A New Milestone in the EU's Anti-Corruption Strategy: An Analysis of Directive (EU) 2026/1021

28 SEPTEMBER 2026

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It is nothing new that corruption has always been one of the core priorities of the European Union. Throughout the last few decades, the European Union has adopted several legal rules that have been incorporated into a complete framework whose purpose is to fight against corruption in the public and private sectors. In her State of the Union speech in 2022, European Commission President Ursula von der Leyen (2022) advocated for fighting corruption, stating that this phenomenon eroded trust in the European institutions.

According to the European Commission (2025), the results of the Special Eurobarometer on Corruption survey indicate that 69% of European citizens consider that corruption is prevalent in their countries, with the percentage surpassing 90% in Greece, Croatia, Portugal and Cyprus. Equally, 66% of them believe that high-level and relevant corruption cases are not correctly and adequately prosecuted. Putting that into perspective, all Community efforts to eradicate corruption in the European Union are more than understandable.

Against this backdrop, the European Union has strengthened its anti-corruption framework in 2026, with the adoption of Directive (EU) 2026/1021 on combating corruption. Starting to take shape in the first half of 2023 and presented by the European Commission as a central element of its anti-corruption package, the adoption of this new directive opens up a whole new perspective for Member States to fight corruption. In this sense, the purpose of this brief is to address and analyse the relevance and impact of this new legal instrument, which will probably take years to be fully implemented.

European background in anti-corruption legal framework.

As a preliminary point, it is essential to say that Directive (EU) 2026/1021 is the first European directive focusing on combating corruption itself, fighting corruption from a general perspective. Nonetheless, as explained at the beginning of the brief, the European Union has adopted, over the last two decades, different legal instruments that have steered the Union's own efforts in this subject.

On the one hand, Council Framework Decision 2003/568/JHA on combating corruption in the private sector represents the most relevant forerunner, as it established minimum standards for penalising active and passive corruption in the private sector. The Decision (Council of the European Union, 2003) also presented a widely controversial provision, as it recognised corporate liability, an important step towards making companies liable for their economic offences and corruption practices.

On the other hand, the Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law (European Parliament and Council of the European Union, 2019) reinforced the criminal prosecution of economic crimes and corruption, as it obliged Member States to enable whistleblowing channels for whistleblowers to report misconduct. While the Directive (The European Parliament and the Council of the European Union, 2019) was not conceived as a specific anti-corruption directive, its material scope, which includes some practices that might be considered forms of corruption, strengthened the European legislative framework in this area.

So, if there was already a European framework in place for preventing corruption in a variety of areas, why is the new 2026 Directive so funda-

mental? Previously, European instruments covered particular areas and specific types of corruption. This new Directive harmonises the system, establishing a unified framework and setting new definitions of corruption offences. It is essential to ensure that each offence, each prosecution and each sanction is treated equally in every Member State, so that corruption can be prevented as a whole.

Key changes introduced by the Directive: Criminalisation, Liability and Prevention.

As it has already been stated, the importance of the Directive (EU) 2026/1021 (European Parliament and Council of the European Union, 2026) is rooted in bringing together all relevant elements in a single text. The new legal instrument has incorporated several developments and reinforced some aspects that revolve around five key points: minimum definitions of corruption offences; liability of legal persons; sanctions; prevention; data and monitoring.

Minimum definition of corruption offences.

Establishing common definitions and concepts of corruption offences is an obligation for improving their prosecution, and ensuring that no corrupt act escapes the law. In this regard, Articles 3 and 4 of the aforementioned Directive (European Parliament and Council of the European Union, 2026) standardise bribery in the public and in the private sectors, referring to the definitions already established by international conventions. According to the Directive, bribery in the private sector is conceived as the promise, offering or giving, or the request or receipt by a person working for a private-sector entity. In contrast, bribery in the public sector takes the same elements into consideration, with the only particular difference being that the subject is a public official. All that being said, even though this Directive does not introduce any diversity in the conceptualisations of both types of bribery, the addition of this legal instrument permits Member States to make the necessary adjustments or modifications.

The Directive also introduces other relevant forms of corruption, such as misappropriation, trading in influence, unlawful exercise of public functions or obstruction of justice (European Parliament and Council of the European Union, 2026). Definitions for these offences can be consulted in the Directive itself, but it is worth highlighting that the definitions presented there derive from the UNCAC (United Nations Convention against Corruption), adopted in 2003 (United Nations, 2004). As a matter of fact, the Directive itself explains in its preamble the importance of the UNCAC, while making clear the necessity of going beyond the latter and taking into consideration additional elements (European Parliament and Council of the European Union, 2026).

In this regard, the European Union establishes legal standards for the criminal offences that Member States must follow, while maintaining the spirit of the main international documents of reference and expanding the scope as much as possible.

Liability of legal persons.

As it has already been introduced before, Council Framework Decision 2003/568/JHA introduced, for the first time, corporate liability as a requirement for Member States. According to the implementation report published by the European Commission (2019), 16 Member States had already transposed the key points from the aforementioned Decision, while also pointing out differences in the adoption of this corporate liability.

Nonetheless, the introduction of Directive (EU) 2026/1021 (European Parliament and Council of the European Union, 2026) permits the harmonisation of the liability of legal persons, as it provides that they may be held liable when certain corruption offences are committed for their benefit by a person in the organisation, including a person having the power of representation, the authority to take decisions and the authority to exercise control. The person might be in a leading position, act individually or be part of a legal organ. Furthermore, the provisions included in the Directive also apply in cases where the lack of supervision by a person fulfilling the previous criteria makes possible the commission of the criminal offence by someone under their supervision. However, this liability does not exclude the responsibility of the natural persons concerned under their own terms.

Being an element already adopted by most Member States, many countries do not start from zero. In Spain, corporate liability was initiated in 2010 and refined in 2015. Member States might need to revise their national frameworks in order to verify that they comply with the elements contained in the Directive regarding corporate liability.

Sanctions

Articles 12 and 14 of Directive (EU) 2026/1021 (European Parliament and Council of the European Union, 2026) focus on the sanctions and penalties for natural and legal persons, respectively. In the case of natural persons, the Directive establishes some minimum standards that Member States shall apply, imposing minimum terms of imprisonment for criminal offences. In addition, natural persons may also receive fines, be disqualified from working in public office and be excluded from public funding.

Notwithstanding this, the main innovation introduced by Directive (EU) 2026/1021 regarding sanctions is the establishment of fines in relation to the company's worldwide turnover. Member States are required to ensure maximum fines of at least 5% of the total turnover, or 40 million euros, for offences included in Articles 3–5 — bribery in the public sector, bribery in the private sector and misappropriation. The minimum standards are

lower for offences included in Articles 6, 8 and 9 — trading in influence, unlawful exercise of public functions and obstruction of justice — with thresholds of 3% of the legal person's worldwide turnover or 24 million euros, respectively.

This represents important progress compared with the previous anti-corruption framework, which already required sanctions to be dissuasive, proportionate and effective, but did not include turnover-based thresholds. With the new Directive entering into force, the European Union takes into consideration the economic capacity of companies, with the purpose of ensuring that sanctions are sufficiently dissuasive. However, it is important to outline that the percentages shown do not constitute minimum fines, but minimum requirements regarding the maximum level of fines that Member States must allow in their national legislation.

Prevention

One of the most relevant provisions included in Directive (EU) 2026/1021 (European Parliament and Council of the European Union, 2026) is that it does not focus only on the criminalisation and prosecution of corruption, but includes prevention as one of the key elements of the anti-corruption strategy. With the Directive, Member States need to adopt measures conceived to raise public awareness on the subject, as well as ensuring that public officials have adequate information to identify possible corrupt practices.

Furthermore, the Directive emphasises the work of specialised bodies in prevention, outlining their independence as a relevant aspect. Member States must also address transparency and accountability, two elements that are already included in the most important anti-corruption documents in the world.

Data collection and monitoring

Finally, Member States have the obligation to regularly collect and publish statistical data on corruption offences. The main purpose is to improve the comparability of anti-corruption enforcement across the EU. In this sense, States will now have to publish information regarding reported cases, prosecutions, convictions and sanctions (European Parliament and Council of the European Union, 2026).

Consequences and future perspectives



Once the main aspects of the Directive have been reviewed, an important question arises: what are the main consequences for the Member States? Is corruption going to be eradicated in the European Union? In order to answer these questions, several factors must be considered.

On the one hand, for many countries, the approval of Directive 2026/1021 has meant a reinforcement of their national frameworks. Many of the States had already adopted most of the measures contained in the Directive, although Member States will now have to revise their national laws to ensure that they are prepared to accomplish all the objectives defined by the Directive.

On the other hand, Member States have often been considered to be "delayed" in the transposition of anti-corruption strategies. According to a report published by Transparency International (2026) in September, only 5 out of 65 recommendations made by the EU to Ireland, the Netherlands, Italy, Bulgaria, Serbia, Hungary, Germany and Slovakia have seen significant progress in their implementation. While the report only studies eight countries and not the whole European Union, it serves as a sample that can be proportionally extended to other European countries. Indeed, the disparity between the political systems, economies and reforms adopted in those countries only reinforces the idea that Member States lack commitment to anti-corruption strategies.

Furthermore, when Directive 2019/1937 was adopted, only 3 countries managed to transpose the Directive on time, while the European Commission was forced to open infringement proceedings against 24 countries that had failed to transpose and notify complete transposition measures (European Commission, 2024). This only shows that Member States' commitment can sometimes be questionable.

Nonetheless, there are some positive perspectives for the future that can be extracted from the approval of this Directive. As Transparency International's (2026) analysis states, there is a consistent gap between the national anti-corruption frameworks of EU countries. With the harmonisation developed by the Directive (European Parliament and Council of the European Union, 2026), States should now face a significant decrease in their disparities, which should be interpreted as a positive sign when combating corruption, as transnational prosecution will be easier.

In light of the foregoing, there is reason for hope that States will unify their efforts to combat corruption at the national level. The approval of the Directive, while it may be considered relatively "late", shows that there is still room for commitment between States. Harmonisation will tend to lead to a better understanding between countries, which should approach corruption in the same way.

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