161, which is duly complemented by Section 162, punishments the acceptance of unauthorised gratification by a public servant and the inducement offered to influence a public servant, respectively. Section 163, which is further complemented by Section 164, prohibits a public servant from receiving valuable consideration from any person who is likely to have official dealings with him and punish the exercise of personal influence to obtain gratification, respectively. As essential as these are, they apply only to public servants, and thus do not have any application to bribery that occurs between private commercial entities.

3.4 Prevention of Corruption Act 1947

The Act of 1947 was one of the first statutes on corruption in Pakistan, but was very general in its provisions and did not provide any clear definition of corruption, which allowed for broad and idiosyncratic interpretation by subordinates tasked with implementing the legislation. In essence, it restates the criminal liability already established in the Penal Code, and only extends to

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public office holders, like the Penal Code (Gul et al., 2022).

3.5 National Accountability Ordinance 1999

The National Accountability Bureau (established under the National Accountability Ordinance 1999) is the most institutionally advanced mechanism against corruption in Pakistan and has the power to investigate, arrest and prosecute corrupt or money-lenders suspected of corruption or financial mismanagement, and to bar convicted persons from public office for 10 years. NAB's National Anti-Corruption Strategy of 2002 aimed to involve business, academia and civil society in crafting anti-corruption policy. Later, however, research has revealed that the Bureau is subject to the control of the political establishment, that the Ordinance itself has been amended on several occasions, reducing its scope and reach, and that its success in implementation has been driven more by contestation of the amendment than by the evidence of alleged corruption (Ali, 2019; Korejo et al., 2023). In particular, and in contrast to its predecessor legislation, the Ordinance was drafted with a focus on accountability for public-sector officials and does not contain any measures aimed at the prevention of bribery in corporate bodies.

3.6 The Auditor General of Pakistan

Under the Constitution (Articles 168 to 170), the Office of the Auditor General is responsible for ensuring financial transparency and accountability in government-owned businesses, and has the authority to advise the federal and provincial governments on the nature of accounting should the President approve. While the ideal of the office is a powerful one, in practice its effectiveness as an anti-corruption watchdog has been questioned due to obsolescent financial processes, resource limitations, and a lack of specialist forensic expertise.

3.7 Cumulative Assessment

All of these tools show a pattern of deficiencies, not isolated failures. All substantive anti-corruption laws in Pakistan address the behaviour of a public servant, none of them make an offence for the failure of the corporation to prevent bribery by an employee, agent or associated person of the corporation. Under the Pakistani law, if the company is benefiting from bribery by a one of its representatives, then there is no direct criminal exposure for the company unless the top management of the company was aware of such payment. This is exactly the accountability gap that was being addressed by Section 7 of the UK Bribery Act 2010.

4. The UK Bribery Act 2010: A Model Legislation

4.1 Legislative Background and Scope

Prior to 2010, the common law offence of corruption, which was narrowly interpreted as the offer or receipt of an undue reward likely to influence a public officer, was used by English courts and the term "undue" reward" did not clearly define what was deemed to be undue. The Prevention of Corruption Acts of 1889 and 1906, and later the act of 2001, 2003 and 2004, did not correct these shortcomings or make a clear distinction between public and private corporate responsibility. European partners were putting pressure on the UK government for the introduction of a new anti-bribery law because of its geographical scope, narrow scope of defences and harsh penalties, as it is believed to be the strictest anti-bribery law in the world (a4id, 2019).

4.2 Section 7: Failure of a Commercial Organisation to Prevent Bribery

Section 7 is the most significant innovation in the Act and establishes a strict liability offence which occurs when a person connected with a commercial organisation offers or pays a bribe to another person with the intention of gaining or retaining business or a business advantage for that organisation. In the past, it was very difficult for prosecutors to establish that the company itself had the guilty mind necessary to commit a bribery offence because under English law it was normally necessary to establish that it was the "guilty mind" of the company, usually its Directors, who was responsible (the "identification principle"). Section 7 completely avoids this issue: liability is imposed directly on the corporation if it is established that the associated person engaged in such activity. If the associated person was involved

in the bribery, it is then for the company to establish "on the balance of probabilities" that the company had "adequate procedures" in place to prevent such activity (Ministry of Justice, 2011). This liability, however, has not been adequately recognised as vicarious, strict or based on the identification doctrine, but rather on a different philosophical basis: to extirpate an institutional culture of bribery, both within and beyond the borders of the State (Statute Law Review, 2024).
The offence also has extra-territorial application. A company does not have to be incorporated in the United Kingdom to be covered by the Act, it is enough if the company carries on business (or a part of its business) in the UK, even if the bribery takes place outside the United Kingdom. This has given the Act a special significance for multinational companies that have operations in the United Kingdom, who now can be held criminally liable for bribery that takes place in any part of the world in which they operate, and by anyone who is in their employ (Dow Jones n.d.).

4.3 The Adequate Procedures Defence

The principles which inform what will be considered to be "adequate procedures"" are set out in statutory guidance issued by the Ministry of Justice: proportionate procedures, calibrated to the level of bribery risk faced by the organisation; top-level commitment to and culture of anti-bribery by senior management; periodic risk assessment, tailored to the organisation's size and structure and sector; due diligence in respect of persons who perform services on the organisation's behalf; communication and training to embed the organisation's anti-bribery policies; and, ongoing monitoring and review of the effectiveness of these procedures (Ministry of Justice, 2011). The UK House of Lords post-legislative scrutiny of the Act came to the same conclusion as the Select Committee, that the test applied by the courts is what is reasonable in the circumstances and that, where the defence is concerned, it will not be possible to create a perfect or exhaustive compliance system (House of Lords Select Committee, 2019).
The ten years of enforcement history under the Act indicates mixed but instructive history. Very few convictions have been recorded under the Act and a similar number of prosecutions under section 7 of the Act have been brought to trial against companies. The Act has created far more, though, in terms of high-dollar deferred prosecution agreements, where companies have agreed to paying significant monetary fines and compliance measures for the benefit of not being prosecuted. This has lead to a broad revision of corporate compliance programmes across industries in which there is some exposure to the UK, particularly in the absence of contested convictions (WilmerHale, 2021).

4.4 Global Diffusion of the Failure-to-Prevent Model

The legacy of Section 7 is far from being limited to the UK. After the prosecution of a UK incorporated company for bribery in the UAE, the UAE government updated its own criminal code to expand the liability for bribery to foreign officials and between private individuals (incorporating elements similar to those in the UK). In 2017, Canada also updated its Corruption of Foreign Public Officials Act to replace the narrower US style exclusion it had been observing with an absolute ban on facilitation payments. The failure-to-prevent-foreign-bribery offence is the equivalent of the offence in the UK, with a procedures defence included in the Bill (and again in the 2024 amendments of the Criminal Code Act 1995), but, crucially, not including the deferred prosecution agreement mechanism that has been the main framework to guide UK enforcement (Global Anticorruption Blog, 2024; Bird & Bird, 2026). The 'failure to prevent' model has since been practiced in the UK in facilitating tax evasion and, more recently, fraud, and commentators note that it is becoming a template for corporate accountability for various types of economic crime (Tandfonline, 2024).

5. Comparative Analysis: Lessons for Pakistan

The comparison of the two frameworks is illustrative, in that it is one-sided. Pakistan has a lot of laws against corruption in volume but narrow in scope: All the meaningful anti-corruption laws focus on the actions of a specific public official and no law imposes a standing obligation on the corporation to prevent bribery within its own walls. This is the opposite to the UK approach. Section 7 does not require the knowledge or authorization of a director or senior officer of the company of the bribe, but only that a person connected with the company paid the bribe with the intent of benefiting the company, and the company is unable to establish reasonable preventive procedures.

This structural difference is significant because it addresses exactly the deficit that was identified in section 3 above: a company in Pakistan that instructs its employee to bribe a partner of the private business, a foreign official or a local public servant without the knowledge of the board of directors of the company has no realistic prospect of being held corporate criminally liable. In a Section 7-style regime, the same behavior would land the corporation in trouble, as well, unless it could prove it had a compliance program in place. The flip in the evidential burden—from the prosecutor to the corporation—to prove the sufficiency of the corporation's compliance program is acknowledged by academics as the biggest factor in the increased investment corporations make in compliance after the Act's enactment (WilmerHale, 2021; Tandfonline, 2024).

The experiences of the UAE, Canadian and Australian jurisdictions also demonstrate that the failure-to-prevent approach is not exclusive to the United Kingdom but has been successfully transferred to any jurisdiction, whether civil law or common law, which is willing to accept strict or near-strict corporate liability in return for an effective compliance-based defence. The powers to investigate offences similar to the ones covered in the proposed law are already vested in the Securities and Exchange Commission of Pakistan (SECP) under the existing Companies Act 2017, and hence the institutional framework to investigate such offences may not have to be established from scratch, but can be developed and extended upon.

6. International Standards and Pakistan's Treaty Obligations

The United Nations Convention against Corruption (UNCAC) was ratified by Pakistan in 2007 and signed in 2003. Chapter II of UNCAC imposes duties on state parties to implement preventive measures, such as transparent public procurement procedures, merit-based civil service, increased transparency of public administration and independent anti-corruption bodies, and Chapter III requires the criminalisation of public and private bribery (UNCAC, 2003, Arts.). 5 9, 15 25). Article 26 also mandates that states establish the responsibility of legal persons corporations for Convention violations, but does not prescribe a specific method for that responsibility; Pakistan has not yet done this (Statute Law Review, 2024).

The OECD Anti-Bribery Convention requires a states party to institute measures to make corporate entities liable for the bribery of foreign public officials in Article 2, and the OECD's recent Guidelines for Multinational Enterprises call for anti-bribery policies to be integrated into the culture of companies as opposed to merely an external constraint. However, both conventions are silent as to whether this liability should be attributed to a failure-to-prevent offence like that in the UK, a vicarious liability model, or a narrower identification-based model, and Pakistan has not yet closed that gap in its law, nor is likely to do so, given the arguments advanced above.

The International Organization for Standardization's ISO 37001:2016 standard (ISO, 2025) (revised in 2016) is a certifiable anti-bribery management system that may be used by organisations of all sizes and across all sectors to help with bribery risk assessment, due diligence procedures, financial and non-financial controls and whistleblowing procedures, at the level of corporate practice rather than public law. While ISO 37001 is not mandatory and is not a direct defence under Pakistani law, the principles behind ISO 37001 align with the six principles in the defence of adequate procedures set out in the UK's anti-bribery legislation and if this legislation was to be replicated in Pakistan, adoption of the guidelines by Pakistani companies would reduce current bribery risks and favour the company's position.

7. Recommendations for Legislative Reform in Pakistan

Based on the above analysis, the following reforms are recommended to be considered by the policy makers of Pakistan.

Pakistan should implement a specific corporate offence, based on Section 7 of the UK Bribery Act 2010, which would create a crime for failure of a commercial organisation to prevent bribery by a person in connection with it, whether or not the bribery is directed to a public official or a private party. A statutory adequate procedures defence should be included in this offence, with the same six principles used in the UK proportionality, top-level commitment, risk assessment, due diligence, communication and training, and continual monitoring.

Second, in line with Canada (2017) and as the UK does, facilitation payments should be banned altogether, rather than being tolerated, in certain situations which exist under current corporate practice in Pakistan. If there is a narrow exception it should be limited to personal safety or freedom of person and involve an enforceable reporting requirement.

Third, that any new corporate offence should have an extraterritorial application, so as to cover conduct abroad of companies engaged in business in Pakistan which includes bribery abroad by these companies, similar to how the UK, the amended UAE criminal code and Australia's reforms of 2024 provide for such.

Fourth, the Securities and Exchange Commission of Pakistan should have an express statutory mandate to investigate and prosecute corporate bribery offences with its own specialist forensic accounting investigation unit, which is funded separately from general SECP funding.

Fifth, the government should promote voluntary adoption of ISO 37001 compliant anti-bribery management systems by Pakistani corporations in a proactive manner for example, by offering incentives for public procurement of companies with anti-bribery management systems that are certified to ISO 37001 to advance compliance capacity and capacity-building efforts in the private sector ahead of statutory reform.

Sixth, Pakistan's existing obligations under UNCAC and the OECD Convention should be given fuller domestic effect by amending the Companies Act 2017 to require listed and large private companies to disclose their anti-bribery policies and compliance measures as part of their annual reporting obligations, increasing transparency for investors and regulators alike.

8. Conclusion

Pakistan's anti-corruption law, which is voluminous and deep, is fundamentally inadequate to tackle the issue of corporate corruption. The Pakistan Penal Code 1860, Prevention of Corruption Act 1947, and National Accountability Ordinance 1999 are each aimed at specific instances of public servants' misbehavior, while the Companies Act 2017 and Eradication of Corrupt Business Practices Ordinance 1998 only tackle a limited part of corporate activity that relates to government contracts. None of the instruments require a proactive responsibility for corporations to prevent bribery in their internal operations, and there remains a substantial accountability gap, which serves to continue to erode investor confidence and foreign direct investment. The UK Bribery Act 2010 (and in particular Section 7) provides a proven and internationally replicated framework for filling this void. The Act has led to significant change in corporate conduct, despite comparatively low rates of prosecution, due to the evidential burden being placed on the corporation and the statutory defence for the corporation for genuine investment in compliance. The UAE, Canadian and Australian cases show this is a successful model in different legal contexts. The introduction of a comparable failure to prevent offence, with clear statutory guidance and a resourced enforcement mechanism is the most direct and evidence-based route to reform, if Pakistan is to fulfil its obligations under UNCAC and the OECD Convention in substance, not form and if it is to “tackle corruption as a serious constraint on business growth” and not a cost of doing business.

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