



BUSINESS PRINCIPLES FOR COUNTERING BRIBERY

商业反贿赂守则

An essential tool for business
一种重要的商业工具

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CREDITS

致谢

The Steering Committee that produced this document comprised the following companies and organisations:

制定此文件的指导委员会由以下公司和组织组成：

- AccountAbility
- The Conference Board
- Ethos
- European Bank for Reconstruction and Development
- General Electric
- Institute for Business Ethics, Universiteit Nyenrode
- Norsk Hydro
- PricewaterhouseCoopers
- Responsible Business Initiative
- Rio Tinto plc
- SGS SA
- Shell International
- Social Accountability International
- Tata Sons Ltd
- Trade Union Advisory Committee to the OECD
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商业反贿赂守则

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FOREWORD

前言

Transparency International and Social Accountability International are pleased to have facilitated the initiative for the Business Principles for Countering Bribery (the “Business Principles”). These were developed in a partnership project undertaken with a Steering Committee drawn from companies, academia, trade unions and other non-governmental bodies.

透明国际和社会问责国际为推动了《商业反贿赂守则》（简称《守则》）这项倡议而备感欣慰。这项工作是由一个由企业、学术界、工会和其他非政府实体所组成的指导委员会以合作方式完成的。

We believe that the timing is right for the introduction of the Business Principles. Companies must now take account of increasingly stringent domestic and international regulatory frameworks. Moreover, there is growing corporate awareness of the risks posed by bribery, particularly in the light of recent scandals, and the public is expecting greater accountability and probity from the corporate sector.

我们认为现在是引入《商业反贿赂守则》的适当时机。企业必须关注国内外日益严格的管制框架。另外，越来越多的企业意识到贿赂所造成的风险，特别是在最近发生的诸多丑闻事件之后。公众则期望企业界展现更多的问责和正直。

For the first time, there are practical guidelines which companies can use as a comprehensive reference for good practice in countering bribery. We hope that the Business Principles will become an essential tool for businesses and we encourage companies to consider using them as a starting point for developing or benchmarking their own anti-bribery systems.

现在，企业界第一次拥有了一套实用指南，可以在反贿赂的良好实践方面为其提供广泛的参考。我们希望《守则》能够成为一项重要的商业工具，我们同时鼓励企业考虑把这些原则作为开发其自身的反贿赂系统的出发点或标杆。

The Business Principles have been pitched at a good practice level to attract the widest possible acceptance. They reflect the views of the Steering Committee and not necessarily those of its individual members on particular topics. The Business Principles are expected to evolve over time to reflect changes in anti-bribery practice as well as the lessons learned from their use and application by business.

《商业反贿赂守则》定位于总结企业界在这方面的良好实践，以确保其能够在最大范围内被接受。这些原则反映了指导委员会的观点，但并不必然反映委员会个别成员对某些特定问题的观点。我们期待《商业反贿赂守则》能够与时俱进，以反映企业反贿赂实践本身的变化，以及这些原则在应用过程中所积累的经验教训。

We hope that companies will find the Business Principles to be of value and that those using them will contribute to their further development.

我们希望《商业反贿赂守则》会对企业界有所助益，更希望使用《守则》的企业

商业反贿赂守则

能够为进一步发展这些原则做出贡献。

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1 INTRODUCTION 介绍

The Business Principles for Countering Bribery have been developed by a group of private sector interests, non-governmental organisations and trade unions as a tool to assist enterprises to develop effective approaches to countering bribery in all of their activities.

《商业反贿赂守则》由一些私营部门利益团体、非政府组织和工会共同开发，用以协助企业制定有效的策略，在其所有活动中反对贿赂。

The Business Principles also give practical effect to recent initiatives such as the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, the ICC Rules of Conduct to Combat Extortion and Bribery and the anti-bribery provisions of the revised OECD Guidelines for Multinationals.

《商业守则》还使近年来出台的其他一些国际社会倡议产生效果。这些倡议包括《经济合作与发展组织关于反对在国际商业活动中向外国公共官员行贿公约》、《国际商会打击勒索和贿赂行为规范》以及《经济合作与发展组织跨国公司准则》修订版中有关反贿赂的条款。

The Business Principles have been designed for use by large, medium and small enterprises. They apply to bribery of public officials and to private-to-private transactions. The purpose of the document is to provide practical guidance for countering bribery, creating a level playing field and providing a long-term business advantage.

《商业守则》是为大、中、小型企业所设计。这些原则既适用于贿赂公共官员的行为，也适用于私人企业之间的交易往来。本文件的目的是，在于提供反对贿赂方面的实用指南，以创造一个公平的环境，为企业的持续发展创造竞争优势。

Bribery: An offer or receipt of any gift, loan, fee, reward or other advantage to or from any person as an inducement to do something which is dishonest, illegal or a breach of trust, in the conduct of the enterprise's business.

（本《守则》所指的）贿赂，是指在企业的商业活动中给予任何人或从任何人那里接受任何礼物、借款、费用、报酬或其他好处，以促使发生那些不诚实、非法或背信的行为。

2 THE BUSINESS PRINCIPLES 商业反贿赂守则

- **The enterprise shall prohibit bribery in any form whether direct or indirect**
企业应禁止任何直接或间接形式的贿赂
- **The enterprise shall commit to implementation of a Programme to counter bribery**
企业应采取切实措施，执行反贿赂方案

These Business Principles are based on a commitment to fundamental values of integrity, transparency and accountability. Enterprises shall aim to create and maintain a trust-based and inclusive internal culture in which bribery is not tolerated.

《商业守则》建立于廉洁、透明和问责这些根本性的价值观念的基础之上。企业应当致力于创造并维护一种基于信任的、包容的和不能容忍腐败的内部文化。

The Programme is the entirety of an enterprise's anti-bribery efforts including values, policies, processes, training and guidance.

企业的反贿赂方案包含企业在反贿赂方面的所有努力，包括价值观、政策、过程、培训和行为指南等。

3 AIMS 目标

The aims of the Business Principles are to:

《商业反贿赂守则》的目标是：

Provide a framework for good business practices and risk management strategies for countering bribery

为良好的商业行为提供一个框架，同时为反贿赂提供风险管理战略。

Assist enterprises to: 协助企业：

- a) eliminate bribery;
消除贿赂行为，
- b) demonstrate their commitment to countering bribery;
表明企业在反贿赂方面的决心，
- c) make a positive contribution to improving business standards of integrity, transparency and accountability wherever they operate.

无论企业在何处经营，都要为提高廉洁、透明和问责的商业行为标准做出积极贡献。

4 DEVELOPMENT OF A PROGRAMME FOR COUNTERING BRIBERY 制定反贿赂方案

- 4.1 An enterprise should develop a Programme reflecting its size, business sector, potential risks and locations of operation, which should, clearly and in reasonable detail, articulate values, policies and procedures to be used to prevent bribery from occurring in all activities under its effective control.

企业应制定一套能够反映其规模、行业、潜在风险和业务地域的反贿赂方案。该方案应清楚而且足够详细地表明企业为了在其有效控制的所有活动中防范贿赂行为而采用的价值观、政策和程序。

- 4.2 The Programme should be consistent with all laws relevant to countering bribery in all the jurisdictions in which the enterprise operates, particularly laws that are directly relevant to specific business practices.

企业的反贿赂方案应当符合企业所有的经营所在地的与反贿赂相关的法律，特别是与某些特定商业行为有关的法律。

- 4.3 The enterprise should develop the Programme in consultation with employees, trade unions or other employee representative bodies.

企业在制定反腐败方案的过程中，应当与雇员、工会或其它雇员代表机构进行协商。

- 4.4 The enterprise should ensure that it is informed of all matters material to the effective development of the Programme by communicating with relevant interested parties.

企业应当通过与相关利益群体的沟通，确保自己了解所有对于有效地开发反贿赂方案至关重要的事宜。

5 SCOPE OF THE PROGRAMME 反贿赂方案的范围

In developing its Programme for countering bribery, an enterprise should analyse which specific areas pose the greatest risks from bribery.

企业在开发其反贿赂方案时，应分析哪些特定业务领域具有最高的贿赂风险。

The Programme should address the most prevalent forms of bribery relevant to the enterprise but at a minimum should cover the following areas:

企业的反贿赂方案应瞄准那些与企业相关的最常见的贿赂形式。它至少应涵盖以下内容：

5.1 BRIBES

贿赂

- 5.1.1 The enterprise should prohibit the offer, gift or acceptance of a bribe in any form, including kickbacks, on any portion of a contract payment, or the use of other routes or channels to provide improper benefits to customers, agents, contractors, suppliers or employees of any such party or government officials.

企业应禁止提供、赠与或接受任何形式的贿赂，包括从合同款项中提取任何比例的回扣，或通过其他方式或渠道向客户、代理商、承包商、供应商及其雇员或者政府官员提供不当利益。

- 5.1.2 The enterprise should also prohibit an employee from arranging or accepting a bribe or kickback from customers, agents, contractors, suppliers or employees of any such party or from government officials, for the employee's benefit or that of the employee's family, friends, associates or acquaintances.

企业还应禁止其雇员为了其个人或亲友伙伴的利益，安排或接受来自客户、代理商、承包商、供应商及其雇员或者政府官员所提供的贿赂或回扣。

5.2 POLITICAL CONTRIBUTIONS

政治捐献

- 5.2.1 The enterprise, its employees or agents should not make direct or indirect contributions to political parties, organisations or individuals engaged in politics, as a way of obtaining advantage in business transactions.

企业、其雇员或代理商不应为了谋取商业交易中的优势而向政党或参与政治活动的组织和个人直接或间接地提供捐款。

- 5.2.2 The enterprise should publicly disclose all its political contributions.

企业应公开披露其所有的政治捐献。

5.3 CHARITABLE CONTRIBUTIONS AND SPONSORSHIPS

慈善捐赠和赞助

- 5.3.1 The enterprise should ensure that charitable contributions and sponsorships are not being used as a subterfuge for bribery.

企业应确保其慈善捐赠和赞助不会被用于遮掩贿赂行为。

- 5.3.2 The enterprise should publicly disclose all its charitable contributions or sponsorships.

企业应公开披露其所有的慈善捐赠或赞助。

5.4 FACILITATION PAYMENTS

加速支付

- 5.4.1 Recognising that facilitation payments¹ are a form of bribery, the enterprise should work to identify and eliminate them.

企业应认识到“加速支付”其实是一种贿赂行为，他们应当致力于识别并消除这种支付。

5.5 GIFTS, HOSPITALITY AND EXPENSES

礼物、款待和支出

- 5.5.1 The enterprise should prohibit the offer or receipt of gifts, hospitality or expenses whenever such arrangements could affect the outcome of business transactions and are not reasonable and bona fide expenditures.

企业应禁止提供或接受任何礼物、款待或支出，只要这种安排会影响商业交易的结果，同时相应的支出超出了合理的限度而且不真实。

¹ **Facilitation payments:** Also called ‘facilitating’, ‘speed’ or ‘grease’ payments, these are small payments made to secure or expedite the performance of a routine or necessary action to which the payer of the facilitation payment has legal or other entitlement.

加速支付，是指企业为了保证或加速其原本合法享有的正常的或必要的行动而支付的小额款项。

6 PROGRAMME IMPLEMENTATION REQUIREMENTS

方案实施要求

The following section sets out the requirements that enterprises should meet, at minimum, when implementing the Programme.

下文列举了企业在实施反贿赂方案时应达到的最低要求。

6.1 ORGANISATION AND RESPONSIBILITIES

组织和责任

- 6.1.1 The Board of Directors or equivalent body should base their policy on the Business Principles and provide leadership, resources and active support for management’s implementation of the Programme.

董事会或其他相当的实体应在《商业反贿赂守则》的基础之上制订其政策，并为管理层实施反贿赂方案提供领导、资源和积极支持。

- 6.1.2 The Chief Executive Officer is responsible for ensuring that the Programme is carried out consistently with clear lines of authority.

首席执行官负责确保企业在实施反贿赂方案时，内部分工明确，各善其职。

商业反贿赂守则

6.1.3 The Board of Directors, Chief Executive Officer and senior management should demonstrate visible and active commitment to the implementation of the Business Principles.

董事会、首席执行官和高层管理人员应明确显示其在实施《商业反贿赂守则》方面的积极决心。

6.2 BUSINESS RELATIONSHIPS

商业联系

The enterprise should apply its Programme in its dealings with subsidiaries, joint venture partners, agents, contractors and other third parties with whom it has business relationships.

企业应将反贿赂方案应用于与下属机构、合资伙伴、代理商、承包商或与其有商业来往的其他第三方之间的业务交往。

6.2.1 Subsidiaries and joint ventures

下属机构和合资企业

6.2.1.1 The enterprise should conduct due diligence before entering into a joint venture.

企业在合资之前，应审慎考察合资伙伴的背景。

6.2.1.2 The enterprise should ensure that subsidiaries and joint ventures over which it maintains effective control adopt its Programme. Where an enterprise does not have effective control it should make known its Programme and use its best efforts to monitor that the conduct of such subsidiaries and joint ventures is consistent with the Business Principles.

企业应当确保处于其有效控制的下属机构和合资企业能采纳其反贿赂方案。如果企业不能对后者进行有效控制，它应当宣传其反贿赂方案，并尽最大努力监督这些机构和企业的行为，以确保其符合《商业反贿赂守则》。

6.2.2 Agents

代理商

6.2.2.1 The enterprise should not channel improper payments through an agent.

企业不得通过代理商进行不正当支付。

6.2.2.2 The enterprise should undertake due diligence before appointing an agent.

企业在选择代理商之前，应审慎考察其背景。

6.2.2.3 Compensation paid to agents should be appropriate and justifiable remuneration for legitimate services rendered.

企业应当根据代理商所提供的合法服务，向其提供适当的、合理的报酬。

6.2.2.4 The relationship should be documented.

企业与代理商之间的关系应记录在案。

6.2.2.5 The agent should contractually agree to comply with the enterprise's Programme.
代理商应以合同的形式，承诺遵守企业的反贿赂方案。

6.2.2.6 The enterprise should monitor the conduct of its agents and should have a right of termination in the event that they pay bribes.
企业应监督其代理商的行为，并有权在发现这些机构行贿时中止代理关系。

6.2.3 Contractors and suppliers
承包商和供应商

6.2.3.1 The enterprise should conduct its procurement practices in a fair and transparent manner.
企业应通过公平和透明的方式进行采购。

6.2.3.2 The enterprise should undertake due diligence in evaluating major prospective contractors and suppliers to ensure that they have effective anti-bribery policies.
企业在评价其未来的重要承包商和供应商时，应审慎考察其背景，确信这些企业已经制定了有效的反贿赂政策。

6.2.3.3 The enterprise should make known its anti-bribery policies to contractors and suppliers. It should monitor the conduct of major contractors and suppliers and should have a right of termination in the event that they pay bribes.
企业应向承包商和供应商宣传其反贿赂政策。企业应监督其重要承包商和供应商的行为，并有权在后者行贿时中止双方的业务关系。

6.2.3.4 The enterprise should avoid dealing with prospective contractors and suppliers known to be paying bribes.
企业应避免与确信有行贿行为的承包商和供应商进行交易。

6.3 HUMAN RESOURCES

人力资源

6.3.1 Recruitment, promotion, training, performance evaluation and recognition should reflect the enterprise's commitment to the Programme.

企业的招聘、晋升、培训、工作考核和认可等工作，均应体现企业在执行反贿赂方案方面的决心和意志。

6.3.1 The human resources policies and practices relevant to the Programme should be developed and undertaken in consultation with employees, trade unions or other employee representative bodies as appropriate.

企业与反贿赂方案相关的人力资源政策和实践，均应与雇员、工会或其他雇员代表机构进行协商。

6.3.3 The enterprise should make it clear that no employee will suffer demotion, penalty, or other adverse consequences for refusing to pay bribes even if it may result in the enterprise losing business.

企业应当明确表态，即使雇员拒绝行贿将导致企业失去生意，雇员也不会因此而受到降级、处罚或其他不利对待。

6.3.4 The enterprise should apply appropriate sanctions for violations of its Programme.

企业应当对违反其反贿赂方案的行为给予适当的处罚。

6.4 TRAINING

培训

6.4.1 Managers, employees and agents should receive specific training on the Programme.

企业的管理人员、雇员和代理商都应接受与本方案有关的专门培训。

6.4.2 Where appropriate, contractors and suppliers should receive training on the Programme.

如果必要，企业的承包商和供应商也应接受有关本方案的培训。

6.5 RAISING CONCERNS AND SEEKING GUIDANCE

表达关切和寻求指导

6.5.1 To be effective, the Programme should rely on employees and others to raise concerns and violations as early as possible. To this end, the enterprise should provide secure and accessible channels through which employees and others should feel able to raise concerns and report violations (“whistleblowing”) in confidence and without risk of reprisal.

要想使反贿赂方案发挥实效，企业必须依靠雇员和其他人尽早地表达自己的关切或检举违反本方案的行为。为了做到这一点，企业应提供安全和易于获得的渠道，使雇员及其他人能够放心地表达自己的关切和举报违反方案的行为，而不必面临遭受报复的危险。

6.5.2 These channels should also be available for employees and others to seek advice or suggest improvements to the Programme. To support this process, the enterprise should provide guidance to employees and others with respect to the interpretation of the Programme in individual cases.

这些渠道同样应使

企业雇员及其他人员还应能够利用上述渠道来寻求指导，或就改进反贿赂方案献计献策。为了做到这一点，企业应就如何在个案中诠释本方案，向雇员及其他人士提供指导。

6.6 COMMUNICATION **沟通**

6.6.1 The enterprise should establish effective internal and external communication of the Programme.

企业应为本方案进行有效的内部和外部沟通。

6.6.2 The enterprise should, on request, publicly disclose the management systems it employs in countering bribery.

企业如被要求，应公开其采用的反贿赂管理体系。

6.6.3 The enterprise should be open to receiving communications from relevant interested parties with respect to the Programme.

企业应乐于就其反贿赂方案同相关各方沟通。

6.7 INTERNAL CONTROLS AND AUDIT **内部控制和审计**

6.7.1 The enterprise should maintain accurate books and records, available for inspection, which properly and fairly document all financial transactions. The enterprise should not maintain off-the-books accounts.

企业应当保留恰当公平地记录了所有资金往来的账簿和凭证，并准备接受检查。
企业不能保留秘密账户。

6.7.2 The enterprise should establish feedback mechanisms and other internal processes supporting the continuous improvement of the Programme.

企业应建立起反馈机制及其他内部程序，以促进反腐败方案的持续改进。

6.7.3 The enterprise should subject the internal control systems, in particular the accounting and record keeping practices, to regular audits to provide assurance that they are effective in countering bribery.

企业的内部控制系统，尤其是其会计和凭证保存制度，必须接受定期审计，以确保它们在反对贿赂方面行之有效。

6.8 MONITORING AND REVIEW

监督和审查

6.8.1 Senior management of the enterprise should monitor the Programme and periodically review the Programme's suitability, adequacy and effectiveness and implement improvements as appropriate. They should periodically report to the Audit Committee or the Board the results of the Programme review.

企业的高级管理层应监控本方案的实施，定期审查方案是否恰当、充分和有效，并对方案进行适当的改进。他们应定期向审计委员会或董事会报告审查的结果。

6.8.2 The Audit Committee or the Board should make an independent assessment of the adequacy of the Programme and disclose its findings in the Annual Report to shareholders.

审计委员会或董事会应对反贿赂方案的充分性做出独立的评判，并在向股东发布的年报上公布其结论。

TRANSPARENCY INTERNATIONAL

透明国际

Transparency International (TI), the leading global non-governmental organisation exclusively devoted to combating corruption, brings civil society, business and governments together in a powerful global coalition. Through TI's International secretariat, based in Berlin, Germany, and some 90 national chapters around the world, TI works at both the national and international level to curb both the supply of, and demands for, bribery and corruption. TI views engagement with the private sector as key to its mission.

透明国际是专注于遏制腐败的领先群伦的国际非政府组织。该组织致力于建立一个公民社会、商界和政府共同参与的强大的反腐统一战线。透明国际通过其设在德国柏林的国际秘书处以及遍布全球的 90 余个国家分会，在国家与国际两个层面同时致力于减少贿赂和腐败的需求与供给。透明国际视其与私营部门之间的合作为实现组织使命的关键。

SOCIAL ACCOUNTABILITY INTERNATIONAL

社会问责国际

Social Accountability International, a non-governmental, non-profit organisation founded in 1997, seeks to improve workplaces and communities around the world by developing and promoting voluntary standards combined with independent verification and public reporting. To operate such social accountability systems, SAI follows an international, consensus-based approach that actively engages business, workers and trade unions, government, socially responsible investors, and non-governmental organisations.

社会问责国际是一家成立于1997年的非政府和非盈利组织。它致力于通过开发和推广自愿性标准，同时辅之以独立的验证和公开报告，来改善世界各地的工作场所和社区。为了运作这种社会问责系统，社会问责国际采用了一种国际性的、基于共识的方式，积极地与企业、工人、工会、政府、具有社会责任感的投资者以及非政府组织开展合作。

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An initiative of Transparency International and Social Accountability International
透明国际与社会问责国际的一项倡议

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BUSINESS PRINCIPLES FOR COUNTERING BRIBERY
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