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# SHINING A LIGHT

**UK Whistleblowing Law in International Context: The Case for Reform**

*An advocacy and policy briefing paper in support of the Consultation for the Review of the UK Whistleblowing Framework as submitted to the Department of Business and Trade. Prepared by Parrhesia under the guidance of Dr Ian Foxley, June 2026.*

## Executive Summary

The Public Interest Disclosure Act 1998 (PIDA) was, in its time, a pioneering piece of legislation. Nearly three decades on, it looks dated against the standards now being set across Europe, the Commonwealth, and beyond. PIDA protects only against unfair dismissal and detriment, leaves enforcement entirely to an individual's willingness and ability to bring an employment tribunal claim, imposes no positive duty on employers to operate a reporting system, and applies a narrow test of who counts as a protected "worker". A 2024 survey of 2,000 UK workers found that 51% would not feel safe reporting illegal activity at work, citing fear of dismissal as the principal deterrent (Morton Fraser MacRoberts, 2025).

Other countries have moved on. The EU's Whistleblower Protection Directive (2019/1937) compels member states to set up mandatory internal reporting channels, protects a far wider circle of people including job applicants, volunteers and those who merely help a whistleblower, and obliges organisations to respond within set timeframes. Ireland and Germany have gone further still, creating independent oversight bodies and reversing the burden of proof in retaliation cases. The United States, Canada, Australia and South Korea pay financial rewards to whistleblowers whose information recovers public money – and the sums recovered, and the volume of disclosures generated, dwarf anything seen under the UK's non-financial model.

The UK is, in fact, mid-reform. The Employment Rights Act 2025 brought sexual harassment within the definition of a protected disclosure from 6 April 2026. Unlike under the Equality Act which can still be used in the alternative, it means

that other individuals including the victim of sexual harassment can make a disclosures and be protected from retaliation e.g. witnesses. A sexual harassment disclosure can no longer be subject to an NDA and can now be made to a number of prescribed persons such as regulators, an MP and, in exceptional cases, the media.  HMRC's new Strengthened Reward Scheme, also from April 2026, will pay informants up to 30% of tax recovered above £1.5 million – explicitly modelled on the US and Canadian schemes. And the Office of the Whistleblower Bill, a Private Member's Bill sponsored by Gareth Snell MP, would create an independent statutory body with real investigatory and enforcement teeth, modelled in part on Ireland's Office of the Protected Disclosures Commissioner.

This paper sets out the current state of UK law, surveys whistleblowing regimes in thirteen other jurisdictions, distils what the evidence shows actually works, compares it to the current UK position and sets out a short list of reforms that the UK should adopt – most of which already have a vehicle in front of Parliament. The purpose is to give campaigners, parliamentarians and policymakers a single, evidenced document from which to argue for the reforms recommended.

## 1. Why Whistleblowing Matters

Whistleblowers are not a fringe concern. They are, overwhelmingly, the earliest and cheapest warning system any organisation or government has against fraud, corruption, and danger to the public. Where that warning system is weak, wrongdoing runs longer, costs more, and causes more harm before it is caught – a pattern visible across UK scandals from Mid Staffordshire NHS to the Post Office Horizon affair and from defence and procurement corruption to child sexual abuse from grooming gangs. Where it is strong, as the US qui tam figures below demonstrate, billions of pounds in public money are recovered and abuse is deterred before it metastasises.

Protect's 2025 economic modelling of three of these UK scandals – Post Office Horizon, the Countess of Chester Hospital/Lucy Letby case, and the collapse of Carillion – put the cost to the public purse of ignoring the whistleblowers who raised the alarm at £177,967,265; £39,279,222 and £209,091,973 respectively, a combined £426,338,460 that could otherwise have funded fourteen new schools or 1,440 doctors for five years (Protect, 2025). In all three cases the organisations investigated were found to have prioritised placating whistleblowers – through mediation, re-engaging conflicted auditors, or box-ticking review processes – over investigating the substance of what they were being told, and the Boards involved were found to have failed to ask difficult questions or to treat effective whistleblowing as part of their governance role (Protect, 2025). Separately, 40% of the 3,000-plus people who called Protect's Advice Line in 2024 said their concerns had been ignored by their employer (Protect, 2025). The costing model is necessarily conservative, and Protect itself stresses that it excludes Parliamentary and regulatory time, costs to other organisations and supply chains, and the incalculable human cost to the whistleblowers themselves and those affected by the failures (Protect, 2025).

The global data bears this out. The Association of Certified Fraud Examiners' 2026 study of 2,402 occupational fraud cases across 143 countries found that tips remained by far the single most common way fraud was detected, accounting for 43% of cases – nearly three times the rate of the next most common method – with internal audit and management review together accounting for most of the remainder (Association of Certified Fraud Examiners, 2026). More than half of those tips came from employees, and organisations with a formal reporting mechanism in place suffered a third less median loss and detected fraud six months faster than those without one (Association of Certified Fraud Examiners, 2026). Yet the same study found that only 10% of victim organisations offered any reward to whistleblowers, the least-adopted anti-fraud control measured, despite its evident link to faster, cheaper detection elsewhere in the data (Association of Certified Fraud Examiners, 2026). The implication for policy is clear and direct: reporting channels and incentives are not a peripheral add-on to fraud and corruption control but the single most effective lever available, and the UK's near-total reliance on after-the-fact tribunal remedies leaves that lever largely unused.

Yet the UK framework still asks an enormous amount of the individual and offers comparatively little in return: no right to anonymity beyond initial confidentiality, no statutory body to investigate the underlying wrongdoing (only the detriment suffered), no requirement on employers to act on what they are told, and a multi-year tribunal process as the only remedy. The international comparison below shows this is now an outlier position, not the norm. Where once the UK had world-leading policy, it now trails the pack.

# 2. The UK Today

## 2.1 The Public Interest Disclosure Act (PIDA) 1998

PIDA, inserted into the Employment Rights Act 1996, protects workers from dismissal or detriment for making a “qualifying disclosure” made in the public interest about specified categories of wrongdoing (criminal offences, breaches of legal obligation, miscarriages of justice, danger to health and safety, damage to the environment, or the deliberate concealment of any of these). Protection extends beyond employees to a relatively wide class of “workers” – contractors, trainees, agency staff, and, since a 2014 Supreme Court ruling, LLP members – but it stops well short of the EU model’s coverage of volunteers, shareholders, board members, job applicants and third parties who assist a whistleblower (Protect, n.d.; UK Government, 1998; Wikipedia, n.d.).

Structurally, PIDA has three well-documented gaps:

- First, it creates no positive obligation on any employer to operate whistleblowing procedures or have a dedicated reporting channel – good practice is purely voluntary.
- Second, it contains no mechanism to prevent blacklisting of a whistleblower by a future employer.
- Third, and most importantly, there is no independent body empowered to investigate the substance of a disclosure; PIDA only ever protects the individual from the consequences of speaking up, and even then only via a claim to an employment tribunal, which can take years and requires the worker to fund or risk the inevitably large legal costs themselves.

The numbers bear this out: a 2024 survey of 2,000 UK workers found 51% would not feel safe reporting illegal activity at work, with fear of dismissal cited as the principal reason (Morton Fraser MacRoberts, 2025).

This structural assessment is corroborated by the ILO's 2025 global survey of whistleblower protection laws applicable to the public service, which benchmarked 67 countries' legislation against 14 indicators drawn from UNODC, OECD, Transparency International, Council of Europe, OAS and Government Accountability Project/International Bar Association frameworks (Roche, 2025). The UK's law (PIDA 1998) was rated “comprehensive” on basic indicators such as the existence of specific legislation, the definition of protected wrongdoing and protection against retaliation, but “absent or limited” on six of the fourteen indicators, including sanctions against retaliators, the existence of a control authority, transparent use of the legislation, the right of whistle-blowers to be kept informed of their case, and provisions for anonymous reporting (Roche, 2025). Most strikingly, the UK was one of only two countries surveyed worldwide – alongside Algeria – rated “absent or limited” on protection of confidentiality, the ILO study finding that PIDA does not specifically guarantee the confidentiality of a whistle-blower's identity or penalise its disclosure (Roche, 2025). On the ILO's own threshold, a law rated “absent or limited” on five or more of the fourteen indicators falls into the weakest performance band identified across the 67 countries studied – a group the UK's framework belongs to notwithstanding its status as one of the world's earliest whistleblowing statutes (Roche, 2025).

## 2.2 The UK's Own Reform Moment

**The Office of the Whistleblower Bill.** Introduced by backbench Labour MP Gareth Snell on 19 December 2024, this Private Member's Bill intended to establish an independent statutory Office of the Whistleblower with power to set, monitor and enforce standards for the management of whistleblowing cases; provide disclosure and advice services; direct investigations; and order redress for detriment suffered. As a Private Member's Bill it depended on government support to progress, and moved further than most such Bills: a second reading on 5 May 2026 passed through both the House of Commons and the House of Lords, but ultimately failed due to a lack of parliamentary time in the last session of Spring 2026. Without Government backing to allocate sufficient priority in the parliamentary agenda, it is unlikely to gain enactment despite wide cross-party endorsement in both Houses.

**The All-Party Parliamentary Group on Whistleblowing.** Chaired by Mary Robinson MP since July 2018, with Secretariat support by the campaign group WhistleblowersUK, the APPG has provided sustained cross-party pressure and a forum for the evidence base behind the Office of the Whistleblower Bill. However, the APPG was dissolved at the change of government and was not reformed in the current session; its work was taken on by the APPG on Anti-Corruption and Tax Reform, though at reduced priority relative to its former focus.

**The Employment Rights Act 2025.** From 6 April 2026, a disclosure about sexual harassment – that it has occurred, is occurring, or is likely to occur – is explicitly a qualifying disclosure under PIDA, closing a gap that previously forced workers to shoehorn harassment complaints into categories such as health and safety. As with all PIDA protection, there is no minimum length of service required, and dismissal for such a disclosure is automatically unfair (UK Government, 2026; Acas, n.d.).

**HMRC's Strengthened Reward Scheme.** Announced by HM Treasury on 26 November 2025 and live from 6 April 2026, this scheme allows HMRC to pay informants 15–30% of additional tax collected, where the information leads to recovery of at least £1.5 million in serious avoidance or evasion cases. The Government has explicitly modelled the scheme on equivalent US and Canadian tax whistleblower programmes, and forecasts £225 million in additional tax recovered by 2030/31, with first payments expected in 2027/28. This is, in effect, the UK's first move toward the financial-incentive model long used in the US and South Korea – albeit confined to tax fraud (HM Treasury, 2025; Clifford Chance, 2025; Macfarlanes, 2025).

**UK Anti-Corruption Strategy 2025.** The Government's own 2025 anti-corruption strategy acknowledges that the current legal framework for whistleblowers "may not be operating as effectively as it should" and commits to reviewing the UK's approach to whistleblowing in the employment context, with reforms expected to be explored by 2027 (HM Government, 2025).

*Taken together, this is a Government and Parliament that already accept the case for reform in principle – the open question is scope and pace. The remainder of this paper sets out what "good" looks like elsewhere, so that the 2027 Review and any future Office of the Whistleblower Bill are shaped by evidence, not starting from a blank page.*

## 2.3 The Civil Society Case: Protect and Parrhesia

Two of the UK's leading whistleblowing charities, Protect and Parrhesia, published a Joint Review Briefing in March 2026 (Protect and Parrhesia, 2026) setting out a shared diagnosis of where the current framework fails workers in practice, drawn from their own caller data and a 2025 YouGov survey. Their evidence sharpens several of the gaps already identified above.

**Trust and enforcement, not awareness, is the core problem.** Protect found that 38% of their callers report being ignored when they raise a concern with their employer, and 71% report suffering some form of detriment as a result (Protect and Parrhesia, 2026). Public awareness of the law itself has also collapsed: their 2025 YouGov survey found only 25% of respondents believe a law protects whistleblowers, down from 48% in a comparable 2021 survey, with 61% saying they simply do not know (YouGov, 2025, cited in Protect and Parrhesia, 2026). The charities argue this reflects the futility of speaking up rather than a shortage of people willing to come forward in the first place.

**A Duty to Investigate.** Protect and Parrhesia's central proposed remedy is a statutory Duty to Investigate, requiring employers to take demonstrable action on any disclosure rather than simply avoiding dismissal of the discloser. They argue this would also speed up tribunal proceedings, since employers would have to produce evidence of their investigation rather than claimants being accused of a fishing expedition when they ask for it.

**A clear duty of confidentiality.** A duty of confidentiality is currently only best practice under government guidance, not a clear statutory requirement, despite being fundamental to trust in the system.  However, the charities note that a breach of confidentiality could constitute a breach of the fundamental implied term of trust and confidence in contracts of employment and hence, in the right circumstances, a whistleblower may be able to claim constructive dismissal.

**Enforcement outside the employment tribunal.** Both organisations argue that enforcement of whistleblowing standards on employers and regulators should sit with a dedicated body, whether a new Office of the Whistleblower, Whistleblowing Commissioner, or an expanded remit for the Fair Work Agency or the Equality and Human Rights Commission, rather than depending solely on individual tribunal claims.

**A wider, Parliament-set scope.** Protect and Parrhesia argue scope should remain inside employment law rather than being hived off into a separate regime, but extend explicitly to job applicants, subcontractors and suppliers, self-employed contractors, trustees and non-executive directors, and that this should be settled by Parliament rather than fought out case by case through litigation brought by groups such as junior doctors, district judges and charity trustees. They also call for the categories of protected wrongdoing to be widened to include gross waste or mismanagement of public funds, abuse of public procurement, serious misuse of authority, and conduct seriously damaging to an employer's reputation or finances.  Protect and Parrhesia were central to the creation of a 'failure to prevent' fraud and corruption clause within the Economic Crime and Corporate Transparency Act 2023, ensuring that whistleblowing was specifically mentioned within the subsequent Government Guidance on implementation to indicate that insufficiency of procedures and protective processes was sufficient to negate any justifiable defence.  They further argue for whistleblower protection to be guaranteed alongside the proposed Duty of Candour in the Public Office (Accountability) Bill, on the basis that it is fundamentally wrong to impose a duty to be candid without protecting those who act on it (Protect and Parrhesia, 2026).

**A reversed burden of proof, aligned to the Equality Act.** The briefing endorses the same reversed burden of proof recommended elsewhere in this paper, framed specifically as alignment with the existing Equality Act 2010 model, which they argue would also simplify the legal test and reduce the volume of satellite litigation over dismissal (Protect and Parrhesia, 2026).

## 3. International Comparators

No two countries regulate whistleblowing identically, but the thirteen jurisdictions surveyed below show clear, repeatable patterns in what an effective regime contains.

### 3.1 European Union – Directive (EU) 2019/1937

Published in the Official Journal on 26 November 2019, the Whistleblowing Directive requires all EU member states to protect anyone reporting breaches of EU law in defined areas: public procurement, financial services and the prevention of money laundering, product and transport safety, environmental protection, public health, and consumer and data protection. Protection extends well beyond employees to job applicants, former employees, supporters of the whistleblower, and journalists. Any public or private entity with 50 or more employees, and any municipality with 10,000 or more inhabitants, must operate a confidential internal reporting channel; whistleblowers are free to choose between internal and external reporting rather than being forced to exhaust internal routes first. Transposition deadlines were 17 December 2021 for organisations with 250+ employees and 17 December 2023 for those with 50–249. The UK left the EU before the deadline and was never bound by it (European Union, 2019; European Commission, n.d.).

### 3.2 Ireland – Protected Disclosures (Amendment) Act 2022

Ireland transposed the EU Directive through the Protected Disclosures (Amendment) Act 2022, signed into law in July 2022 and in force from 1 January 2023. It extends protection to volunteers, shareholders, board members and job applicants, requires a formal internal channel in any organisation with 50 or more employees, and imposes a three-month statutory deadline for acknowledging and giving feedback on a disclosure. Most significantly, it created the Office of the Protected Disclosures Commissioner – a genuinely independent body, housed within (but operationally distinct from) the Office of the Ombudsman, whose first holder was the Ombudsman Ger Deering. The Commissioner's role is to receive disclosures where it is unclear which body should handle them, redirect them to the correct "prescribed person", monitor compliance, and publish annual reports (Government of Ireland, 2022; Houses of the Oireachtas, n.d.; Citizens Information, n.d.).

### 3.3 Germany – Hinweisgeberschutzgesetz (HinSchG)

Germany's Whistleblower Protection Act came into force on 2 July 2023, transposing the EU Directive and adding coverage of specific domestic regulatory breaches (health and safety, minimum wage, posted workers, labour leasing). Organisations with 250 or more employees had to comply immediately; those with 50–249 employees had until 17 December 2023. Two features stand out. First, the burden of proof on retaliation is reversed: if a whistleblower suffers a detriment (e.g. dismissal) after making a report, the employer – not the whistleblower – must prove the detriment was not caused by the disclosure. Second, the Act has real teeth: retaliation, breach of confidentiality, or obstruction of a report can attract fines of up to €50,000 (rising to €500,000 in serious cases), and simply failing to operate a compliant reporting channel at all is itself a finable offence of up to €20,000 (Bundesministerium der Justiz, 2023; Pinsent Masons, 2023; Orrick, 2023).

## 3.4 United States – Two Distinct Reward Models

**SEC whistleblower programme (Dodd-Frank Act).** The SEC pays whistleblowers 10–30% of monetary sanctions over $1 million in successful enforcement actions arising from their information. In FY2025 the SEC awarded over $60 million to 48 individuals across 31 Covered Actions – down sharply from $255 million to 47 individuals in FY2024 – while the volume of tips received continued to rise, to roughly 27,000 in FY2025 (up from c.24,980 in FY2024), suggesting the drop reflects the pace of award processing rather than declining willingness to come forward (US Securities and Exchange Commission, 2025; Phillips & Cohen, 2025; Better Markets, 2025).

**False Claims Act ‘qui tam’ suits.** Separately, the False Claims Act allows a private citizen (a “relator”) to sue on the government’s behalf over fraud against federal programmes, and to keep 15–30% of whatever is recovered. FY2025 was a record year on every measure: 1,297 qui tam suits filed (the highest ever, beating 2024’s 980), and over $6.8 billion in total False Claims Act settlements and judgments – also the highest in the Act’s history – of which more than $5.3 billion (78%) came from qui tam-originated cases. Since the Act was strengthened in 1986, cumulative recoveries exceed $85 billion (US Department of Justice, 2025; Morgan Lewis, 2025; Holland & Knight, 2025).

*The contrast between these two US schemes and the UK’s tax-only Strengthened Reward Scheme is instructive: the US pays rewards across the whole landscape of fraud against the state and against investors, not solely tax. This is the single largest structural difference between the US and UK approaches, and the closest the UK has to a domestic precedent for going further (the multiplier and qui tam comparator referenced in the companion negotiating documents draws directly on this US model).*

## 3.5 Australia – The “No Wrong Doors” Reform

Australia’s Public Interest Disclosure Act 2013 is undergoing a second tranche of reform. An exposure draft of the Public Interest Disclosure and Other Legislation

Amendment (Whistleblower Protections) Bill 2025 was opened for public consultation between 10 September and 1 October 2025. It would create a new Whistleblower Ombudsman, held by the Commonwealth Ombudsman, with dispute-resolution powers and the power to investigate reprisals directly; introduce a “no wrong doors” approach so more oversight bodies can lawfully receive a disclosure; reverse the onus of proof so a whistleblower alleging reprisal does not have to prove causation, the respondent must disprove it; and widen who a disclosure can safely be made to, including lawyers, doctors, psychologists, and unions. The Government indicated in November 2025 that it expects to finalise these reforms during 2026 (Attorney-General's Department, 2025; Commonwealth Ombudsman, 2025; Centre for Public Integrity, 2025).

## 3.6 New Zealand – Direct External Reporting

The Protected Disclosures (Protection of Whistleblowers) Act 2022, in force from 1 July 2022, replaced a much-criticised 2000 Act. It broadened “serious wrongdoing” to capture private-sector misuse of public funds or authority and health-and-safety risk, and – unusually – allows a person to make a protected disclosure directly to an “appropriate authority” at any time, without first having to raise it internally with their own organisation. Disclosers compliant with the Act are immune from civil, criminal and disciplinary proceedings arising from the disclosure. The Act does, however, only require public-sector bodies to maintain formal disclosure procedures; there is no equivalent obligation on private-sector or not-for-profit employers (New Zealand Government, 2022; Ombudsman New Zealand, n.d.; Te Kawa Mataaho Public Service Commission, n.d.).

## 3.7 Canada – A Cautionary Tale

Canada’s federal Public Servants Disclosure Protection Act (PSDPA) is widely regarded as a model of what not to do. A Review Task Force operating from 2023 to 2025 concluded that the Act, as currently administered, “does not provide the sense of security needed to promote a culture of integrity”, that public servants do not trust it will protect them, and that improvements are “urgently needed” (Treasury Board of Canada Secretariat, 2025). The Act excludes the Canadian Armed Forces and the intelligence service (CSIS) entirely, and witnesses to the review described a consistent “lack of willingness” by the oversight Commissioner’s office to investigate disclosures and reprisal complaints. The lesson for the UK is that an oversight body which exists on paper but lacks investigatory will, resources, or independence in practice can be as damaging to confidence as having no body at all – a risk the Office of the Whistleblower Bill’s design needs to guard against explicitly.

### 3.8 South Africa – Lessons from State Capture

South Africa's Protected Disclosures Act 2000 was amended in 2017 to extend coverage to former employees, temporary workers, and those placed by employment agencies, and to impose a "duty to inform" obliging employers to give whistleblowers feedback. But the country's own Judicial Commission of Inquiry into state capture, corruption and fraud (the Zondo Commission) found significant shortcomings in this framework, and the Ministry of Justice has now published a draft Protected Disclosures Bill 2026 for public comment that would repeal the 2000 Act entirely – broadening protected persons further, adding detailed procedural requirements, new enforcement mechanisms, and criminal sanctions for retaliation (Bowmans, 2026; Cliffe Dekker Hofmeyr, 2025). South Africa is a sobering illustration of how weak whistleblower protection and slow reform can coincide with, and arguably enable, large-scale state corruption – directly analogous to the corruption this paper's author has spent sixteen years exposing in the UK defence sector.

### 3.9 Japan – Mandatory Systems, Criminal Penalties

Japan's Whistleblower Protection Act 2004 was amended in 2020, with the amendment in force from 1 June 2022. It expanded protection to former employees (within one year of leaving) and to company officers – directors, executive officers, auditors – and, notably, made it mandatory for businesses above a certain size to operate a whistleblowing system, backed by administrative penalties and criminal fines for non-compliance. Dismissal for whistleblowing to administrative authorities or the press is now void in additional circumstances beyond the original Act (Lexology, 2022; Global Compliance News, 2022; ZeLo, 2022).

### 3.10 South Korea – The Highest-Value Reward Model

South Korea's Anti-Corruption and Civil Rights Commission (ACRC), created in 2008, runs what is probably the world's most generous whistleblower reward scheme: up to KRW 3 billion (roughly \$2–3 million) where a report directly recovers public funds or reduces public expenditure, plus a separate award of up to KRW 200 million for reports that serve the public interest even without direct financial recovery. The effect on reporting volumes has been dramatic: corruption and public-interest disclosures to the ACRC rose from 2,821 in 2011 to 9,858 in 2023 (National Whistleblower Center, n.d.; Anti-Corruption and Civil Rights Commission, n.d.).

## 3.11 India – A Law That Has Never Come Into Force

India’s Whistle Blowers Protection Act received presidential assent in May 2014 – and has still never been brought into operation. The Government has repeatedly cited the need for amendments to protect national security and the “sovereignty and integrity of India” as the reason for the delay; an amendment bill passed the Lok Sabha in 2015 but lapsed on dissolution of Parliament, and as recently as December 2024 the Government confirmed that changes to the Act were not part of its current legislative programme (Press Information Bureau, 2024). India is the clearest possible illustration of the gap between a law existing on the statute book and a law actually protecting anyone, and a cautionary precedent against the UK allowing any future reform to stall indefinitely at the secondary-legislation or commencement-order stage (SCC Online Blog, 2025).

## 3.12 Norway – An Employer Duty to Investigate and a Reversed Burden of Proof

Norway's whistleblowing framework sits inside Chapter 2A of the Working Environment Act, most recently amended with effect from 1 January 2026 (Arbeidstilsynet, 2026). It gives any worker the right to report a matter of concern internally, to a relevant public supervisory authority, or, if the matter has already been raised internally or the worker reasonably believes internal reporting would be inappropriate, externally to the media or the public. Two features are directly relevant to the UK debate. First, once a report is made, the employer is under a positive statutory duty to ensure the matter is adequately investigated within a reasonable time, precisely the Duty to Investigate that Protect and Parrhesia (see section 2.3) are calling for in the UK. Second, the burden of proof is reversed twice over: an employer must prove a worker did not follow proper reporting procedure, and once a worker shows facts indicating retaliation occurred, the employer must prove that no retaliation took place, with Norwegian courts setting a low evidentiary bar for the worker, typically just evidence that whistleblowing occurred and that an adverse action followed in reasonably close time (Schjodt, 2024). Undertakings with five or more employees must maintain internal reporting routines, a materially lower size threshold than the EU Directive's 50-employee floor. The Norwegian Labour Inspection Authority (Arbeidstilsynet) supervises compliance and can inspect workplaces, issue improvement notices and impose administrative fines, though, as in the UK, there is no single independent body dedicated solely to investigating the substance of whistleblowing disclosures themselves (L&E Global, n.d.).

## 3.13 Netherlands – The Dutch Whistleblowers Authority

The Netherlands implemented the EU Directive through the Whistleblower Protection Act (Wet bescherming klokkenluiders), in force from 18 February 2023, which replaced and substantially strengthened the earlier House for Whistleblowers Act 2016 (Government of the Netherlands, 2023). As under the EU Directive, organisations with 250 or more employees were covered immediately and those with 50 to 249 employees from 17 December 2023. The Act's most distinctive feature is the Dutch Whistleblowers Authority (Huis voor Klokkenluiders), a single body that combines an advice-and-support function for individual whistleblowers with the power to investigate both the underlying wrongdoing, where no other regulator has the power to do so, and how a whistleblower was treated after reporting (Huis voor Klokkenluiders, n.d.). Organisations under investigation must cooperate, and the Authority can demand files and records subject to limited exceptions for national security and professional secrecy. As in Germany, the burden of proof is reversed: once a whistleblower shows they made a report and subsequently suffered a disadvantage, the law presumes the disadvantage was caused by the report unless the employer proves otherwise, and any retaliatory measure taken in breach of the Act is void. The Netherlands illustrates a sequencing risk relevant to the UK's own Office of the Whistleblower Bill, however: the Authority's supervisory and administrative sanctioning powers, including the power to fine an employer over the design of its internal reporting procedure or its treatment of a whistleblower, were provided for in the 2023 Act but are not expected to actually take effect until the end of 2026, nearly four years after the substantive protections themselves became law (Osborne Clarke, 2023; Van Doorne, 2023).

## 3.14 Financial Incentivisation Design – The RUSI Evidence Review

A December 2024 RUSI/SOC ACE research paper by Eliza Lockhart, based on 39 interviews across Australia, Canada, the UK and the US, provides the most detailed evidence review to date of whether financial reward schemes, of the kind the UK has now adopted for tax fraud via HMRC's Strengthened Reward Scheme, actually work, and how they should be designed if extended further (Lockhart, 2024).

**On effectiveness, the evidence is strong.** US regulators received record numbers of tips in FY2023 (18,354 to the SEC, 1,530 to the CFTC, each roughly a 50% increase), and a Harvard study found that incentivised whistleblowers' disclosures were investigated by the Department of Justice for longer and settled more often than other cases, directly contradicting the common claim that rewards mainly attract meritless reports (Lockhart, 2024). Vandekerckhove et al. (2018) estimate that the benefits of reward programmes outweigh their costs by a factor of six to thirty-three (Vandekerckhove et al., 2018, cited in Lockhart, 2024).

**On the moral hazard concern.** This is the objection most often raised by UK and Australian regulators against incentivisation, that rewards might encourage entrapment, frivolous claims, or crowd out the intrinsic motivation to report wrongdoing. The evidence does not support it: a National Whistleblower Center review of over 10,000 reward cases found no evidence of entrapment, and research shows that any crowding-out effect of paying whistleblowers largely disappears with the introduction of sufficiently high monetary rewards, with only token, low-value rewards posing a risk (Lockhart, 2024). The moral hazard argument is stronger outside of financial matters. Incentives and rewards may be appropriate where monetary savings etc are visible but are inappropriate to the reporting of misconduct etc in the health service. However, this raises the problem of equanimity in terms of compensation for public service/ healthcare whistleblowers who frequently suffer retaliation/ severe career impact, and who are more likely to be in a precarious financial situation, in comparison to private sector whistleblowers

**On design.** RUSI identifies choices that materially affect outcomes: information must be both voluntary and based on independent knowledge rather than information an individual was already obliged to provide; a minimum recovery threshold, at least US$1 million in the US and Canadian models, keeps schemes cost-effective, though RUSI flags that the UK and Australia's typically lower corporate penalties make calibrating an equivalent threshold harder; reward size in the US and Canada ranges from 5 to 30% of recovered funds; and eligibility should not depend on having had a formal employment relationship with the wrongdoing organisation, since research shows no single category of whistleblower, employee, contractor, professional adviser or member of the public, accounts for more than around a fifth of fraud detections (Lockhart, 2024).

**Critically, rewards are not a substitute for the rest of the framework.** The UK's own financial regulators, the FCA and PRA, have previously argued that rewards benefit only the small number whose information leads directly to successful enforcement action, borne out by SEC data showing only around 0.5% of more than 83,000 tips received between 2011 and 2024 resulted in a paid reward (Lockhart, 2024). RUSI's first observation for policymakers is accordingly that rewards achieve certain goals, but not in isolation, and its fourth is that any scheme should start narrow, targeting high-value, well-evidenced categories of economic crime, and expand only as evidence accumulates, rather than being treated as a set-and-forget policy (Lockhart, 2024).

## 3.15 EU Candidate Countries – A Compliance Gap Despite Strong Incentives

A 2026 Transparency International review of seven EU candidate and potential candidate countries (Albania, Kosovo, Moldova, Montenegro, North Macedonia, Serbia and Ukraine) found that, despite the explicit incentive of EU accession, compliance with the 2019 EU Whistleblower Protection Directive remains uneven and incomplete (Terracol, 2026). Only Albania fully complies with the Directive's four core requirements: the threshold for protection, the right to report directly to authorities, reversal of the burden of proof, and penalties (Terracol, 2026). Six of the seven fail to provide penalties for one or more of the violations the Directive requires to be sanctioned, including retaliation, hindering reports, vexatious proceedings or breaches of confidentiality (Terracol, 2026). Serbia's reversal of the burden of proof is conditional, requiring a whistleblower to first establish a probable link between their report and the detrimental measure before the burden shifts to the employer, which the review found weakens the protective effect of the mechanism (Terracol, 2026). Kosovo and North Macedonia restrict the right to report directly to external authorities, generally requiring prior internal reporting except in narrow exceptions such as urgency or risk of retaliation (Terracol, 2026).

The review is instructive for the UK debate precisely because EU accession is one of the strongest external incentives a state can face to legislate well, yet formal transposition has not produced consistent best practice even on the Directive's own minimum terms (Terracol, 2026). None of the seven countries collects gender-disaggregated data on whistleblowing, which the review identifies as a structural barrier to understanding who actually uses, and is failed by, these systems (Terracol, 2026). Ukraine's Unified Portal of Whistleblower Reports, which lets whistleblowers report anonymously and track the status of their case online, was highlighted as a best-practice model for accessible, trust-building reporting infrastructure (Terracol, 2026). The broader lesson for Westminster is that good legislative intent is not self-enforcing: without specific, justiciable obligations – an unconditional reversal of the burden of proof, comprehensive penalties covering every category of retaliatory conduct, and unrestricted access to external reporting – even law made under sustained external pressure can fall short in practice (Terracol, 2026).

## Table 1: Key Features of Whistleblowing Law – Thirteen Jurisdictions Compared with the United Kingdom's Current Position

*The United Kingdom's current position (amber row) is shown against each of the thirteen comparator jurisdictions. ✓= Yes | ✗ = No | ~ = Partial / Proposed / Limited. Legislative status and figures as at June 2026.*

| Country / Jurisdiction | Key Legislation (Year in Force) | Independent Oversight Body | Scope of Protection (beyond employees) | Mandatory Internal Reporting Channels | Reversed Burden of Proof | Financial Rewards | External Reporting (no prior internal) | Notable Feature / Weakness |
|---|---|---|---|---|---|---|---|---|
| European Union | Directive (EU) 2019/1937 (Dec 2021 / Dec 2023) | ~ Competent national authorities required | Job applicants, volunteers, shareholders, board members, former employees, support persons, journalists | ✓ 50+ employees; 250+ (Dec 2021), 50–249 (Dec 2023) | ✓ | ✗ | ✓ Free choice: internal or external | Sets the international floor for all EU member states; UK left before transposition |
| Ireland | Protected Disclosures (Amendment) Act 2022 (1 Jan 2023) | ✓ Office of the Protected Disclosures Commissioner (OPDC) | Volunteers, shareholders, board members, job applicants | ✓ 50+ employees | ✓ | ✗ | ✓ | 3-month statutory acknowledgement-and-feedback deadline; OPDC is model for UK Office of the Whistleblower Bill |
| Germany | Hinweisgeberschutzgesetz (HinSchG) (2 Jul 2023) | ~ Designated federal authorities | Workers broadly (not yet as wide as EU Directive) | ✓ 250+ (Jul 2023), 50–249 (Dec 2023) | ✓ | ✗ | ✓ | Fines up to €50,000 for retaliation (€500,000 serious); up to €20,000 for failing to operate a channel |
| United States | Dodd-Frank Act 2010 (SEC) False Claims Act 1986 (FCA) | ✓ SEC Whistleblower Office; DOJ | Any person with relevant information (no employment requirement) | ✗ | ~ Varies by scheme | ✓ 10–30% (SEC, sanctions >$1M); 15–30% (FCA recoveries). Record $6.8bn recovered FY2025 | ✓ Direct to regulator / DOJ | FCA qui tam allows private citizen to sue on government's behalf — most powerful recovery mechanism globally |
| Australia | Public Interest Disclosure Act 2013 (+ Bill 2025, reforms expected 2026) | ~ Proposed: Whistleblower Ombudsman | Public sector; private sector via Corporations Act 2001 | ✗ (proposed reforms) | ~ Proposed: onus reversed for reprisal claims | ✗ (separate tax whistleblower scheme) | ~ Proposed: 'no wrong doors' approach | Second major reform tranche under way; regulator caution on financial rewards persists despite strong evidence |
| New Zealand | Protected Disclosures (Protection of Whistleblowers) Act 2022 (1 Jul 2022) | ~ Ombudsman routes disclosures | Public and private sector employees | ✗ Public sector only | ✗ | ✗ | ✓ Direct to 'appropriate authority' at any time — no prior internal requirement | Immunity from civil, criminal and disciplinary proceedings; private sector lacks mandatory channel obligation |

| Country / Jurisdiction | Key Legislation (Year in Force) | Independent Oversight Body | Scope of Protection (beyond employees) | Mandatory Internal Reporting Channels | Reversed Burden of Proof | Financial Rewards | External Reporting (no prior internal) | Notable Feature / Weakness |
|---|---|---|---|---|---|---|---|---|
| Canada | Public Servants Disclosure Protection Act (PSDPA, 2007) | ~ Public Sector Integrity Commissioner (PSIC) — widely criticised | Federal public servants only | ✓ Public sector | ✗ | ✗ (separate tax whistleblower scheme) | ✓ | Cautionary tale: Commissioner's office described as lacking willingness to investigate; excludes armed forces and CSIS |
| South Africa | Protected Disclosures Act 2000 (amend. 2017) Draft Bill 2026 | ✗ | Former employees, temporary workers, agency staff | ✗ | ✗ | ✗ | ✓ | Zondo Commission found significant gaps enabling state capture; draft 2026 Bill would repeal and replace entirely |
| Japan | Whistleblower Protection Act 2004 (amended 2020; in force Jun 2022) | ~ Consumer Affairs Agency | Former employees (within 1 year), company officers (directors, auditors) | ✓ Mandatory for businesses above size threshold | ✗ | ✗ | ✓ To administrative authorities or press in defined circumstances | Criminal fines for non-compliance with mandatory channel requirement; dismissal for disclosure to press is void |
| South Korea | Anti-Corruption Act / Public Interest Whistleblowing Act (ACRC est. 2008) | ✓ Anti-Corruption and Civil Rights Commission (ACRC) | Public and private sector; wide coverage | ✗ | ✗ | ✓ Up to KRW 3 billion (~$2–3M) for reports recovering public funds; KRW 200M for public interest reports | ✓ | Highest-value reward model globally; disclosures to ACRC rose from 2,821 (2011) to 9,858 (2023) |
| India | Whistle Blowers Protection Act 2014 (presidential assent only — NEVER commenced) | ✗ (law not in force) | Public servants (in theory) | ✗ | ✗ | ✗ | ✗ | Clearest global example of a law that protects no one: passed 2014, still uncommenced in 2026 — direct warning for UK implementation timetable |
| Norway | Working Environment Act, Chapter 2A (amend. 1 Jan 2026) | ~ Norwegian Labour Inspection Authority (Arbeidstilsynet) | Workers broadly | ✓ 5+ employees — materially lower than EU Directive's 50-employee floor | ✓ Reversed twice: on procedural compliance AND on causal link to detriment | ✗ | ✓ Media/public permitted if prior internal raised or inappropriate | Employer has positive statutory duty to investigate within reasonable time — model for UK's proposed Duty to Investigate |
| Netherlands | Whistleblower Protection Act (Wet bescherming klokkenluiders) (18 Feb 2023) | ✓ Dutch Whistleblowers Authority (Huis voor Klokkenluiders) | Workers (50–249 employees covered from Dec 2023) | ✓ 250+ (Feb 2023), 50–249 (Dec 2023) | ✓ Presumed causation: employer must prove detriment unconnected; | ✗ | ✓ | Authority investigates both the underlying wrongdoing AND how whistleblower was treated; sanctioning powers delayed until end 2026 |

| Country / Jurisdiction | Key Legislation (Year in Force) | Independent Oversight Body | Scope of Protection (beyond employees) | Mandatory Internal Reporting Channels | Reversed Burden of Proof | Financial Rewards | External Reporting (no prior internal) | Notable Feature / Weakness |
|---|---|---|---|---|---|---|---|---|
| | | | | | retaliatory measures are void | | | |
| **UNITED KINGDOM (current position)** | Public Interest Disclosure Act 1998 (PIDA)<br>Employment Rights Act 2025 (sexual harassment, from Apr 2026)<br>HMRC Strengthened Reward Scheme (Apr 2026) | ✗ Employment tribunal only; no independent body empowered to investigate the substance of a disclosure | Employees and 'workers' (contractors, trainees, agency staff, LLP members since 2014)<br>✗ Not: volunteers, shareholders, board members, job applicants | ✗ No positive obligation on any employer to operate a channel or policy | ✗ Worker must prove the detriment was caused by the disclosure | ~ Tax fraud only: 15–30% of recoveries above £1.5M (HMRC Strengthened Reward Scheme, Apr 2026 — first of its kind in UK) | ~ Reporting to 'prescribed persons' (regulators) permitted; no free choice equivalent to EU Directive; no guaranteed right to report externally without prior internal escalation | ILO 2025: rated 'absent or limited' on 6 of 14 indicators — weakest performance band; 51% of workers would not feel safe reporting wrongdoing. Office of the Whistleblower Bill in Parliament; Anti-Corruption Strategy 2025 commits to review by 2027 |

## 4. What Works – A Global Best-Practice Synthesis

Across these thirteen jurisdictions and the EU Directive and the Review of EU Candidate Countries, twelve recurring design features distinguish stronger regimes from weaker ones, the last four drawn from the Government Accountability Project's 2021 global best-practice synthesis.

### 1. An independent body with real investigatory power

Ireland's Office of the Protected Disclosures Commissioner, Australia's proposed Whistleblower Ombudsman, and South Korea's ACRC all sit outside the employer relationship and outside the ordinary courts, with the power to receive, redirect, and in some cases investigate disclosures directly. This is precisely what PIDA lacks, and precisely what the Office of the Whistleblower Bill would create for the UK.

### 2. A broad definition of who is protected

The EU Directive's coverage of job applicants, volunteers, shareholders, board members, former employees and support persons is now the international floor, not the ceiling. The UK's "worker" test in PIDA, even after the 2014 LLP extension, remains narrower.

### 3. Mandatory internal reporting channels above a size threshold

The EU, Ireland, Germany and Japan all require organisations above a defined size (typically 50 employees) to operate a confidential reporting channel, with penalties for failing to do so. The UK imposes no such obligation on any employer.

### 4. A reversed burden of proof on retaliation

Germany's HinSchG and Australia's proposed reforms both put the burden on the employer to prove a dismissal or detriment was not caused by the disclosure, rather than requiring the whistleblower to prove that it was – recognising the structural difficulty an individual faces in proving an employer's motive.

### 5. Statutory response timeframes

Ireland's three-month acknowledgement-and-feedback rule gives a whistleblower a guaranteed point of contact and a defined expectation, rather than leaving them to wonder whether their disclosure has vanished into a void.

## 6. Meaningful financial penalties for non-compliance and retaliation

Germany's fines of up to €50,000 (and €500,000 in serious cases) for retaliation, and up to €20,000 for simply failing to set up a reporting channel, give the law teeth against organisations, not only remedies for individuals. However, experience has shown that directors are not bothered by fines/compensation in the same way as loss of liberty and disqualification. Measures to introduce a clear element of personal criminal liability for retaliation, including the possibility of imprisonment would do much to counter this lack of attribution of personal responsibility and accountability.

## 7. Financial incentives, calibrated to the harm recovered

The US SEC and False Claims Act regimes, South Korea's ACRC, and now the UK's own HMRC Strengthened Reward Scheme, all demonstrate that paying a percentage of recovered public money both increases the volume of high-quality disclosures and well outweighs its cost through the recoveries it generates – $6.8 billion recovered in the US in FY2025 alone, against $330 million paid to relators (US Department of Justice, 2025). This is not a reward for whistleblowing in the abstract; it is a recovery mechanism that happens to require a whistleblower to trigger it.

## 8. The freedom to report externally without first exhausting internal channels

New Zealand's direct-to-authority model and the EU Directive's free choice between internal and external reporting both recognise that requiring internal reporting first can simply hand a wrongdoing organisation a head start on covering its tracks or retaliating, particularly where the wrongdoing originates at senior level – precisely the pattern seen in large-scale corruption and state-capture cases such as those in South Africa and in UK defence procurement.

## 9. Protection that follows the person, not just the job

The Government Accountability Project's global best-practice review (Government Accountability Project, 2021), itself drawing heavily on the EU Directive, highlights protections the UK still lacks even after the comparison above: protection against spillover retaliation suffered by colleagues who assist or are merely perceived to assist a whistleblower (EU Directive, Article 4), and protection that extends to family members against secondary retaliation, recognising that the chilling effect of threats to a partner or child can be more severe than a threat to the whistleblower themselves.

### 10. Reliable anonymity and protection against the full range of harassment

Best practice requires not just confidentiality of identity but genuine anonymous reporting channels, and a prohibition on the full range of retaliation, including passive forms such as a quiet failure to promote or denial of training, recommended or threatened reprisals, and a liability shield against defamation or breach-of-contract claims sometimes used against whistleblowers, alongside an outright ban on gagging clauses in settlement agreements or non-disclosure agreements that purport to override statutory whistleblowing rights (Government Accountability Project, 2021, citing EU Directive Articles 16, 21 and 23 to 24).

### 11. Comprehensive, no-loopholes compensation, interim relief and enduring vocational repair

Tribunal-only remedies that take years to deliver let employers win by losing, keeping a whistleblower out of work and out of pocket throughout the process even where they are eventually vindicated. Best practice therefore includes interim relief pending a final decision, 'made whole compensation' covering indirect and intangible harm such as loss of reputation or future earnings, recoverable legal costs for whistleblowers who succeed. There should also be a right to opt for reinstatement or re-engagement, and an option to transfer internally rather than return to work for a manager they have just defeated in a tribunal.  Ideally it is the managers who have victimised who should be removed/ transferred, not the whistleblowers (Government Accountability Project, 2021). What matters greatly is to make the individual whole again through (1) Restoration financially to, at least, a state the individual would have been in had the wrongdoing and its disclosure not occurred; (2) Rehabilitation to the workforce at a level of responsibility and remuneration commensurate with their knowledge, training and experience, and (3) Recognition of their courage and commitment in bringing the wrongdoing to the notice of those with the authority, means and responsibility for its rectification.

### 12. Personal accountability for those who retaliate, and a statutory duty to review

Holding the organisation liable is not enough if the individual manager responsible for a reprisal faces no personal consequence. Best-practice regimes attach personal liability to those found to have retaliated, and require a scheduled, published review of how the law is actually working in practice, tracking how many people use their rights and whether they prove effective, rather than leaving reform to depend on the next scandal (Government Accountability Project, 2021).

## 5. Recommendations for UK Reform

The UK does not need to invent a new model. It needs to adopt, in a single coherent package, features that are already proven elsewhere – several of which already have a legislative vehicle in front of Parliament.

**1. Pass the Office of the Whistleblower Bill, and resource it properly.** The Bill's progress through both Houses by May 2026 is the single best opportunity in a generation to create an independent UK body with the powers Ireland's OPDC and Australia's proposed Ombudsman already have. The current Government should take ownership of the proposed Bill and allocate sufficient time and priority within the legislative agenda for it to reach enactment. Canada's experience is the warning: a body that exists on paper but is starved of investigatory will or resource achieves little. Any UK office must have a clear statutory duty to investigate, not merely redirect. Protect and Parrhesia's preferred fallback, extending enforcement to the planned Fair Work Agency, or to the Equality and Human Rights Commission, if the Bill itself stalls, would achieve the same end, provided the Duty to Investigate is imposed directly on employers, mirroring Norway's and Germany's statutory requirement that the employer prove it acted, not the worker prove it was ignored.

**2. Widen the definition of who is protected, in line with the EU Directive.** Extend PIDA-equivalent protection to job applicants, volunteers, shareholders, non-executive board members, and those who support or assist a whistleblower – closing a gap the UK has now had since before Brexit, and one the EU Directive (which the UK helped negotiate before leaving) already addressed for 27 other countries.

**3. Require organisations above 50 employees to operate a confidential reporting channel.** Mirror the EU/Ireland/Germany threshold, with a statutory three-month acknowledgement-and-feedback obligation modelled on Ireland's rule, and a financial penalty regime modelled on Germany's – fines for failing to operate a channel, and separately, larger fines for retaliation. Extend the current mechanism for 'failure to prevent' fraud and corruption (including effective whistleblower protection) within ECCTA (2023) to include organisations above 50 employees.

**4. Reverse the burden of proof on retaliation claims.** Where a worker suffers a detriment after making a protected disclosure, the employer should have to prove the detriment was unconnected to the disclosure – not the other way round. This single change, already adopted in Germany and proposed in Australia, would do more to deter quiet retaliation than almost any other reform on this list. Norway goes further still, reversing the burden twice over, on procedural compliance and on the causal link to any subsequent detriment, while the Netherlands presumes the detriment was caused by the report unless the employer proves otherwise; both confirm this is now the European norm, not an aberration (Arbeidstilsynet, 2026; Huis voor Klokkenluiders, n.d.).

**5. Extend financial reward schemes beyond tax fraud.** HMRC's Strengthened Reward Scheme (from April 2026) proves the principle works and that government is willing to use it. The same logic – a percentage of money recovered, paid only when recovery actually happens – applies with equal or greater force to procurement fraud, defence corruption, and bribery recovered through DPAs and confiscation orders, exactly as it does in the US False Claims Act model. A UK qui tam-style mechanism, channelling a share of confiscated or recovered funds to the whistleblower whose information enabled the recovery, would cost the taxpayer nothing net of recovery and would materially increase the flow of high-quality, high-value disclosures. RUSI's 2024 evidence review cautions that this works best introduced narrowly, targeting high-value, well-evidenced categories first, and paired with the rest of the protective framework rather than as a substitute for it (Lockhart, 2024); reward schemes alone reach only a small fraction of whistleblowers, so this recommendation should be read alongside, not instead of, recommendations 1, 4 and 8 below.

**6. Guarantee a route to external reporting without mandatory prior internal disclosure.** Following New Zealand and the EU Directive, a whistleblower should be free to choose to report directly to a prescribed external authority – particularly important where the suspected wrongdoing implicates senior management or, as in the cases motivating this paper, government itself.

**7. Commit to a hard implementation timetable.** India's Whistle Blowers Protection Act has sat un-commenced for over a decade. Any new UK legislation – the Office of the Whistleblower Bill chief among them – should include a statutory commencement date, not an open-ended power for a Minister to bring it into force "when ready".

**8. Impose a clear, free-standing duty of confidentiality.** Government guidance currently treats confidentiality as mere best practice rather than a clear legal requirement, despite a breach of confidentiality being one of the most damaging forms of detriment a whistleblower can suffer. Protect and Parrhesia are right to flag this as a foundational gap: trust in the whole system depends on it.

**9. Extend protection beyond the immediate disclosure and the immediate worker.** Following the GAP best-practice synthesis, protection should cover those who merely assist or are perceived to assist a whistleblower, guard against secondary retaliation against family members, allow genuinely anonymous reporting, ban gagging clauses that purport to override statutory rights, and provide for interim relief and recoverable legal costs so that a multi-year tribunal process does not itself become the punishment (Government Accountability Project, 2021).

## 6. Conclusion

The UK was an early mover on whistleblower protection in 1998. It is no longer a leader. The evidence from thirteen jurisdictions and the EU is consistent: independent oversight, broad protection, mandatory channels, reversed burdens of proof, and calibrated financial incentives all measurably increase the flow of high-quality disclosures and the recovery of public money, while reducing the human cost borne by the individuals who come forward. The Office of the Whistleblower Bill, the Employment Rights Act 2025, the Economic Crime and Corporate Transparency Act 2023 and HMRC's Strengthened Reward Scheme show that Westminster already accepts the direction of travel. What remains is to finish the job, with the same rigour, ambition and independence of oversight that Ireland, Germany, Australia and the United States have already built – and to do so on a fixed timetable, not an indefinite one.

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