Contemporary Readings in Law and Social Justice
ISSN: 1948-9137, e-ISSN: 2162-2752
Vol 15 (02), 2023
pp. 750 - 766

Comparative study of criminal liability of legal entities in Iranian, French and English law with reference to international conventions

Amirjavad Laminezhad[1], Isa Bani Naeimeh[2*], Amir Alboali[3]

[1] PhD Student, Department of Criminal Law and Criminology, Khuzestan Science and Research Branch, Islamic Azad University, Ahvaz, Iran./ PhD Student, Department of Criminal Law and Criminology, Ahvaz Branch, Islamic Azad University, Ahvaz, Iran.

[2*] Assistant Professor, Department of Criminal Law and Criminology, Abadan Branch, Islamic Azad University, Abadan, Iran.

(Corresponding Author)

[3] Assistant Professor, Department of Criminal Law and Criminology, Abadan Branch, Islamic Azad University, Abadan, Iran.

Abstract

The expansion of the activities of companies and legal entities in complex contemporary economic and commercial structures has led to an increase in their role in committing or facilitating organized, environmental, financial and administrative corruption crimes; crimes that, due to their collective, organized and transnational nature, have profound and widespread consequences on public order, criminal justice, human rights, the environment and public trust. In such a situation, the traditional focus of criminal law on the responsibility of natural persons has lost the necessary effectiveness in combating organizational and structural crime, and the need to identify and strengthen the criminal accountability of companies as the main actors of the modern economy has become one of the fundamental demands of domestic and international legal systems. The present study, with a descriptive-analytical and comparative approach, examines the theoretical foundations, conditions of realization and methods of attributing criminal liability to legal entities in the laws of Iran, France and England and analyzes this issue in the light of international documents and conventions related to the fight against organized crime, administrative corruption, economic crimes and environmental violations. The comparative study shows that the legal systems of France and England, by moving beyond the classical individual-oriented model and accepting concepts such as organizational fault, institutional culture, failure in supervision and management and structural liability, have been able to design more efficient frameworks for holding companies accountable for serious and high-risk crimes. In contrast, Iranian criminal law, despite accepting the principle of criminal liability of legal entities, still faces challenges such as lack of coherence of theoretical foundations, limitations in identifying organizational fault and ambiguity in the efficiency and proportionality of criminal enforcement guarantees. The research findings show that strengthening the criminal accountability of companies is not only an effective tool for combating organized, financial, environmental and administrative corruption crimes, but also plays a fundamental role in structural prevention of crime, promoting transparency and corporate governance, and ensuring criminal justice at the national and international levels. Accordingly, by presenting comparative models, the research emphasizes the necessity of reforming and completing the criminal liability system of legal entities in Iranian law, in line with the requirements of contemporary criminal justice and international obligations.

Keywords: Criminal liability, legal entities, comparative law, Iran, France, England, international conventions.

Received: 1 November 2023 Revised: 21 December 2023 Accepted: 26 December 2023

1- Introduction

The social, economic and technological developments of recent centuries have led legal entities, especially companies and commercial institutions, to play an increasing role in public life and international relations. These institutions not only contribute to economic development and the transfer of capital and technology, but also sometimes to the occurrence of major social and environmental harms. Accordingly, the question of the possibility and limits of criminal liability of legal entities has become one of the fundamental challenges of the science of criminal law. In fact, the entry of legal entities into the criminal arena requires a rethinking of concepts such as will, fault and criminal capacity; concepts that are based on the human individual.

At the national level, countries have taken different paths. In Iranian law, the formal acceptance of the criminal liability of legal entities was achieved with the approval of Article 143 of the Islamic Penal Code (1392). This article considers the realization of liability subject to three basic conditions: committing a crime in the name of the legal entity, committing it for its interests and committing it by a legal representative. Thus, the Iranian legislator has tried to create a conceptual distinction between organizational will and individual will so that criminal liability can be established only in cases where the relationship of attribution of the crime to the legal entity can be proven conventionally and legally. Relying on the elements of "name", "benefit" and "representation" reflects the efforts of the Iranian legal system to adapt the jurisprudential principles to the requirements of the modern world of economics and trade.

In the international arena, the issue of criminal liability of legal entities has progressed slowly. Although the Nuremberg Tribunal (IMT) declared Nazi organizations guilty, it considered liability solely for its natural members. The International Criminal Tribunal for the Former Yugoslavia (ICTY) and the International Criminal Court (ICC) also refused to accept jurisdiction over legal entities, and the Rome Statute has established criminal liability exclusively for natural persons. A historical turning point in this regard was the verdict of the Special Tribunal for Lebanon (STL) in 2016, which convicted a legal entity for the crime of "contempt of court" for the first time. Although this event occurred on a limited scale, its symbolic importance in opening the path to institutional acceptance of inhuman criminal liability in international systems is clear (STL, 2014.(

The International Law Commission (ILC), with its new developments in the field of crimes against humanity, has also required states to foresee mechanisms for criminal or quasi-criminal responses of legal persons in their domestic systems (ILC, 2017). Although this requirement does not mean direct recognition of criminal liability in international law, it indicates a global trend to delegate this competence from the international level to national systems.

From a comparative perspective, examining the structures of criminal liability of legal persons in leading systems – including England and France – shows that the transition from the traditional model of identifying the human agent to the model of organizational failure or institutional fault is one of the pillars of theoretical development in this field. The Corporate Manslaughter and Mass Murder Act 2007 in the UK and the concept of "severable fault" in French law are examples of this evolution, showing that a crime can be attributed to an organization, not just an individual.

2. Theoretical Approach

- **Conceptual foundations of criminal liability of legal persons:**

Company:

A company or "corporate body" is a legal person that has a separate and distinct legal identity from its members. It is an artificial personality whose existence is maintained by the continuous succession of new individuals who replace those who have died or been removed (Ledeman, 2000: 693).

Corporate crime:

The term “corporate crime” has two meanings. First, “corporate crime” can refer to crimes committed against the company and may take the form of misappropriation of corporate opportunities, for example, fraudulent trading or insider dealing, breach of fiduciary duty, etc. committed against the company. The term can also refer to crimes committed by the company itself as a legal person; Therefore, this research is concerned with crimes committed by a corporation or crimes committed by a corporation (Ledeman, 2000: 693).

Criminal liability:

The law defines criminal liability as “responsibility” for punishment for a crime. The general basis for imposing liability in criminal law is that the accused must be proven to have committed a criminal act: any activity that violates the criminal law, while having a guilty state of mind. For an act to be classified as a crime, it must have two elements, these elements are generally expressed in the Latin maxims actus non facit reum and nisi mens sit rea. The physical elements are called actus reus and the accompanying mental state is known as mens rea. The fundamental task of the judiciary is to prove both elements of the crime to the satisfaction of the judge or jury, beyond a reasonable doubt. In the absence of such proof, the accused will be acquitted (Blaskej, 2001: 139).

Criminal Liability:

The term “criminal liability” means liability for punishment for a crime.

Responsibility and Obligation:

The terms “responsibility” and “obligation” have the same meaning in legal language, but the word “responsibility” refers to the state of being responsible or something for which a person is responsible. The word “responsible” in another sense, as the primary cause of something and therefore able to blame or give credit for it. The word “obligation” means the state of being responsible. The word “responsible” means legally liable or legally accountable (Swans and Stevenson, 2004: 1226).

In a study, Faqani (1404) seeks to explain the possibility and principles of accepting criminal liability of legal entities (such as companies) in the Iranian legal system and Imami jurisprudence, and tries to show whether jurisprudential principles and rules such as the “rule of minister”, the “rule of ta’zir for all muharram” and the “rule of justice” have the capacity to accept such liability. It has been conducted based on a descriptive-inferential analysis and with a jurisprudential-legal approach; data have been extracted and compared from the sources of Imami jurisprudence (the Book, the Sunnah, reason and consensus) and the Iranian statutory laws in order to clarify the relationship between the Sharia principles and criminal regulations. The author concludes that although Islamic jurisprudence does not explicitly accept criminal liability of legal entities, it has sufficient conceptual and rule capacity for it. Based on the rules of minister, ta’zir and justice, legal entities can be held liable for forbidden and harmful acts; and accepting this liability is considered a strong support in Iranian jurisprudence and law.

Khajavand and Rezaei (1403) in a study today addressed the issue that one of the most challenging areas for committing various and numerous crimes and widespread violations are companies and legal entities. Legal entities, given their capacities and the many legal gaps that exist in relation to them, have become one of the tools of criminal actions. Considering that we witness 4 legal systems all over the world, which include the common law, Roman-Germanic, socialist legal systems, and the Islamic legal system, it can be stated that the country of Iran has its own legal system, which is the Islamic legal system. This legal system has committed many negligences towards legal entities, one of which is the lack of appropriate and proportionate criminal policies regarding legal entities. In this study, we aim to examine Iran's criminal policies towards legal entities, as well as the legal gaps in this field, using a fundamental research method and a theoretical approach, through library studies using the tool of case recording. Shamloo et al. (1401) conducted a study entitled "Attribution of Criminal Liability to Legal Entities in Iranian Criminal Law and Imami Jurisprudence". They found that committing a crime by legal entities can have many times more adverse effects than natural persons. The credit nature of legal entities and their distinction from natural persons was considered an obstacle to attributing criminal liability to legal entities from the perspective of various elements of criminal liability, but the necessity of maintaining social order and cohesion made it necessary to recognize criminal liability for legal entities. To solve the problem of obstacles to attributing

criminal liability to legal entities, different legal systems, including the Iranian legal system, have adopted different solutions by accepting different theories; As a result, in the Iranian legal system, manifestations of the theories of egalitarianism, superior and employer responsibility, and organizational culture can be observed. Accordingly, it becomes clear that accepting several theories in proportion to the types of legal entities is not considered a defect or flaw, but the lack of coherence and determination of specific theoretical bases for attributing criminal liability to legal entities will face adverse effects. One of the causes of the lack of coherence in Iranian criminal law regarding the subject of discussion can be considered the evolution of the views of Imamiyya jurists regarding the identification of legal entities and the attribution of criminal liability to them. In the second part of the research, the clear bases for attributing criminal liability to legal entities have been analyzed and it is concluded that the jurisprudential rules of maintaining the system, not harming, being pleased with the actions of the people as if they were inside them, and apologizing for every secret action are not only a penalty for natural persons, and the emergence of legal entities over time will also subject them to these rules (Shamloo et al., 1401).

The article by Graham and Nazia (2024) entitled "Corporate Criminal Liability in the UK: Changes Made and Changes Ahead – Are You Ready?" provides an analytical review of recent developments in the criminal liability system of legal persons in the UK. By reviewing recent legislative reforms and related judicial procedures, the authors show that the framework for attributing crimes to companies has moved away from the limited state of the past and the scope of criminal liability of companies has expanded significantly. The article concludes that the new legislative approach places increasing emphasis on crime prevention and that companies are expected to have established effective control and monitoring mechanisms before a violation occurs. Accordingly, continuous review of internal organizational structures and adoption of appropriate measures to prevent the commission of crimes play a decisive role in reducing corporate criminal liability, and ignoring these requirements can have serious legal and reputational consequences for them.

Gordieu's (2024) article, entitled "Sociological-Legal Foundations of Criminal Liability of Legal Entities and the Role of Corporate Compliance in Crime Prevention: A Human-Centered Approach and Behavioral Game Theory," takes an interdisciplinary approach to explaining the theoretical foundations of criminal liability of legal entities beyond purely criminal frameworks and shows that understanding and designing this liability requires combining sociological analyses with game theory tools. Using theoretical analysis and comparative examples, the author argues that criminal policymaking alone is not capable of effectively preventing corporate crimes and will be ineffective without considering the behavior of actors, motivations, and decision-making structures within organizations. Therefore, corporate compliance systems and internal governance mechanisms are not only complementary tools, but also central elements in preventing crime, guiding corporate behavior, and rationally distributing criminal liability.

The method studied

The present research is descriptive-analytical and comparative; meaning that while describing the fundamental concepts of criminal liability of legal entities, it analyzes the way it is realized and its differences in selected legal systems (Iran, France and England). Its goal is to provide a systematic understanding of the theoretical, jurisprudential and legal foundations and to extract reform solutions for Iranian law. This approach, relying on the method of legal-jurisprudential reasoning and comparative comparison, attempts to explain the convergence and differentiation of liability structures among legal systems.

Criminal Liability of Legal Entities from the Perspective of International Conventions

Criminal Liability of Legal Entities in Iranian Law:

- **Jurisprudential Principles of Criminal Liability of Legal Entities**

In the contemporary legal system, every human being, as a holder of a real personality, has independent legal capacity and can be a source of rights and duties. Along with real persons, institutions, institutions and organizations are also known as legal entities with distinct structural and financial characteristics; entities that the legislator has granted an independent personality, separate property and the right to defend their own interests in order to protect public interests and regulate social relations. The significant

development of economic activities and the expansion of commercial relations in recent centuries have led to legal entities playing a role as effective actors in the economic and social life of societies and, consequently, their liability in the criminal field has also been raised.

In Islamic jurisprudence, the concept of "legal personality" does not exist in a term or codified form, but its roots can be traced in some jurisprudential instances; especially in titles such as "public aspects" or "group liability" which express the acceptance of a kind of independent credit for institutions in legal and financial matters. Although punishment in jurisprudential sources is often directed at natural persons and there is no explicit text regarding the criminal liability of legal persons, by relying on principles such as the rule of legality of crime and punishment, the principle of permissibility of ta'zir for any forbidden act, and the concept of the possibility of pursuing religious prohibitions in the Islamic Republic system, it is possible to extract the necessary jurisprudential grounds for accepting the criminal liability of legal persons. In the final analysis, as Rezazadeh (2017, p. 54) points out, the Islamic legal system, by citing jurisprudential foundations such as the rule of "minister", the rule of "al-ta'zir lakal mahram" and the principles of fairness, has the necessary theoretical capacity to accept the criminal liability of legal entities; In particular, this acceptance can guarantee criminal justice against organized crimes and economic violations and lead to strengthening institutional accountability in the legal structure of Iran.

- **General conditions for criminal liability of legal entities**

According to Article 143 of the Islamic Penal Code approved in 1392, the legislator has stipulated three basic conditions for accepting the criminal liability of legal entities, which together constitute the elements of realizing the criminal liability of this category of persons. According to the operative part of the article, the general principle is based on the criminal liability of natural persons; however, in cases where the legal representative of a legal entity commits a crime in its name or in line with its interests, criminal attribution to a legal entity is also considered possible and legitimate. This perspective indicates a transition from the traditional approach of individual responsibility to the new model of “organizational justice” that attributes responsibility to a legal entity independent of individuals (Rostami, 1402).

In the second part of the article, it is explicitly stated that the realization of the criminal liability of a legal person will not prevent the punishment and prosecution of the natural person who is the accomplice of the crime; rather, if the necessary elements are established, both are recognized as responsible. This approach is in line with the logic of comparative law in France and England, which is based on the theory of “dual liability” and allows for the simultaneous punishment of the natural perpetrator and the legal person (Bell, 2019). In addition, the note to Article 143, as a supplementary clause in order to realize the civil liability arising from the crime, stipulates: Whenever a causal relationship or the same causal relationship is proven between the behavior attributed to the legal person and the damage caused, a judgment demanding blood money and damages from the legal person can be issued. This stipulation is, in fact, considered a bridge between criminal and civil liability and emphasizes the need to establish a causal relationship between the criminal act and the damage caused; In such a way that without proving this relationship, issuing a conviction in terms of compensation will be without legal validity (Rezazadeh, 2017, p. 76).

- **Criminal liability before the formation of the company**

In the Iranian legal system, the time period for the emergence of the legal personality of commercial companies is not explicitly determined in the Commercial Law, but based on general principles and judicial practice, this personality arises from the moment when the legal stages of forming the company are fully realized and its official registration is carried out; therefore, before these formalities are fully completed, the company is merely in the state of "being established" and its legal existence is incomplete and non-independent. During this transitional period, the founders sometimes take actions in the name of the company being established; such as concluding contracts or accepting financial obligations that the company accepts after final registration. This will result in the civil or commercial attribution of these acts to the company, but serious disagreements have been raised regarding acts that have a criminal aspect (Rezazadeh, 2017, p. 90).

- **Criminal liability of the company during the liquidation period**

The end of the legal life of a company may come through liquidation by court order, bankruptcy or decision of the general meeting of shareholders. However, even after the issuance of the liquidation order, the company is forced to go through a stage called "liquidation" in order to protect the interests of creditors and settle the remaining obligations. During this period, the legal personality of the company does not disappear completely, but continues in a reduced form and limited to carrying out liquidation affairs. According to jurisprudential rules and legislative principles, the continuation of the legal personality at this stage is based on protecting the rights of the beneficiaries and preventing the violation of the financial rights of third parties (Ruh-ol-Amini, 2016, p. 107).

- **Criminal liability in the case of transformation and merger of a company**

In the legal system of commercial companies, the two situations of "merger" and "conversion" are considered similar to dissolution in terms of legal and criminal effects, but each has specific characteristics that make the method of attributing the crime and the continuation of the criminal liability of the legal person different. In the case of merger, one company may be dissolved in another company or several companies may be combined and a new company with an independent legal personality may emerge. In such a case, with the dissolution of the legal personality of the previous companies, their criminal liability is not transferred to the new company in principle; because the element of collective will and initial legal identity has been lost. However, this result can be a way to escape criminal liability; especially when the merger or establishment of a new company is carried out with the knowledge of the existence of a criminal lawsuit or conviction in progress. From the perspective of criminal policy, there is a need for legal measures to prevent the misuse of merger as a means of evading liability; Such as predicting the continuation of criminal liability for the individual until the full execution of the sentences or requiring the new company to accept the debts and criminal convictions of the previous companies (Roholamini, 2016:109).

Summary of Criminal Liability of Legal Entities in Iranian Law

By reflecting on the three fundamental rules of Islamic jurisprudence, namely the rule of the minister, the rule of the excuse for every forbidden act, and the rule of fairness, we can systematically conclude that although Islamic jurisprudence has not explicitly accepted the criminal liability of legal entities, it has sufficient explanatory capacity and acceptance for it in terms of its foundations and argumentative structure. First, the rule of the minister, by emphasizing the principle of personal punishment and denying the spread of criminal effects to innocent individuals, prevents the punishment of relatives or dependents of criminals, but does not prevent the punishment of an independent entity such as a "legal entity"; because such entities have collective will and independent effects, and their punishment does not negate justice. Second, the rule of the excuse for every forbidden act implies the ability to apply punishment to any forbidden act for which a religious limit has not been determined, and through this generality, provides the necessary religious basis for a criminal response to the behavior of legal entities. This rule, especially in the legal system based on Islamic jurisprudence, is considered a strong support for accepting the criminal liability of institutions, because its purpose is to maintain public order and prevent the abuse of justice against corrupt acts. Third, the rule of fairness, as a complement to the aforementioned rules, in the capacity of implementing contingent justice and compensating for the shortcomings of the rules, provides the possibility of issuing judgments based on substantive justice and allows the judge to make the spirit of justice the criterion for decision in interpreting criminal rules.

Based on these principles, Islamic jurisprudence is not only compatible with the criminal liability of legal entities, but also has the endogenous ability to establish it. In Iranian criminal law, this ability has been materialized by the legislator's clarification in Article 143 of the Islamic Penal Code 2013; an article that is considered a fundamental step towards holding legal entities accountable for criminal acts. The realization of this liability is subject to three basic conditions:

1. Committing a crime in the name of a legal entity;

2.Committing a crime for the benefit of a legal entity;

3.Committing a crime by a legal representative of a legal entity.

In addition to these general conditions, the legislator has envisaged specific criteria for legal entities subject to private law, especially commercial companies, which specify the temporal and situational scope of their criminal liability. These special conditions include three situations:

a) Criminal liability before the company is formed,

b) Criminal liability during the liquidation period after dissolution,

c) Criminal liability in the case of conversion or merger of companies.

An examination of these three situations indicates that Islamic jurisprudence and Iranian statutory law, by maintaining the principles of personal and social justice, have been able to define the scope of criminal liability of legal entities within the framework of jurisprudential rationality and social expediency; thus, the Iranian criminal system has taken steps towards fully accepting the "organizational justice" model (Rezazadeh, 2017; Rouholamini, 2016).

Criminal Liability of Legal Entities in French Law

French law is part of the Roman-Germanic family of written law, which has been the origin of legislative developments in the Middle East. In Roman law, the principle was that associations and legal entities could not commit crimes. In Roman private law, the rule was that if someone performs an act through another, that act is attributed to him, because whoever performs an act through another is as if he had performed that act himself. Such a rule was not applicable in criminal law and it was not possible to use it to identify the criminal liability of associations (legal entities), because it seemed that the philosophy of establishing such a rule in private law was not to recognize the responsibility of the attorney and agent. This rule implies that if the attorney or agent commits an act within the scope of authorization, all its effects and consequences are directed at the client or principal; however, in criminal law, committing a crime on behalf of another is not accepted, and if someone commits a crime on behalf of another, according to the principle of personal criminal liability, the agent must be held accountable for it. In such a case, the principal or principal is considered a deputy unless they are spiritual managers, in which case the material managers are exempt from criminal liability.

The French legal system also insisted for many years on not recognizing the criminal liability of legal entities. In this speech, we will pursue our content under the headings of the history of criminal liability of legal entities, the conditions for realizing the criminal liability of legal entities, and the guarantees of execution applicable to legal entities.

The French criminal system in 1992 and the Iranian criminal system in 1392 AH accept the criminal liability of legal entities not as an exception, but as a rule. In the two systems under discussion, does the scope of such liability include different types of legal entities, both private and public, or does it only apply to the first case? Is the type of liability of legal entities direct or indirect? What are the conditions for realizing this liability? The crimes attributable to the individuals in question are diverse or are only a few of the cases discussed in this chapter (Sahraei, 1402). □ Conditions for the realization of criminal liability of legal persons

To determine the criminal liability of a natural person, it is necessary to distinguish between intentional and unintentional crimes that cause damage, in which case a simple mistake is sufficient; or if the violation has no direct relationship to the damage, in which case it is considered a misdemeanor. Such a distinction is not applicable to legal persons; meaning that an unintentional and simple crime committed by an organ or its representative, in an indirect relationship to the damage, can make the legal person criminally liable without the crime having been committed by a natural person, where a fault is applicable.

In order to be able to impose punishment on legal persons, the fulfillment of conditions and the absence of obstacles are necessary, without which criminal liability will not be realized in either Iranian or French law. These conditions are circumstances and circumstances that are related to the text of the law codified on the subject, the act or omission performed, and the characteristics and circumstances of the perpetrator. Regarding the legal conditions of legal liability of legal persons, the most important issue that can be raised

is that the representative of the legal person has committed a crime in the name of or in the interests of the legal person, which has been discussed in both the French Penal Code and the Islamic Penal Code of Iran.

- ✓ **Criminal enforcement guarantees for legal persons**

Since a decade has passed since the institution of criminal liability of legal persons was accepted in the French legal system, and this country is the last European country after England, Germany, and the Netherlands to have accepted the criminal liability of legal persons in its criminal laws to this date, and the prerequisite for accepting criminal liability is the reaction of society to it, which is manifested in the form of enforcement guarantees, the question arises as to what is the government's reaction to the criminal liability of legal persons? Did the legislator, like Germany, adopt the method of decriminalization and recognize legal persons as liable in the realm of administrative crimes, or did it determine enforcement guarantees within the framework of the criminal intervention system? To answer this question, in this topic, we will discuss the criminal enforcement guarantees for legal persons in the French legal system.

Chapter Two of the new Penal Code is dedicated to the guarantees of criminal executions of legal entities. The legislator has divided the penalties applicable to legal entities into two categories, unlike the usual ones for natural persons: one category is criminal misdemeanor penalties, the other category does not separate criminal penalties and criminal penalties from misdemeanors and has stated them under one heading.

According to Articles 37-131 to 39-131, the criminal or misdemeanor penalties to which legal entities are subject are: a) A fine, the maximum fine applicable to legal entities is five times the amount foreseen in the law for the punishment of natural persons. b) In the cases foreseen in the law, one or more of the following penalties:

• Dissolution, when a legal entity has been created to commit a crime or in the case where the subject (commitment of a crime) is a crime or misdemeanor that is punishable by imprisonment for natural persons for more than five years and the legal entity has deviated from its subject due to the commission of the aforementioned criminal acts.

• Prohibition, directly or indirectly, from exercising one or more professional or social activities for a maximum period of 5 years.

• Placement under judicial supervision for a maximum period of 5 years.

• Closure, definitively or for a maximum period of 5 years, of establishments or one or more branches of a commercial company used to commit criminal acts.

• Expulsion, definitively or for a maximum period of 5 years, from public markets

• Prohibition, definitively or for a maximum period of 5 years, from inviting public deposits.

• Prohibition, for a maximum period of 5 years, from issuing checks, except for checks that allow the refund of funds by the issuer to the payee or checks that have been certified, or from using payment cards.

Criminal liability of legal persons in English law

In the common law system, the criminal liability of commercial companies is rooted. As will be explained below, since the Industrial Revolution, the scope of corporate criminal liability has gradually expanded from the realm of “public nuisance” to crimes based on criminal intent.

However, from a comparative perspective, the theory of criminal liability of legal persons has not always been agreed upon among different legal systems. The well-known principle that “a legal person cannot commit a crime” is still prevalent in some continental European countries.

In contrast, the amendments to the Dutch Criminal Code (enacted in 1976, Article 51) and the new French Criminal Code (enacted in 1992, Article 121-2) provide explicit provisions on the criminal liability of companies; But in German and Italian criminal law, this principle, i.e. the acceptance of criminal liability for legal persons, is still seriously rejected.

For example, in Germany, the arguments in favor of maintaining that principle can be summarized as follows: the corporation lacks a "human body", so it cannot act criminally of itself; it lacks an independent mind and will, and is therefore incapable of understanding "guilt", since this concept is based on the ability to recognize the wrongfulness of an act committed. Criminal punishment is also not always appropriate for corporations, because the application of such punishment may affect many innocent individuals dependent on the corporation. According to Leonard H. Lee, these difficulties have been overcome in common law countries, but "European legal scholars view the common law doctrine of corporate criminal liability with skepticism."

Two main problems arise from this point. First, the question arises of how the doctrine of corporate criminal liability has been adapted to the traditional criminal law, which is primarily directed at the individual offender in English law. It is clear that in English law, this doctrine was theoretically rejected centuries ago. However, as corporations have played an increasing role in English society, these obstacles have gradually disappeared. A historical analysis of the evolution of corporate criminal liability can help to see this transition more clearly.

It is now well known that in the common law system, corporate criminal liability is established by attributing the acts and mental states of a human agent or agents to a legal person. From a historical perspective, it is clear that this method of attribution was formed by using an analogy between the doctrines of civil liability, namely the principle of "employer liability" and the principle of "vicarious person."

- ❖ **The Criminal Liability Regime of Directors and Companies in English Law**

English law can be considered a representative of the "common law" system, which was formed with an emphasis on judicial practice, and in which the criminal liability of companies has gradually transformed from an exceptional concept to a general rule. The turning point in the classical doctrine of this system was the abandonment of the traditional principle of "the purely contractual personality of the company" and the acceptance of the existence of organizational will and intention (Ormerod and Larrid, 2018). Within the framework of this change, instead of focusing on the physical act of the company, the courts focused on the mind of the director and through this were able to attribute the mental element of the crime to the company itself; an approach that later became known as the "identification theory" (Wells, 1993; Face and Braithwaite, 1994.(

According to the Tescov case. Nattrass (1972), the English Supreme Court held that only the conduct of high-ranking representatives, including board members or CEOs, could be directly attributed to the corporation, as they were the expression of the will and mind of the corporation. However, this approach, while limiting the circle of responsible actors, allowed many organizational wrongdoings—especially in large, multinational corporations—to escape accountability (Gobert, 1994). This theoretical weakness led to the enactment of the Corporate Manslaughter and Corporate Manslaughter Act, which for the first time established corporate criminal liability at the organizational level without the need to prove the individual intent of a director.

- ✓ **Directors' Liability in English Law**

As a representative of the common law legal system, English law has a broad judicial tradition and examines the concept of directors' and companies' liability from a practical and procedural perspective. This system is based on judicial procedures rather than relying solely on legislation, which has led to a continuous evolution in the concept of fault and fiduciary duty of directors (Davies, 2003).

Before the enactment of the Companies Act 2006, the duties of directors were mainly based on the principles of fairness and judicial procedure of the courts (Davies, 2003). The enactment of this law is considered an important milestone, because for the first time it formally formulated a set of fiduciary duties and managerial competence of directors in the form of seven main duties. However, customary interpretation and judicial doctrine are still applicable and the new law has only the role of legislating existing procedures, not completely replacing them.

Under section 174 of the Act, a director is required to exercise "reasonable care, skill and diligence" in the performance of his duties. This standard is determined by the director's personal characteristics, including experience, general knowledge, professional expertise and the scope of his responsibility in the management of the company. In addition, directors are required to exercise independent judgment in business decisions and to avoid any conflict of interest or acceptance of third-party benefits.

- ✓ **Directors' fiduciary duties in English law**

The general duties of directors in the Companies Act 2006, although formally formulated, are still governed by common law interpretations and principles of equity (CompaniesAct2006,s.170(4)). These duties are divided into two main types in judicial practice: duty of care and duty of loyalty (Bernitz and Ring, 2010)

- ✓ **Principles of attributing criminal liability to legal entities**

In the common law system, attributing criminal liability to a corporation faced significant theoretical challenges, because the corporation, as a legal entity, lacks criminal capacity. To overcome this limitation, two main doctrines were developed:

A. Vicarious liability:

This doctrine is mainly used in criminal law for minor offenses (such as traffic or health violations) that do not require proof of criminal intent. This doctrine attributes the actions of an employee to the corporation, provided that the act was committed within the scope of employment. However, in more serious offenses that require proof of mensrea (such as fraud or murder), this doctrine is ineffective due to its incompatibility with the principles of criminal law.

B. Doctrine of Identification:

This doctrine, developed to attribute mensrea in more serious crimes, limits corporate liability only to the conduct of specific individuals who are identified as the "guiding mind and will" of the company.

The doctrine is based on case law, particularly in the famous case of TescoSupermarketsLtd. v. Nattrass (1972), which states that only the conduct of senior managers or directors who "act as a director or senior manager" is considered to be the conduct of the company itself (Ormero and Larrid, 2014).

- ✓ **Corporate Manslaughter and Corporate Manslaughter Act 2007 (CMCHA2007)**

Following repeated failures to prove corporate manslaughter following catastrophic events (such as the Zeebrugge or Southall disasters), the UK Parliament passed the Corporate Manslaughter and Corporate Manslaughter Act 2007 (CMCHA). The main purpose of the Act is to provide a new and more effective basis for holding companies liable for death caused by gross negligence.

According to section 1 of the Act, if the management of a company or organisation by its "senior management" constitutes a gross breach of duty of care and that breach is a primary cause of the death of a third party, the company is guilty of corporate manslaughter (CMCHA,s.1(1)).

The CMCHA 2007 moved away from the doctrine of identification. Instead of focusing on the "guiding mind and will" of an individual, it focused on a gross defect in the organisation and management of the company's overall activities. In effect, the Act criminalises a type of organisational wrongdoing that does not require the identification of a senior official.

Penalties and other consequences for breaches of the CCL in the UK

The Corporate Manslaughter Act 2007 (CMCHA) introduced for the first time a corporate offence based directly on the management and organisational failings of companies. As traditional prison sentences are not applicable to legal persons, the 2007 Act provides for a range of penalties and measures, as follows:

A. Types of penalties:

The main penalty for a conviction of corporate manslaughter is a financial penalty. Sentencing guidelines usually recommend a significant and deterrent financial penalty, which can amount to millions of pounds and is proportionate to the company's turnover and the extent of the failure.

The court can order the company to take steps to remedy the structural and management failings that led to the offence. These orders may include reviewing safety systems, improving staff training or changing the management structure (CMCHA,s.9.(

This is a significant and deterrent penalty. The court can compel the convicted company to publish details of the conviction, fine and any remedial orders made publicly in the media and to its shareholders (CMCHA, s.10). The purpose of this order is to damage the company's reputation and to exert market pressure on it.

B. Impact on other corporate offences:

CMCHA 2007 is designed exclusively for the offence of 'corporate manslaughter'. For other serious criminal offences (such as fraud, bribery or money laundering) which require proof of intent or knowledge, English law still relies largely on the doctrine of identification (Slapper and Tombs, 1999).

- ✓ **The basis on which English courts have relied to establish the criminal liability of legal persons**

The English legal system no longer believes, as it used to, that crimes are committed only by natural persons. It is now accepted that companies can also commit crimes. English courts use two mechanisms to attribute a crime to a legal entity: vicarious liability and the theory of integrity, and recently the theory of accumulation has been proposed.

Research Findings

Comparison of the Principles of Attributing Criminal Liability to Legal Entities in Iranian, French and English Law

In a comparative analysis of the criminal liability of legal entities, a correct understanding of the principles of attributing a crime to a legal entity is of fundamental necessity, because the distinction between attribution models determines the limits and conditions for the realization of criminal liability. The concept of "attribution" is actually a bridge between the subjective element of the crime (will and fault) and the inhuman personality of the legal entity; in the sense that it must be determined how collective will or organizational error can be determined and punished as "criminal will". The three legal systems studied, namely Iran, France and England, have adopted different approaches in this regard, which reflect the difference in legal philosophy, legislative system and their views on the nature of the organization and institutional will.

In Iranian law, the model of representation and agency is based on human will, and the criminal liability of legal entities can only be realized under specific circumstances; when the crime is committed by a legal representative, in the name of the legal entity, and for its benefit. Although this model is based on compatibility with the principles of Imami jurisprudence and the concept of personal responsibility, it has limited the scope of attribution and has not created the possibility of accepting "independent organizational fault". In contrast, French law, with a different approach, uses the theory of organizational fault that considers collective will as an independent source of crime and attributes responsibility to the entire institution, not just to its managers. England, after criticizing the traditional theory of subjective identification of managers, has transferred responsibility from the individual level to the structural level within the framework of new laws such as the Corporate Murder and Mass Murder Act 2007 and the Anti-Bribery Act (2010) so that the fault of the macro-management and supervisory mechanisms of the institution is recognized as the source of the crime. The table below provides a summary of the comparison of the three systems in the main axes of the theoretical basis, the dominant legal model, its features, advantages and implementation challenges, in order to be used as the basis for the final conclusion to amend and improve the structure of Article 143 of the Islamic Penal Code.

Table 1. Comparative principles for attributing criminal liability to legal entities

Legal system	Theoretical basis of attribution	Prevailing legal or regulatory model	Features and Benefits	Challenges and limitations
Iran	Proxy theory; attribution of criminal mentality from a legal	Article 143 of the Islamic Penal Code of 2013; Liability is conditional on the	Consistent with the principles of Imami jurisprudence; possibility of	Limited scope of attribution; difficulty in proving the subjective element and strong

	representative to a legal entity if committed in the name or for the benefit of the .company	three criteria of "in the name of", "for the benefit of" and "by the legal ."representative	controlling representatives and proving the connection of the crime to the .company's interests	dependence on the .agent's behavior
France	Organizational fault theory; separation of organizational will and error from individual will and acceptance of objective .responsibility	Article 121-2 of the Criminal Code of 1992; Acceptance of direct and independent liability of legal entities for all .crimes	Objective and realistic approach; preventing legal entities from escaping liability by citing the lack of .individual intent	Ambiguity in the inclusion of multinational companies and lack of uniform judicial .practice
England	Identification theory and structural model; attribution of the mentality of senior managers or management structure to the legal .entity	CMCHA 2007 and Economic Crime Act 2023; extending liability to the level of management structure and senior managers without the need to prove individual mental .capacity	High flexibility in large companies; covering the horizontal decision-making structure and accepting broad institutional .responsibility	The complexity of determining the guiding mind; a critique of the ineffectiveness of identification theory in .large companies

0.

A comparative study shows that the path of evolution of criminal liability of legal entities has moved from the “individual agency model” to the “institutional model and self-reliance of organizational liability”, a process that is the result of evolution in understanding psychological elements and organizational decision-making structures. In the Iranian system, the dependence of attribution on the representative individual has caused many harmful organizational acts to be removed from the scope of criminal liability; while French and English law, by accepting the independent responsibility of the institution, have provided the possibility of real deterrence and reform of management structures. As a result, the fundamental difference lies not in identifying the occurrence of the crime, but in determining the psychological factor and the extent of fault. The data in the table show that in France, the main criterion for attribution is based on the direct relationship between the organizational error and the goals of the legal entity, while in England, attention to Gross Breach and systematic failure in safety management or supervision has replaced the classic mental element. In Iran, focusing on the three conditions of name, profit and representation has caused theoretical and practical limitations and has prevented the conceptual development of the collective will of the institution. The legal implication of such a discrepancy is that legislative reform in Iran should be carried out by distinguishing between “individual agency” and “organizational error” and adding an independent clause in Article 143 to accept institutional fault.

In general, the results of this comparison confirm that the transition to organization-based models not only increases the efficiency of the criminal response but also activates the intra-organizational prevention mechanism; thus, the legal person, like an entity with a collective will and an independent decision-making system, is the addressee of criminal justice. This result will be the theoretical basis of this thesis’ proposal to amend Article 143 and design a model of institutional criminal liability in Iranian law; a model through which organizational criminal justice is promoted from the symbolic level to the structural and executive level and is consistent with international standards.

Comparison of Criminal Enforcement Guarantees for Legal Entities in the Iranian, French, and English Systems

A comparative study of criminal enforcement guarantees shows that the philosophy and model of criminal response against legal entities is moving from the stage of "deterrence through financial punishment" to the stage of "structural reform and organizational responsibility." All three legal systems studied – Iran, France, and England – have adopted different strategies to achieve the goal of organizational criminal justice by accepting the principle of the possibility of punishing legal entities. These differences can be analyzed in three main areas: the diversity of enforcement guarantees, the proportionality and efficiency of punishment, and the degree of personalization of institutional responsibility. In the Iranian legal system, enforcement guarantees applicable to legal entities are provided for in Articles 20 and 21 of the Islamic Penal Code (1392). The most important of them include fines, confiscation of property, temporary or permanent suspension, disqualification from professional activity, and the publication of a conviction. Despite the apparent expansion, these penalties are more financial and symbolic in nature and are less likely to lead to the reform of criminal structures. In fact, the Iranian legislator has mostly relied on the same logic of material deterrence and has not yet adopted a functional approach to reforming the management system, internal organizational mechanisms, and the culture of compliance in companies. The main limitation is the lack of provision for restorative or supervisory enforcement, which weakens real deterrence and perpetuates organizational criminality. In the French legal system, criminal enforcement entered a systematic phase with the enactment of the Criminal Code (1992). Sections 131-39 of the law and Articles 132-24 to 132-3 provide for a variety of personalized enforcement measures against legal entities: from multiple fines for natural persons to liquidation, temporary closure, disqualification from professional activities, judicial supervision, and public announcement of conviction. This system clearly respects the principle of proportionality and efficiency and attempts to return legal entities to the legal path through corrective and supervisory measures. The French innovation is seen in the category of "guarantee of restrictive enforcement of rights", where, in addition to financial penalties, the legal institution is required to comply with organizational reforms and transparency in public transactions. These mechanisms have in fact created a link between deterrence and social defense, inspired by the intellectual foundations of the French neoclassical school. In the English legal system, a fundamental shift from traditional financial penalties to structural and corrective enforcement guarantees has been achieved with the passage of the Corporate Manslaughter and Mass Murder Act 2007 and the Bribery Act (2010). Courts can not only impose heavy financial penalties, but also issue corrective orders and public announcements; instruments aimed at restructuring the management structure, improving decision-making processes and eliminating criminal conditions in the organization. In major cases, such as environmental crimes or deaths in the workplace, these measures have led to a real change in the internal culture and safety standards of companies. In this way, compared to the other two systems, England has accepted the highest level of "court intervention in the company's management mechanism" and has been able to implement organizational criminal justice.

Table 2. Comparison of criminal enforcement guarantees for legal entities in the Iranian, French, and English systems

Legal system	Types of Enforcement Guarantees	Dominant approach	Features and Benefits	Challenges and shortcomings
Iran	Cash Fines, Confiscation, Temporary or Permanent Closure, Publication of Conviction, Disqualification	Financial and symbolic deterrence	In line with jurisprudential principles, compatible with the principles of personal punishment	Limited scope, lack of remedial and supervisory enforcement guarantees
France	Multiple Cash Fines, Dissolution, Exclusion, Under Judicial Supervision, Temporary Closure, Public Advertisement	Deterrence and organizational reform	Variety of enforcement guarantees, proportionality to organizational fault, anticipation of preventive measures	Complexity of judicial oversight, high administrative cost
England	Heavy Cash Fines, Correction Order, Public Publication Order, Activity Restriction	Structural reform and cultural reconstruction	High deterrent effect, focus on prevention, promotion of safety standards	Difficulty in identifying the level of organizational fault in large

				companies, cost of oversight

The findings of the thesis show that the French and English systems have taken a step beyond financial punishment and moved towards reforming the institutional structure, while Iran is still in the initial stage of criminal response, that is, material punishment. The difference in the perception of the concept of "punishment" is also evident: in France and England, the purpose of enforcement is not simply punishment, but rather the restoration of organizational order and moral rehabilitation of companies; but in Iran, punishment is still considered merely a reaction to criminal behavior.

Consequently, it can be said that the transition from traditional enforcement to corrective enforcement is a prerequisite for the realization of organizational criminal justice in Iranian law. The adoption of institutions such as judicial supervision, corrective orders, organizational social services, and mandatory publication of convictions will promote transparency and corporate accountability. This proposal is the basis for the design of "Article X" in this research; An article that combines financial deterrence, structural reform, and judicial oversight to provide a comprehensive and efficient model for the criminal liability of legal entities in Iran and is considered a step towards harmonization with international standards of organizational criminal justice.

Developing a reform model for the criminal liability of legal entities in Iran

A- Determining the theoretical framework of the model

The main goal of amending Article 143 of the Islamic Penal Code is to transition from the "vicariousness" model to the "independent organizational fault" model; that is, from the dependence of criminal behavior on the representative individual to the acceptance of institutional error and organizational psychology. Based on a comparative study of France and England, three theoretical principles are selected to design the model:

Table 3 Theoretical framework of the reform model of criminal liability of legal entities in Iran

Theoretical axis	Current Iranian Model	France and England	Proposed reform direction
Basis of attribution	Agency (representative in the name and for the benefit of the (company	Organizational fault / Systematic failure	Acceptance of collective will and institutional error
Psychological element	Limited to individual intent	Fault due to company structure and policy	Development of organizational collective mentality
Nature of punishment	Financial and symbolic	Corrective-supervisory-restorative	Financial-structural combination with the aim of managerial reform
Purpose of punishment	Formal deterrence	Prevention and corporate cultural reconstruction	Combining deterrence and organizational reform

B- Designing the Elements of the Proposed Article

Before presenting the table below, it is necessary to explain the general framework of the reform model of criminal liability of legal entities in Iranian law. In order to improve the efficiency of the proposed Article "X" and its compliance with the standards of organizational criminal justice and the experiences of the French and English systems, it is necessary to specify the conditions for realizing liability, the type of guarantees of execution, and its enforcement mechanisms in a coherent and phased manner. This model is designed based on the transition from a purely vicarious approach to institutional fault and, by simultaneously accepting the responsibility of the organization and managers, provides the possibility of applying appropriate financial, corrective, and supervisory responses. In this regard, the proportionality of the punishment to the economic power, the nature of the activity, and the role of the company in committing the crime are considered fundamental principles, and its effective implementation requires the

development of regulations for monitoring compliance and transparent judicial reporting; thus, the table below presents the proposed structure of Article X in the form of its key elements.

Table 4 Design of the proposed material elements

Strap	Title of the clause	Description
a	Conditions for the realization of criminal liability	The commission of the crime is the result of organizational behavior or structure; both .agency and institutional fault are accepted
b	Non-obstacle to individual liability	The liability of a legal entity does not prevent .the punishment of real representatives
c	Type of guarantees of execution	The possibility of issuing financial, corrective, supervisory penalties and public publication .of the verdict
d	Proportion of punishment to economic indicators	The proportion of the fine to the income, capital and role of the legal entity in .committing the crime
e	Executive regulation of supervision	Specifying the monitoring mechanism and .compliance reports of companies

Article X – Criminal Liability of Legal Persons

a) A legal person is criminally liable if the commission of a crime is the result of its conduct, decision, policy or organizational structure, whether through an agent or as a result of institutional fault.

b) The criminal liability of legal persons does not preclude the individual liability of natural persons.

c) In addition to financial penalties, the court may impose corrective orders, judicial supervision of performance and public publication of the verdict.

d) The amount of the financial and corrective penalty must be proportionate to the income, capital and role of the legal person in committing the crime.

e) The implementing regulations of this article must specify supervisory performance guarantees such as "compliance report", "reform of the decision-making process" and "temporary deprivation of government contracts."

c- Definition of corrective-supervisory performance guarantees

Table 5 Definition of corrective-supervisory performance guarantees of the proposed article

Type of performance guarantee	Objective	Examples	Comparative feature
Financial	Compensation and material deterrence	Cash penalties proportional to turnover	French model
Remedial	Reform of management structure	Remedial order, compliance report, employee training	English model
Supervisory	Post-conviction control	Judicial supervision, restrictions on tenders, disclosure requirements	According to Article 131-39 of France
Rehabilitative	Compensation for social harm	Participation in social compensation programs	Restorative justice
Credit	Dignity punishment and promotion of transparency	Issuance of a ruling, deprivation of a business license	Based on the English system

D- Evaluation index and implementation mechanism

Table 6 Evaluation index and implementation mechanism of the proposed article

Evaluation index	Measurement criteria	Responsible Institution	Implementation Stage	Ultimate goal
Punishment appropriateness	Relationship between crime severity and organizational impact	Special Criminal Court for Companies	Sentencing	Preventing scapegoating
Supervision efficiency	Reduction in organizational recidivism	Judicial Supervision Unit	Post-Conviction	Promoting institutional transparency
Cultural reform	Change in managerial behavior	Corporate Supervision Board	Implementation of Correction Order	Strengthening a culture of compliance
Social impact	Improvement of public trust	Ministry of Justice / Competition Council	Annual Evaluation	Achieving social justice and deterrence

The proposed model, relying on organizational criminal justice and the theory of institutional fault, moves beyond the current vicarious model of Article 143 and accepts "collective will" as the bearer of the moral element of the crime. This transition is consistent with the comparative practice of France and England (CMCHA 2007; Bribery Act 2010 s.7) and fills the deterrence gap in complex corporate crimes.

Clause "a" elevates the attribution loop from the individual level to the structural level; clause "b" does not prevent managers from escaping accountability; clause "c" places corrective and supervisory tools alongside financial penalties; clause "d" links proportionality to economic indicators; clause "e" operationalizes the implementation of supervision through explicit regulations.

In addition to fines proportional to turnover, "corrective orders", "judicial supervision", "publication of judgments" and "deprivation of public contracts" are used to permanently change organizational behavior; this combination is in line with the experience of France and the United Kingdom in promoting a culture of compliance. The provision of a "special corporate criminal court" and a "judicial supervision unit" for post-conviction control prevents punishment from becoming a symbolic instrument and, through an annual assessment of the social impact, ensures continuous institutional accountability.

Conclusion

The final conclusion of this thesis is based on the integration of theoretical, comparative and executive findings of chapters two to four, which explains, in the form of a single theoretical statement, the path of development of Iranian criminal law in the field of criminal liability of legal entities. In this research, based on the analysis of three legal systems of Iran, France and England, it was determined that the transition from individual liability to institutional liability is not only a theoretical and functional necessity, but also a requirement for compliance with the contemporary criminal justice system. The study of the principles of attribution of organizational fault showed that in Iran, Article 143 of the Islamic Penal Code, with its emphasis on the "vicarious model", is still dependent on the mentality of the representative individual, and the possibility of identifying collective will and organizational error in it is limited. In France, through the theory of organizational fault, the separation of the will of managers and the direct liability of legal entities have been established; while England, by passing the doctrine of recognition and passing the law of corporate murder and mass murder approved in 2007, has linked fault to the structural and managerial failure of the organization. These fundamental differences pave the way for Iran's legislative reform towards the adoption of an organizational criminal justice model in which the behavior, culture, and institutional policy of the company are the basis for attributing a crime, not just the actions of an individual.

In terms of attribution theories, the thesis showed that three main doctrines in the field of CCL, including identification theory, aggregation theory, and independent or direct liability theory, have formed the basis for the development of institutional criminal liability over the past half century. Identification theory in England is based on attributing the mentality of senior managers to the company and has been effective in small companies but ineffective in contemporary complex structures. Aggregation theory, which is based

on the combination of behavior and knowledge of dispersed employees, has somehow enabled the formation of collective criminal intent in large systems, but it has difficulties from the perspective of judicial proof. The theory of direct liability, focusing on the organization as an entity with independent will, offers the most dynamic and comprehensive perspective and is the theoretical basis for the reform model proposed in this study; a perspective that considers the company not simply as a community of individuals but also as an institution with a distinct organizational mentality, policy, and culture. In terms of enforcement, the research showed that the current Iranian system relies mainly on financial and symbolic punishment such as fines or bans on activity, while the experiences of France and the United Kingdom have used reformative, supervisory, and restorative models in a combined manner. In France, reformative punishment includes an order for managerial restructuring and a compliance report, and in the United Kingdom, tools such as reform orders and public publication orders are envisaged alongside judicial supervision; these mechanisms aim at cultural reconstruction and structural prevention rather than mere punishment. The result of the comparative analysis is that the effectiveness of punishment depends on its degree of connection with the organization, the role of the crime, and the size of the company's economic interests; Therefore, the proposed punishment for amending Article 143 should include financial, corrective, supervisory, and restorative levels so that criminal justice is realized not in the form of legal violence, but in the form of institutional reconstruction.

References

1. Faqani, Mohsen. (1404). The Rule of the Jurisprudents and Its Application in Imami Criminal Justice. Quarterly Journal of Jurisprudential and Legal Studies, 17 (2), 125–147.
2. Rezazadeh, Mohammad Reza. (1395). The Jurisprudential Foundations of Justice and Fairness in Imami Jurisprudence, Second Edition. Qom: Islamic Proclamation Office.
3. Blaskic, Trial Judgement, para. 337; M. Lippman, "The Evolution of Scope of Command Responsibility", Leiden Journal of International Law (2001), p. 139.
4. Ledeman, E., 'Models for imposing corporate criminal liability: From adaption and imitation toward aggregation and the search for self-identity', 4 Buffalo Criminal Law Review (2000), 641-708, pp. 693.
5. Graham, A., & Sohail, N. (2024). UK corporate criminal liability: Changes so far and changes coming – Have you prepared? Retrieved from https://www.burges-salmon.com/
6. Gordillo, R. A. (2024). Socio-legal basis of criminal liability of legal persons and corporate compliance to prevent crimes: Anthropic approach and behavioral game theory. Oñati Socio-Legal Series. Retrieved from https://opo.iisj.net/
7. Fisse, B. & Braithwaite, J. (2013). Corporation, Crime and Accountability. Cambridge: Cambridge U niversity Press.
8. Wells, Celia. (2000). Criminal Responsibility of Legal Persons in Common Law Jurisdictions. Paper prepared for the OECD Anti
   Corruption Unit, Working Group on Bribery in International Business Transactions, Paris, October 4, p. 4.