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OECD Recommendation on the Tax Deductibility of Bribes to Foreign Public Officials



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To see how OECD countries are implementing the Recommendation, read the [Report of the Committee on Fiscal Affairs of April 1998](#).

THE COUNCIL,

Having regard to Article 5 b) of the Convention on the Organisation for Economic Co-operation and Development of 14th December 1960;

Having regard to the OECD Council Recommendation on Bribery in International Business Transactions [C(94)75];

Considering that bribery is a widespread phenomenon in international business transactions, including trade and investment, raising serious moral and political concerns and distorting international competitive conditions;

Considering that the Council Recommendation on Bribery called on Member countries to take concrete and meaningful steps to combat bribery in international business transactions, including examining tax measures which may indirectly favour bribery;

On the proposal of the Committee on Fiscal Affairs and the Committee on International Investment and Multinational Enterprises:

I. **RECOMMENDS** that those Member countries which do not disallow the deductibility of bribes to foreign public officials

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re-examine such treatment with the intention of denying this deductibility. Such action may be facilitated by the trend to treat bribes to foreign officials as illegal.

II. INSTRUCTS the Committee on Fiscal Affairs, in co-operation with the Committee on International Investment and Multinational Enterprises, to monitor the implementation of this Recommendation, to promote the Recommendation in the context of contacts with non Member countries and to report to the Council as appropriate.

Also available: [Recommandation de l'OCDE sur la déductibilité fiscale des pots-de-vin versés à des agents publics étrangers \(French\)](#)

Related documents: [Implementation of the OECD Recommendation on the Tax Deductibility of Bribes to Foreign Public Officials - \(English\)](#)

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