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Legal Issues on Corporate Crime: Corporate Manslaughter and Corporate Homicide

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Abstract

Crime is an act or omission, prohibited by law as injurious to the public at large and punishable by the State. Corporate crime is a crime committed either by a corporate body or by its representatives acting on its behalf. To commit a crime a defendant must generally commit a guilty act (*actus reus*) while having a guilty mind (*mens rea*). Under the common law, a company which is lack of the criminal mind can commit the offences and the mental state of person who is the directing mind of company may be attributed to the company itself. In the United Kingdom, the Corporate Manslaughter and Corporate Homicide Act, 2007 provided for crimes committed by the company especially for corporate killing. In Myanmar, there is no specific law for such kind of crime. One day in future when a number of public companies increase, there surely will arise many criminal cases. To handle these problems, the specific law should be well prepared ahead.

Key words: corporate crime, corporate manslaughter and corporate homicide, corporate criminal liability, penalties of corporate crime.

Introduction

Crime is an act or omission, prohibited by law as injurious to the public at large and punishable by the State. Corporate crime is a crime committed either by a corporate body or by its representatives acting on its behalf. To commit a crime a defendant must generally commit a guilty act (*actus reus*) while having a guilty mind (*mens rea*). Under the Common Law, a company which is lack of the criminal mind can commit the offences and the mental state of person who is the directing mind of company may be attributed to the company itself. In the UK, there was a specific law for corporate crime; the Corporate Manslaughter and Corporate Homicide Act, 2007. Likewise in Myanmar there should be a specific provision for such case to handle the problems that may occur in the future.

Materials and Methods

A review was made of the concept of corporate crime and corporate liability. The Corporate Manslaughter and Corporate Homicide Act, 2007 of UK and the related cases are analytically studied.

Finding

Under the Corporate Manslaughter and Corporate Homicide Act (UK), 2007, if an organization that is guilty of corporate manslaughter or corporate homicide, the organization is liable on conviction and indictment to a fine. In the Act, the law has bound the courts to impose only fine as a form of punishment for the crime. It is not enough to impose only fine in such a large case of corporate killing. It is needed to be solved by evolving and incorporating other forms of punishments: which could be imposed upon the corporation. So it should be, besides the imposition of fine, imposed severe sanctions: economic sanction or social sanction is required to be introduced in the Act. In economic sanction, it would include giving order for winding up, temporary closure of the corporation, rehabilitation of victim of crime, payments of high sum as compensation, etc. In social sanction, it would include placing the name of the corporation in the blacklist. Moreover, there is no specific law for corporate killing in Myanmar. It is necessary to regulate as a new law to solve some problems in business transaction whenever such kind of crime occurs.

Discussion

Corporate Crime: Most Law Dictionaries define crime as an act and omission, prohibited by law as injurious to the public at large and punishable by the State. Corporate crime is such a crime that is committed by a corporate body or its individuals acting on its behalf.

According to the Black's Law Dictionary, corporate crime is a crime committed either by a corporate body or by its representatives acting on its behalf.

In criminology, corporate crime refers to crimes committed either by a corporation (i.e. a business entity having a separate legal personality from the natural persons that manage its activities) or by individuals on behalf of a corporation or other business entity.

Corporate crime is a criminal offence that is committed by persons during the course of legitimate business activities. It consists of criminal acts committed in the course of doing business in which the principal benefactor is the corporation. As a corporation has no physical existence, it cannot commit the crime physically. The corporation or business entity is said to commit a corporate crime if it is organized for that purpose.

Corporate crime may take a variety of forms, from consumer fraud, securities fraud, and tax evasion to price-fixing, environmental pollution, and other regulatory violation. So it may be said that corporate crimes are the criminal offences committed by corporate employers and their employees against society as a whole.

As regard to the definition, there is a question whether the corporation as a separate person is responsible for the crime or not. If it is responsible, some issues arise: how to take legal action on the corporation and how to impose the penalty upon the corporation. An 1886 decision of the United States Supreme Court, in *Santa Clara County v. Southern Pacific Railroad*, has been cited by various courts in the United States as precedent to maintain that a corporation can be defined legally as a person. Moreover, modern criminal statutes, such as the Model Penal Code of the United States, and other Statutes, such as the Uniform Commercial Code, either expressly provide that a corporation may commit a crime or define the term person to include a corporation. In English Law, this was matched by the decision in *Salomon v. Salomon*.¹ In Australian Law, under the Corporation Act 2001, a corporation is legally a person. A corporation, therefore, is a person and may be held responsible for a crime. The above-mentioned issues: how to take legal action on the corporation and how to impose the penalty upon the corporation will be discussed under the topic "the directing mind of the company."

Crimes Committed by the Company: A company, being a non-physical existence, cannot be guilty of murder. It has been established, however, that a company can be guilty of manslaughter. It can be found in the case of *R v. P&O Ferries (Dover) Ltd.*² In this case, P&O, along with five of its managers, was indicted for manslaughter after the cross-Channel ferry "Herald of Free Enterprise" capsized in 1987 with the loss of 192 lives. The judge held that the indictment was valid, saying:

"...Where a corporation, through the controlling mind of one of its agents, does an act which fulfils the prerequisites of the crime of manslaughter, it is properly indictable for the crime of manslaughter."

The first conviction for corporate manslaughter arose from the case of *R v. Kite and OLL Ltd.*³ This case arose from the deaths of four teenagers on a canoeing trip at sea against a one-man company operating an activity centre. The managing director's failure to heed previous warnings of potential danger by the company's instructors was attributed to the company and both were convicted of manslaughter. There was evidence that the company did not employ qualified instructors and gave its instructors no training. The company was convicted of manslaughter and fined £ 60,000. Peter Kite, the managing director, who had total control of the company, was sentenced to three years in prison.

¹ [1897] AC 22.

² [1990] 93 Cr App Rep 72 (In October 1990 the judge directed the jury to find all of the defendants not guilty, as there was insufficient evidence that any of the managers had the necessary *mens rea* – *mens rea* could not therefore be attributed to the company.)

³ [1996] 2 Cr App Rep (S) 295.

And a company can be guilty of culpable homicide. In *Transco plc v. HM Advocate*,⁴ Transco plc, a gas transporter had been charged with culpable homicide in Scotland, following a gas explosion that caused the death of a family of four. This was the first time that a company had been charged with this crime in Scotland, a crime for which proof of *mens rea* is required. To establish the criminal responsibility of the company, the indictment pointed to the collective knowledge of defects in pipes between various committees and post holders within the company, as the directing mind and will of the company, rather than to one individual. At first instance this argument was accepted, but on appeal the High Court of Justiciary held that the aggregation of separate states of mind belong to different post holders and committee members to constitute *mens rea* was contrary to Scots criminal law; there was no individual or group of individuals who acted with the requisite *mens rea* in this case to make the organization criminally liable for culpable homicide at common law.

The company may also be charged with theft committed by its agents in *R v. Philippou*.⁵ In this case, Philippou and another were the sole directors and shareholders of Sunny Tours Ltd which went into liquidation leaving unpaid debts of £ 11.5 million. They had withdrawn £ 369,000 from the company's account in London to buy themselves a property in Spain just before the company collapsed, and were charged with theft. It was argued for the accused that, as they were the sole will and directing mind of the company, if they consented to the removal of the funds, so did the company – there was therefore no dishonesty. The court held that the money was effectively going into the pockets of the two shareholders. There was evidence from which it could be inferred that they had acted dishonestly and had intended to permanently deprive the company of its money. The charge was therefore relevant.

In *DPP v. Kent and Sussex Contractors Ltd*,⁶ the company was charged with doing an act with intent to deceive and making a statement which is known to be false. The Divisional Court held that the company could be liable and therefore have the necessary intent to deceive. In *Moore v. Bresler Ltd*,⁷ the company secretary, who was also the general manager of the Nottingham branch of the company, together with the sales manager of the same branch, caused documents and accounts to be produced which were false and which intended to deceive, so that the company was liable to pay less purchase tax. Both were convicted and so was the company. Again, in *R v. ICR Haulage Ltd*,⁸ it was held by the Court of Appeal that a company could be liable for the offence of common law conspiracy to defraud. Here the acts of a managing director were held to be the acts of the company.

However some of the crimes are not committed by the company because of its nature. **Crimes not Committed by the Company:** There are a number of offences which a company cannot be convicted of, by reason of its non-natural, artificial character. It cannot be convicted of a crime where the definition of a criminal act involves the commission of a physical act (*actus reus*) which an artificial entity is legally incapable of performing. For example, a company, since it cannot marry, cannot commit bigamy and it could not commit a sexual offence like rape; as this offence can only be committed by a male person.

Again, it has been held that a company cannot drive a lorry, so it cannot be convicted of offences which may be associated with driving.⁹ It was at one time thought that a company could not be committed of a crime involving personal violence.¹⁰ Finally, a company may also

⁴ [2004] JC 29; [2004] SLT 41.

⁵ [1989] 89 Cr App R (CA).

⁶ (1944) KB 146.

⁷ (1944) 2 All ER 515.

⁸ (1944) KB 551.

⁹ *Richmond London Borough Council v. Pinn and Wheeler Ltd* [1989] Crime LR 510.

¹⁰ *Cory Brothers & Co.* [1927] 1 KB 810.

not be convicted of an offence where the punishment for the crime charged is such that a sentence is incapable of being imposed on the artificial corporate entity, for example, life imprisonment on the conviction of a murder charge. So it may be noted that a company as an artificial entity should not be convicted of any offence which involves the performance of a human skill or act.

Corporate Liability: Liability means a legal obligation is owed. Corporate liability is the liability of a corporation that is enforced by sanctions imposed against the corporation itself. In other words, it is the liability of the company for a wrongful acts carried out in its officers and corporate servants.

If a company is to be regarded as a person under the law, it follows that it can incur liabilities as can any other person. A company as an employer may be held vicariously liable for a crime committed by his employee. This will occur when the law says that if a crime is committed by an employee, the employer will bear criminal liability for that act even though the employer may have known nothing about the action in question.

Criminal liability is attached only those acts in which there is violation of criminal law i.e. to say there cannot be liability without a criminal law which prohibits certain acts or omission. There is a well-known maxim, “*actus non facit reum nisi mens sit rea.*” It means that to make one liable it must be shown that act or omission has been done which was forbidden by law and has been done with guilty mind. This is a basic rule of criminal liability and every crime has two elements one physical one known as *actus reus* and other mental one known as *mens rea*. To commit a crime, it may be said that, a defendant must generally commit a guilty act (*actus reus*) while having a guilty mind (*mens rea*).

Traditionally, a corporation could not be guilty of a crime, because criminal guilt required intent and a corporation, not having a mind, could form no intent. In addition, a corporation has no body that could be imprisoned. There arises some issues that how to take legal action to whom for corporate crime and how to apply criminal sanctions as imprisonment or death to a legal person like a corporation.

As regard to take legal action for corporate crime, the common law initially rejected the idea that corporations could be criminally responsible for the actions of their employees. Overtime, however, the social need to control their activities, the common law rules on corporate criminal liability began to change. It is generally, under the common law, held that the company by ‘the only people who could act or think for it’ could commit the offences¹¹ and if the criminal acts were committed by persons of sufficient importance in the company, those acts will be seen as the acts of the company itself.¹²

However, the ability to attribute a mental state to a company is problematic because a company as an artificial being has no mind or independent will, and as such cannot attain knowledge or form an intention.

The Directing Mind of the Company: A corporation has a separate legal personality and can therefore be guilty of a crime. As a company has no physical existence and cannot act or think, the law assumes that the acts and thoughts of certain people within the corporation are the acts and thoughts of the corporation itself. But there is a problem that it is in identifying which people are considered as the corporation's mind and will.

To determine the extent of a company’s responsibility in relation to the commission of a legal wrong which involves proof of the knowledge or intent of a defendant, the court must ascertain whether the human person responsible for the physical commission of the wrongful act can properly be regarded as a part of the company’s directing mind. Where the

¹¹ DPP v. Kent and Sussen Contractors Ltd, [1944] KB146.

¹² Lennard’s Carrying Co. Ltd v. Asiatic Petroleum Co. Ltd, [1915] AC705.

person in question commands a position within the company's directing mind, the court will impute that person's mental state to the company.

The mental state of person who is the directing mind of company may be attributed the company itself. In the case of *Lennard's Carrying Co., Ltd v. Asiatic Petroleum Co., Ltd*,¹³ the House of Lord held that a director of the appellant company had occupied such dominant role in the company's business so as to have in the course of his employment as the company's directing mind. The company's business was concerned with the management of a ship, a ship which was damaged following the director's failure to correct a fault in the ship's boiler system. The company sought to defend the proceedings on the premise that the damage to the ship had occurred without the company's actual fault or privity, i.e. the state of mind of the company's director was not attributable to the company. The Company failed in its defence and was held liable under section 502 of the Merchant Shipping Act, 1894 for the plaintiff's loss. The individuals are so much in command of the company that their acts are treated as if they were acts of the company. In this case, Viscount Haldane stated that:

"Mr. Lennard therefore was the natural person to come on behalf of the company and give full evidence ... about his own position and as to whether or not he was the life and soul of the company. For if he was the directing mind of the company, and then his action must have been an action which was the action of the company itself within the meaning of section. 502."

But the mental state of one who occupies a subordinate position in the company will not be ascribed to the company itself. In the case of *Tesco Supermarkets Ltd v. Natrass*,¹⁴ Tesco was prosecuted under the Trade Descriptions Act, 1968 when it was discovered that one of its stores was selling packets of 'Radiant' washing powder which had been marked with a different price from that advertised. Tesco had a defence if the company could show that the offence was committed by "another person" and it had taken all reasonable precautions and exercised all due diligence to avoid the commission of the offence. In fact, the incorrect pricing had been the work of the shelf stacker and a store manager, whose job was to see that packets were properly priced, had failed to spot the error. It was held that, since the store manager was an employee, and did not represent the "directing mind and will" of the company, the act was done by "another person" separate from the company. As Lord Reid stated in this case:

"Normally the board of directors, the managing director and perhaps other superior officers of a company carry out the functions of management and speak and act as the company. Their subordinates do not. They carry out orders from above and it can make no difference that they are given some measure of discretion."

The directing mind; the *alter ego* and centre of the personality of the company may be found in the main persons who direct or manage the company. In other words, it can be occurred in directors or managers or other persons who are in that position of the company because the courts are sometimes prepared to regard the controllers of the company as the minds of the company.

In the case of *HL Botton (Engineering) Ltd v. TJ Graham & Sons Ltd*,¹⁵ Denning LJ stated that

"A company may in many ways be likened to a human body. It has a brain and nerve centre which controls what it does. It also has hands which hold the tools and act in accordance with directions from the centre. Some of the people in the company are mere servants and agents who are nothing more than hands to do the work and cannot

¹³ [1915] AC 705.

¹⁴ [1972] AC 153, [1971] 2 All ER 127.

¹⁵ [1957] 1 QB 129, [1956] 3 All ER 624 (Court of Appeal).

be said to represent the mind or will. Others are directors and managers who represent the directing mind and will of the company, and control what it does.”

And in the case of *Lennard's Carrying Co. Ltd v. Asiatic Petroleum Co. Ltd*,¹⁶ Viscount Haldane also stated that

“A corporation is an abstraction; it has no mind of its own more than it has a body of its own; its active and directing will must consequently be sought in the person of somebody who for some purposes may be called an agent, but who is really the directing mind and will of the corporation, the very *alter ego* and centre of the personality of the corporation. That person may be under the direction of the shareholders in general meeting; that person may be the board of directors itself.”

Hence in the criminal law, in cases where the law requires a guilty mind as a criminal offence, the guilty mind of the directors or the managers will render the company itself guilty.

Corporate Criminal Liability: The modern rule on corporate criminal liability is that a corporation can be held liable for criminal offenses committed by its employees acting within the scope of their employment and for the benefit of the corporation. A major current issue in corporate criminal liability concerns the classes of corporate employees whose intent can be imputed to the corporation. Some commentators have argued that a corporation should be criminally responsible only for offenses committed by high corporate officials or those linked to them by authorization or acquiescence.

The problem with imposing corporate liability only on the basis of the actions or knowledge of top corporate officers is that such a strategy often insulates the corporation from liability. Many corporate offenses may be directly traceable only to middle managers or more subordinate corporate employees. It may be impossible to demonstrate that any higher level corporate official had sufficient knowledge to constitute *mens rea*. In the case of *Automated Medical Laboratories*,¹⁷ the federal courts have recognized this fact. They have adopted a general rule that a corporation can be criminally liable for the actions of any of its agents whether or not any link between such agents and higher level corporate officials can be demonstrated.

Although the directing mind of a company will often be found in a person who is regarded as the *alter ego* of the company, it must be stressed that while the *alter ego* of the company will normally be comprised of a company's directors, the directing mind of a company may be found in a different class of person. Example of cases in which the acts of subordinate corporate servants have been equated with a company's directing mind included: *Moore v. Bresler Ltd*¹⁸ involving a company's branch sales manager; *DPP v. Kent and Sussex Contractors Lt*¹⁹ involving a company's transport officer; and *National Coal Board v. Gamble*²⁰ where a weighbridge man's knowledge and intention were attributed to the directing mind of the National Coal Board.

Thus, companies are held liable when the acts and omissions, and the knowledge of the employees can be attributed to the corporation. This is usually filtered through identification, *directing mind* or *alter ego* test which proves that the employee has sufficient status to be considered the company when acting. In *Tesco Supermarkets Ltd v Natrass* [1972] AC 153, Lord Reid said:

¹⁶ [1915] AC 705.

¹⁷ 770 F.2d 399(4th Cir. 1985).

¹⁸ [1944] 2 All ER 515.

¹⁹ [1944] KB 146.

²⁰ [1959] 1 QB 11.

“The person who acts is not speaking or acting for the company. He is acting as the company and his mind which directs his acts is the mind of the company. If it is a guilty mind then that guilt is the guilt of the company.”

This approach has been criticized because it restricts corporate liability to the acts of directors and a few high-level managers. This unfairly favors larger corporations because they will escape criminal liability for the acts of all the employees who manage the day-to-day activities of the corporations. This has proved problematic as in the cases involving corporate manslaughter. Because of the public pressure to reform the law on corporate manslaughter, it finally resulted in the Corporate Manslaughter and Corporate Homicide Act (UK), 2007.

The Corporate Manslaughter and Corporate Homicide Act (UK), 2007: The Act is aimed solely at corporation_ not individuals and it came into force on 6 April 2008 and created a statutory offence of corporate manslaughter.

In English law, a corporation is a juristic person and is capable of committing, and being convicted of and sentenced for, a criminal offence. However, some conceptual difficulty lies in fixing a corporation with the appropriate *mens rea*. Before the Act, a corporation could only be convicted of manslaughter if a single employee of the company committed all the elements of the offence and was of sufficient seniority to be seen as embodying the "mind" of the corporation.²¹ The practical consequence of this was that such convictions were rare and there was public discontent where it was perceived that culpable corporations had escaped censure and punishment.

The Offence: The Act attempts to align the offence of corporate killing. An indictable offence²² is committed if the way in which an organization's activities are managed or organized²³ causes a person's death; and amounts to a gross breach of a relevant duty of care owed by the organization to the deceased; — and the way in which its activities are managed or organized by its senior management is a substantial element in the breach²⁴. Prosecution in England or Wales requires the permission of the Director of Public Prosecutions, and in Northern Ireland, the Director of Public Prosecutions for Northern Ireland²⁵ and no natural person can be charged with aiding and abetting the offence.²⁶ The common law offence of gross negligence manslaughter, as it applies to corporations, is abolished.²⁷

Organizations Liable: The offence applies to:

- (a) Corporations;
- (b) Various, but not all, government departments;
- (c) Police forces;
- (d) Partnerships, trade unions and employers' associations that are themselves

employers.²⁸

Relevant Duty of Care: A relevant duty of care is one of several duties of care owed by the organization under the law of negligence and is a question of law for the judge.²⁹ Various government policy decisions;³⁰ policing,³¹ military³² and child protection³³ activities; and emergency responses³⁴ are excluded.

²¹ Tesco Supermarkets Ltd v. Natrass [1972] AC 153.

²² Section. (1)(6) of the Corporate Manslaughter and Corporate Homicide Act, 2007.

²³ Section. (1)(1), Ibid.

²⁴ Section. (1)(3), Ibid.

²⁵ Section. 17, Ibid.

²⁶ Section. 18, Ibid.

²⁷ Section. 20, Ibid.

²⁸ Section.1 (2), Ibid.

²⁹ Section. 2, Ibid.

³⁰ Section. 3, Ibid.

³¹ Section. 4 &13, Ibid.

Gross Breach: A breach of a duty of care by an organization is a gross breach if the alleged conduct amounts to a breach of that duty that falls far below what can reasonably be expected of the organization in the circumstances.³⁵ The jury must consider whether the evidence shows that the organization failed to comply with any health and safety legislation that relates to the alleged breach, and if so:

- how serious that failure was; and
- how much of a risk of death it posed.

The jury may also:

- consider the extent to which the evidence shows that there were attitudes, policies, systems or accepted practices within the organization that were likely to have encouraged the failure, or to have produced tolerance of it; and
- have regard to any health and safety guidance that relates to the alleged breach.

Senior Management: Senior management means the persons who play significant roles in:³⁶

- the making of decisions about how the whole or a substantial part of its activities are to be managed or organized; or
- the actual managing or organizing of the whole or a substantial part of those activities.

Penalties: An organization that is guilty of corporate manslaughter or corporate homicide is liable on conviction on indictment to a fine.³⁷ On conviction a corporation may be ordered to remedy any breach,³⁸ or to publicize its failures,³⁹ or be given an unlimited fine.

In the Act, the law has bound the courts to impose only fine as a form of punishment for the crime. Fines can be an effective punishment in cases of traffic offences or offences against property, but in the case of corporate manslaughter or corporate homicide, it is not enough to impose only fine in such a large case of corporate killing. Moreover, it is questionable whether only fine can achieve the object of punishment. Therefore it is need to be solved by evolving and incorporating other forms of punishments which could effectively deter the corporation from engaging into any criminal cases. For example, it is needed to impose, besides the imposition of fine, severe sanctions: economic sanction or social sanction is required to be introduced in the Act.

In economic sanction, it would include, as the examples, giving order for winding up, temporary closure of the corporation, rehabilitation of the victims of the crime, payments of high sum as compensation, etc. These will act as the various kinds of monetary and other forms which would cause huge losses to the corporation as a whole. In social sanction, it would include, as an example, placing the name of the company in the blacklist. There will act as a strong deterrence not to commit corporate crime again.

Taken Action for Corporate Crime in Myanmar: Myanmar is adopted the market-oriented economic system in 1988. With the adoption of this system, many economic reforms have been introduced. Since that time, company transaction of the country grows larger all the time. More and more companies are established. The larger the companies are established in Myanmar, the more problems and issues will arise in their business dealings. In Myanmar, there is no specific provision as well as reported case to be described for corporate crime. If these kind of similar cases occur, it may be taken action by criminal law; section. 304A

³² Section. 5 & 12, of the Corporate Manslaughter and Corporate Homicide Act, 2007.

³³ Section. 6, Ibid.

³⁴ Section. 7, Ibid.

³⁵ Section.1(4)(b), Ibid.

³⁶ Section. 1(4) (c), Ibid.

³⁷ Section. 1(6), Ibid.

³⁸ Section. 9, Ibid.

³⁹ Section. 10, Ibid.

(causing death by negligence) of the Penal Code. In the UK, there was a specific law for corporate crime; the Corporate Manslaughter and Corporate Homicide Act, 2007. As regard to the crimes committed by the company, Myanmar is also necessary to consider enacting a specific statutory law.

Moreover, the Myanmar Companies Act, 1914 is not very popular and also not very modern in recent years. In terms of United Kingdom Companies Act, the last version found is the Companies Act, 2006. In this situation, it is necessary to re-assess the present company law and some related laws to the company. Also, the stock share business has been popular in Myanmar and the public companies have been occurred nowadays. There are twenty public companies registered and commenced their business in accordance with the Myanmar Companies Act. Currently thirty eight public companies are applying for the registration of the company. One day in future the stock share business or market becomes a boom, there surely will arise many cases and problems including corporate crime among companies. So to handle these problems, the specific or detail rule or law should be well- prepared ahead especially in corporate killing.

Conclusion

Corporate crime is a crime committed by the corporate body. Corporate liability is the liability of the company for a wrongful acts carried out in its officers and corporate servants. The common law initially refused to hold corporations responsible for criminal offenses. Over time, however, this rule changed to the point where a corporation can be found to have committed almost any criminal offense that has been given proper statutory wording. Corporate criminal intent is normally derived by imputing the intent of corporate agents to the corporation. In Myanmar, there is no specific provision as well as reported case to be described for corporate crime. If these kind of similar cases occur, it may be taken action by criminal law; section. 304A (causing death by negligence) of the Penal Code. In the UK there was a specific law for corporate crime; the Corporate Manslaughter and Corporate Homicide Act, 2007. Likewise in Myanmar there should be a specific provision for corporate crime. It should be emerged as a special criminal law as the UK law. In other words, Myanmar is necessary to consider enacting a specific statutory law for corporate crime especially in corporate killing to solve some problems in business transaction whenever such kind of crime occurs.

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