

# UK FAILURE TO PREVENT FRAUD OFFENCE: JURISDICTIONAL REACH

A multi-national organisation could be in scope of this UK offence even though it is not incorporated or formed in the UK, if an **act or economic impact** occurs in the UK (e.g. a UK nexus).



## WHO IS AN ASSOCIATE?

### INTERNAL

- Directors & officers
- Employees
- Contractors
- Internal consultants
- Agency workers

### EXTERNAL

- External contractors
- Trustees
- Agents
- Suppliers and services providers (for / on behalf of)

### 'LARGE GROUP UNDERTAKINGS'

- Internal + external, plus:
- Subsidiaries
- Employees of subsidiary undertakings

