## 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).

NON-UK-BASED LARGE ORGANISATION

**UK-BASED** ASSOCIATE COMMITS RELEVANT FRAUD OFFENCE

FTP offence engaged

NON-UK-BASED LARGE ORGANISATION NON-UK-BASED
ASSOCIATE COMMITS
RELEVANT FRAUD
OFFENCE

LOSS TO UK VICTIMS

IRRELEVANT THAT THE
ORGANISATION IS LOCATED
OUTSIDE OF THE UK OR THAT
THE RELEVANT OFFENCE TOOK
PLACE OUTSIDE OF THE UK

FTP offence engaged

## WHO IS AN ASSOCIATE?

NTERNAL

- 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

