

TABLE OF LEGISLATION

FRANCE		
Financial and Monetary Code, art L		
511–10	9.20	
UNITED KINGDOM		
Anti-Terrorism, Crime and Security Act		
2001		
ss 108–110	8.06	
Bank of England Act 1998		
s 2A	1.19	
s 9C	1.19	
s 10	1.20	
s 11	1.20	
Banking Act 2009	1.19	
s 12A	1.53	
s 12B	1.53	
s 238(1)	1.19	
Bill of Rights 1689		
Art 9	2.56	
Bribery Act 2010	8.01, 8.03, 8.06–8.65, 8.98, 8.110–8.123	
s 1	8.06, 8.08	
s 2	8.06, 8.08	
s 6	8.06, 8.08	
s 7	8.06, 8.07, 8.08, 8.13, 8.15, 8.22, 8.101, 8.113	
s 7(1)	8.03, 8.08	
s 7(2)	8.02, 8.03, 8.06, 8.13, 8.68	
s 7(5)	8.06	
s 8	8.08, 8.10	
s 8(2)	8.08	
s 8(3)	8.08	
s 8(5)	8.08	
s 17	8.06	
Sch 2	8.06	
Companies Act 1929	3.16	
Companies Act 1948		
s 188	3.16, 3.17	
Companies Act 1985		
s 300	3.19	
s 431	2.56	
Companies Act 2006 (CA 2006)	2.19, 2.61, 2.65, 5.01, 7.30, 7.31	
s 40	2.08	
s 154	2.07	
s 155(1)	2.07	
s 157(1)	2.07	
s 168	2.21, 8.71	
s 168(5)	5.52	
ss 170–177	2.19	
ss 171–177	7.41	
s 172	2.64, 5.16, 5.17, 8.71, 9.44, 9.65	
s 172(1)	1.36, 2.05, 5.16	
s 172(3)	5.17	
s 177	5.19	
s 177(6)(c)	5.19	
s 182	5.19, 7.41	
s 182(6)(c)	5.19	
ss 188–189	5.53	
ss 215–217	5.53	
s 222(1)(a)	5.53	
s 222(1)(b)	5.53	
s 226E	5.34	
s 228(1)	5.25	
s 228(2)(a)	5.25	
s 228(3)	5.25	
s 229(1)	5.25	
s 229(2)	5.25	
s 229(3)–(4)	5.25	
s 239	8.71	
s 248	2.08	
s 260	8.71	
s 260(3)	5.34	
ss 302–305	8.71	
s 314	8.71	
s 338	8.71	
s 393	2.06, 2.18	
s 394	2.06, 2.18	
s 414	2.06, 2.18	
s 414A	7.31	

s 414D	7.38	s 59	2.31, 6.12
s 417	7.23, 7.29	s 59ZA	2.62, 6.12
s 419	2.06	s 60(2A)	2.62
s 420	5.27	s 61	2.31
s 422	2.06	s 64A	6.12
s 422(A)	2.06	s 65A	6.12
ss 439–439A	1.17	s 118	1.46
s 510	8.71	s 137A	5.37
s 551	8.71	s 137G	5.37
s 561	8.71	s 137H(2)	5.37
s 1157	2.05	s 137H(3)	5.37
Company Directors Disqualification Act		s 137I	5.37
1986	3.15, 3.16–3.18, 3.19, 3.21, 3.22, 3.23, 3.24, 3.25, 3.26, 3.27	ss 139B–139F	1.53
s 1(1)	3.16	s 348	2.41
s 6	2.17, 3.17	Financial Services (Banking Reform) Act	
s 6(1)	3.18	2013	1.70, 2.35, 2.60, 2.62, 3.05, 3.26, 6.12
s 7	3.25	Part 4	1.70
s 8	3.06, 3.17, 3.20	s 36(1)	3.01, 3.05
s 8(1)–(2)	3.17	s 38	3.05
s 9(1)(a)	3.18	s 66A	7.41
s 11	3.16	s 66B	7.41
s 17	3.16	Sch 2, s 2	1.53
Sch 1	3.20	Honours (Prevention of Abuse) Act	
Sch 1, Pt 1	3.18	1925	8.06
Crime and Courts Act 2013		Insolvency Act 1985	3.16
Sch 17	8.18	s 214	5.17
Criminal Justice Act 1993		Insolvency Act 1989	
s 52	1.46	s 214	7.41
s 53	1.46	Licensing Act 1964	
Criminal Law Act 1967		s 178	8.06
s 5	8.06	Local Government Act 1972	
Customs and Excise Management Act 1979		s 117(2)	8.06
s 15	8.06	Prevention of Corruption Act 1906	8.06
Financial Services Act 2010		Prevention of Corruption Act 1916	8.06
s 7	1.53	Representation of the People Act 1983	
Financial Services Act 2012	1.02, 2.31, 3.11, 9.57	s 107	8.06
s 2(2)	1.19	s 109	8.06
s 4	1.19	ss 111–115	8.06
Financial Services and Markets Act (FSMA)		Public Bodies Corrupt Practices Act	
2000	2.19, 2.34, 2.42, 2.62, 3.11, 7.41	1889	8.06
s 6	8.02	Sale of Offices Act 1551	8.06
ss 18–35	1.70	Sale of Offices Act 1809	8.06
s 24(1)	5.37	Companies (Model Articles) Regulations	
ss 36–38	1.70	2008, SI 2008/3229, Sch 3	2.02
		art 3	5.14
		art 5(1)(a)	5.20

art 7	2.05
art 8	2.08
art 9	2.08
art 10	2.08
art 12	2.08
art 13(1)	2.08
art 16	2.08, 5.14
art 16(5)	2.08
art 18	2.08
art 19	2.08
art 23	5.14
Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 (SI 2013/1970)	7.31
Companies and Groups (Accounts and Reports) Regulations 2008 (SI 2008/410)	
Sch 8	5.29
Directors' Remuneration Report Regulations 2002, SI 2002/1986	5.27, 5.28
Large and Medium-sized Companies and Groups (Accounts and Reports) Amendment Regulations 2013 (SI 2013/1981)	5.29

UNITED STATES OF AMERICA

Foreign Corrupt Practices Act 1977 (FCPA) (see also FCPA Guidelines below)	8.05, 8.99
s 78dd-1(b)	8.118
Sarbanes-Oxley Act 2002	
s 301	7.42
s 302	6.07
ss 502, 503	6.07

EUROPEAN UNION

EC Treaty	
Art 56	9.56
Art 58(1)(b)	9.56

Regulations

European Market Infrastructure Regulation (EMIR) Regulation No 648/2012 of the European Parliament and of the Council on OTC derivatives, central counterparties (CCPs) and trade repositories (TRs)	7.17
Markets in Financial Instruments Regulation 2014	7.17
Regulation (EU) No 575/2013 of the European Parliament and of the Council on prudential requirements for credit institutions and investment firms, [2013] OJ L176/1	7.04
Arts 431–455	1.63
Regulation (EU) No 537/2014 of the European Parliament and of the Council on specific requirements regarding statutory audit of public-interest entities	7.54, 7.55
Art 5	7.55
Art 17	7.55
Commission Regulation (EC) No 1126/2008 adopting certain international accounting standards	7.05

Directives

Annual accounts and consolidated accounts of banks and other financial institutions, Council Directive 86/635/EEC	7.05
Banking Directive, Directive 2006/48/EC of the European Parliament	9.24, 9.28, 9.30
Art 4(11)	9.28
Art 11(1)	9.31
Art 19a(1)	9.29, 9.33
Art 19a(1)(a)	9.30
Art 19a(1)(b)	9.31
Art 19a(1)(c)	9.30
Art 19a(1)(d)	9.31
Art 19a(1)(e)	9.31

Art 19a(2)	9.29	Powers, Directive 2010/78/EU of the European Parliament and Council, L 331/120	9.34
Art 19a(3)	9.31	Insider Dealing Directive, Council Directive 89/592/EEC co-ordinating regulations on insider dealing, [1989] OJ L334/30	1.46
Art 19a(4)	9.57	Market Abuse Directive (MAD), Directive 2003/6/EC of the European Parliament and of the Council on insider dealing and market manipulation (market abuse) [2003] OJ L96/16	1.46, 4.29
Capital Requirements Directive 2006, European Parliament and Council Directive 2006/48/EC relating to the taking up and pursuit of the business of credit institutions (recast) [2006] OJ L177/1	7.61	Markets in Financial Instruments Directive (MiFID 2004), Directive 2004/39/EC of 21 April 2004 on markets in financial instruments [2004] OJ L145/1	6.02
Art 22	6.02	Markets in financial instruments (MiFID II Directive 2014), Directive 2014/65/EU of the European Parliament and Council	6.02, 7.17
Capital Requirements Directive IV (CRD IV), Directive 2013/36/EU of the European Parliament and of the Council on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms	1.02, 5.47, 7.04, 7.61	Art 9(1)	6.12
Arts 37–55	7.65	MiFID Commission Directive, Commission Directive 2006/73/EC implementing Directive 2004/39/EC of the European Parliament and of the Council as regards organisational requirement and operating conditions for investment firms and defined terms for the purposes of that Directive [2006] OJ L241/26	6.02
Art 75(3)	6.20	Art 6	6.02
Art 86	6.17	Art 7	6.02
Art 87	6.19	Art 8	6.02
Art 88	6.14	Modernisation Directive, Directive 2003/51/EC of the European Parliament and Council on the annual and consolidated accounts of certain types of companies, banks and other financial institutions and insurance undertakings	7.22
Art 88(1)(e)	1.69	Prospectus Directive	4.29, 6.07
Art 88(2)	1.69	Qualifying Holdings Directive, Directive 2007/44/EC of the European Parliament and Council	9.04, 9.11, 9.12, 9.21, 9.23, 9.24–9.35, 9.54, 9.57
Art 91(1)	1.69, 6.12		
Art 91(2)	1.69		
Art 91(3)	1.69		
Art 91(3)(a)	6.13		
Art 919(3)(b)	6.13		
Art 91(5)	1.69		
Art 91(6)	1.69		
Art 91(7)–(9)	1.69		
Art 91(7)	6.12		
Art 94(1)(g)(i)	1.68		
Art 94(1)(g)(ii)	1.68		
Art 94(1)(g)(iii)	1.68		
Art 429	7.63		
Art 430	7.63		
Company Law Directive	7.77		
European Supervisory Authority (European Banking Authority), the European Supervisory Authority (European Insurance and Occupational Pensions Authority) and the European Supervisory Authority (European Securities and Markets Authority)			

Art 6	9.33	Directive 2014/56/EU of the European Parliament and of the Council on statutory audits of annual accounts and consolidated accounts	7.55
Rec 2	9.24	Directive 2014/59/EU of the European Parliament and of the Council of establishing a framework for the recovery and resolution of credit institutions and investment firms	7.65
Rec 3	9.24		
Rec 8	9.30		
Rec 9	9.57		
Takeover Directive, Directive 2004/25/EC of the European Parliament and Council	9.04, 9.06, 9.23, 9.38, 9.45–9.46		
Art 6	9.45		
Art 6(3)	9.45		
Art 6(3)(a)-(n)	9.45		
Art 8	9.45		
Art 9	9.45		
Art 9(2)	9.45		
Art 9(3)	9.45		
Art 9(5)	9.45		
Art 11	9.45		
Art 12	9.45		
Art 12(3)	9.45		
Art 14	9.45		
Transparency Directive, Directive 2004/109/EC	4.27, 6.07, 7.77		
Art 4	7.05		
Art 6	4.29, 4.43, 7.22		
Directive 2007/14/EC	4.29		
Directive 2009/14/EC of the European Parliament and of the Council on deposit-guarantee schemes as regards the coverage level and the pay-out delay			
Art 1	1.58		
Directive 2009/111/EC of the European Parliament and Council as regards banks affiliated to central institutions, certain own funds items, large exposures, supervisory arrangements, and crisis Management	7.63		
Art 38	7.63		
Art 156	7.63		
Directive 2013/36/EU of the European Parliament and of the Council on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, [2013] OJ L176/338			
Art 94	1.02		
		INTERNATIONAL CONVENTIONS	
		Civil Law Convention on Corruption, Council of Europe, 1999	8.108
		Criminal Law Convention on Corruption (CoE Criminal Convention), 1999	8.108, 8.109
		Arts 2–6	8.109
		Arts 7–10	8.109
		Art 18(1)	8.109
		Art 18(3)	8.109
		Art 19(1)	8.109
		Additional Protocol, 2003	8.109
		European Convention on Human Rights (ECHR)	8.15
		Art 6(2)	8.15, 8.16
		Inter-American Convention Against Corruption, 1996	8.99
		OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions	8.06, 8.98, 8.100–8.103, 8.104, 8.106, 8.109, 8.122
		Art 1	8.100
		Art 2	8.101
		Art 3(1)	8.101
		UN Convention Against Corruption (UNCAC)	8.104–8.106, 8.109
		Arts 5–11	8.105
		Art 5(2)	8.104
		Arts 15–16	8.105
		Art 21	8.105
		Art 12(2)(b)	8.105
		Art 12(3)	8.105
		Art 26(1)	8.105

CODES OF PRACTICE, GUIDANCE AND RULES	
3L3 Guidelines9.25, 9.30, 9.31, 9.32, 9.34	
ABC Guidance (Anti-bribery and Corruption Systems and Controls in Investment Banks, FSA, 2012)8.03, 8.34, 8.35, 8.40, 8.47, 8.51, 8.53, 8.58, 8.63, 8.116	
Basel I Capital Accord, 19886.02	
Basel II Capital Accord, 20066.02, 7.12	
Pillar 26.02, 7.61	
Pillar 36.02, 7.02, 9.50	
Basel III Accord7.04, 7.61, 9.50	
Basel Core Principles (2012)	
Principle 87.60	
Basel Principles for Enhancing Corporate Governance, 2010 (BCBS Principles)1.66, 8.04	
Prs 1–21.67	
Pr 18.01	
Pr 51.67	
Pr 268.66	
Prs 30–321.67	
Basel Principles for the Sound Management of Operational Risk (2011)	
Principle 18.01	
BBA Guidance (Anti-Bribery and Corruption Guidance, British Bankers’ Association, 2014).8.03, 8.25, 8.36, 8.39, 8.40, 8.43, 8.44, 8.48, 8.49, 8.57, 8.63, 8.64, 8.82, 8.83, 8.86, 8.89	
CIB Guidance (FSA)8.35, 8.36, 8.39, 8.43, 8.47, 8.48, 8.55, 8.119	
City Code on Takeovers and Mergers ...9.04, 9.23	
r 2.69.06	
r 20.29.13	
EBA (European Banking Authority)	
Guidelines on Internal Governance, 20116.18, 6.19, 6.26, 6.29, 6.30	
para 76.29	
para 126.19	
para 12.A6.20	
para 136.19	
para 14.46.19	
para 176.29	
para 18.66.19	
para 206.29	
para 22.46.41	
para 24.66.26, 6.29	
para 24.86.26	
para 26.26.29	
para 26.36.29	
para 27.66.26	
FCA Guidance (Financial Crime: A Guide for Firms, 2013/14)8.03, 8.06, 8.22, 8.23, 8.25, 8.27, 8.32, 8.35, 8.36, 8.43,r 8.52, 8.54, 8.55, 8.58, 8.62	
FCA/PRA Handbook (formerly FSA Handbook)2.31	
APER (Code of Practice for Approved Persons)6.12, 9.58	
2.1A.32.19	
FINMAR (Financial Stability and Market Confidence)7.65	
FIT (Fit and Proper Test for Approved Persons)6.12	
Listing Rules	
LR 75.20	
LR 9.4.15.49	
LR 9.4.2(2)5.50	
LR 9.4.45.50	
Principles for Business9.58, 9.65	
Pr 18.02	
Pr 28.02	
Pr 38.02	
Remuneration Code5.01, 5.21, 5.36, 5.37, 5.47	
Senior Management Arrangements, Systems and Controls (SYSC)	
1A6.02	
2.18.33	
2.1.38.32	
3.1.1R8.33	
3.2.6R8.23, 8.39	
3.3.6R8.02	
4.16.20	
6.1.1R8.02, 8.23, 8.39	
12.16.20	
19A5.21	
19A, Annex 15.36	
19A.1.15.36	
19A.2.15.39, 5.55	

19A.3.1–19A.3.2	5.36	International Financial Reporting
19A.3.4	5.42	Standards
19A.3.7	5.40	IFRS 9
19A.3.8	5.40	MOJ Guidance (Bribery Act 2010:
19A.3.10–19A.3.11	5.40	Guidance about Procedures which
19A.3.12–3.49	1.02	Relevant Commercial Organisations
19A.3.12(4)	5.21	can put into place to prevent Persons
19A.3.12(5)	5.21	associated with them from Bribing
19A.3.14(3)	5.39	(section 9 of the Bribery Act 2010),
19A.3.15(1)	5.40	2011)
19A.3.17(1)	5.39	8.03, 8.04, 8.09, 8.10,
19A.3.17(3)	5.39	8.11, 8.18, 8.19–8.65, 8.82, 8.97,
19A.3.18	5.43	8.102, 8.112, 8.113, 8.121
19A.3.20	5.43	Pr 1
19A.3.22–19A.3.23	5.43	Pr 2
19A.3.25	5.43	Pr 3
19A.3.26	5.43	Pr 4
19A.3.34	5.45	Pr 5
19A.3.37	5.44	Pr 6
19A.3.38	5.44	OECD Principles of Corporate Governance,
19A.3.39	5.44	2014
19A.3.44	1.68, 5.46	OECD Good Practice Guidance
19A.3.44(3)	5.47	8.51, 8.102
19A.3.44A–B	5.47	Para A
19A.3.44A–C	1.68	Para A(6)
19A.3.44D	1.68, 5.47	OECD Guidelines for MNCs ...
19A.3.45	5.55	Guideline 3
19A.3.46	5.55	OECD Recommendation
19A.3.47	5.45	Principles for Sound Compensation
19A.3.49	5.45	Practices, Financial Stability Board,
19A.3.51A	5.56	2009
19A.3.52(1)	5.56	Twenty Guiding Principles for the Fight
19A.3.52(2)	5.56	Against Corruption (The Twenty
20	6.41, 7.64	Principles) Council of Europe
21.1.2	6.20, 6.22, 6.27	Principle 5
21.1.3	6.24	UK Corporate Governance Code (FRC,
21.1.4(1)	6.25	2012)
21.1.4(2)	6.25	1.02, 1.66, 2.09, 2.10–2.30,
21.1.5	6.20, 6.21	2.61, 5.01, 5.20, 5.26, 5.51, 6.07,
21.1.6	6.20	6.10, 7.40, 7.44, 8.04, 9.65
FCPA Guidance (Foreign Corrupt Practices		A.1
Act (US))	8.05, 8.30, 8.39, 8.48,	A.1.1
	8.51, 8.58, 8.61, 8.66, 8.92	A.2
International Accounting Standards (IAS)		A.3
IAS 1	7.05	A.2.1
IAS 19	7.05	A.4
IAS 39	7.06, 7.07, 7.08, 7.15, 7.16	B.1
		B.1.1
		B.1.2

B.2	2.27, 2.28	E.1	2.29
B.2.1	1.69, 2.27	E.1.2	2.29
B.2.2	2.17, 2.27	Sch A	5.41, 5.51, 5.54
B.3	2.17, 6.14	UK Stewardship Code, FRC	2.29, 4.04, 4.06, 4.23, 4.31, 4.36, 7.29
B.6	2.17	UK Takeover Code	9.36–9.44, 9.45
B.7.1	2.28	General Principle 3	9.36, 9.38, 9.65
B.7.2	2.28	General Principle 3(1)(b)	9.45
C.1.1-C.1.3	7.40	General Principle 9	9.38
C.2	6.14	r 19.1	9.41
C.2.1	7.44	r 21	9.36, 9.38
C.3.1	7.40	r 24	9.42
C.3.2	7.40	r 24.2	9.42
D.1	5.38	r 24.2(a)(i)-(iii)	9.42
D.1.3	5.03, 5.24	r 24.3	9.44
D.1.5	5.53	r 25	9.39, 9.63
D.2	5.20	r 25.1	9.44
D.2.1	5.20	r 25.2	9.39
D.2.2	5.20		
D.2.3	5.24		

