TABLE OF CONTENTS

Forward	vii
1 Introduction	> 1
1.1 Criminal Responsibility and "Business Complicity in Gross Human Rights Abuses"	1
1.2 Crimes and Gross Human Rights Abuses	3
1.3 International Criminal Law and Businesses	5
1.4 The Important Role of Criminal and International Criminal Law	6
1.5 The Development of International Criminal Law and its Increasing Relevance to Business	7
Box 1: The Prosecution of Frans Van Anraat	9
2 When Could a Company Official Be Responsible as an Accomplice under International or National Criminal Law?	11
2.1 Principal Perpetrators and Accomplices	11
2.2 The Development of Accomplice Liability in International Law	12
Box 2: The Trial of Walther Funk	14
3 Accomplice Liability for Aiding and Abetting under	4-
o`	17
3.1 International Criminal Law	17
Act or Omission	17
3.1.2 Mental State (<i>Mens Rea</i>) – Knowledge and Purpose	21
3.2 National Criminal Law	24

4 Common Purpose Liability under International and National Criminal Law	27
4.1 International Criminal Law	27
4.2 National Criminal Law	30
5 Superior Responsibility	32
Box 3: Key Questions Drawn from the Panel's Analysis of Criminal Law	38
6 Factual Scenarios	37
6.1 Providing Goods or Services	37
6.2 Supply Chain Relationships	40
Box 4: Taking Over Property: Plunder & Theft	41
6.3 Hiring Security Services	42
7 Defences	44
7.1 Valid Defences	44
7.2 Arguments that do not Constitute Defences	48
Box 5: Defences Not Available in International Criminal Law	49
Box 6: Prosecuting UN Sanctions Violations	50
8 Where Can Prosecution for Crimes under International	
Law Take Place?	52
9 Can Companies Be Prosecuted?	56