

Legal framework:

According to art. 21.bis.1. Of the Criminal Code, after its reform by Organic Law 1/2015, of March 30, legal entities will be criminally responsible:

- a. "A) Of the crimes committed in the name or on behalf of them, and their direct or indirect benefit, by their legal representatives or by those who individually or acting as members of an organ of the legal person, they are authorized to make decisions in the name of the legal entity or have organizational and control powers within it.
- b. B) Of the crimes committed, in the exercise of social activities and for the account and for the direct or indirect benefit of the same, by those who, being subject to the authority of the natural persons mentioned in the previous paragraph, have been able to carry out the facts by have seriously breached those duties by monitoring, surveillance and control of their activities addressed the specific circumstances of the case ".

Circular of the Attorney General's January 2016 (1/16) incorporates the risk analysis included in the Criminal compliance or Crime Prevention Models should take into account caseloads in the company to obtain a direct benefit Or indirect. These benefits include economic benefits, those obtained through a third party, cost savings and, in general, all kinds of strategic, intangible or reputational benefits.

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