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II. Executive summary

Denmark

1. Introduction: Overview of the legal and institutional framework of Denmark in the context of implementation of the United Nations Convention against Corruption

Denmark signed the United Nations Convention against Corruption (the "Convention") on 10 December 2003, and deposited its instrument of ratification with the Secretary-General on 26 December 2006. The Convention entered into force for Denmark on 25 January 2007. The Convention does not apply to the Faroe Islands or Greenland.

Denmark is a constitutional monarchy, where the monarch cannot perform political acts independently. The Danish system of government is called "negative parliamentarism", where the Government may not have a majority against it in Parliament, while not requiring the confirmed support of the majority.

The Danish constitution is embodied in the Constitutional Act of 1953. This Act divides power into three branches: the legislative branch (Parliament, the "Folketinget", and the Government jointly), the executive branch (Government), and the judicial branch comprising the courts.

The conventions that Denmark ratifies are implemented either by: (a) noting "harmony of laws", which means that Danish law is already in conformity with the convention and no further measures are considered necessary; (b) transforming the contents of the convention into Danish legislation; or (c) incorporating the convention. Danish ratification of the Convention did not entail legislative consequences as the legislation was already deemed to be in conformity.

Multiple specialized acts regulate the provisions of the Convention under review, and include the Constitutional Act, the Criminal Code (CC), the Administration of Justice Act, the Public Administration Act, the Act on Measures to Prevent Money-Laundering and Financing of Terrorism.

Denmark is a member of the European Union, the Council of Europe's Group of States against Corruption (GRECO) and the Organization for Economic Cooperation and Development (OECD).

2. Chapter III: Criminalization and law enforcement

2.1. Observations on the implementation of the articles under review

Bribery and trading in influence (arts. 15, 16, 18 and 21)

Active and passive bribery are criminalized in sections 122 and 144 of the CC, respectively. The definition of "public official" is provided within these sections and concerns not only public officials, but also persons exercising functions to which they have been elected and appointed, such as members of Parliament and jurors.

The elements covering third-party benefits, "directly or indirectly" and "undue advantage" in relation to active and passive bribery in the public sector, while not

explicitly mentioned in sections 122 and 144, are explained in the *travaux préparatoires*.

Bribery of foreign public officials is criminalized through CC section 122, including "someone exercising a Danish, foreign or international public function or office". While the original commentary accompanying the CC, which forms part of the *travaux préparatoires*, stated that "token gratuities" (small facilitation payments) should in exceptional circumstances not be considered "undue", Denmark has since clarified its position following criticism from the OECD Working Group on Bribery. In February 2014, the Danish Director of Public Prosecutions instructed all police districts and state prosecutors that, henceforth, "Small facilitation payments will […] as an absolute main rule be 'undue' and thus constitute criminal bribery."

Trading in influence is partially criminalized (CC part 16, sections 21 and 23) and presumes a punishment and penalties which apply to everybody who is complicit in the act.

Bribery in the private sector is criminalized (CC section 299 (2)) in line with the concept of breach of trust and followed amendments in 2000 and 2013 that broadened the scope of the provision, which brought it in line with the Convention. The provision applies to both active and passive bribery.

Money-laundering, concealment (arts. 23 and 24)

Money-laundering (CC section 290), as well as attempt (including acts aimed at inciting or assisting in the commission of an offence), and complicity (incitement, aiding and abetting) to money-laundering are criminalized (CC sections 21 and 23).

Denmark applies a very wide interpretation for predicate offences, which are not restricted to cases where the predicate offences have a connection to Denmark. In addition, a person cannot be punished both for violation of section 290 of the CC and for having committed the predicate offence, and the predicate offences are given priority for prosecution.

Section 290 of CC is also applicable to the offence of concealment.

Embezzlement, abuse of functions and illicit enrichment (arts. 17, 19, 20 and 22)

Embezzlement is criminalized in sections 278 and 280 of the CC, and is sanctioned pursuant to sections 285, 286 and 287 of the CC. These provisions cover also embezzlement of property in the private sector.

Denmark has criminalized not only the abuse of position to infringe a right of an individual or the public, but also the refusal or failure to observe the duties required by the office (sections 155 and 156 of the CC). Offices held by virtue of a public election fall outside the scope of these provisions.

While there is no separate provision on illicit enrichment, Denmark has partly criminalized the offence through part 16 of the CC, concerning offences in public function or office read in conjunction with the general provisions on attempt and complicity in the actions that lead to the illicit enrichment. While Denmark has no asset declaration requirement, the Serious Crime Unit and the Danish tax authorities have well established cooperation in the area. CC section 76a allows for the reversal of the burden of proof.

Obstruction of justice (art. 25)

Obstruction of justice is partially criminalized through sections 122, 123, 125, 158 (in conjunction with section 23), 164, 171 and 172 of the CC. However, bribing a private person (not in the exercise of a public function or office) to refuse to give testimony is not criminalized in Denmark.

Threats and intimidation of law enforcement officials are criminalized through section 119 of the CC.

Liability of legal persons (art. 26)

The liability of legal persons requires the prosecution of the legal person, in addition to the natural persons who committed the offences (CC sections 306 and 25 to 27). Since 1 January 2016, Denmark has also strengthened its provisions in relation to public procurement. The sanctions are available ranging from fines to the prohibitions of exercising certain commercial activities, and take into account the gravity of the offence (CC section 80).

Participation and attempt (art. 27)

Under Danish legislation, participation in an offence and attempt to commit an offence are covered in sections 21 and 23 of the CC. The provision on attempt also extends to preparatory acts and is therefore also covered by sections 21 and 23. The penalty for attempt may be reduced, especially where an attempt reflects little strength or persistence of criminal intent, and attempts are only punished when the offence is punishable by imprisonment for a term exceeding four months.

Prosecution, adjudication and sanctions; cooperation with law enforcement authorities (arts. 30 and 37)

In terms of corruption offences, Denmark offers a range of sanctions and the general provisions on principles of sentencing (sections 80-83 of the CC) also apply to corruption offences. A list of aggravating circumstances is established (CC section 81). Voluntary reporting can be considered a mitigating circumstance (CC section 81 (ix)).

Generally, public officials do not enjoy immunities or jurisdictional privileges under Danish law. However, members of Parliament cannot be prosecuted or imprisoned without the consent of Parliament. Articles 59 and 60 of the Constitutional Act give the Court of Impeachment jurisdiction over cases against Government ministers concerning offences committed in the exercise of their official duties. The immunity of the Monarch stems from section 13, 1st clause of the Constitutional Act.

Section 96 of the Administration of Justice Act (AoJA) enshrines the principle of impartiality of the prosecution service, and sections 762, 765 and 769 relate to detention and rights of the defendant. Early release and parole are governed by CC sections 38-40a.

The working terms and conditions of public officials are increasingly governed by private sector labour law. However, sanctions for a limited number of public officials who have the status of “statutory civil servants” are outlined in part 4 of the Act on Statutory Civil Servants and include suspension and other disciplinary

measures. Although the provisions are directly applicable only to statutory civil servants, broadly similar measures can be applied to other public employees within the Public authority's discretionary powers. The imposition of disciplinary measures does not preclude criminal sanctions.

The disqualification from holding public office of persons convicted of offences are established through sections 30 and 33 of the Constitutional Act on eligibility of members of Parliament; and the eligibility for local and regional elected authorities is governed by the Local and Regional Government Elections Act (sections 4, 101 and 105).

The reintegration into society of persons convicted of crimes remains a fundamental principle of criminal policy in Denmark (section 3 of the Act on the Enforcement of Sentences).

Protection of witnesses and reporting persons (arts. 32 and 33)

Witness protection is established through section 123 of the CC and sections 741E and 741G AoJA. A range of witness protection measures are available, including the change of identity, relocation, etc. These measures concern not only victims and witnesses, but also their families and relatives. The National Witness Protection Service inside the Danish Security and Intelligence Unit is responsible for the Witness protection programme. Denmark is also a member of the EUROPOL Network on Witness Protection.

A wide range of measure surrounding the safeguarding of a witness's identity and physical security are also established (AoJA sections 29-31b). Non-disclosure of information in court proceedings (AoJA sections 838 (2) and 856) and the possibility for police and prosecution services to inform the court of special protection requirements for the witness's or victim's presence in court (AoJA section 193) are also available.

While there is no specific whistle-blower act in Denmark, there is a duty to report wrongdoing in the public sector, the basis for which can be found in the Code of Conduct in the Public Sector adopted by the Agency for the Modernisation of Public Administration in 2007, and in the report published in 2015 by the Committee on Public Employees' Freedom of Speech and Whistleblower Schemes. The Act on the Legal Relationship between Employers and Salaried Employees protects against unjustified dismissal in the private sector, and as outlined above, many of these provisions also apply to public officials who are not statutory civil servants. Provisions on unjustified dismissal can also be found in many collective labour agreements. However, companies in the financial sector must establish a whistle-blower system, as of 2014.

Freezing, seizing and confiscation; bank secrecy (arts. 31 and 40)

The Danish legal framework on confiscation of proceeds of crime (CC sections 75-77a) is broader in scope than the corresponding provisions of the Convention, while the identification, tracing, freezing or seizure of proceeds of crime is outlined in AoJA section 804.

The administration of seized property falls within the duties of the police and is governed by circular No. 94 of 13 May 1952 on the police's administration of seized

or deposited sums of money or securities. There is no special asset management office established within the Danish authorities, leaving the police to seek different ad hoc solutions for each case. This raised concerns, as the police authorities may face difficulties in seeking to establish the appropriate measures and conditions in which to preserve and administer seized assets.

The confiscation through CC section 76a constitutes an extended possibility to confiscate proceeds of crime by allowing the reversal of the burden of proof, but only in cases where a person is found guilty of committing a very serious criminal offence that normally generates considerable proceeds.

Statute of limitations; criminal record (arts. 29 and 41)

The statute of limitation period for most corruption-related offences is 10 years. The statute of limitation does not start until the last criminal act has been committed in cases where there are several related consecutive acts over time (e.g., the last bribe paid). The statute of limitation can be suspended when the Prosecution services requests legal proceedings even provisionally (part 11 of the CC, in particular sections 93, 93a, 93b, 94 and 96).

Previous convictions of an offender can be considered as an aggravating circumstance, subject to a concrete assessment of the crime committed in the present as well as in the prior case. The court may refer equally to judgments rendered outside of Denmark (CC section 84 (2)).

Jurisdiction (art. 42)

Acts committed within Denmark or on board a Danish vessel or aircraft (CC section 6) fall within Danish jurisdiction. Furthermore, criminal acts that are covered by an international instrument "obliging Denmark to have criminal jurisdiction" (section 8 (v) of CC), are subject to Danish jurisdiction irrespective of the home country of the offender.

The active and passive personality principles are partially implemented (sections 7 and 7a of the CC). If the criminality of an act depends on or is influenced by an actual or intended consequence, the act is also deemed to have been committed at the place where the effect occurred, or where the offender intended the effect to occur (section 9 (2) of the CC). The acts that violate the independence, security, Constitution or public authorities are also subject to Danish jurisdiction (section 8 (i) of the CC).

Consequences of acts of corruption; compensation for damage (arts. 34 and 35)

An agreement can be declared invalid or non-binding in cases where the conclusion of an agreement was, for example, subject to bribery (section 30 of the Contracts Act). It is also possible to order a public authority to pay compensation to other bidders where the conditions for the imposition of tortious liability have been met. Furthermore, also natural persons who believe they have suffered a loss due to corruption can claim compensation in civil proceedings. Civil claims can also be considered during criminal proceedings (AoJA section 991).

Specialized authorities and inter-agency coordination (arts. 36, 38 and 39)

The State Prosecutor for Serious Economic and International Crime (SØIK) is a specialized unit within the prosecution service that handles cases of serious economic crime, including corruption. The staff in SØIK comprises lawyers, police officers, legal advisors with a specialized economic background, analysts and executive staff. However, there is no permanent section within SØIK that deals with corruption matters. Instead, SØIK must rely on a number of specialized professional groups that are operationalized as and when required.

The Danish audit institution "Rigsrevisionen" audits public spending and seeks to strengthen the accountability of public administration to the benefit of the citizens.

Cooperation between national authorities is regulated in section 31 of the Public Administration Act. In addition, the general principles of administrative law state that public officials are obliged to report cases of corruption to their superiors.

In September 2014, the Ministry of Justice launched an "Anti-Corruption Forum" with a view to ensuring coordination and information-sharing among all relevant authorities in connection with the fight against bribery and corruption.

In December 2014, the Director of Public Prosecutions, the National Commissioner of Police and the Customs and Tax Administration entered into a general cooperation agreement. The purpose of the agreement is to ensure an effective, correct and uniform handling of cases and to enhance their coordination efforts.

Cooperation between national authorities and entities of the private sector is addressed in the Act on Measures to Prevent Money-Laundering and Financing of Terrorism (sections 6-7) and the Act on Approved Auditors and Audit Firms (section 22). The Danish Money Laundering Secretariat (FIU) has established a special telephone helpline which receives calls mainly from the reporting entities who want to discuss possible suspicious transactions, but also calls from the private sector.

A Money-Laundering Forum has been established to enhance cooperation between authorities combating money-laundering and the financing of terrorism. The responsibilities of the Money-Laundering Secretariat include collecting, recording, transferring, coordinating and processing information regarding the laundering of proceeds of crime and the financing of terrorism, as well as undertaking preliminary investigations. The Asset Recovery Group is an interdisciplinary unit within SØIK which assists the police in tracing the proceeds of crime and investigates the financial flows in cases of complicated economic crime.

2.2. Successes and good practices

Overall, the following successes and good practices in implementing chapter III of the Convention are highlighted:

- The wide interpretation of predicate offences in regard to money-laundering (art. 23, para. 2 (a));
- The inclusion of electronic forms of verification as possible means of forgery (art. 25, para. 1);

- The possibility to confiscate proceeds of a criminal act, which is time-barred, following the rule "crime must not pay" (art. 31);
- The establishment of the Anti-Corruption Forum and the intent to strengthen cooperation among national authorities was found to be a positive development, as is the establishment of the Office of the Prosecutor for Serious Economic and International Crime (SØIK), which houses officials from a range of national authorities and which facilitates free exchange of information and inter-institutional cooperation (art. 38).

2.3. Challenges in implementation

The following actions are recommended to further strengthen the existing anti-corruption framework:

- Seek to extend the application of the Convention also to Greenland and the Faroe Islands;
- Continue strengthening Denmark's response to the bribery of foreign public officials and officials of public international organizations, and monitor the application of the legislation in line with the instructions sent by the Director of Public Prosecutions in February 2014 (art. 16);
- Widen the national provisions relating to obstruction of justice to also cover acts of corruption in relation to the refusal to give testimony and, for the sake of legal clarity, consider making specific reference to the "promise, offering and giving of an undue advantage" in relation to the obstruction of justice. (art. 25, para. 1);
- Consider establishing a dedicated asset administration and management office (art. 31, para. 3);
- Consider establishing a permanent structure within the national authorities to act as the lead institution in the fight against corruption; and, extend specialized anti-corruption training to police and prosecution drawing on existing knowledge from economic crime investigations (art. 36).

3. Chapter IV: International cooperation

3.1. Observations on the implementation of the articles under review

Extradition; transfer of sentenced persons; transfer of criminal proceedings (arts. 44, 45 and 47)

Extradition is regulated by the amended Extradition Act (EA No. 833) of 2005. Denmark does not make extradition conditional on the existence of a treaty, but if the requesting State requires one, Denmark would consider the Convention as a legal basis. Although reciprocity is not a formal requirement, it is considered a guiding principle. Denmark is a party to the European Convention on Extradition and its first and second protocols; the Council of the European Union framework decision on the European arrest warrant and the surrender procedures between member States; and the convention on the Nordic arrest warrant. It has bilateral extradition agreements with Canada and the United States of America.

Since 1 June 2016, the Director of Public Prosecutions is the central authority for extradition requests from and to States outside the Nordic countries (Finland, Iceland, Norway and Sweden), whereas requests from and to the Nordic countries are sent to and received by the relevant police district. The procedure for extradition is governed by EA chapters 3 (outside of the European Union and the Nordic States), 3a (EU) and 3b (Nordic countries).

Denmark can extradite its nationals and foreign nationals where the corresponding act is punishable under Danish law, cf. below.

Extradition for prosecution within the European Union is granted if the act is punishable in the requesting States by at least one year imprisonment. Extradition for enforcement within the European Union is possible where the sentence to prison or other custodial measure amounts to not less than four months (EA Ch.2a Sect.10a (2-3)). The extradition within the European Union can also be done for offences where the corresponding act is not punishable under Danish law when it carries a sanction of imprisonment of a minimum of three years under the law of the requesting State (including corruption) (EA Ch.2a Sect.10a(1)).

Extradition of Danish and foreign nationals to the Nordic countries can be granted if the act is punishable under the law of the requesting State by imprisonment or if the person has been sentenced to prison or other custodial measures. Extradition to the Nordic countries can take place in the absence of dual criminality (EA Ch.2b Sect.10k (1-2)).

Denmark foresees the extradition of its nationals for prosecution outside the European Union and the Nordic countries if (i) the Danish national has been resident in the requesting State for at least two years prior to the criminal offence and the act would be punishable under Danish law by imprisonment for at least one year; or (ii) if such act would be punishable under Danish law by more than four years imprisonment. Extradition of Danish nationals can be based either on a treaty or the decision of the Director of Public Prosecutions (EA Ch.2 Sect.2(1-2)). Danish nationals are not extradited for enforcement to countries outside the European Union and the Nordic countries. Danish nationals or a person with permanent residency in Denmark are not extradited for enforcement within the European Union when the punishment is enforced in Denmark (EA Ch.2a Section 10b(2)).

Foreign nationals may be extradited outside the European Union and the Nordic countries if the act is punishable under Danish law by imprisonment for at least one year, or on a treaty-basis (EA Ch.2 Sect.2a).

In all above cases, extradition for several criminal acts shall be granted even if the conditions for extradition have been fulfilled in respect of one of the acts only (EA Ch.2 Sect.3(3), Ch.2a Sect.10a(4), Ch.2b Sect.10k(3)).

For extradition to the Nordic countries or the European Union, no independent appraisal of evidence submitted is performed. However, in other cases, lack of evidence (EA Ch.2 Sect.3 (4)) as well as political offences (EA Ch.2 Sect.5 (1)) and the risk of discriminatory or inhumane treatment in the requesting State (including the European Union and the Nordic countries) are included in the grounds for refusal of extradition. These grounds for refusal do not include fiscal matters (EA Ch.2 Sect.4-9, Ch.2b Sect.10b-10i, Ch.2b Sect.10k-10o).

The AoJA (Part 4 Ch.69-70), in order to assist investigations and expedite extradition, foresees arrest and preventive detention (EA Ch.3 Sect. 13, Ch.3a Sect.18b (2), Ch.3b Sect.18h (2)) pending extradition to all countries. Guarantees of fair treatment are provided through the implementing law of the European Convention on Human Rights (No. 285) and the EA (EA Ch.3 Sect.13, 14(1) and 16(1-3); Ch.3a Sect.18b (2-4); Ch.3b Sect.18h (2-3)), which allows for the application of the AoJA.

As regulated in the CC, Danish nationals whose extradition is declined with reference to their nationality may be submitted for prosecution in Denmark. Acts committed abroad are subject to Danish jurisdiction in various situations (Criminal Code Sect. 8 (vi)).

Denmark can transfer sentenced persons in line with the Consolidated Act on the Cooperation with Finland, Iceland, Norway and Sweden Concerning the Enforcement of Sentences (No. 555) of 2011; Consolidated Act on International Enforcement of Sentences (No. 740) of 2005; and Consolidated Act on the Enforcement of Certain Judgments in Criminal Matters in the European Union (No. 213) of 2013.

The extradition of a Danish national or a permanent resident of Denmark may be made conditional on their return to Denmark to serve any prison sentence or other period of detention. The request for a transfer within the European Union or to a Nordic country of a sentenced person who is a Danish national or a permanent resident in Denmark for the purpose of serving a prison sentence can be refused if the punishment can instead be served in Denmark. (EA Ch.2a Sect.10b (1), Ch.2b Sect.10l (1)). Although there is no explicit legal provisions governing it, Denmark reported that extradition of a Danish national from Denmark to a country outside the European Union and the Nordic countries would follow a similar approach (item 4.1.2.2. of the *travaux préparatoires* of 2002 regarding extradition of Danish nationals).

As per the amended Act on the Transfer of Criminal Proceedings to other Countries (No. 252) of 1975, criminal offences under the European Convention on the Transfer of Proceedings in Criminal Matters can be prosecuted in Denmark. Following a decision by the Minister of Justice and based on reciprocity, the amended Act can also be applied to States that are not parties to that Convention.

Mutual legal assistance (art. 46)

Denmark has no legislation on mutual legal assistance (MLA) in criminal matters. Instead, Denmark applies its national laws by analogy to MLA requests, using the European Convention on Mutual Assistance in Criminal Matters as the guiding principle. Requests are executed in accordance with the AoJA and, if applicable, with relevant international instruments such as the Council of Europe Convention and Agreements between the Nordic countries. Dual criminality is not required for assistance that does not involve coercive measures.

Denmark has signed two bilateral MLA agreements (with the Government of the Hong Kong, China; and the United States).

The Director of Public Prosecutions is the central authority for MLA requests and submits them to the relevant prosecutor who treats a request as if it were a Danish

criminal case. MLA requests regarding natural and legal persons are treated equally. The response will again be channelled through the Director of Public Prosecutions. Denmark has not informed the Secretary-General on the languages acceptable for MLA requests.

An initial formal request is required only from countries outside of the European Union and Nordic countries, after which the communication follows directly at working level between the two countries. Denmark is able to transmit information on criminal conduct spontaneously and without a formal request.

In line with article 2 of the European Convention on Mutual Assistance in Criminal Matters, Denmark may refuse MLA if the request is deemed likely to prejudice the sovereignty, security, ordre public or other essential interests. Following Denmark's reservations to Article 2 of the same Convention, assistance can also be refused if legal proceedings have already been instituted against the accused for the same offence for which the person is being sought; if the accused person has been convicted or acquitted by a final judgment in Denmark or a third State for the same offence; or, if a decision has been taken to waive or discontinue proceedings by Danish or a third State's authorities. Requests cannot be refused on the ground that it is considered to involve fiscal offences. According to the authorities, Denmark provides reasons for any refusal of mutual assistance, and prior to refusing requests seeks to consult with the requesting State.

According to the authorities, Denmark would comply with a request for confidentiality from a requesting State in line with basic principles on confidentiality in the Danish law.

Article 11 of the European Convention provides for the temporary transfer of detained persons. In line with the Administration of Justice Act, a detained person abroad may be transferred to Denmark if the person consents thereto in order to give evidence or participate in another investigative measure in criminal proceedings in Denmark or for use in criminal proceedings abroad (section 191). There is no specific national provision regulating the transfer from Denmark to another State.

Danish authorities have not provided any timeline for the execution of MLA but noted that requests are dealt with as quickly as possible.

Denmark bears the ordinary costs of executing MLA requests and consults the requesting State in relation to more substantial expenses.

Law enforcement cooperation; joint investigations; special investigative techniques (arts. 48, 49 and 50)

The Communication Centre at the Danish National Police acts as the single point of contact for international law enforcement cooperation and passes on the information to its national counterparts for further action and information. Denmark cooperates through organizations and networks such as the International Criminal Police Organization (INTERPOL) and the European Police Office (Europol), where it has liaison officers. Denmark has bilateral police cooperation agreements with China, Germany, the Russian Federation and Sweden. In addition, Denmark has multilateral agreements with the other Nordic countries and is party to a number of police cooperation agreements, such as via the Europol and Schengen agreements. Denmark has liaison officers in Albania, China, Thailand and Turkey, INTERPOL

and Europol. An agreement with Nordic countries allows Denmark to draw on the assistance of liaison officers from other Nordic countries and it can at times also allow for the seamless continuation of investigations with other countries. Denmark considers the Convention as the basis for law enforcement cooperation in respect of the offences covered by it. The National Cyber Crime Centre of the Danish National Police provides specialized assistance to the Danish law enforcement on the investigation of corruption.

Denmark can establish joint investigations on a case-by-case basis without formal agreements. The European Convention on Mutual Assistance in Criminal Matters also allows for the establishment of joint investigation teams.

Special investigative techniques such as controlled delivery, electronic and other forms of surveillance and undercover operations are allowed in Denmark and can be used as evidence. Pursuant to the AoJA, the police can use wiretapping and observation when the conditions for such investigative actions are met (section 71). The second additional protocol to the European Convention on Mutual Assistance, ratified by Denmark, contains provisions on controlled delivery and covert investigations.

3.2. Successes and good practices

- Despite MLA not being regulated by law, Denmark appears to be able to respond to requests in a timely, constructive and effective manner by applying national legislation by analogy (art. 46);
- The Single Point of Contact system established by the Danish National Police provides for a very rapid and efficient exchange of information with other police authorities (art. 48).

3.3. Challenges in implementation

The following actions are recommended to further strengthen the existing anti-corruption framework:

- Ensure that all offences established in accordance with the Convention are extraditable offences (art. 44, paras. 1 and 7);
- Consider harmonizing the requirements for extradition for different groups of requesting States (Nordic Countries, European Union member States and other States), in particular regarding the thresholds for imprisonment (art. 44);
- Consider granting extradition in the absence of dual criminality also to States that are not European Union member States nor Nordic countries (art. 44, para. 2);
- Inform the Secretary-General that Denmark can use the Convention as a basis for extradition should the other party make extradition conditional on the existence of a treaty. This would be particularly useful in view of the limited number of bilateral extradition agreements that Denmark has entered into (art. 44, para. 6);
- Consider translating and making publicly available the guidelines or procedural manuals related to MLA, including for timelines, which might

improve the transparency and predictability of procedures for requesting States (art. 46);

- Notify the Secretary-General of the United Nations of the change in central authority from Ministry of Justice to Director of Public Prosecutions for MLA requests (art. 46, para. 13);
- Notify the Secretary-General of the United Nations of the language or languages acceptable to Denmark for the purposes of MLA (art. 46, paras. 13 and 14).