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Countering Corruption: The Experience of the United Arab (part 2)

The article examines the experience of combating corruption in the United Arab Emirates on the background of socio-economic transformations that took place in that country during the years 1971-2017.

Keywords: *corruption, fight against corruption in the United Arab Emirates, anti-corruption legislation, bribery, nepotism.*

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Протидія корупції: досвід Об'єднаних Арабських Еміратів (частина 2)

У статті досліджено досвід боротьби з корупцією в Об'єднаних Арабських Еміратах на тлі соціально-економічних перетворень, що відбулися в цій країні протягом 1971-2017 років.

Ключові слова: *корупція, боротьба з корупцією в ОАЕ, антикорупційне законодавство, хабарництво, непотизм.*

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Противодействие коррупции: опыт Объединенных Арабских Эмиратов (часть 2)

В статье исследован опыт борьбы с коррупцией в Объединенных Арабских Эмиратах на фоне социально-экономических преобразований, которые произошли в этой стране в течение 1971-2017 годов.

Ключевые слова: коррупция, борьба с коррупцией в ОАЭ, антикоррупционное законодательство, взяточничество, nepotизм.

Challenge problem

Although there is no such country or political system where corruption is completely absent, successful experience in combating this negative phenomenon, and creation of modern mechanisms to prevent and eradicate corruption are some of the main features of developed democracies or countries trying to get closer to them. The United Arab Emirates in particular demonstrate successful anti-corruption fight in the last decade, but still scientific community for various reasons is not interested to study this experience in Ukraine. In general, research of Ukrainian scholars is limited to studying of the anti-corruption experience of countries which are geographically or historically closer to Ukraine, although the output data of the anti-corruption struggle in the UAE had many similarities with the current situation in Ukraine (economic backwardness at the time of the state's establishment, eastern traditions of nepotism and debauchery, strong centralization of power, etc.), with an increase of anti-corruption processes in Ukraine, studying of the successful UAE experience in this area become more relevant than ever.

A review of recent studies and papers

To cover the topic, articles and reports of international organizations such as Transparency International [1], the GAN Business Anti-Corruption Portal [2], World Economic Forum [3], Freedom House [4], Bureau of Democracy, Human Rights and Labor [5] and others were studied, analyzed and sum-

marized; World Bank and UN commissions' data was used, as well as local and foreign press reports. In assessment of the provisions of local anti-corruption legislation, UAE federal laws and laws of individual emirates were reviewed.

Remaining challenges

The phenomenon of rapid economic growth of the UAE has been sufficiently studied by scientists, however anti-corruption component of the country's transformation process needs further research. The article attempts to fill this gap.

Draw the objectives of research

The second part of the article provides an overview of the most common corruption offenses in the UAE, a general analysis of the country's anti-corruption legislation, and demonstrates specific examples of its application. We believe that due to such comprehensive coverage, it is possible to explore legal mechanisms of anti-corruption fight in order to understand a cause-effect relationship of their successful application.

Discussion

The first part of this article examined the historical origins of corruption in the United Arab Emirates through the prism of the formation of the country after independence, the basic directions of the state anti-corruption policy and the steps undertaken for their implementation.

It is expedient to consider UAE anti-corruption legislation, the types of most widespread corruption offenses and penalties provided for offenders.

Anti-corruption legislation in the UAE

As previously mentioned, UAE legislation does not have specific anti-corruption provisions in a separate code, but government policies and actions clearly demonstrate two parallel ways to solve the issue:

– On one hand, government institutions create the most up-to-date, most favorable conditions for life and work of citizens and for foreign investors and business in the country (for example, in January 2018, due to implementation of a new project called «Cube», which is aimed to improve the service, investors can take ownership for purchased real estate within 1 working day [6]. Hence, the country gives reason to root such idea in society that to act and live in accordance with the law is much simpler and safer and spreads non-acceptance of any form of corruption in society;

– On the other hand, any manifestations of corruption in the household sector are severely punished; there are anti-corruption restrictions in activities of local and foreign campaigns; corrupt actions of officials are being severely punished, there is a strengthened control over their activities through introduction of modern technologies (electronic technologies, etc.). Despite the fact that individual corruption cases of own officials and top officials in the UAE are not particularly publicized, the acts of giving authority to investigate and verify such cases to some institutions, in particular to the State Audit Institution (SAI) and The Abu Dhabi Accountability Authority, state body for investigating corruption in government, proves not only the existence of such criminal manifestations, but also country's desire to prevent and eliminate them.

Provisions on bribery and corruption in a broader sense can be found in the Federal Penal Code (Federal Law 3 of 1987) [7], the Dubai Law 1 of 1970, the content of which, however, was largely replaced by the Penal Code) [8], as well as the Federal Decree-Law No 11 of 2008 [9].

UAE Federal Penal Code. UAE legislators have identified corruption in the public sector as «public servant's crimes» when set-

ting up a legislative code for the federation.

Moreover, the definition of «public official» provided by the Penal Code is rather broad and covers not only officials, but also all employees (heads, heads, board members, etc.) who work in companies that partly or solely owned by government or local authorities. Thus, this category includes government employees and employees of enterprises and organizations that are partly or wholly owned by the federal or local authorities. That is, any civil servant involved in causing damage to a third party public property or property is punishable by a fine and/or imprisonment.

After the changes, provisions of the Federal Penal Code now apply to foreign and domestic legal entities, to local entities from the private sector, as well as to any person or company who commits corruption offenses in the UAE, regardless of whether such persons are residents of the country. This innovation brings great complications to foreign companies operating in the UAE, since previously there was a notable orientation of foreign businessmen to comply with more liberal norms of the American Federal Law on Corruption (FCPA) or the UK Bribery Act and ignorance of the anti-corruption laws of local legislation [10].

The provisions of Penal Code apply also outside the territory of the UAE to any person who commits any crime related to bribery under the Code if the offender or victim is UAE citizen or if the crime has been committed by an employee of the public or private sector of the UAE, or if this is due to an encroachment on the state property of UAE.

Recently punitive laws against bribery have been extended to the private sector. Criminal offense is now an extortion or taking of a bribe by persons involved in a private sector, as well as giving a bribe to a person who works in a private sector.

UAE legislators have taken a practical approach: each corruption act is seen as a separate crime with its own definition. The following subcategories of acts are defined as «corrupt» in various sections of the Code when committed by public servants or persons appointed to work in public institutions:

1. Abduction and / or misuse of state money. (Article 224)
2. Misappropriation or facilitation in misappropriation of public funds. (Article 225)
3. Demand or receipt of money unfairly. (Article 226)
4. Strike and stop work action. (Articles 231-233)
5. Giving or receiving a bribe. (Articles 234, 235 and 236)
6. Intentional harm to the interests of the state for own profit. (Article 227)
7. Earnings from work related to public interest for personal gain. (Article 228).
8. Disclosure by a trustee of classified information defensive in nature (Article 228).
9. Violation of confidentiality of correspondence or other official information. (Article 159)
10. Illegal use of violence against a person. (Article 245)
11. Interference with or violation of the execution of laws, regulations or orders with use of position power (Article 246)
12. Intentional refusal or nonfulfillment of a court decision (Article 270)

Federal Decree-Law No 11 of 2008. [9]. This Law is wide in the area of its application, it not only does not prohibit an employee accepting, offering or requesting a bribe, but also forbidding him to accept any gifts from third parties, unless they are symbolic or promotional gifts that bear the name a logo of a third party.

Overview of some types of corruption crimes in the UAE

Thefts of budget funds. Illegal distribution of public funds is one of the main issues related to corruption in the UAE; it is the most widespread economic crime. In 2012, the UAE Anti-Corruption Authority identified ten cases where the illegal appropriation of more than 1 billion dirhams of public funds was discovered.

In the UAE government procurement sector, international experts point out a moderate risk of corruption due to lack of transparency in the sector. Government tenders in UAE are not conducted in accordance with generally accepted international standards, and rebidding procedure is a norm.

In addition, also contributes to corruption such local feature as a requirement for foreign companies to rely on local sponsorship and to include local elite among the owners. Such extensive involvement in the economy of a small number of powerful families leads to unequal conditions for business. Thus, the conflict of interest is the main problem in this matter, therefore foreign investors who consider the possibility of participating in public tenders, are advised to use a special tool for checking public procurement [11], which will help mitigate the corruption risks associated with procurement in the United Arab Emirates, as fraud often occurs at the stage of selection of tender offers or suppliers.

According to the State Audit Institution, 18 cases of administrative corruption were found in 2016, estimated in millions of dirhams, while in 2015, 17 cases were detected. Violations included theft, misappropriation of budget funds, facilitation of distribution of state funds, intentional damage to state activities and the use of obligations of the country in their own interests.

Corruption component of the institution of «connections» – Wasta. The UAE suffers from nepotism and favoritism, especially in the context of the Wasta institution (roughly translated as «connection» or «influence»). This tradition is that people deal with affairs through personal ties or influence which they use as a result of prestige, wealth, or national identity (national affiliation in this case is a great advantage) [12].

The structure of the UAE community is based on tribal and wide-ranging family ties, «cemented» with religious traditions of Sharia, where support and assistance from family members is a prerequisite for maintaining good relations with everyone. These traditions and principles are deeply rooted in the norms and values of society. The closer the relations of the individual (or family) with the Sheikh, the greater the significance of Wasta, and, consequently, the higher position of the individual in society.

The public sector in the UAE is the largest employer, leaving only a small amount of space for the private sector, which results in

appointment of educated «tribal leaders» and their sons to key public positions to gain their loyalty. Tribal chiefs, in turn, use their influence to help relatives and friends to find jobs in the public sector or in military organizations where jobs are more affordable than in a private sector, and retirement pensions are guaranteed by the state and significantly higher than in the private sector. As a result, many services are performed efficiently and quickly, but in many cases they are offered only to certain enterprises or at inflated tariffs.

At the same time, it is important to note that although in most cases, the highest officials of the UAE are elected for their positions come from prestigious families, their authorities and decisions they make are seriously evaluated by the controlling bodies.

For the sake of objectivity, one can not but take into account that it is not only in the UAE that such practice is prevalent – even in some developed countries, relationships and acquaintances are more important than business reputation or qualifications. In Ukraine, too, there is a similar tradition of «patronage», but unlike there, the UAE has a greater chance of its rapid eradication or decrease of spread of the Wasta institute through an extensive introduction of modern office work, availability of control over provision of services and their implementation in the public and private sectors (control, including undisclosed, is particularly effective, in terms of quality of work and inevitability of punishment for violations of rules).

Bribe. In the UAE Penal Code bribes are divided into «direct» and «indirect». Its provisions clearly stipulate that offenses that involve bribery are considered to be such if a person (official) demands, accepts or receives a promise (directly or indirectly) to receive a gift, benefit or undeserved monetary compensation, as a result of which that person (an official) undertakes to act in a certain way or refrain from acting in a certain way in relation to his/her functions / responsibilities.

Interestingly, the aforementioned UAE legislation does not provide a single definition of the term «bribe». The country's Penal Code does not use the term «bribe» and uses

the phrase «any gift or advantage, or promise of the same.» On the other hand, the Federal law of Human Resources gives the following definition of a «bribe», – it is any amount of money or a particular service or material or moral value offered to the public official who:

- speeds up any work required from an employee, which is his responsibility and does not provide for the payment of additional incentives;
- causes refusal of the employee to perform assigned work;
- forces an employee to be an intermediary and to contact another employee in order to complete an application or to conduct any procedure (for example, company registration in the UAE) in violation of applicable law.

An important aspect to consider here is the presence of the wording «accelerates any work required from the employee, and which is his duty and does not provide for additional incentives.» It clearly shows the intention of authorities to improve the practice of combating «facilitation payments». This is particularly important for multinational companies governed by the FCPA law, since the FCPAs provide for certain exceptions where facilitation rewards are considered legitimate, while the UAE Penal Code does not provide for any such exceptions [27].

Facilitation payments. Any payments for simplifying or speed up of the registration procedures or in business activities process of companies or individuals in the UAE are considered bribes and thus illegal. This kind of bribe is called Facilitation payment (i.e, the fee for simplification of formalities / payment for «promotion» and «promptness») and is considered a form of bribery in accordance with Federal Law 3/1987 [7]. A mediator or mediator between the recipient and a person offering the bribe is also considered guilty of committing a crime.

Subsidiary liability. A company can be held responsible for its «inaction» regardless of whether it was aware of corruption incident or not. A typical scenario is when an employee pays or proposes to pay a bribe to an official without knowledge of company

management. If discovered, the company will not be able to escape liability in view of the principle of «subsidiary liability» enshrined in Federal Law No. (2) of 2015 on Commercial Companies in the United Arab Emirates (UAE) [13] and the UAE Federal Law No.5 of 1985 – Civil Transactions Law [14].

In accordance with the Federal Law No. 2 of 2015 on Commercial Companies, organization should be held responsible for actions of its senior staff if such employees violate any law in the course of their duties. The company must also be liable for any third party damages caused by the actions of its employees. That is, the company should be held accountable in accordance with the Civil Transactions Law for the actions of its employees. Similarly, the senior management should be liable to the company, its shareholders and third parties for any damages caused by fraud, abuse of power, violation of laws or faults in management.

Gifts and hospitality. In order to distinct bribery from manifestations of hospitality and humankind, typical for the Middle-Eastern mentality, the rules of obtaining / donating gifts and organizing appropriate measures are rather well-regulated in the UAE. Since the practice of organizing promotions or corporate events by companies is a fairly widespread phenomenon in the world, representatives of private organizations indulgently treat this business development tool, often relying on rewards or gratitude. Thus, Federal Decree-Law No 11 of 2008 [9] allows the costs for such measures if the purpose of their conduct is justified, to be legal, otherwise, such measures are treated to be unlawful. Thus, the law regulates promoting or charitable activities of companies in relations with the public sector.

In particular, the legislator provides that the relevant ministries are obliged to appoint organizational units or persons authorized to accept such gifts on their behalf in accordance with the regulations and standards adopted by the relevant ministry. A public official is prohibited from making or distributing gifts other than on behalf of a ministry or organizational unit approved by the ministry.

Interestingly, none of the aforementioned norms indicate how to evaluate business services provided to a public official or a third party by a company. Therefore, it is desirable that a company operating in the UAE shows due caution in such relationships. Certain key factors, including the cost of proposed measures, purpose and frequency of proposals and the target beneficiaries must be carefully analyzed before any decision on this issue is taken. In all senses, it is better to avoid manifestation of business loans which only single employee gets benefit from (for example, personalized non-branded gifts or entertainment tickets) or company in the UAE.

This type of business relationship is also regulated by provisions and circulars of other governing bodies. They usually include many restrictions aimed at combating corruption. For example, there is a restriction on invitation of a public officer for lunch, sponsored event, or participation in sponsorship, organization of educational activities, etc.

Various ministries and government units developed their own standards of conduct to ensure integrity of employees working in their organizations. For example, the Ministry of Health has published several regulations that include rules for pharmacists, doctors, other health workers and administrative staff. These norms contain strict restrictions in respect of corruption offenses, which include:

- Prohibition on promotion or supply of certain medicines or devices;
- Prohibition of obtaining financial benefits, gifts and a ban on hospitality;
- Prohibition on offering unethical concessions to suppliers;
- Restriction on presence of direct or indirect commercial interests in organizations which provide pharmaceutical or medical services.

Issues of anti-corruption fight

Despite the fact that the UAE has made significant progress in combating corruption and improving its regulation of anticorruption and enforcement activities, they are still faced with the following problems:

1. As noted above, most foreign companies outside the UAE free trade zones should

rely on Emirati affiliate who should own 51% of the property and profits; this involves a small number of influential families in economic processes and thus creates economic inequality in business venues.

2. Despite the fact that the UAE is increasingly opening its economy for foreign investment and according to UNCTAD [15], it takes 13th place in the world in ranking of economies attractive for investment in 2017, local investors increasingly prefer investments outside the country.

Here are just a few examples from the latest UAE business news:

- Gulf Islamic Investments (GII) announced the purchase of one Amazon logistics center with a total area of about 1 million square feet for \$ 144 million [16];

- A subsidiary of the Dubai Al Gurg Group bought a skyscraper in one of the most lively areas of London for \$ 357.1 million. [17];

- A virtual reality technology company completed a \$ 30 million round of funding. Dreamscape Immersive, which develops virtual reality programs for shopping malls, reported that AMC Entertainment Holdings, Nickelodeon, as well as Maghid Al Foteytem, a billionaire from Dubai. The initial investor of the startup is American film director Steven Spielberg. [18].

3. Lack of legislation on disclosure of financial statements of public servants complicates the effective implementation of anticorruption policy in the country. As noted earlier, information on business and political corruption in the UAE is rare, which makes it impossible to accurately assess the extent of it. The UAE government is trying to prevent the coverage of certain lawsuits, prohibits foreign media and spectators from being present in court proceedings, allowing only employees of carefully selected local media to attend.

- For example, in 2008, Accountability Authority returned to the Ministry of Finance approximately 300 million dirhams (about \$ 82 million) that had been stolen by employees. In the end of 2017, there was still no information on what happened to the employees.

4. In the UAE there are no public organizations that conduct alternative investigations of anti-corruption activities and corruption in the UAE, and there are no reports in the local press about this issue.

5. Considering that as a preventive measure and in order to more effectively detect corruption offenses in the UAE, reports of citizens about corruption cases and illegal activity (Whistleblowing) are widely used and encouraged, Dubai Law No. 4 of 2016 [19] adopted by the DESC covers a list of measures concerning protection of whistleblowers of both private and public sectors, who inform public authority about the corruption events that are known to them. However, whistleblowers are currently not sufficiently protected on a federal level, and under certain circumstances a report of misuse may be used by criminals for their own protection and can potentially lead to a whistleblower being prosecuted for both criminal and civil liability for breach of privacy or defamation.

6. The UAE has not adopted a law in the implementation of the UN Convention against Corruption yet, to date there is no government agency that intended to enforce foreign bribery laws and regulations.

7. The practice of providing and receiving gifts or other forms of hospitality – an old tradition in the UAE – is not yet completely prohibited. Until the company can demonstrate specific cases, costs for which are reasonable and aimed at developing business relations, even in the absence of signed contracts entertainment and other activities will remain permitted.

To summarize, it is worth to mention words of Dr. Abdel Khaleq Abdullah, professor of political science, who conveyed country's main strategic goal of the fight against corruption: «If you look at these figures, it gives you a rather positive view of the UAE's fight with corruption,» said Professor Abdullah. «A country which is trying to be number one in anything it does, it may also be its goal – to become the first in fight against corruption. If we are not the number one, then we are still lagging behind.» «The UAE should

strive for greater transparency and accountability in order to take further steps ... Every time there is such case, the government and officials should talk about them publicly ... This is the first step in fight against corruption, and obviously we are not doing enough for it. There are many cases of corruption which are apparently hidden and are not attracting public attention « [20].

Penalties for corruption offenses in the UAE

The UAE Constitution provides for an independent judiciary and judicial authorities, which usually exercise such power. The court system operates the principle of presumption of innocence and by law the defendant has a right to immediately familiarize himself with the allegations. Corruption does not pose a significant risk to the UAE judicial system. As international observers who are studying and analyzing the anti-corruption processes in the world point out, a lot of business executives in the country criticize the unusual nature of such phenomena as unlawful payments or bribes for obtaining favorable court decisions. Judiciary is usually effective in settling disputes and appealing government decisions [21].

At the same time, for foreigners, judicial dilution in the UAE may become a complex and challenging process because of the language of proceedings (it should be only in Arabic, and interpreter services provided by the state can be not qualified enough); because of the possible interests of local influential families or parties; due to the investigative jurisdiction (Sharia courts of Islamic law consider family and criminal matters, secular courts operate in accordance with civil law). In difficult cases, some companies are even forced to leave the UAE market, or appeal to independent international tribunals to resolve disputes.

Before specifying the types of punishment for corruption crimes, it should be said that the UAE takes strict measures to fight corruption. For example, the Dubai Government has adopted Law No. 37 of 2009 [22], which provides for long-term imprisonment for obtaining «illegal» or «state» money.

The law gave a broad definition of the concept of «illegal» and «state» money and treats them as «any money received by a person directly or indirectly as a result of an act that is a punishable offense by law» and «funds owned by authorities or state authorities or corporation, a company, that is either affiliated with authorities or state authorities» respectively.

According to the law, if a court order indicates that a person has received «illegal money» or «state money», then she must return the money or may be imprisoned for a period of 5 to 20 years. The period of imprisonment is proportional to the amount of money received. One of the few exceptions provided under the law, which avoids punishment is to pay the money.

There are various penalties for committing crimes that fall under provisions on bribery. The main types of punishment related to corruption are contained in Articles 234-239 of the UAE Penal Code:

- Temporary imprisonment applies to any public official, foreign public servant or official of an international organization who requests or accepts a bribe.
- Anyone who offers a bribe to a public official, private sector manager, foreign public servant or employee of an international organization, and any person who acts as an intermediary between a bribe taker and a bribe taker, is punishable by up to five years' imprisonment (Article 237)
- Penalty, which is equivalent to the amount of a bribe (but not more than 5,000 Dirhams / 1,400 US dollars) for any of the above-mentioned crimes (Article 238). Any gifts that are accepted or offered as a bribe are subject to confiscation.
- A bribe-giver or mediator may be exempted from the above penalties if he informs relevant judicial or administrative authorities of the crime, but provided that he does so before the crime is discovered (Article 239). However, it should be noted that the law does not directly define criminal liability on part of the bribe recipient.
- The charges for public servants' crimes cannot exceed 500,000 Dirham / \$ 137,000.

Conclusion

The materials presented in this article provide an opportunity to make a general overview of the legislative approaches to combating corruption in the UAE in order to understand the reasons for their effectiveness. Such analysis may be useful for specialists and legislators working on improving anti-corruption legislation in Ukraine and developing anti-corruption measures.

At a glance, comparison of these two countries is incorrect because of different political systems; different pace of economic development, fundamentally opposite cultural and religious patterns, etc. However, today, the Ukrainian authorities faced the same task as prior Sheikh Zayed rule in 1972: to create a modern country from isolated feudal lands and to eliminate as much as possible the roots of society's traditional corruption, which hinders the process of the state's formation, borrowing tested mechanisms of anti-corruption fight.

This can be demonstrated by WGI (Worldwide Governance Indicators) rankings compiled by a group of scientists managed by Daniel Kaufmann from the Institute for Natural Resources Management, based on research of Brookings Institute, World Bank [23].

Analyzing the level of corruption in different countries of the world, the researchers came to the conclusion that it is the ruling elites that influence the coverage of society and economy by corrupt manifestations. Thus, comparing economic, social, etc. global

performance indicators, they determined the percentage rating of influence of authorities on the level of corruption in countries covered by research, that is, the level of management of anti-corruption processes by its authorities. Percentage ratings were distributed in dynamics from 0 to 100 for the period from 2010 to 2016. (Table 1).

Since the goal is to compare Ukraine and the United Arab Emirates, there are indicators of these two countries. Unfortunately, both percentages and their dynamics are not in favor of Ukraine. In 2010 (that is, before adoption of the first «National Anti-Corruption Strategy for 2011-2015» in 2011), this indicator for Ukraine was 16.2%, but in 2016 it increased only to 19.7%, which is a clear indication of the declarative and formal nature of the fight against corruption declared by authorities, and considering also the Corruption Perceptions Index which was discussed earlier this is a time to seriously think about the quality of managerial decisions and the efficiency of work done by all anti-corruption bodies of the country.

Simultaneously, UAE for the same period of time improved its performance by 17.2% (from 62.6% to 79.8%), demonstrating state's almost complete control of corruption processes. Again, Corruption Perception Index ratings for the relevant period (2010 – 2017) for the UAE grew from 28th to 21st place in the world.

Therefore, not only the change in the society's attitude to corruption towards complete rejection of it, combined with severe disci-

Table 1

The level of control of corruption by the authorities

	2010	2011	2012	2013	2014	2015	2016
Ukraine	16,2	15,6	12,8	11,4	14,9	14,9	19,7
UAE	78,6	82,0	83,9	87,2	83,2	82,7	88,5

Source: Worldwide Governance Indicators [23]

Table 2

Ranking the quality of legislation and compliance rights in the countries of the world

	2010	2011	2012	2013	2014	2015	2016
Ukraine	25,1	23,9	26,3	23,9	23,1	22,1	23,6
UAE	62,6	65,3	67,1	69,0	75,0	73,1	79,8

Source: Worldwide Governance Indicators [23]

plinary procedures for corruption offenses and principle of inevitability of punishment, but also creation of a modern legislative framework can help in achieving this goal.

In terms of assessing the legislation quality of the countries of the world, its compliance with world standards, level of adherence to the rule of law, protection of property rights, level of legal culture in different countries, etc., it is interesting to compare percentage indicators of Ukraine and UAE in the WGI rating (Table 2).

Evidently, these indicators for our country are somewhat higher (23.6% vs. 19.7% in

2016), indicating a positive qualitative changes in legislation and improvement of the level of its implementation by various subjects of society. However, we need to strive for UAE indicators (79.8% in 2016). After all, this Middle East country, despite overwhelming difficulties encountered during reformation process and despite the Middle-Eastern mentality, condescending in relation to corruption at the domestic level, it was able not only to embrace a culture of zero tolerance to any manifestations of corruption in society, but also to build a system of counteraction to any of its manifestations on its territory.

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