Preface

Welcome to the 2026 edition of *ICLG – Business Crime*, a leading global comparative guide to navigating business crime enforcement, compliance and defence. We are fortunate to gather herein expert guidance from among the most experienced practitioners in the world.

The differences that long have marked understanding the global enforcement regimes where cross-border or domestic business crime challenges emerge can be daunting. Such challenges appear in the varying approaches to defining criminality and other forms of enforcement in each country, in the procedures that apply to obtaining evidence and defending against claims, and in navigating the inconsistencies that affect cross-border matters where professional privilege, requirements to produce evidence or testimony and other essential elements of each legal system can leave practitioners confused. This challenge has increased since the significant enforcement priority changes in the United States after the return of the Trump administration, sending global shock waves affecting pending and new investigations and offering opportunities to regulators around the globe to step up where the American regulators are stepping back.

This guide seeks to demystify much of that in a practical and consistent way, offering readers a comprehensive guide to the most common questions across the borders of the countries covered in the guide. We hope you find the guidance addresses your questions comprehensively and succinctly.

Understanding the global enforcement framework is more important than ever because cross-border enforcement occurs more regularly than ever. While in many enforcement areas, anti-corruption, competition and others, the enforcement approaches are converging, the same is not true in the ways in which all forms of business crimes are detected, investigated and prosecuted. We still are a varied, diverse world when it comes to approaches to the fuller range of business crimes. The guide highlights these differences and by doing so arms practitioners with the means to answer thorny questions and solve problems as their clients face challenges around the globe.

We are gratified to work with the contributors and the editorial team in producing this year's guide to you.

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