

List of Laws and Additional Resources

Introduction

The list of dedicated whistleblower protection laws¹ by region globally (as of August 31, 2023) corresponds to Figure 1 in the 2023 [International Federation of Accountants \(IFAC\)](#) and [Chartered Profession Accountants of Canada \(CPA Canada\)](#) Report, *Understanding Whistleblower Protection Laws, Practices, Trends and Key Implementation Considerations*.

The purpose of the selected resources that follow highlight and complements the information found in the Report.

Please visit the Whistleblowing International Network at www.whistleblowingnetwork.org for further information about whistleblowing law and practice around the world.

Dedicated Whistleblower Protection Laws by Region

Africa

1. **Botswana.** (2016). *Whistleblowing Act (Act No 9 of 2016)*.
<https://www.botswanalaws.com/consolidated-statutes/principle-legislation/whistleblowing>
2. **Ghana.** (2006). *Whistleblower Act (2006)*. Whistleblower Act, 2006 (act 720).
[https://www.lawsghana.com/post-1992-legislation/table-of-content/Acts%20of%20Parliament/WHISTLEBLOWER%20ACT,%202006%20\(ACT%20720\)/163](https://www.lawsghana.com/post-1992-legislation/table-of-content/Acts%20of%20Parliament/WHISTLEBLOWER%20ACT,%202006%20(ACT%20720)/163)
3. **Namibia.** (2017). *Namibia Protection Act 2017*.
<https://namiblii.org/akn/na/act/2017/10/eng@2017-10-25>
4. **Rwanda.** (2012). *Law No 35/2012 Relating to the Protection of Whistleblowers*.
http://rmc.org.rw/wp-content/uploads/2018/10/whistle_blowers_protection_law.pdf
5. **South Africa.** (2000). *Protected Disclosures Act*. <https://www.gov.za/documents/protected-disclosures-act>
6. **Tanzania.** (2015). *Whistleblower and Witness Protection Act 2015*.
<https://old.tanzlii.org/tz/legislation/act/2015/20-0>
7. **Uganda.** (2010). *Whistleblowers Protection Act*.
https://www.igg.go.ug/media/files/publications/Whistle_blowers_Act.pdf
8. **Zambia.** (2010). *Public Interest Disclosure (Protection of Whistleblowers) Act (No 4/2010)*.
<https://www.parliament.gov.zm/sites/default/files/documents/acts/Public%20Interest%20Disclosure%20%28Protection%20of%20Whistleblowers%29%20Act%202010.PDF>

Central & South Asia²

9. **Bangladesh.** (2011). *Act No 7/2011 Public Interest Disclosure Act (Provide Protection)*.
[http://www.bsl.gov.bd/sites/default/files/files/bsl.portal.gov.bd/miscellaneous_info/7543c8f3_ea47_4f61_aa01_4d25cebe5dd0/Public-interest%20Information%20Disclosure%20\(Provide%20Protection\)%20Act,%202011.pdf](http://www.bsl.gov.bd/sites/default/files/files/bsl.portal.gov.bd/miscellaneous_info/7543c8f3_ea47_4f61_aa01_4d25cebe5dd0/Public-interest%20Information%20Disclosure%20(Provide%20Protection)%20Act,%202011.pdf)
10. **Pakistan.** (2017). *Public Interest Disclosure Act*.
https://www.senate.gov.pk/uploads/documents/1509977323_615.pdf

¹ A “dedicated” law means a national or federal laws covering the public or private sectors (or both) and that focuses primarily or solely on whistleblower protection.

² India passed a Whistleblowers Protection Act, in 2011 and amended it in 2015 – but it has never come into force.
(https://prsindia.org/files/bills_acts/bills_parliament/2015/Whistle_blowers_bill_as_passed_by_LS_0.pdf).

East Asia and Pacific

11. **Australia.** (2013). *Public Interest Disclosure Act 2013 (as amended 2023)*.
<https://www.legislation.gov.au/Details/C2023C00354>
12. **Japan.** (2004) *Whistleblower Protection Act (Act No 122 of 2004)*.
<https://www.cas.go.jp/jp/seisaku/hourei/data/WPA.pdf>
13. **Malaysia.** (2010). *Whistleblower Protection Act 2010*.
<https://www.bheuu.gov.my/pdf/Akta/Act%20711.pdf>
14. **Papua New Guinea.** (2020). *Whistleblower Act 2020*.
https://www.parliament.gov.pg/uploads/acts/20_6A.pdf
15. **New Zealand.** (2022). *Protected Disclosures (Protection of Whistleblowers) Act*.
<https://www.publicservice.govt.nz/publications/protected-disclosures-act-2022/>.
16. **Republic of Korea.** (2011). *Act On the Protection of Public Interest Whistleblowers (Act No 10472)*. <https://www.ilo.org/dyn/natlex/docs/MONOGRAPH/108784/134658/F-1251581606/KOR108784%202017.pdf>
17. **Vietnam.** (2018). *Law No 25/2018/QH14 on Denunciation 2018*.
<https://www.economica.vn/Content/files/LAW & REG/Law on Denunciation 2018.pdf>
<https://www.economica.vn/Content/files/LAW%20%26%20REG/Law%20on%20Denunciation%202018.pdf>

Europe

18. **Albania.** (2016). *Albania Law No 60/2016 on Whistleblowing and the Protection of Whistleblowers*. <https://www.ildkpk.al/legjislacioni-section3-en/?lang=en>
19. **Austria.** (2023). *Whistleblower Protection Act – HSchG*.
https://www.parlament.gv.at/dokument/XXVII/I/1921/fname_1513765.pdf
20. **Belgium.** (2022). *Laws to transpose the EU Directive into Belgian law*.
<https://www.ejustice.just.fgov.be/eli/loi/2022/11/28/2022042980/justel>
21. **Bosnia and Herzegovina.** (2014). *Law on Whistleblower Protection in the Institutions of Bosnia-Herzegovina [reinforced by Law on Protection of Persons who Report Corruption (2017)]*.
<http://apik.ba/zakoni-i-druqi-akti/Zakoni/druqi-vazniji-zakoni/LAW%20ON%20WHISTLEBLOWER%20PROTECTION%20IN%20THE%20INSTITUTIONS%20OF.pdf>
22. **Bulgaria.** (2023). *Law on the Protection of Persons Reporting or Publicly Disclosing Information on Violations*. <https://www.strategy.bg/PublicConsultations/View.aspx?lang=bg-BG&Id=6784>
23. **Croatia.** (2022). *Law on the Protection of Whistleblowers, NN 46/2022*. https://narodne-novine.nn.hr/clanci/sluzbeni/2022_04_46_572.html
24. **Cyprus.** (2022). *No. 6(I)/2022 On the Protection of Persons Reporting Breaches of Union and National Law*. http://www.cylaw.org/nomoi/arith/2022_1_006.pdf
25. **Czech Republic.** (2023). *Whistleblower Protection Act*.
<https://www.psp.cz/sqw/sbirka.sqw?O=9&T=352>
26. **Denmark.** (2021). *Law for the Protection of Whistleblowers*
https://www.ft.dk/ripdf/samling/20201/lovforslag/l213/20201_l213_som_vedtaget.pdf
27. **Finland.** (2022). *Law for the Protection of Persons Reporting Violations of European Union and national law* <https://www.finlex.fi/fi/laki/alkup/2022/20221171>
28. **France.** (2022). *Loi n° 2022-401 visant à améliorer la protection des lanceurs d'alerte*.
<https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000045388745/>
29. **Germany.** (2023). *Law for the Better Protection of Whistleblowers and for the Implementation of the Directive on the Protection of Persons Who Report Violations of Union Law (Whistleblower Protection Act)*. https://www.bundesrat.de/SharedDocs/beratungsvorgaengeva/DE/20wp/372-23.html;jsessionid=A5B5D22224648C848F191B1789E90A85.2_cid374?nn=4732016
30. **Greece.** (2022). *Law 4990/2022, Protection of persons reporting violations of Union law - Transposition of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23*

- October 2019 (L 305) and other urgent regulations.* <https://www.lawspot.gr/nomikes-plitirofories/nomothesia/nomos-4990-2022>
31. **Hungary.** (2023). Act XXV of 2023 Law on Complaints, Public Interest Reports, and the Rules Relating to the Reporting Abuse. <https://magyarkozlony.hu/dokumentumok/6bbe329db1ee2d1c621b47a3e099084503a9e560/megtekintes>
 32. **Iceland.** (2021). *Disclosure Protection Act, 2021.* <https://www.althingi.is/altext/150/s/1405.html>
 33. **Ireland.** (2014). *Protected Disclosure Act (as amended 2022).* <https://revisedacts.lawreform.ie/eli/2014/act/14/section/18/revised/en/html>
 34. **Italy.** (2023). *Decreto Legislativo, n. 24/2023: Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council, of 23 October 2019, concerning the protection of persons who report violations of Union law and laying down provisions concerning the protection of persons who report violations of national regulatory provisions.* https://www.gazzettaufficiale.it/atto/serie_generale/caricaDettaglioAtto/originario?atto.dataPubblicazioneGazzetta=2023-03-15&atto.codiceRedazionale=23G00032&elenco30giorni=true
 35. **Kosovo.** (2018). *Law No 06/L-085 on Protection of Whistleblowers.* <https://md.rks-gov.net/desk/inc/media/701773B8-903F-476F-9D1E-2F7CC2C86A84.pdf>
 36. **Latvia.** (2022). *Whistleblowing Act, 2022/24B.1* <https://www.vestnesis.lv/op/2022/24B.1>
 37. **Lithuania.** (2021). *Whistleblower Protection Act (No. XIII-804 Amendment.)* <https://e-seimas.lrs.lt/portal/legalAct/lt/TAP/ad4bf270487211eca8a1caec3ec4b244>
 38. **Luxembourg.** (2023). *Loi du 16 mai 2023 portant transposition de la directive (UE) 2019/1937 du Parlement européen et du Conseil du 23 octobre 2019 sur la protection des personnes qui signalent des violations du droit de l'Union.* <https://legilux.public.lu/eli/etat/leg/loi/2023/05/16/a232/jo>
 39. **Malta.** (2021). *Protection of the Whistleblower (Amendment) Act, Kap. 527.* <https://parlament.mt/media/114506/bill-249-protection-of-the-whistleblower-amendment-bill.pdf>
 40. **Moldova.** (2017). *Whistleblower Protection Law, No. 122.* https://www.rai-see.org/wp-content/uploads/2021/03/Moldova_Law-on-WB-Protection.pdf#:~:text=This%20law%20regulates%20disclosures%20of%20illegal%20practices%20by,such%20disclosures%20and%20the%20protection%20of%20whistleblowers%20integrity.
 41. **Netherlands.** (2023). *Whistleblowers' Protection Act (Stb. 2023, 29).* <https://www.huisvoorklokkenluiders.nl/Publicaties/publicaties/2023/02/18/whistleblower-protection-act>
 42. **North Macedonia.** (2016). *Law on the Protection of Whistleblowers, CDL-REF (2016)002* https://www.rai-see.org/php_sets/uploads/2021/03/North-Macedonia_Law-on-WB-Protection.pdf
 43. **Norway.** (2005). *Working Environment Act 2005.* <https://lovdata.no/dokument/NLE/lov/2005-06-17-62>
 44. **Portugal.** (2021). *Law to Protect Whistleblowers and Transpose Directive (EU) 2019/1937 (Lei n.º 93/2021).* <https://diariodarepublica.pt/dr/detalhe/lei/93-2021-176147929>
 45. **Romania.** (2022). *Law on the Protection of Whistleblowers in the Public Interest, No. 361 (as amended by Law no. 67, 2023).* <https://legislatie.just.ro/Public/DetaliiDocument/262872>
 46. **Serbia.** (2014). *Law on the Protection of Whistleblowers.* <http://www.propisi.pravno-informacioni-sistem.rs/content.php?id=1592>
 47. **Slovakia.** (2019). *Whistleblower Protection Act (No. 54).* https://www.ujd.gov.sk/wp-content/uploads/2021/10/ZZ_2019_54_20190301.pdf (English translation).
 48. **Slovenia** (2022). *Law on the Protection of Reporters of Irregularities (NN. 46/22).* <https://www.zakon.hr/z/1927/Zakon-o-za%C5%A1titi-prijavitelja-nepravilnosti>
 49. **Spain.** (2023). *Law to Protect Persons Reporting Regulatory Violations and the Fight Against Corruption.* https://www.boe.es/diario_boe/txt.php?id=BOE-A-2023-4513

50. **Sweden.** (2021). *Act on the Protection of Persons Reporting Irregularities (Ref. No.: SFS 2021:89)* <https://www.government.se/government-policy/labour-law-and-work-environment/2021890-act-on-the-protection-of-persons-reporting-irregularities-2021890/>
51. **United Kingdom.** (1998). *Public Interest Disclosure Act.* <https://www.legislation.gov.uk/ukpga/1998/23/contents>

Latin America & the Caribbean

52. **Cayman Islands.** (2015). *Whistleblower Protection Law 2015.* https://ombudsman.ky/images/pdf/laws_reqs/The_Whistleblower_Protection_Law_2015.pdf
53. **Guyana.** (2018). *Protected Disclosures Act of 2018.* <https://www.parliament.gov.gy/publications/acts-of-parliament/protected-disclosures-act-2018>
54. **Jamaica.** (2011). *Protected Disclosures Act 2011.* https://japarliament.gov.jm/attachments/341_The%20Protected%20Disclosures%20Act,%20202011.pdf
55. **Peru.** (2010). *Law No 29542, Whistleblower Protection Law ('Peru WPA').* https://www.oas.org/juridico/PDFs/mesicic4_per_ley29542.pdf

Middle East

56. **Israel.** (1997). *Protection of Employees (Exposure of Offenses of Unethical Conduct and Improper Administration) Law, 5757-1997 ('Israel PEL'); supplemented by Protection of Workers (Disclosure of Offenses and Harm to Integrity or to Proper Administration) Law (Amendment No 2), 5768-2008.* https://www.nevo.co.il/law_html/law00/71697.htm
57. **Lebanon.** (2018). *Law for the Protection of Detecting of Corruption, No.83.* <https://alp.unescwa.org/plans/1617>
58. **Tunisia.** (2017). *Law on Protecting Reporters of Corruption in the Public Sector.* http://www.ogptunisie.gov.tn/fr/wp-content/uploads/2021/06/Loi-Organique-numero-2017_10-de-lutte-contre-la-corruption-FR.pdf

North America

59. **Canada.** (2005). *Public Servants Disclosure Protection Act.* <https://laws-lois.justice.gc.ca/eng/acts/p-31.9/FullText.html>
60. **United States.** (1989). *Whistleblower Protection Act.* <https://www.law.cornell.edu/uscode/text/5/2302>

SELECTED RESOURCES

Studies and Research

International

- International Bar Association, Government Accountability Project. (2021). **Are Whistleblowing Laws Working? A Global Study of Whistleblower Protection Litigation**. International Bar Association Legal Policy and Research Unit. <https://www.ibanet.org/article/EE76121D-1282-4A2E-946C-E2E059DD63DA>
- Association of Certified Fraud Examiners (ACFE). (2022) **Occupational Fraud 2022: A report to the Nations**. <https://legacy.acfe.com/report-to-the-nations/2022/>
- McGuinn, J., Rossi, L., Fernandes, M., (2017) **Estimating the economic benefits of whistleblower protection in public procurement: final report**. Publications Office, European Commission, Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs. <https://data.europa.eu/doi/10.2873/125033>
- Special Rapporteur on the promotion and protection of the right to freedom of opinion and expression, David Kaye (2015) **Report on the protection of sources of information and whistleblowers**. UN, Human Rights Council. A/70/361.8 <https://www.ohchr.org/en/documents/reports/a70361-protection-sources-and-whistleblowers-report-special-rapporteur-promotion>
- Institute of Business Ethics. (2021). **Ethics at Work: 2021 International survey of employees**. <https://www.ibe.org.uk/ethicsatwork2021.html>

National

- Vandekerckhove, W., James, C., & West, F. (2013). **Whistleblowing—the inside story**. University of Greenwich. <https://gala.gre.ac.uk/id/eprint/10296>
- Griffith University, Centre for Governance & Public Policy. (2005-present). **Whistling While They Work: Improving Managerial and Organisational Responses to Whistleblowing in the Public and Private Sectors**. Griffith University, Australia. <https://www.whistlingwhiletheywork.edu.au/>
- Kleyn, N., Pogrud, G., Vivier, E., Onaji-Benson, T., & Painter, M. (2021). **South African Whistleblowers Tribulations and Triumphs**. Gordon Institute of Business Ethics, University of Pretoria. South Africa. <https://www.gibs.co.za/news-events/news/pages/cfbe-%20whistleblowing%20online.pdf#search=whistleblowing>
- Martin-Bariteau, Florian and Newman, Véronique, **Whistleblowing in Canada. A Knowledge Synthesis Report** (February 15, 2018). Ottawa Faculty of Law Working Paper No. 2018-07, Available at SRN: <https://ssrn.com/abstract=3111851> or <http://dx.doi.org/10.2139/ssrn.3111851>

Research websites

- **Whistleblowing Impact** (<https://www.whistleblowingimpact.org/>).
- **European Whistleblowing Institute** (<https://www.ewi.legal>)

Guides

- United Nations Office on Drugs and Crime (UNODC). (2015). **Resource Guide on Good Practices in the Protection of Reporting Persons**. United Nations. https://www.unodc.org/documents/corruption/Publications/2015/15-04741_Person_Guide_eBook.pdf
- Organisation for Economic Co-operation and Development (OECD). (2012) **Study on Whistleblower Protection Frameworks, Compendium of Best Practices and Guiding Principles**

for Legislation. G20 Anti-Corruption Action Plan – Protection of Whistleblowers.

<https://www.oecd.org/corruption/48972967.pdf>

- Principles for Responsible Investment (PRI). (2020). **Whistleblowing: Why and How to Engage with your Investee Companies.** <https://www.unpri.org/sustainability-issues/environmental-social-and-governance-issues/governance-issues/whistleblowing>
- International Organization for Standardization. (2019). **Whistleblowing Management Systems – Guidelines.** (ISO 37002). <https://committee.iso.org/sites/tc309/home/projects/published/iso-37002-whistleblowing-managem.html>
- Open Society Foundations, (2013). **The Global Principles on National Security and the Right to Information (Tshwane Principles).** <https://www.justiceinitiative.org/publications/tshwane-principles-national-security-and-right-information-overview-15-points>
- Asia Pacific Forum. (2015). **Undertaking Effective Investigations: A Guide for National Human Rights Institutions [Revised 2018].** <https://www.asiapacificforum.net/resources/guide-to-effective-investigations/>

Guidance Websites

- **The Tech Workers Handbook** (<https://techworkerhandbook.org/>)
- Eurocadres (www.eurocadres.eu) - the trade union for professionals and managers across Europe - has an online **Whistleblowing Course** (<https://www.eurocadres.eu/whistleblowing-course/>) for trade unions.

Specific Issues

Rewards and Incentives

- Vandekerckhove, W., Antunes, B, Kenny, K. (2018) **What do we know about rewards for whistleblowers?** [10.13140/RG.2.2.30897.97120](https://www.researchgate.net/publication/371760870) <https://www.researchgate.net/publication/371760870> **What do we know about rewards for whistleblowers**
- Nyrreröd, T. Spagnolo, G. (2021). **Myths and numbers on whistleblower rewards.** *Regulation and Governance*, 15(1), 82-97. <http://hdl.handle.net/10419/204755>
- Nyrreröd, T. Spagnolo, G. (2021). **A fresh look at whistleblowers rewards.** *Journal of Governance and Regulation*, 10(4) Special Issue. <http://dx.doi.org/10.2139/ssrn.3871748>

Burdens of Proof

- Devine, T. (2013). **The Whistleblower Protection Act Burdens of Proof: Ground rules for Credible Free Speech Rights.** *E-Journal of International and Comparative Labor Studies* 2(3) 137. ISSN 2280-4056.

Whistleblower Experiences

- Kenny, K. Prof (2019) **Whistleblowing: Toward a New Theory.** Boston: Harvard University Press. ISBN 9780674975798

Regional Initiatives

Africa

- Southern Africa Development Community. (2001). **Protocol Against Corruption.** <https://www.sadc.int/document/protocol-against-corruption-2001>
- African Union. (2003). **Convention on Combating and Preventing Corruption** <https://anticorruption.au.int/sites/default/files/files/2021-06/combatingcorruptionconventiona5v2enreduced.pdf>

Latin America

- Organization of American States. (1996). *Inter-American Convention against Corruption* <http://www.oas.org/juridico/english/treaties/b-58.html>
- Organization of American States. (2004). *Model Law Protecting Freedom of Expression against Corruption*. http://www.oas.org/juridico/english/model_law_whistle.htm; (2013) *Model Law to Facilitate and Encourage the Reporting of Acts of Corruption and to Protect Whistleblowers and Witnesses* http://www.oas.org/juridico/english/law_reporting.htm.

Asia Pacific

- ADB/OECD Anti-Corruption Initiative for Asia and the Pacific. (2000). *Action Plan*. <https://www.oecd.org/daf/anti-bribery/anti-corruption-initiative-asia-pacific-action-plan.pdf>

Europe

Council of Europe

- Council of Europe. (2014). *Committee of Ministers Recommendation on the protection of whistleblowers CM/Rec(2014)7 and Explanatory Memorandum*. <https://rm.coe.int/16807096c7>
- Council of Europe Parliamentary Assembly (2019) *Improving the protection of whistle-blowers all over Europe, Document 14958*. <https://pace.coe.int/en/files/28096/html>

European Union

- The European Commission launched a [whistleblower tool](#) in March 2022 to facilitate the secure and anonymous reporting of possible breaches of EU sanctions violations, past, current, or planned.
- European Parliament and of the Council. (2019). *Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law*. Document 32019L1937. <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32019L1937>

EU Directive Website

- **EU Whistleblowing Monitor** (<https://whistleblowingmonitor.eu/>).

Competent Authorities Specializing in Whistleblowing – many of these are mentioned throughout the Guide, including the Network of European Integrity and Whistleblowing Authorities (NEIWA) (www.huisvoorklokkenluiders.nl/samenwerking/internationaal/europees-netwerk)

Non-Governmental Organizations Specializing in Whistleblowing – see Whistleblowing International Network (WIN) and list of membership organizations. (<https://whistleblowingnetwork.org>)