Directive on Combatting Corruption Adopted and Published

eucrim
European Law Forum: Prevention • Investigation • Prosecution

News

Thomas Wahl

In spring 2026, the European Parliament and the Council reached an agreement on the text of the Directive on Combatting Corruption, concluding a lengthy negotiation process. Proposed by the Commission on 3 May 2023, the Directive aims to harmonise criminal law relating to corruption offences, enhance the prevention of corruption, and improve law enforcement cooperation (→eucrim 2/2023, 140–141). The Directive was published in the EU's Official Journal 2026/1021 on 11 May 2026.

AUTHOR

Thomas Wahl
Senior Researcher
Max Planck Institute for the Study of Crime, Security and Law

Preprint eucrim 2026, Vol. 21(1)
ISSN: 1862-6947
https://eucrim.eu

Directive (EU) 2026/1021 harmonises the definition of corruption offences across EU Member States (except Denmark, which is not bound by the Directive) - going beyond the offence of bribery. The minimum level of criminal penalties is also harmonised for both individuals and companies. The Directive also contributes to making the investigation and prosecution of corruption more effective, and includes provisions aimed at strengthening preventive and integrity measures in Member States. For example, the Directive foresees the adoption of national anti-corruption strategies by Member States.

Member States will have 24 months to transpose the Directive into national law. An exception applies to the provisions on risk assessments and national strategies, for which the deadline is 36 months. The following Q&A summarises the main features of the Directive.

Why does the new anti-corruption Directive matter?

For the first time, the bloc has established a more coherent EU-wide anti-corruption framework. Earlier rules were piecemeal and resulted in significant variation among Member States. Directive (EU) 2026/1021 seeks to align criminal offences, penalties, corporate liability, prevention measures and enforcement capacity. Its primary purpose is to tackle corruption by means of criminal law, enabling better cross-border cooperation between competent authorities. The Directive also seeks to amend and expand the provisions of existing EU anti-corruption instruments.

What will happen to the existing criminal anti-corruption instruments?

Currently, the EU's anti-corruption efforts were based on Council Framework Decision 2003/568/JHA, which sets out requirements for the criminalisation of corruption in the private sector, and a 1997 convention addressing certain acts of corruption involving European Community or Member State officials. These instruments will be replaced in their entirety in relation to the Member States bound by the new Directive. As Ireland declared its wish to take part in the application of the Directive, only Denmark will not be bound by it and will continue to apply the "old" framework.

What is new from a European criminal law perspective?

The Directive harmonises a core set of corruption-related offences across the EU. It is not limited to classic public-sector bribery. It extends to:

- Active and passive bribery;
- Corruption in both the public and private sectors;
- Misappropriation or diversion of property by public officials;
- Trading in influence;
- Unlawful exercise of public functions;
- Obstruction of justice;
- Enrichment from corruption offences;
- Concealment.

The harmonisation of specific offences with a broad definition of the elements of crime is aligned with deliberately broad concepts of "public official" and "undue advantage". Thus, the Directive will considerably broaden and standardise the EU Member States' substantive criminal law landscape.

The Directive also establishes secondary liability for Directive offences (incitement as well as aiding/abetting, except for the unlawful exercise of public functions). Member States must criminalise attempted enrichment and concealment, and may also criminalise attempted bribery, misappropriation and trading in influence.

How does the Directive address legal persons?

Member States are obliged to ensure that legal persons can be held liable where corruption offences are committed for their benefit by persons in leading positions, or where inadequate supervision or control enabled the offence. The Directive acknowledges the implementation of genuine, effective and duly assessed internal controls, ethics and compliance programmes as a mitigating circumstance, whether these were established prior to or after the offence. Lower penalties may also be considered if a legal person swiftly discloses information and takes remedial measures. The Directive clarifies, however, that the fact that the legal person has compliance programmes only for cosmetic purposes (called “window dressing”) should not amount to a mitigating circumstance. Consequently, the Directive links anti-corruption enforcement to governance failures, requiring companies to prove the effectiveness of their compliance programmes if they wish to defend themselves against a corruption offence.

How does the Directive harmonise penalties?

The Directive distinguishes between penalties for natural persons and those for legal persons.

Member States must provide effective, proportionate and dissuasive penalties, including imprisonment for natural persons. It sets minimum standards for maximum penalties for the main offences, and also contemplates additional sanctions, such as fines, removal or suspension from public office, disqualification and exclusion from access to public funding, including tender procedures, grants, concessions and licences.

For legal persons, the Directive requires the imposition of fines based on worldwide turnover or fixed maximum amounts. The maximum level of such fines is to be graded according to the type of corruption offence in the Directive, i.e.:

- For bribery (public and private) and misappropriation (Arts. 3–5 of the Directive): 5% of total worldwide turnover or an alternative fixed amount of €40 million;

- For trading in influence, obstruction of justice and enrichment (Arts. 6, 8 and 9 of the Directive): 3% of total worldwide turnover or an alternative fixed amount of €24 million.

Beyond fines, the Directive authorises additional corporate sanctions depending on the gravity of the conduct, including:

- Exclusion from public benefits, aid and funding (including tenders, grants, concessions and licences);
- Temporary or permanent disqualification from business activities;
- Withdrawal of permits;
- Contract annulment or rescission;
- Placement under judicial supervision;
- Judicial winding-up.
- Closure of establishments used to commit the offence.

What other criminal law provisions are included in the Directive?

The Directive sets out the aggravating and mitigating circumstances that national law should implement when sentencing offenders (see also above Q on how legal persons are addressed). It also obliges Member States to establish that privileges with regard to and immunity from investigation and prosecution granted to national officials for offences referred to in this Directive can be lifted. Furthermore, the Directive includes obligations for establishing jurisdiction and penalty-tier-based limitation periods (see Arts. 18 and 19 of the Directive for details).

What is the Directive's preventive dimension?

This is one of the instrument's most significant aspects, as the Directive not only criminalises certain acts, but also calls for Member States to establish or maintain anti-corruption frameworks that include:

- Integrity policies;
- Risk assessments;
- Conflict-of-interest rules;
- Transparency mechanisms;
- Ethics and training measures;
- Safeguards in procurement and public decision-making.

How should transparency and integrity in public life be strengthened?

The Directive also emphasises the need for civil society, independent experts, researchers and other stakeholders to be increasingly involved in the development of national anti-corruption efforts. Member States have also an obligation to guarantee an enabling environment for journalists, protect their safety, and proactively promote media freedom and pluralism, since (investigative) journalism plays an important role in scrutinising public affairs, detecting possible corruption and integrity breaches, raising awareness, and promoting integrity. Member States may also wish to consider ensuring that "members of the public concerned" are represented in criminal proceedings in corruption cases.

How are the capacities of the authorities in the Member States leveraged?

The Directive obliges Member States to have in place bodies or organisational units tasked with the prevention and repression of corruption. Preventive tasks can include assessing the asset declarations of national officials, as designated by national law; monitoring compliance with transparency or conflicts of interest rules; and identifying sectors or occupations most at risk of corruption. Member States must also ensure that resources and powers allocated to such bodies or organisational units are commensurate with the proper administration of their tasks and allow for specialised knowledge of the prevention and repression of corruption.

How is coordination and cross-border cooperation improved?

According to Art. 32 of the Directive, the competent authorities of the Member States concerned shall consider referring information related to suspected cross-border corruption offences to appropriate competent Union institutions, bodies, offices or agencies.

The Member States, Europol, Eurojust, the EPPO and OLAF and the Commission shall, within their respective competences, cooperate with each other in the fight against the criminal offences referred to in this Directive. To that end, Eurojust shall, where appropriate, provide the technical and operational assistance needed by the competent authorities to facilitate coordination of their investigations. The Commission and OLAF may, where appropriate, provide assistance.

In addition, the Commission shall facilitate cooperation through the EU network against corruption (see Art. 33 of the Directive for further details).

Lastly, Member States must ensure that information is exchanged between competent law enforcement authorities using Europol's Secure Information Exchange Network Application (SIENA) (Art. 28 of the Directive).

Is the PIF Directive affected by the new Corruption Directive?

Yes. To provide for an equivalent level of protection between the Union's and the national financial interests, the provisions of Directive (EU) 2017/1371 on the fight against fraud to the Union's financial interests by means of criminal law (the PIF Directive) are aligned with those of Directive 2026/1021. To this end, the rules applicable to criminal offences affecting the Union's financial interests as regards criminal or non-criminal penalties, aggravating and mitigating circumstances, and limitation periods are amended by the new Directive (see Art. 36 of Directive 2026/1021 for details). See also the article by L. Zoli, "The Amendment of the PIF Directive by the New Proposal for a Directive on Combating Corruption", (2023) eucrim, 279-281.

What are the likely implications for Member States?

Member States will need to examine whether their laws and institutions meet the new requirements in several areas:

- The scope of criminal offences;
- Sanctions levels;
- Legal person liability;
- Confiscation tools;
- Anti-corruption prevention policies;
- Institutional capacity and cooperation mechanisms.

For some jurisdictions, the main changes may concern penalties or corporate liability, while for others, the greater challenge may lie in prevention and institutional architecture.

What does the Directive mean for companies?

Companies should expect heightened scrutiny of:

- Third-party and intermediary relationships;

- Gifts and hospitality;
- Procurement interactions;
- Accounting and record-keeping;
- Internal controls;
- Management oversight.

The Directive's rules on legal person liability make effective compliance systems more important, especially where failure of supervision may trigger liability.

What is the broader significance of the Directive for EU criminal law?

The Directive illustrates a broader trend in EU criminal policy, moving from isolated offence-based harmonisation towards more comprehensive governance frameworks. It connects criminalisation with prevention, administrative integrity, asset recovery and enforcement capacity. In this respect, it is a notable example of the EU's increasingly systemic approach to crime control in areas with strong implications for the rule of law.

About eucrim

eucrim is the leading journal which regularly informs about current developments in European criminal and "criministrative" law.
All news items are freely accessible at: https://eucrim.eu/news/
Stay informed by emailing to eucrim-subscribe@csl.mpg.de to receive alerts for new releases of issues.
The project is co-financed by the Union Anti-Fraud Programme (UAFP), managed by the European Anti-Fraud Office (OLAF).

Co-funded by
the European Union