

IBA RESOLUTION
on
Deterring Bribery in International Business Transactions
(Adopted 1996)

The Council of the International Bar Association

Recalling:

- 1 the importance of promoting the rule of law,
- 2 the importance of promoting democracy and democratic institutions,
- 3 the importance of promoting free and open markets,
- 4 the importance of promoting the efficient and effective allocation of limited resources, and
- 5 the importance of promoting good international relations; and

Considering that the proliferation of corrupt practices in the conduct of international business

- 1 poses a danger to the rule of law,
- 2 undermines democratic institutions,
- 3 compromises free and open markets,
- 4 causes the mis-allocation of resources, and
- 5 fosters strains in international relations;

Supports and endorses efforts by the international community, by national governments, and by non-governmental organisations to encourage the adoption of effective legal measures, which are actively implemented and enforced, to deter corrupt practices in the conduct of international business;

Suggest and recommends to its member organisations that they adopt this Resolution; that they enter into a dialogue with their national governments to deter corrupt practices in the conduct of international business by adopting, implementing, and enforcing legal measures that deter such practices; and that they enter into a dialogue with their national governments to persuade them to initiate, support, and facilitate efforts by international institutions to deter corrupt practices in the conduct of international business, and

Recommends that adoption by national governments of legislative, executive, and other measures that:

- 1 deter corrupt practices in the conduct of international business;
- 2 establish as offences under domestic law, in accordance with internationally recognised jurisdictional principles, acts or omissions undertaken to make or to conceal corrupt payments in the conduct of international business;
- 3 facilitate international co-operation for the purpose of deterring corrupt practices in the conduct of international business;
- 4 deny the tax deductibility of bribes to foreign officials in the conduct of international business, and
- 5 would require multilateral lending institutions to adopt, implement, and enforce effective measures designed to deter corrupt practices in the conduct of international business.