



**Kan-Tor & Acco**  
Global Corporate Immigration Law

# **Kan-Tor & Acco**

## **Anti-corruption policy**

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## **Introduction**

This Policy applies to Kan-Tor & Acco, an Immigration legal services provider (hereinafter: "KTA").

KTA is committed to achieving the highest standards of ethical conduct and to ensuring that it, its lawyers, employees and others who may provide services on its behalf, act in compliance with all applicable laws of the countries in which KTA operates. This includes compliance with all laws, domestic and foreign, prohibiting improper payments or inducements to any person, including Public Officials.<sup>1</sup> To ensure compliance with these laws, KTA has adopted this Global Anti-Corruption Policy. This Policy applies, subject to and in accordance with any applicable local law and regulatory requirement, to each partner and fixed share partner, all other lawyers, and employees of KTA and to each agent, representative & consultant.

## **Statement of Policy**

KTA does not tolerate any form of bribery or corruption and it is a requirement of this Policy that all KTA Representatives comply with both the letter and the spirit of this Policy and all applicable anti-corruption laws.

The giving of bribes

KTA employees must not:

- (i) make; or
- (ii) offer or promise to make; or
- (iii) authorize or procure anyone to make:

any payment or gift of money or anything of value, or gift or conveyance of any financial or other advantage,<sup>2</sup> either directly or indirectly, to or for the benefit of any person (including a Public Official whether "domestic" or "foreign") that is (or may appear to be) inducing, securing, or rewarding the improper performance<sup>3</sup> by any person of any function or activity<sup>4</sup> (whether or not it was done to obtain or retain business or a business advantage).<sup>5</sup>

## **The receipt of bribes**

Furthermore, KTA Representatives must not solicit, request, agree to receive or accept, directly or indirectly, any financial or other advantage or anything of value that is (or may appear to be) related to inducing or rewarding improper performance by any KTA Representative of any function or activity.

## **Bribes paid through a third party**

KTA employee must not:

- (i) make; or
- (ii) offer or promise to make; or
- (iii) authorize or procure anyone to make:

any payment or gift of money or anything of value, or gift or conveyance of any financial or other advantage, either directly or indirectly, to a third party if they know or suspect that it will be offered to or for the benefit of any person (including a Public Official whether "domestic" or "foreign") and that it will be (or may appear to be) inducing, securing, or rewarding the improper performance by any person of any function or activity (whether or not it will be done to obtain or retain business or a business advantage).

Helping or allowing others to give or receive bribes

KTA Representatives must not consent to, or connive in, aid or abet, counsel or procure the commission of any of the above.

KTA Representatives must not conspire with, aid or abet, counsel or procure any third party (including a client of a KTA Practice) in the contravention of any applicable anti-corruption laws.

### **Internal controls**

KTA must maintain a reasonable system of internal controls to prevent any improper or corrupt payments; and ensure that all financial transactions are accurately and fairly recorded in that practice's books and records.

### **Effect of failure to comply**

KTA employee who contravene any applicable anti-corruption laws may expose KTA Practices and themselves to significant criminal and/or civil sanctions. A failure to act in accordance with the letter and spirit of applicable anti-corruption laws and KTA's Anti-Corruption Policy may result in disciplinary or other action by the KTA Practice against the persons concerned.

Such failure may also be reportable to and/or give rise to disciplinary action by the Israeli Bar regulating the KTA law firm.

### **Anti-Corruption Laws**

Because KTA operates in several jurisdictions (Mainly Israeli and US), KTA employees must comply with the domestic anti-corruption laws of Israel, as well as of many different countries. In some countries where KTA Practices operate, the anti-corruption laws have global application (for example, the US Foreign Corrupt Practices Act ("FCPA") and the UK Bribery Act 2010 (the "Bribery Act")). The primary focus of some of these laws, including the FCPA, is to prohibit improper inducements to "foreign" Public Officials or in connection with international business transactions. However, the laws of many countries, including most (if not all) of the countries in which KTA provides services to, also prohibit the bribery of "domestic" Public Officials. Moreover, numerous countries have adopted "commercial" bribery laws which, in essence, prohibit the offering, promising, or giving to persons in the private sector of any inducements or reward for the improper performance of any

function or activity. The request for, agreement to receive, or acceptance of any such inducement or reward is also prohibited.

Specifically, the FCPA and the Bribery Act have wide territorial application but they are not unique in operating on an extraterritorial basis. All US citizens are subject to prosecution under the FCPA, even if the bribery offense occurred entirely outside the United States. The nationals of other countries may also be prosecuted under the FCPA if the conduct amounting to the bribery offense has a connection with the United States. Under US law, any KTA Representative who commits a bribery offense contrary to the FCPA will also expose KTA Practices to the risk of prosecution. Pursuant to the Bribery Act, all UK citizens, persons who are ordinarily resident in the UK as well as companies and partnerships which are incorporated or formed in the UK, may be prosecuted in the UK for bribery offenses, even if those offenses were committed wholly outside the United Kingdom. Furthermore, if KTA Representatives commit a bribery offense anywhere in the world, KTA Practices may be prosecuted in the UK courts for failing to prevent that bribery from occurring.

KTA employees are not expected to become experts in the anti-corruption laws applicable to them. They should, however, be aware of the circumstances when corruption concerns may arise as a result of anti-corruption laws of their own and other jurisdictions and adjust their behavior accordingly. If in doubt, they should seek guidance from Advocate Amit Acco, the Anti-Corruption Partner of KTA.

### **Risk Assessment and Procedures**

KTA regularly carries out a risk assessment identifying and prioritizing anti-corruption risks. This includes an evaluation of the jurisdictions in which KTA operates, the markets for its particular services, the extent to which it uses third parties to act on its behalf, and the degree of interaction with Public Officials. KTA have its policies and procedures based on its evaluation of those risks, which shall be approved by the Anti-Corruption Partner.

### **Education and Training**

KTA implements and maintains a program to provide regular anti-corruption education and training to its partners and staff. Training sessions include on-line courses and in-person presentations regarding anti-corruption laws and KTA's Global Anti-Corruption Policy.

### **Questions**

Any questions about this Policy should be raised with Advocate Amit Acco, the Anti-Corruption Partner of KTA.

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Endnotes:

1. "Public Official" for the purposes of this Policy includes:  
(a) all officials, employees, agents, and representatives of any branch or level of government (executive, legislative or judicial and whether national, state or local) or of any government department or agency (including advisers to such agencies and branches);  
(b) directors, officers, and employees of State-owned or controlled companies (including their consultants, advisers, agents and other representatives);  
(c) political parties, party officials, and candidates for office;  
(d) officials and employees of public international organizations such as the World Bank, European Union, or the United Nations (including their consultants, advisers, agents and other representatives); and  
(e) any other person who, by reason of domestic law in any jurisdiction in which the Firm practices, would be considered or deemed a Public Official.

2. The terms "anything of value" and "financial or other advantage" are to be construed broadly. They include not only cash but also gifts, gift cards, items bearing logos and other tangible items, electronic equipment, clothing, meals, entertainment (for example, concert, theater, sport, or other similar event invitations without a prevailing business character), travel, lodging, transportation, loans, use of property or equipment, charitable contributions, and job offers.

3. The "performance" or "failure" to perform any function or activity is "improper" if it breaches the expectations of good faith or impartiality or breaches a position of trust. Additionally, in certain Asian jurisdictions, it is "improper" if the performance of a function or activity (even if done properly) has been brought about by the payment, gift, or offer of financial or other advantage that was made without lawful authority or reasonable excuse.

4. The term "function or activity" includes a function of a public nature or an activity connected with a business or performed in the course of employment by or on behalf of a body of persons and the person performing the function or activity is expected to perform it in good faith and impartially or is in a position of trust by virtue of performing it.

5. This prohibition includes, but is not limited to, offering, paying, promising to pay, or authorizing the payment of anything of value to any Public Official directly, or indirectly through another person, to influence any act or decision of the Public Official in the Public Official's official capacity, to induce the Public Official to do or omit to do any act in violation of the lawful duty of the Public Official, to secure any improper advantage, or to induce the Public Official to influence any act or decision of a government or government instrumentality, in order to obtain or retain business for, or direct business to, any person.