

Evaluation of the Imperatives of Corporate Criminal Liability Law in Nigeria

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Abstract

Criminal culpability is often associated with respect to human beings. The main object of criminal liability is to forestall the reoccurrence of criminal actions by individuals. Recently Corporate Criminal Liability has become a problem which the courts have to address. The purpose of this paper is to manifest the problem of adaptation of the criminal law which was framed having human beings in mind, to suit corporations which are juristic persons in law. Much will be made to emphasise that corporation also commit crimes and should be criminally liable. The concept of corporate criminal liability will consider the underlying principles of such liability so as to justify the imposition of criminal liability on corporations. The methodology adopted is the doctrinal methods of legal research approach in literature review, analysis of cases and access to internet sources. Doctrinal in the sense that the paper made use of primary sources such as enabling laws, statutes and acts and secondary sources such as relevant textbooks, conventions, journal articles, and newspaper publications. The paper finds that there is no legal framework for corporate criminal liability in Nigeria. In particular, there is no liability theory for determining the corporate mens rea of corporations. Most relevant Nigerian legislation and case laws do not recognise that a corporation can have mens rea. The paper discovers that the extant laws on corporate criminal liability in Nigeria are deficient. Thus, there is an urgent need to review our laws and more particularly calls for the expedited passage of Corporate Manslaughter

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The general belief in the early 16th and 17th centuries was that a corporation could not be held criminally liable. Thus, Lord Holt was quoted to have said in 1710 that “a corporation is not indictable, but members of such corporations can be indicted”. However during the 19th century this principle was steadily whittled down, starting with the conviction of corporations for the nonfeasance of statutory duties and later extended to cases of misfeasance.

However, it proved difficult to punish the corporation for lack of adequate sanctions. The sanction available to courts to impose on corporations was fines only. Over time, the English Courts followed the doctrine of respondeat superior or vicarious liability in which the acts of a subordinate are attributed to the corporation. However, vicarious liability was only used for a small number of offences.

2.1 What are the Problems with Entrenching Corporate Criminal Liability

The key problem of corporate criminal liability is forging a coherent link between the corpus of criminal law, which has been developed in the context of natural persons, and to reflect the psychology of human beings in the realities to those of corporations. Corporations are complex fabrics of human actors, on one hand and corporate hierarchies, structures, policies and attributes on the other hand. In most legal systems, criminal offences have a physical element and a mental or fault element. Otherwise known as, *mens rea* and *actus reus*. Generally, the physical element of offences can be imputed fairly easily to a corporation. The real difficulty arises in relation to the mental/fault mindset element which is the guilty mind (*mens rea*). It is not known whether the corporation can have a fault mind element on its own right in Nigeria.

2.2 Contents of the Acts Referencing Corporations

While there is a substantive law on Criminal Act and Companies Act, there is no law on Corporate Manslaughter, Corporate Homicide and/ or holding Corporations directly liable or accountable for their criminal activities in Nigeria as is obtainable in other climes.

3.1 Currently the Concept of Corporate Crime

Corporate crime was defined by an Australian criminologist John Braithwaite as “the conduct of a corporation or employees acting on behalf of a corporation, which is proscribed and punishable by law”. Corporate crimes are defined as illegal acts, omissions or commissions by corporate organisations themselves as, social or legal entities or by official or employees of the corporations acting in accordance with the operative goals or standard, operating procedures and cultural norms of the organization. Such principles are intended to benefit the corporations themselves. Economic crimes are those offences that are sometimes committed in the course of legitimate duties or transactions but which invariably have negative impact on the economy. Although such crimes do not have the tag of social reprehensibility attached to them, they usually have far-reaching adverse effects on the economy, health and persons including the nation.

Corporate conduct has been regulated principally by the corporate laws. It's time that the liabilities of companies for criminal wrongs are addressed. The corporate environment of any company today, effects and includes many aspects. Every aspect is indeed affected when the environment is criminally affected. There are so many people who are affected by the acts of the companies both directly and indirectly. The first group of people affected is the consumers, others are the Stakeholders like the workers, those within the environment who may account as beneficiaries and are at maximum risk. Note that employees of the Corporation; may suffer in more than one way, such as perpetrators of the crime and may be sacrificed for punishment. Then the state; that receives the economic benefits from it may also face a dual loss when a corporation is guilty of a crime in the process of its productions.

3.2 Attitude of the Corporations to Crime and Reactions

The perpetrators perceive themselves as sharp, fast, intelligent and crafty citizens who have been able to maximally benefit from such. Corporations lend their support to such crimes for any available economic opportunities. Over the years, some sociologist and criminologist have sought to broaden the concept of corporate crime to include any misconduct involving a corporation, whether it is a breach of a criminal or civil law or regulatory rule. Some have even seen the concept of corporate crime as convening any announced legal actions

against a corporation. Thinkers like Kip Schlegel have clearly pointed out that danger of creating a very wide parameter of the concept of corporate criminal liability will nullify the impact of it and believes in the confinement of its definition to the bare minimum. He lays down in his book the simple and short boundaries of the concept of corporate crime as; “any act that violates the criminal law”.

Thinkers like Bauchus and Dworkin took similar views in the twenty-first century and argue in the same line of thought that the ambiguity relating to the concept of corporate criminal liability is because of the confusion that is underling the handling of definitions of corporate misconduct and illegal behavior of companies. It is justifiable because, all illegal corporate acts or misconducts are criminal in nature. It is high time the principles of the criminal law distinguished between all types of crimes including corporate crime (clearly defined as street crimes and the white collar crimes) prevalent in the society. It becomes pertinent to note that much research has shown the need for a separate definition of crimes and differentiated from a sub-set of white collar crime, occupational crime or any other form of crime associated with corporations. Kramer concluded that the corporate crime involves:

Criminal acts (of omission or commissions), which are the result of deliberate decision making (or culpable negligence) by persons who occupy structural positions within the organisation as corporate executives or managers. These decisions are organisational in that they are organisationally based-made in accordance with the operative goals (primarily corporate profit), standard operating procedures, and cultural norms of the organisation and are intended to benefit the corporation itself.

The writer is of the opinion that Kramer's definition of what constitutes a criminal act is all encompassing. Corporations are to be held accountable on grounds of their activities or inactivity; as well as their internal decisions. The definition further buttresses the need to

hold corporations criminally liable, as their actions and inactions are as a result of the corporation's goals and objective in achieving their target.

4.1 Problems of Isolating Crimes

The problem arises when at times the dividing line between criminal and civil provisions phases out of clarity and it gets difficult to differentiate between the two. For example, under the regulatory sanctions for commercial statutes, such as the company laws there are provisions drafted for both civil and criminal actions which can be taken in relation to the same acts of misconduct by the company. For instance, where a director of a company has evidently misrepresented their power and position as director or acted in contravention to the rule. Then a civil action can be brought against him or she by the company to recover the punitive dangers suffered or a criminal case of fraud or misrepresentation may be sought against the director. Such incidences of overlapping of law may at times blur the distinction by seeking to have matters dealt with by civil law jurisdictions instead of the criminal law. This blurriness may a times take away the strictness of applicability of the principles of corporate criminal liability.

Hence, it is suggested that to hold corporations criminally liable, the existence of statutory provisions is expedient. Statutory offences being offences created by statutes automatically give rise to liability upon its breach. It is noteworthy to state that, bringing a civil action against a director or an officer of the company should not and will not absolve the corporation of liability. Dealing with the officers of a corporation under the civil law does not preclude a corporation from being liable under the criminal law as both have different punitive effects. However, the fact that the officers of the corporation have been dealt with under the civil law may be taken into consideration while determining the punishment of the corporation.

5.1 Requisites of Crime and Criminality

A crime is said to be committed when a person has committed a voluntary act prohibited by law, together with a particular state of guilty mind. A voluntary act means an act performed consciously as a result of effort or determination of an individual with an active intent. The state of mind referred to here can be an act committed after due deliberation alone or deliberation and with intent together or recklessly with criminal negligence. The main concern here is that the proof of the act

alone is not sufficient to prove that the wrongful act committed by a person had the required guilty state of mind. Under the criminal law, the state of mind is very much an element of the crime, as the act itself and must be proven beyond reasonable doubt in the court of law, either through direct or incidental evidence.

It cannot be denied that the criminal liability is what unlocks the logical structure of criminal law. Each element of a crime that the prosecutors need to prove beyond a reasonable doubt requires a principle of criminal liability to be fixed for that criminal act. There are some crimes that only involve a subcategory of the principles of liability, but such incidences are rare and are called crimes of criminal conduct. Theft or kidnapping, for example, are such crimes because all you need to prove beyond a reasonable doubt is the presence of *actus reus* along with *mens rea*. It is this concept of intent or guilty mind called the *mens rea*, which along with other principles, is taken into account that is the principle of strict liability. Here the liability without fault may arise in cases of corporate crimes or environmental crimes. In such evident acts of strict liability, the *mens rea* needs not be specifically proved. Many legal systems follow the general rule that the corporations may be held liable for a specific intent offence based on the knowledge and intent of their employees. Thus, the *mens rea* of the employee is imputed to the corporation.

5.2 Legal Entities and Corporate Crime

It is debated most of the times, whether or not it is feasible to hold responsible for crime a non-natural entity such as a corporate body? For, it is not capable of thinking for itself, or of creating any intention of its own. It is also contemplated that the very idea of fault and blameworthiness inherent in the concept of criminal capability embedded in this latin maxim "*actus non facit reum, nisi mens sit rea*" pressures personal responsibility. This is an element which an abstract entity such as a corporate body lacks. The corporate body has no physical except the mortar buildings and its does not think for itself. The actions that its takes or the acts that it undertakes, and the thinking that goes behind these acts is done for it by its directors or employees. There is a view that guilty servants of the corporation ought to be punished. However, it is the writer's view that this has not deterred corporations from engaging in criminal activities as it does not affect its reputation.

When the corporation is punished as a whole rather than the individual members, this affects their image as well as casts doubt as to their internal control system. The situation is otherwise complex when the guilt has to be fixed on someone. Within complex organisation it becomes very difficult to track down the individual offender. An official can very easily shift the whole blame or responsibility on another worker of lower rank. In case of any such event there are other branches of the law like the law of contract, which recognize that a corporate body is very much capable of thinking and of exercising a will. This form of acceptance of liability is especially necessary where failure to perform specific duty imposed by the statute on a corporate body for example the duty to draw up and submit the tax returns or annual report submissions etc constitutes a crime.

The juxtaposition that corporate liability creates between the civil and criminal law in many cases have led to the action of the company and its misconduct being judged by the Courts by applying criminal law principals even though the punishment of the misconduct lie under the civil regulations. This brave initiation was only possible because of the intervention of the Courts, which were brave enough to read between the legislations to stay clear from any confusion and punished the acts of corporations with severe punishments. The Courts could have been saved from this confusion, had the legislation been drafted so as to pronounce in clarity on the principles of corporate liability and the criminal implications of the misconduct of the employees or the owners of the company who deliberately commit wrongs. The legislations have not yet clearly laid down the punishments where the companies are doing criminal wrongs with intent to gain profits and increase the margins of corporate gains.

6.1 Rationale and Policy of Corporate Criminal Liability

Criminal law is known especially as a mechanism for responding to individual wrongdoing. It seems obvious that natural persons can think, make decisions, commit crimes and be held criminally liable. By this individualistic notion of responsibility cannot automatically be assigned to legal entities such as corporations, some argued that corporations cannot be held liable.

6.2 How to Determine Corporate Criminal Liability

There are three systems for determining crimes corporations can be held liable. Under the first system, general liability or plenary liability, the juristic person's liability is similar to that of individuals, with corporations being virtually capable of committing any crime.

The second system requires that the legislator mention for each crime whether corporate criminal liability is possible.

The third system consists of listing all the crimes for which collective entities can be held liable. The first system has been adopted by England. It should be highlighted that company liability does not extend to human actions such as sexual offences and bigamy. Under the same principal, corporations are not liable for crimes expressly excluded by the legislator, or crimes that, due to their nature cannot be committed by corporations. Hence, corporation cannot commit bigamy, incest, perjury, or rape. However, critical point must be stressed. The above argument is that companies should be capable of being held criminally liable. This does not mean that individuals within the company should be exempted from liability. In appropriate case, where the individuals have committed the *actus reus* with the *mens rea* of the offence, they should be liable. Imposing criminal liability on corporations through these various means has been justified through several theories. Firstly, it is contended that a corporation has duties, rights and obligations just like citizens, especially in the modern technological world. However, the only way for it to act is through human beings that control its operations i.e., their organs. Thus, it is only fair to hold companies liable for acts done on these humans that act on its behalf and exercise the rights and obligations imposed on it.

Secondly, a policy-based argument states that liability for corporate offences is either on the company or none at all. In the latter circumstance, if no company is held liable for *mens rea* offenses etc; then a large number of individuals who may have been victims of those crimes will not be allowed to avail of any financial compensation and will not get any retribution for their loss. Thus, it is only fair to impose liability on them (companies) for acts done to benefit their goals versus no liability at all.

Thirdly, corporate liability enables a collective accountability for an accumulation of the corporation's criminal activity conducted by different individuals. This accountability is of essential consideration in

today's time and age where corporations are capable of being party to crimes against humanity such as genocide or war crimes that requires a large number of people to be involved in the commission of such crimes. Thus, holding a corporation accountable, as a collective will ensure a certain level of deterrence against involvement in such crimes.

Fourthly, a marginal benefit of this move aims to ensure that shareholders and employees take a major interest in the governing of the corporation. If liability is imposed on the corporation for crimes committed by the board of directors or senior officers, there will be an automatic backlash on the shareholders in the form of monetary losses and the employee in the form of lost jobs. Thus, there is some incentive to elect management wisely and engage with the overall functioning of the corporation.

6.3 Corporations as Part and Parcel of Any Society

Corporations are a part of the community which enjoys a range of similar rights, although certainly not identical, as those accorded to individuals. As a result, corporations can be considered to be bound by the same laws and social norms like any other individual. When corporation's engage in criminal conduct, the consequences that follow are usually of considerable costs. Therefore, the types of harm inflicted by a corporation are far beyond what any individual could produce, both in terms of the amount of money involved and the impact of the misconduct on broad portions of society. For example, as part of its guilty plea to violating the FCPA, German conglomerate Siemens A. G. admitted to paying approximately \$ 1.4 billion in bribes, over a six-year period, through subsidiaries in France, Turkey and the Middle East to obtain contracts. Similarly, pharmaceutical giant Pfizer paid \$ 2.3 billion, including a criminal fine of \$ 1.195, billion to settle civil and criminal investigations for promoting "off-ideal" uses of its drugs. It is obvious that the fines put on the companies, in the above mentioned cases, are of an enormous amount. Corporate unlawful activity is punished considerably and the company has to pay a lot. The heavy fines make the companies more aware of what they have to pay if they risk acting unlawfully during their activities.

7.1 Purposes of Identifying Crimes and Punishment

One of the main purposes of punishment is deterrence which is the prevention of future crime by the wrongdoer (specific deterrence), and

others (general deterrence). Corporate criminal liability would not be needed if administrative fines and penalties were sufficient to keep corporations in line. However, thus Corporations tend to treat fines as a cost of doing business. If the benefits of socially irresponsible behavior outweigh the potential cost; they will undertake to commit the crime. The prospect of a criminal conviction deters corporations from criminal acts. For any corporation's reputation is one of its biggest values as the slightest criminal conviction tarnishes that reputation and the cost is high. The corporation has an immense incentive to avoid this outcome. Therefore, corporations ensure or make serious efforts to avoid any criminal liability and convictions as its effects remain devastating and incurable.

Corporate criminal liability convictions also serve the purpose of being responsible. For that reason; corporations endeavour to act responsibly. Punishing a few wrongdoers is not likely to change the atmosphere of a big corporation, but collective entity liability will. By holding the corporation liable, prosecutors (and judges) can ensure that corporation puts in place compliance programs with real teeth in them. In recent times, corporations have even agreed to place outside “watchdog” directors on their boards to help with the oversight process. Overtime, compliance programs and careful over sight can reform the organisation. One part of rehabilitations is the paying of restitution to the victims of one's crime often, white collar prosecutions involves millions, even hundreds of millions or billions of dollars of fraud. Convicted individuals do not have at their disposal anything near the amount of money necessary to pay restitution to the victims. The corporate entity however does.

Corporate criminal liability has some very significant benefits in deterring corporate crime and forcing corporations that commit crime to clean up their act. These benefits should not be underestimated, given the extent to which our economy is dominated by corporations, without such liability, white collar crime could very well run rampant throughout our business sector. On the other hand, in holding corporations criminally liable, some innocent people are harmed. Where the corporation suffers monetarily because of the punishment and reduces in size or in rare situation, goes bankrupt as a result, innocent employees will be hurt financially. Also where the corporation raises its prices to offset the cost of a criminal conviction, innocent

consumers will literally pay the price, although market forces should act to keep this harm to a minimum.

7.2 The Distinction between Criminal Offences and Regulatory (Statutory) Offences

There is a distinction between criminal offences and regulatory offences. The first, also referred to as *mens rea* offences, are usually contained in penal codes and require proof of both an *actus reus* and *mens rea* in the sense of some culpable state of mind. On the other hand, regulatory offences encompass those offences that consist of an omission to discharge a specific duty of affirmative performance imposed on corporations by law. The differences between these types of offences are that sanctions for criminal offences may only be imposed by court whereas sanctions for regulatory offences may also be imposed by administrative authorities (at least at the first instance imposed by administrative authorities unless an appeal was made to a court). There are also differences between criminal and regulatory offences as regards the stigma effect of sanction: while such effect is clearly present in sanctions for criminal offences, it is not present (or only present to a smaller extent) in sanctions for statutory offences.

The most significant point about this distinction between the two is that in respect of regulatory offences it is unnecessary for the prosecution to specify any individual whose conduct will be attributed to the corporation for criminal purposes, and therefore a sort of strict liability is thus imposed. Thus, it may be argued that the dialectics about the appropriateness of attribution of mental element to an artificial entity do not apply to statutory/regulatory offences.

8.1 The Corporate Manslaughter and Corporate Homicide Bill 2015

Nigeria criminal jurisprudence recognized the offence of involuntary manslaughter which may result from an unlawful act (constructive) manslaughter, or manslaughter as a result of gross negligence which results from a breach of a duty of care. Criminal liability for the former involves an unlawful act in itself which results in death, while liability for the latter arises where the defendant's conduct though lawful, is carried out in such a way that it is regarded as gross negligence and therefore a crime. It is the second aspect of involuntary manslaughter that companies are often liable for, that raises concerns. In circumstances where a company's conduct could be regarded as grossly

negligent and therefore a crime, the present law in Nigeria requires the invocation of the provisions of the general criminal law so as to prove either the offence of manslaughter (under the Criminal Procedure Act, or homicide (under the Criminal Procedure Code). However, corporate criminal liability intersects both company law and criminal law, and problems have traditionally arisen in imposing liability on an artificial legal construct such as a company. At the expenses of prolixity, it has already been stated that the main challenge is that legal concepts such as *actus reus*, *mens rea* and causation designed with natural actors in mind, do not easily lend themselves to inanimate entities such as companies. Under the current Nigerian laws therefore, the task for the prosecution pursuing a possible charge of corporate manslaughter or homicide is twofold: they must prove the *actus reus* of gross negligence on the part of the business, second and more challenging, they must prove *mens rea*, and in this regard, they must show that the act of an individual or group of individuals is attributable to the business, for the latter to be criminally responsible. These burdens are different to discharge.

8.2 Laws as Methods of Shifting the Paradigms in Corporations Liabilities

The law in some jurisdictions has since moved towards finding a solution to these challenges. The U.K parliament has enacted a stand-alone offence under the Corporate Manslaughter and Corporate Homicide Act 2007 (CMCHA), which is aimed at holding companies and businesses liable for gross negligence manslaughter. Nigeria is yet to enact a law with respect to corporate manslaughter and corporate homicide Act, so as to check the excesses of corporate organizations in Nigeria. In 2013, Senator Pius Ewherido, initiated a bill titled 'A Bill for an Act to Create the Offence of Corporate Manslaughter and Matters incidental therein which sought to create offences of corporate manslaughter to make corporate bodies, entities and agencies culpable for willful acts of negligence, dereliction of duty and or gross incompetence that result in death of a person or persons. In his presentation, Senator Ewherido had told the Senate that he carried out an indebt research and came out with the bill following the Dana Air crash of June 3rd 2012, at Iju, Ishaga, Lagos State where he noted that in spite of reported advice from the technical crew that the ill stated Mdd-

83 aircraft in its fleet was not safe for the flight, the management of Dana Air insisted on its flight. He regretted that after the crash that claimed over 160 lives, the airline was not punished for what he alleged to be its criminal negligence apart from the compensation to relatives of individual victims.

The Bill proposed a fine of not less than N500, 000 and not more than 500 million for any organization found guilty of corporate manslaughter just as it provides that a person convicted under it would be liable to a minimum of three years and maximum of seven years prison terms with an option of fine from N100, 000 to N1 million respectively. However, the Nigerian Bar Association which was represented by Paul Enakoro at a public hearing organized by the Senate Committee on Judiciary, Human right and Legal Matter called for a review of the punishment recommended in the Bill for persons and organizations found guilty of corporate manslaughter, saying severe punishment was necessary so as to hold companies accountable for deaths caused by negligence, dereliction of duty and incompetence.

It is regrettable, that the Bill did not metamorphose into an act before the tenure of the National Assembly members expressed and the Bill was dumped. In a bid to close the gap, the current National Assembly in December 2015 proposed a law again, the Corporate Manslaughter Bill 2015, which was presented and read for the second time on the floor of the lower chamber of the National Assembly, the House of Representative, on 15th December, 2015 and thereafter referred to its Committee on Labour, Employment and Productivity for further consideration. No mention of the bill has been made since the National Assembly re-convened in year 2018. The implications for the proposed bill are both positive and negative. An organization can only be prosecuted and convicted of corporate manslaughter if its acts or omissions result in death. An organization would thus not be convicted of an attempt to commit corporate manslaughter no matter how dangerous its activities are managed or organized. Therefore, the Bill appears to insulate corporate entities from unwarranted prosecution by government officials who driven by avarice could tag any activity of a corporate body as capable of causing death. The negative aspect will be the liability of a corporate body irrespective of the unlawfulness of the act, the person affected may sue corporate entities

for death of criminals and persons who die due to contributory negligence. Also, the trial of an organization already convicted of corporate manslaughter for other offences defined under any other health and safety legislation on the same set of facts or related facts may amount to double jeopardy and its contrary to the twin principles of '*autrefois acquit*' and '*autrefois convict*' provided for in Section 36 (9) and (10) of the Constitution of the Federal Republic of Nigeria. These subsections of the constitution prohibit the second trial of any person (corporate or individual) who has been convicted or acquitted of an offence, for the same offence or another offence having the same ingredients. The Bill is silent on the criminal liability and trial of an organization that has adequately compensated the family members of the victim for its breach of relevant duty of care.

Conclusively, the Corporate Manslaughter Bill, 2015 is a step in the right direction, as death of employees and persons; resulting from corporate negligence is a recurrent concern in Nigeria. However, the Bill would die a natural death as it was not passed during the lifetime of the 8th National Assembly.

9.1 Conclusion

It is often said that a problem identified is half solved. We found in this paper that failure to hold corporations criminally responsible for their actions has resulted in reoccurring criminal activities by corporations. Contemporary western law, especially criminal law, has its roots in individualistic principles, in both civil law and common law jurisdictions. The criminal law as an institution in most legal systems has excluded full consideration of collectives. The question thus arises: How should we put a stop to corporate criminality, and more particularly, how could we use such individualistic legal system to put a stop to them?

The endorsement of criminal liability of corporations has largely been a twentieth century judicial development, influenced by the "sweeping expansion", of common law principles. It has therefore become imperative that Nigeria enact a statute comparable to the Corporate Manslaughter and Corporate Homicide Act 2007 of the United Kingdom to properly spell out potential liability of corporate bodies whose operations may result in the deaths of either their workers or third parties. This law when enacted obviates the need for *mens rea* which has been a clog in the wheel in holding corporations criminally liable. The penalties prescribed by various legislations on violation of the

provisions of the laws with respect to corporations are a slap on the wrist when compared to the harm caused. Some fines are so ridiculous that some corporations see it as a cost of doing business. Thus, prevailing penalties in the Penal Code, Criminal Code, and CAMA are inadequate. Finally, it is without doubt that corporate criminal liability has come to stay; this will to a large extent impede the commission of criminal activities by corporations.

9.2 Recommendations

The writer proffers the following recommendations:

- a. Nigeria should enact the Corporate Manslaughter and Corporate Homicide Act as is obtainable in other climes. This will create a statutory offence under which they can easily be prosecuted.
- b. Sentencing Act and a Sentencing Commission should be established so as to issue guidelines on appropriate sanctions for corporations.
- c. Corporations are to establish and monitor their internal control system assiduously so as to escape from criminal liability.
- d. Criminal liability should be imposed on the corporations directly as a whole and not vicariously through its directors and officers.
- e. The general public should be sensitized about their rights and should be ready and willing to report / sue corporations based on any criminal activities by them.

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