

TOOL 4

Manual to Design a Policy for Receiving Gifts, Hospitality and Donations



Foreign, Commonwealth
& Development Office






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Mentions of Team Members of UNDP Mexico and the UK Government involved in the development of the Corporate Integrity Toolkit

Building Capacity of SMEs to Identify and Navigate Corruption Risks in Mexico

United Nations Development Programme, Mexico Country Office

Lorenzo Jiménez de Luis, Resident Representative

Sandra Sosa, Deputy Representative

Javier González, Effective Governance & Democracy Programme Officer

Sol Sánchez, Effective Governance & Democracy Program Associate

Moisés Rodríguez, Project Coordinator

Adán Corral Cossío, Open Institutions & Sustainable Development Specialist

Arlen Ramírez, Integrity, Transparency and Anti-corruption Specialist

Érika Álvarez, Citizen Participation and Social Comptrollership

Óscar Cárdenas, Project Administrative Coordinator

Belén Muñoz, Project Assistant

Wilmer Castañeda, Expert Consultant on Corporate Integrity

United Kingdom Government - Business Integrity Initiative

Brendan McGillen, Department for International Development (DFID), Anti-Corruption Policy Advisor

Corin Robertson, British Ambassador to Mexico, British Embassy in México

Helena Crowther, Deputy Director, Department for International Trade (DIT) / British Embassy in Mexico

Rodrigo Félix, Head of the Anti-Corruption, Rule of Law and Digitalisation Policy Unit, Foreign and Commonwealth Office (FCO) / British Embassy Mexico

Nubia Nieto, Project Manager, Business Integrity Initiative (BII) / British Embassy Mexico

PROLOGUE

The United Nations Development Program (UNDP) is the leading UN agency working in 170 countries and territories to eradicate poverty, reduce inequalities, and build resilience. In addition, it is the UN Programme that leads the efforts to achieve the Sustainable Development Goals (SDGs). UNDP articulates its mandate in Mexico, accompanying the implementation processes of the 2030 Agenda and its SDGs through the construction of multi-stakeholder bridges of collaboration between sub-national governments, civil society, the private sector, academia, citizens and key actors of the international development cooperation.

In order to improve corporate integrity practices in Mexico, in 2019 UNDP's Country Office in Mexico and the British Embassy in Mexico, in collaboration with the United Kingdom's Department for International Development (DFID), undertook a collaboration for the implementation of the project "Strengthening capacities of MSMEs to identify and combat corruption risks in Mexico", within the framework of the Business Integrity Initiative (BII). The main objective of this project is to support the efforts of the private sector in Mexico to strengthen compliance with current regulations on administrative responsibilities. In particular, providing support to micro, small, and medium-sized enterprises (MSMEs) in their efforts to strengthen their ethics and integrity practices through the implementation of tools that facilitate the identification, analysis, and management of corruption risks in their business strategies.

Looking ahead at the 2030 horizon, UNDP in Mexico seeks to transversally advance the three dimensions of sustainable development based on a contextualized approach focusing on the local level, addressing the challenges and priorities of Mexico. However, after five years from the adoption of the 2030 Agenda for Sustainable Development, the international community is facing a crucial moment on the route towards 2030.

The COVID-19 pandemic presents challenges that jeopardizes socio-economic structures, challenging the stability of markets and the development of peoples. Therefore, UNDP in Mexico, recognizing its mandate

to provide support to the country to respond urgently and effectively to the systemic shocks derived from the contingency, proposes the present Business Integrity Toolkit so that companies have instruments that allow them to shield their corporate practices against any risk of corruption and thus manage to absorb the impacts of the crisis, highlighting the creation of economic value based on ethical behaviour and strict adherence to the law.

It is in this context that UNDP, determined to make this pivotal year a turning point in the process of localizing the 2030 Agenda in Mexico, seeks to join efforts aimed at strengthening the corporate integrity of MSMEs. By the development of the Corporate Integrity Toolkit, made up of five thematic guides, an e-learning course, a digital application to identify and mitigate corruption risks and a set of editable templates to strengthen the capacities of MSMEs, UNDP Mexico aspires to be a key ally in the fight against bribery and corruption. Thus, the purpose of this Manual to design a Policy or Protocol in case of receiving gifts, hospitality and donations is to contribute to eradicate business practices that represent obstacles to development and prevent closing the socioeconomic and equality gaps.

In order to effectively realize the goals of SDG 16 and address the challenges of the private sector in Mexico, the Manual to design a Policy or Protocol in case of receiving gifts, hospitality and donations presents a proposal based on the UK Bribery Act. This handbook explains why is it important to and how to establish an ethical treatment, based on the rules to which the company adheres, to determine the procedure to follow in the event of receiving gifts or donations. The tool seeks to harmonize the provisions of the code of ethics and corporate practices to prevent the execution of acts of bribery or corruption to tackle their negative impacts and high costs for the trust and development of the company, the community and the country.

Lorenzo Jiménez de Luis
Resident Representative
UNDP México

805 years ago, the Magna Carta was signed in the UK; the first legal document to mention the concepts of bribery, anti-corruption and human rights. It established the foundations of our vision and commitment on accountability, of popular democracy, and even of the importance of engaged citizens. Its enduring significance lies in two themes – business fairness and justice.

Corruption is still a major barrier to international trade, affecting foreign investment, productivity, profitability, competitiveness, and basic human rights. According to the OECD (2017), Mexico loses between 5 and 10% of its GDP to corruption¹. At company level, evidence shows that bribery and corruption come at a commercial as well as a reputational cost, and that doing business with integrity is more sustainable in the long term².

The UK is as committed now as ever to fighting corruption at home and abroad, as demonstrated by our Bribery Act, which sets an internationally respected standard for business integrity, and the UK Anti-Corruption Strategy, published in 2017, that sets out a wide range of measures to ensure we keep operating to the highest standards.

It is in this context that the UK government launched its Business Integrity Initiative (BII) in 2018. The BII aims to help companies trade sustainably in emerging markets and provides companies with practical guidance to navigate issues such as bribery and corruption. As part of this initiative, three pilots were set up in Mexico, Kenya and Pakistan to test a new approach to business integrity support from British diplomatic missions.

The BII in Mexico aims to help companies put integrity front and centre of their strategies in order to attract long-term, sustainable investment, and help tackle corruption and human rights abuses.

In 2019, after consulting with a wide range of stakeholders from industry, government, NGOs and academia, BII Mexico designed four projects to improve transparency and support firms manage integrity risks. These are:

- ▶ User-friendly, **digital registers** of legal requirements for investors at the federal, state and municipal level, produced in collaboration with the federal government;

- ▶ **Capacity building for Small and Medium-Sized Enterprises (SMEs)** to broaden their knowledge of international integrity requirements (supported by this how-to toolkit);

- ▶ Support the creation of a **'government white list'** of companies considered reliable to do business with in Mexico for the reference of UK and international firms. Inclusion on the list follows the principles within the UK Bribery Act;

- ▶ **A Communications Campaign** to raise awareness of the advantages of doing business with integrity.

The relationship between the UK, Mexico and the United Nations Development Programme is based on our common objectives to achieve the Golden Thread of rule of law, strong institutions, accountable government, and sustainable trade. As such, I am pleased to release this toolkit, with the certainty that it will help companies and individuals to assess corruption risks and prepare accordingly to ensure integrity becomes the rule of sustainable local and international trade.

Corin Robertson

Her Majesty's Ambassador to Mexico

¹ Organisation for Economic Co-operation and Development (OECD) (2017) *Integrity Review of Mexico - Taking a Stronger Stance Against Corruption*, Paris, OECD.

² For example, an OECD study reports that bribes average 10.9% of the value of a given transaction and a staggering 34.5% of profits. OECD (2014). *Foreign Bribery Report. An Analysis of the Crime of Bribery of Foreign Public Officials*, Paris, OECD, p. 8.

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LIST OF ACRONYMS

LGRA General Law of Administrative Responsibilities

LISR Income Tax Law

MSMEs Micro, Small and Medium Enterprises

UNDP United Nations Development Programme

SFP Ministry of the Civil Service

UNCAC United Nations Convention against Corruption

PREAMBLE

This tool will allow the creation of a policy for receiving and giving gifts and entertainment, by defining the type of gifts/donations/contributions that will be allowed by the MSMEs. The design of the tool is based on Section 6 of the Anti-Bribery Act of the United Kingdom, as well as the Mapping and Good Practices Report for the Prevention and Fight against Corruption and the Promotion of Integrity in SMEs in Mexico, developed by UNDP, in collaboration with UNODC.

The guide is divided into two parts with the purpose that MSMEs develop 1) a Protocol for receiving and giving gifts, and achieve 2) the Implementation and communication of the policy within MSMEs.

Why is a policy on receiving and giving gifts important?

A policy for the reception of gifts, hospitality and donations is the establishment of procedures, limits, frequency and origin of gifts and entertainment that can be received by the members of the company, or offered to externals (including public officials), taking into account the habits and customs of the place where business is conducted, and the regulations in force.




The objective of having a policy in this sense is to establish clear action principles so that employees of any MSMEs know how to interact with the offer and receipt of gifts and hospitalities in their relations with public servants, customers and suppliers. All guidelines are expected to be consistent with the Code of Conduct and the company's values.





TO ELIMINATE THE RISKS OF CORRUPTION, DERIVED FROM THE MANAGEMENT OF INTERMEDIARIES TO CARRY OUT AN ADMINISTRATIVE PROCEDURE, THE USE OF DIGITAL CHANNELS WOULD ALLOW TO REDUCE COSTS FOR THE COMPANY ENABLING THOSE RESOURCES TO BE INVESTED IN TRAININGS, INNOVATION AND TECHNOLOGY.

Silvia Dávalos, Business Coordinating Council (CCE)

Providing clarity in these guidelines helps to strengthen the company's integrity policy and reputation for zero tolerance of bribery and corruption. Therefore, in accordance with the UK Anti-Bribery Act³, this manual will define when gifts/donations/contributions from or to third parties may be offered or accepted by customers, suppliers, and public sector and/or business partners. This Act proposes that companies should develop schemes in which members of the organization know whether to receive or give gifts/donations/contributions, based on the following three topics:

01 Receiving and giving gifts 

02 Receiving and giving hospitality and travel expenses 

03 Donations, social contributions or political contributions 

Source: Own elaboration.



³ Ministry of Justice, *The Bribery Act 2010, United Kingdom, 2010. Check Section 6: Bribery of a foreign public official.*

1 PROTOCOL FOR RECEIVING AND GIVING GIFTS

As a first step, it will be necessary to define whether or not the MSME will admit receiving and giving gifts. Some companies strictly forbid their employees from receiving or giving gifts or entertainment (travel, event invitations, entertainment, etc.); even receiving and inviting lunch to others, especially public officers. This is to avoid activities related to bribery or possible conflict of interest.

To do so, it would be enough to write the following communication and notify it to the members of the company.



ARTICLE 25 OF THE LGRA REMINDS THE IMPORTANCE FOR COMPANIES OF ALL SIZES TO ADOPT A CORPORATE INTEGRITY POLICY IN THEIR BUSINESS STRATEGY.

Silvia Dávalos, Consejo Coordinador Empresarial (CCE)

Gifts and entertainment

In **company name** it is prohibited to receive or give any kind of gift or entertainment to public servants (Article 7 of the LGRA, section II). In case of interactions with private customers, partners and suppliers, it is also not allowed to give any gift or entertainment with the intention or apparent intention to influence their actions or decisions. In addition, it is strictly forbidden to give or receive cash; if any activity related to this subject is suspected, an investigation will be initiated and those responsible will be sanctioned.



ALLOWING BRIBERY THROUGH GIFTS, PAYMENTS OR VACATIONS GOES AGAINST SOCIAL WELFARE AND GENERATES CONFLICTS OF INTEREST.

José Luis Chicoma, Chief, ETHOS

In the case of companies that accept it, it will be necessary to define the hospitalities and/or invitations that can be given or accepted. However, it should be made clear that no gift or entertainment should be offered to public officials⁴, nor with the intention or apparent intention of influencing their actions or decisions (this includes private customers, partners and suppliers).

⁴ Since 2017, Article 7, sections II, 40, 52 and 66 of the General Law on Administrative Responsibilities (LGRA) provides as part of the implementation of the National Anti-Corruption System (SNA), that public servants must refrain from demanding, accepting or obtaining any type of gift, present or undue gift on the occasion of their duties. In <https://www.gob.mx/sfp/articulos/entra-en-vigor-obligacion-de-servidores-publicos-para-abstenerse-de-recibir-obsequios-es-parte-del-sistema-nacional-anticorrupcion>, reviewed on May 6, 2020.

To this purpose, the following points should be considered:

- a)** Gifts could be given for birthdays, Christmas, company anniversaries and/or promotional items.
- b)** As long as they are not public servants, the maximum amount to give and receive gifts will be determined by the company. The giving and receiving of gifts must follow the procedures established by the organization.
- c)** Any employee who receives a benefit that exceeds this amount must notify the company, which will determine how to proceed.
- d)** In addition, any expense under this heading must be properly reflected in the accounting books. Transparency is the general rule in this practice.
- e)** It is forbidden to give or receive sums of money.
- f)** It is suggested to keep a record of each gift to promote transparency and avoid possible conflicts of interest⁵.

To comply with the abovementioned, it is recommended to create a Gift and Entertainment Record, administered by the Human Resources area or by the one determined by the company. The proposed format is as follows⁶:

Gift and Entertainment Record

Received/ Given Date	Name of the collaborator	Gift / Entertainment Description	Reason for acceptance	Name of the person and/ or company offering the gift	Approx. Value	Approval required (yes / no) and name/ signature of authorizing person.

⁵ United Nations Development Programme, Model Code of Conduct for SMEs, Mexico, 2018, in <https://anticorrupcionmx.org/integridad-corporativa>, reviewed on May 7, 2020.

⁶ United Nations Development Programme, Implementation Manual of the Code of Conduct for SMEs, Mexico, 2018, in <https://anticorrupcionmx.org/integridad-corporativa>, reviewed on May 7, 2020.

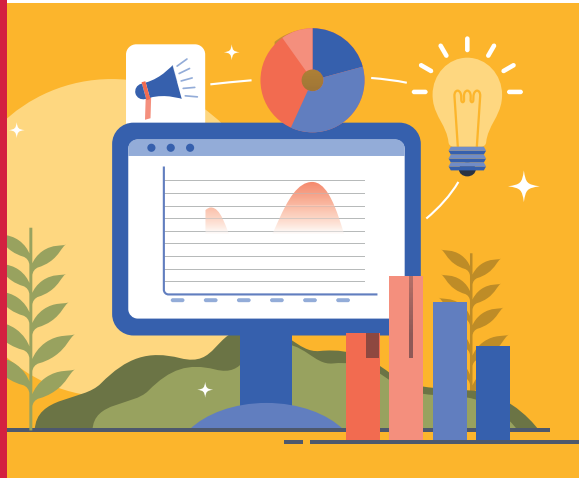
It is also recommended that companies establish strict procedures covering the offer or receipt of gifts and hospitality to ensure that such arrangements:

- (a) comply with national legislation and applicable international instruments
- (b) are limited to reasonable and good faith expenditures;
- (c) do not improperly affect, or may be perceived to improperly affect the receiver's independence of judgement in relation to the donor;
- (d) are not contrary to the known provisions of the receiver's Code of Conduct;
- (e) are not offered or received too frequently or at an inappropriate time.
- (f) are not offered with the purpose of improperly obtaining or retaining a commercial or other advantage
- (g) Are recorded fairly and accurately in the Company's books and records; and
- (h) Are appropriate taking into account the culture and standard of living of the country or region in which the advantage is given or received⁷.



COMPANIES GUIDED BY ETHICS AND INTEGRITY HAVE ZERO TOLERANCE TOWARDS ALL FORMS OF CORRUPTION INCLUDING NEPOTISM, INFLUENCE PEDDLING, FAVOURITISM AND CLIENTELISM.

Laura Atkinson, British Chamber of Commerce in Mexico.



⁷ ICC, *Guidelines on gifts and hospitality, in United Nations Development Programme, Mapping and Good Practices Report for the Prevention and Fight against Corruption and the Promotion of Integrity in SMEs in Mexico, Mexico, 2018, in <https://anticorrupcionmx.org/integridad-corporativa>, reviewed on May 7, 2020.*

The company must define its parameters for receiving or giving hospitality and/or invitations that can be given or accepted to work-related events and activities, as well as travel expenses, including guidelines on the number of guests, type of travel, accommodation costs and length.

In this context, the more lavish the hospitality or the greater the expenditure on travel, accommodation or other similar business expenses provided to public servants, business partners and/or suppliers, then the greater the inference that it is intended to influence such a person to grant business or commercial advantage in exchange⁸.

Always keep in mind that any invitation to events, entertainment, and/or the receiving/giving of travel, whose purpose or result is to influence an employee's performance of his or her duties inside or outside the Company, is unacceptable to the company's integrity policy.



HAVING CLEAR RULES IS THE FIRST STEP TO AVOID GREY AREAS AND REGULATE AMBIGUOUS RELATIONS AND SITUATIONS, CONTRIBUTING TO THE ERADICATION OF CORRUPTION.

Kennia Aguirre, Chief Executive Officer of bikeNcity



⁸ Ministry of Justice, *op. cit.*, p. 12-13.

The company must define when to make a cash or property donation in support of a social cause, as well as to ensure the destination of that contribution to avoid the possible concealment of a bribe, and to make such expenses transparent in the accounting books.

In Mexico, the Income Tax Law (ISR)⁹ provides that donations are deductible up to an amount not exceeding 7% of the tax profits obtained by the company in the immediate period. Likewise, when donations are made in favor of the national, state or local governments or their decentralized agencies, the deductible amount must not exceed 4% of the taxable income. In the case of both types of donations, the sum of the deductible amount may not exceed 7% of the taxable income.

On the other hand, the company must define what kind of donations or contributions are allowed in cash or property to support a political cause. This includes donations or contributions such as gifts of services, property, advertising or promotional activities in favor of a political party or character, as well as the purchase of tickets for fundraising events.

Additionally, it should be noted that political contributions are not permitted in Mexico. Article 401 of the General Law of Electoral Institutions and Procedures¹⁰ explicitly prohibits companies from making contributions to political parties or their candidates.



In this sense, indirect political contributions by the company through its collaborators or directors must also be prohibited. While respecting the political freedom of every person, the obligation to inform the organization of any political contributions to political parties or candidates that could influence the organization's business must be included. And in this case, without contravening regulations, there must be set an amount limit to be disclosed; such amount will depend of the size and activities of each organization¹¹.

⁹ Article 27, Income Law Tax (ISR), in http://www.diputados.gob.mx/LeyesBiblio/pdf/LISR_091219.pdf, reviewed on May 16, 2020.

¹⁰ General Law of Electoral Institutions and Procedures, in http://www.diputados.gob.mx/LeyesBiblio/pdf/LGIPE_270117.pdf, reviewed on May 7, 2020.

¹¹ Extracted from the Integrity Manual of the Business Coordinating Council, in United Nations Development Programme, Mapping and Good Practices Report for the Prevention and Fight against Corruption and the Promotion of Integrity in SMEs in Mexico, Mexico, 2018, in <https://anticorruptcionmx.org/integridad-corporativa>, reviewed on May 7, 2020.



POLICY IMPLEMENTATION AND COMMUNICATION WITHIN MSMES

It is suggested that the company's policy on the receipt of gifts, hospitality and donations be drafted as follows:

Employees must not offer/receive gifts or entertainment exceeding the amount of (place the amount) established by the company for the benefit of owners, directors or collaborators of our company.

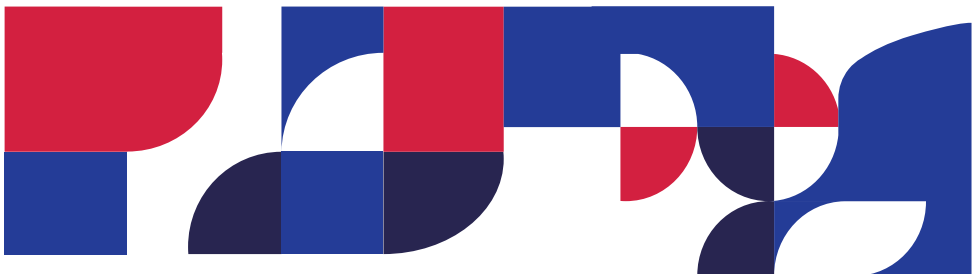
It is allowed to give or receive modest gifts and entertainment, as long as they do not infringe the company's Code of Conduct and/or discredit the reputation of our business, customers, employees or suppliers. For which we ask you to fill out the provided record.

Under no circumstances any gifts or entertainment will be received or given to public servants, as it is prohibited to offer or give any type of gift or entertainment according to Article 7 of the LGRA, section II and Article 21 section IV of the Federal Law of Republican Austerity.

In addition, it is strictly prohibited to give or receive sums of cash.

Any conduct that is contrary to the above must be notified to the human resources area and those involved will be sanctioned (it could be considered bribery) even causing the termination of employment and/or notice will be given to the competent authorities.

This policy is usually expected to be within the Code of Conduct, but may be used as a supplement to the company's integrity policy. It is therefore recommended that all employees be informed of the establishment and scope of this policy.



Likewise, it is suggested to add a checklist¹² to help the company comply with the policy, which can be presented as follows:

Our company has controls and procedures with restrictions on receiving or giving gifts, hospitality, entertainment, travel, charity contributions, sponsorships and other expenses to third parties, in order to comply with current regulations in Mexico. To ensure that these activities are appropriate, please mark with an X if they meet the following requirements:

Table of requirements for receiving or giving gifts, hospitality and entertainment

Requirement	Compliance / Comments
<p>a) All gifts/hospitality/entertainment received by company personnel do not exceed (add the established amount) and have been approved (add the area responsible for approval) have been recorded in the gift record.</p>	
<p>b) All gifts, hospitality and entertainment offered by our personnel to third parties are acceptable under applicable regulations and do not exceed (add the stated amount)</p>	
<p>c) Any charitable/sponsorship donations have been considered and approved in accordance with the LISR policies, and no political contributions have been made.</p>	
<p>d) I ensured that my staff supervises and balances the bank accounts to avoid out-of-law actions. In addition, there are appropriate signatures and internal controls.</p>	<p>Approved by the general management or the responsible area.</p>

Source: Own elaboration.



¹² Organization for Economic Cooperation and Development, the United Nations Office on Drugs and Crime, and the World Bank, *Anti-corruption ethics and compliance handbook for business*, Washington D.C., 2013, p. 121.

Appropriate and effective communication of the policy of receiving gifts will strengthen the values of the company and zero tolerance for bribery and corruption, and will also help to avoid unruly behavior¹³ such as:



•A company offers to pay the New Year's Eve party for the employees of a municipality to thank them for their attention. It could mean a conflict of interest or even influence peddling (this and other serious administrative faults are considered by LGRA)¹⁴.

•A company invites public officials to a VIP event for the launch of new products, which do not have the corresponding health certifications. This could be a possible act of bribery.

•An employee has received gifts that exceed the amounts established by the company from three suppliers qualified as the lowest quality. This could be considered an act of collusion.

•An employee receives an invitation to a congress in a foreign country with all expenses covered. It could be considered collusion, and in the case of public officials it could be considered bribery.

Communication will help employees to know the authorization limits so that, in circumstances such as the following, the team will be able to make decisions or seek advice¹⁵:



a) Should low-cost gifts given to the same public official throughout the year be recorded?

b) Do you report the receipt of a fruit basket from your main supplier, at a moderate cost but exceeding the amount allowed in the company's policies?

c) Would you accept an invitation from a supplier to an event based in another country where you will be trained in the most advanced technology in your area of work, even though your company has "zero tolerance"?



¹³ Implementation Manual for the Code of Conduct for SMEs, Mexico, 2018, in <https://anticorruccionmx.org/integridad-corporativa>, reviewed on May 7, 2020

¹⁴ Consult the Internal Organization Manual Tool to find out about the serious administrative offences that a company may commit.

¹⁵ *idem*.

You can communicate it through email, mobile applications, company website and/or each time a new collaborator joins the company.



Ministry of JUSTICE

THE BRIBERY ACT 2010

Quick start guide

Facilitation payments, which are payments to induce officials to perform routine functions they are otherwise obligated to perform, are bribes.

UK Government, The Bribery Act 2010 – Quick start guide.

Implementing such a policy in MSMEs helps to strengthen the company's reputation and legitimacy in the value chain, and give its brand and products zero tolerance for bribery and corruption. Sometimes these are incentives for investors to look at companies of this kind, because they share similar values that national and international standards require.



IT IS PARAMOUNT TO HAVE RELIABLE DATA, PARAMETERS AND INDICATORS TO MEASURE THE IMPACT OF ANTI-CORRUPTION LAWS IN THE PRIVATE SECTOR.

Pablo Villarreal, Secretariat of the National Anti-corruption System (SESNA)



RELIABLE
DATA

In addition, it is suggested for this policy, as well as for all the elements that make up a company integrity policy, a regular evaluation of the used instruments and formats, as well as the establishment of disciplinary measures based on the company's Code of Conduct. It is important that the human resources area takes the lead in these activities, or in the case of not having this area, that the owners and/or general management do so.



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CORPORATE INTEGRITY TOOLKIT



Use your mobile device's camera to scan the following codes and check the Corporate Integrity Toolkit online.



MAIN PLATFORM



MANUAL TO DESIGN A POLICY FOR RECEIVING GIFTS, HOSPITALITY AND DONATIONS



