

Comparison: FCPA x UKBA x Brazil's Law n. 12,846

	FCPA	UK Bribery Act	Brazil's Law n. 12,846
Enforcement Mechanisms / Liability	Criminal and Civil	Criminal and Civil	Civil and Administrative
Bribery of foreign officials	Yes	Yes	Yes
Bribery of local officials	No	Yes	Yes
Extraterritorial reach	Yes	Yes	Yes, but not as broad as under the FCPA and UKBA
Books and Records	Yes	No	Silent, but covered on certain existing laws
Other prohibited acts	No	No	Yes, include other acts against the Public Administration (e.g., fraud in public tender processes, bid rigging)
Exception for facilitation payments	Yes	No	No (prohibited in Brazil)
Corporate criminal liability	Yes	Yes	No
Corporate strict liability	Only under the accounting provisions	Yes, for "failure to prevent bribery"	Yes
Corporate fines	Anti-bribery violation: up to US\$ 5 million per violation / Accounting violation: up to US\$ 25 million per violation. Twice the benefit obtained or sought	Unlimited	Up to 20% of the company's gross revenue of the previous year or up to R\$ 30 MM (around US\$ 26 MM) if gross revenue cannot be determined
Other corporate "sanctions"	Debarment, monitors, derivative lawsuits, etc. (applicable under other U.S. laws and legal features)	Debarment	Prohibition to receive incentives, suspension, etc.
Credit for compliance programs	Yes (U.S. Sentencing Guidelines, FCPA Guidance, etc.)	Yes (can be full defense for corporate offense of "failure to prevent bribery")	Yes (amount of credit not determined)
Credit for self-disclosure / cooperation	Yes (Principles of Federal Prosecution of Business Organizations, FCPA Guidance, etc.)	Yes, but limited	Yes (under the leniency program, fines can be reduced up to 2/3 and all other sanctions can be excluded)