


# Corporate Accountability for Involvement in Gross Human Rights Violations During the Brazilian Civil-Military Dictatorship – The Role of the Truth Commissions and the Case of Volkswagen Do Brasil

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## Abstract

The article describes, analyzes, and evaluates transitional justice measures that were adopted in Brazil regarding corporate responsibility for complicity with the civil-military dictatorship in the practice of gross human rights violations. The main focus is on the performance of the National Truth Commission and the São Paulo State Truth Commission, as well as on the agreement reached between the Prosecution Service and Volkswagen do Brasil in the scope of the civil inquiry established to determine the company's responsibility for complicity with the civil-military dictatorship. The measures are considered incipient and not problem free, though they represent a breakthrough in corporate responsibility related to transitional justice, encouraging further development and continuity through acknowledgment and the allocation of resources.

## Keywords

corporate accountability, transitional justice, Brazil, case of Volkswagen do Brasil, national truth commission, São Paulo state truth commission

## Introduction

Corporate accountability for complicity with authoritarian political regimes, which promoted systematic persecution of part of the civil population and wide-spread human rights violations is still a secondary and insufficiently explored issue on the transitional justice.<sup>1</sup> agenda.<sup>2</sup> (Payne et al., 2020, pg.37). In general, the focus is on civil and political rights violations by state actors, resulting in several measures and arrangements, such as public reparation processes, memory policies, criminal liability of these actors, administrative measures, opening of archives, acts of acknowledgment, and institutional reforms.

An important reason for bridging the corporate accountability gap in transitional justice is that the support and participation of an economic power is linked to both the origin and continuation of authoritarian regimes or armed conflicts (Payne et al., 2020, pg.35–36).<sup>3</sup>

However, clear criteria are paramount when considering corporate accountability and complicity in transitional justice processes. A lack of said criteria makes it difficult to convince the business world to endorse a shift towards corporate accountability. Therefore, the mere fact that a company does business or even makes profit in the context of an authoritarian

regime or armed conflict does not necessarily characterize accountability or complicity in human rights violations (Payne et al., 2020, p. 40). It is also important to specify the nature of human rights violations in question and, finally, what potential sanctions could be imposed once corporate complicity and accountability are established.

As for the type of human rights violations, transitional justice mechanisms aimed at both civil and criminal accountability refer to the commission of international crimes and gross human rights violations. International crimes are clearly defined in the Rome Statute (war crimes, crimes against humanity, genocide, and aggression). The term “gross human rights violations,” in turn, is still considered unclear and controversial in different human rights systems (Geneva Academy of International Humanitarian Law and Human

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Rights, 2014). Within the scope of the Inter-American Human Rights System,<sup>4</sup> in short, in addition to international crimes, gross human rights violations also include torture, extra-judicial execution, forced disappearance, slavery, and its contemporary formats, regardless of mass or systematic configuration, as required for crimes against humanity. The common elements established in the jurisprudence of the Inter-American Court include a direct attack on the life, integrity or freedom of victims, the need to use criminal law to confront such violations and the *jus cogens* nature of its prohibition (Lengua Parra Adrián & Ostolaza Seminario Victor, 2020, pg.263).

In order to establish accountability of a company and its agents for the practice of gross human rights violations, objective and subjective elements must be considered (Michalowski, 2015, pg.443–457). First, the corporate activity must have a real impact on the violations caused. To configure the subjective element; however, it is necessary to prove that the corporate agents were either directly involved or knowingly supported the violations through their actions or lack thereof.<sup>5</sup> Such legal requirements point to judicial accountability, but even though this is an important aspect of corporate accountability in transitional justice, there are other forms of corporate accountability within transitional justice. Among these, the mention, for example, of the name of a company in the final report of a truth commission, as is the case of Volkswagen (VW) do Brasil, and the report of its complicity with gross violations of human rights. The report also elucidates that they were complicit with the creation of authoritarian conditions for further violations, as was the case of the corporate support to the coup d'état and the economic and political advantages resulting from it. In general, it can be said that the extra-judicial mechanisms bring other forms of accountability that are not limited to prove only complicity with gross violations of human rights, but can also indicate attitudes and actions of support to the authoritarian regime that enabled such violations.

Based on the extensive and unprecedented database entitled Corporate Accountability Transitional Justice (CATJ), Payne, Pereira, and Bernal-Bermúdez (2020, pg.243) found that cases of attempted corporate accountability and delimitation of corporate accountability in the Global South, both judicial or extra-judicial (such as truth commissions, for example) include financing violence, assisting agents in the detention and torture of workers, direct involvement in torturing, abducting workers who were arbitrarily arrested and participating in forced displacement.

Finally, as for sanctioning practices relative to corporate complicity, there are records and attempts that range from criminal accountability of directors and employees involved to the payment of fines and compensation, offering symbolic reparations and publicly exposing the company for complicity (Saad-Diniz, 2020, pg.102–106). In terms of criminal liability, there is clear evidence of the prosecution of company executives who were directly responsible for committing or

facilitating human rights violations (Ambos, 2019, pg.78–82), which is usually more difficult to prove than the involvement of public agents. Nevertheless, mere criminal liability of company managers falls short of satisfactorily meeting transitional justice goals since the focus shifts from the company to the company manager.<sup>6</sup>

Most civil cases involving multinationals in the context of transitional justice do not result in convictions (Payne et al., 2020, pg.150), generally ending in dismissals, acquittals, or settlements. Considering these three resolutions, the most ambiguous is the case of settlements, since even though they serve to avoid a conviction of the company and the creation of a legal precedent, they may also serve to promote reparations and publicize the company's involvement, even when it does not admit responsibility and participation in gross human rights violations.<sup>7</sup>

This difficulty in holding companies accountable in transitional justice processes is due to a multiplicity of factors with different weights that depend on the context in question. One such factor is that, in these political transitions, groups that seize power from authoritarian regimes have to deal with gross economic problems and expect support and investments from major corporations and companies, geared towards the economic recovery of the country (Sandoval et al., 2013, para. 15). Furthermore, the economic agents are powerful, especially those that benefited through the previous regime. This justifies the fear of confronting them at the time of transitions, since they use their influence to complicate or even hinder political openness (Camilo Sánchez, 2013, para. 3).

Another factor is the absence of legislation, whether national or international, that explicitly delimits corporate accountability in these cases. The Treaty of Rome, for example, failed to establish jurisdiction for the International Criminal Court to sue corporations. A proposal was raised but never passed (Ambos, 2019, pg.43–45; International Commission of Jurists, 2008, pg.56). An international agreement that clearly outlines corporate accountability has not yet been reached. The specific field of reparations does include legislation,<sup>8</sup> jurisprudence,<sup>9</sup> and international<sup>10</sup> guidelines recognizing the State's duty to compensate gross human rights violations in general, including those caused through the complicity of companies with respect to state practices of political persecution. However, the recognition of a company's duty to provide reparations for mass human rights violations due to complicity with authoritarian regimes or mass human rights violations promoted by the State is still an incipient issue.<sup>11</sup>

In order to reinforce the idea of arresting any further gross human rights violations, underscoring the responsibility of major companies and corporations, such as banks, carmakers, mining, and communication enterprises, among others, it becomes vital to remember that without the financing and support of these economic agents, it would be far more difficult, or perhaps even impossible, to establish and maintain authoritarian regimes and gross systematic mass violations of human rights (Bohoslavsky & Torelly, 2014, pg.233–262). It

is also important to create opportunities to establish economic and symbolic barriers so that these agents stop providing support and perhaps even refrain altogether from directly practicing or facilitating gross human rights violations in the future.

The focus of this article is to tackle the Brazilian transitional justice process in order to identify and reflect on what has been done so far in terms of corporate accountability in the case of gross human rights violations during the civil-military dictatorship, established in 1964 and ended in 1985.

It is important to clarify that, methodologically, besides reflecting on corporate accountability in transition justice contexts, the article analyzes the Brazilian case, prioritizing the handling of the National Truth Commission and the São Paulo State Truth Commission final reports, in addition to the records from the VW Civil Inquiry opened by the Federal Prosecution Service (MPF). All information related to the civil investigation in this article was extracted from the case files, which were accessed in full following a request placed with the MPF.

### **The Work of the National Truth Commission on Corporate Accountability for Involvement with Gross Human Rights Violations during the Civil-Military Dictatorship**

In addition to the judicial proceedings, other mechanisms to seek the truth and accountability for gross violations of human rights have emerged in the last decades, most notably the truth commissions (Sandoval et al., 2013, para. 21). Since their establishment (Silva Filho, 2015b, pg.271–272), they have become a privileged space to shed light on the historical context and motivations that have generated severe human rights violations and to hold the political regime that promoted them accountable (Hayner, 2011, pg.11). They also seek to describe and investigate violence-related facts, outlining responsibilities, and offering recommendations. In spite of these characteristics, few commissions delve deeply into determining corporate responsibilities.<sup>12</sup> One reason for this is that corporate accountability is rarely part of the institutional mandate of truth commissions (Payne et al., 2020, pg.73).

The Brazilian National Truth Commission (CNV) was established by Law n. 12,528/2011 and initiated efforts in May 2012, bringing activities to a close in December 2014. Therefore, the approval, start and conclusion of the CNV took place entirely during the first term of former president Dilma Rousseff, former guerrilla fighter and political prisoner during the dictatorship, having suffered severe torture herself.

As a result of Law No 12.528/2011,<sup>13</sup> as well as the limited time and resources to conclude the final report, the CNV chose to concentrate on the gross violations of rights conducted directly by the Brazilian State. The main CNV report, part of the first volume, totals 18 chapters. None discuss corporate accountability or provide recommendations.<sup>14</sup> (Brasil, 2014, Vol.1).

However, due to division of tasks and a greater interest from each of the CNV commission members concerning certain themes, the second volume of the CNV report offers conclusions that were developed independently and autonomously by commission staff members, coordinated by each of the commissioners.

Commissioner Rosa Maria Cardoso da Cunha was responsible for the theme of civil complicity with the dictatorship, with a special emphasis on corporate involvement. In volume II, there are two texts that raise the topic: text 2, entitled “*Violações de Direitos Humanos dos trabalhadores*” (Violation of worker’s human rights) and text 8, entitled, “*Civis que colaboraram com a ditadura*” (Civilians that collaborated with the dictatorship) (Brasil, 2014, Tomo II, pg.57–88, pg.313–338). A key feature of both texts is the summarized approach, providing an overview of the main corporations involved with the dictatorship and alluding to other renowned efforts on the subject. Furthermore, as pointed out by Payne, Pereira, and Bernal-Bermúdez (2020, pg.170), the Brazilian truth commission was the one to mention more names of companies complicit in the practice of human rights violations than any other truth commission.<sup>15</sup> The mere identification of these companies represents a form of accountability (Payne et al., 2020, pg.123–124), even if it does not necessarily imply in recommendations, reparations, and lawsuits.

Whatever the case, even though CNV mentions many companies involved with the dictatorship, these numerous references, which are the responsibility of only one member of the commission and its staff, and are scattered throughout the second volume of the report, appear as secondary and less relevant information. In addition, the CNV report does not provide, in either the first or second volume, an organized, systematic and more visible list of the companies involved, showcasing their complicity and accountability in terms of gross human rights violations. It only presents the names of the public agents considered responsible based on the testimonies and documents that were the basis of the commission’s work (Brasil, 2014, pg.842–931).<sup>16</sup>

In order to clarify the different forms of the complicity described in the aforementioned texts, in Volume II of the CNV report, here follows a brief description of their contents.

Text 8 begins by describing the business scheme set up to support the construction of a political environment for the 1964 coup through the well-known complex, Institute of Research and Social Studies and Brazilian Institute of Democratic Action (Instituto de Pesquisas e Estudos Sociais/ Instituto Brasileiro de Ação Democrática, IPES/IBAD), which had previously been denounced by René Dreifuss in 1981 (Dreifuss, 1987), while still under civil-military dictatorship rule.

Instituto de Pesquisas e Estudos Sociais, founded in November 1961, was a private entity comprised of conservative business executives, politicians and high-ranking military

officials, seeking to promote a capitalist shift through a change in the political regime. Instituto Brasileiro de Ação Democrática, in turn, was founded in 1959 and represented the articulation of a corporate group created by the American intelligence agency in Brazil. Both were corporate initiatives that invested in destabilizing João Goulart's government and worked hard to prepare the ground for the 1964 coup.

The CNV text reiterates the conclusion that, from the beginning of the dictatorship through successive military governments, the business class participated actively in the design and implementation of public policies and administrative structure reforms that were favorable to their projects and interests and were characterized by generating an exaggerated concentration of income in the country, to the detriment of the working class and more vulnerable sectors of the Brazilian population.

When discussing the complicity between business executives and the dictatorship in Brazil, [Bohoslavsky and Torelly \(2014\)](#) point to the strong connection between national and international business and the maintenance of an arbitrary rights-violating political regime. They argue that the financial support provided by the business class, as well as the external financing provided by international bodies like the International Monetary Fund (IMF), responsible for Brazil's rampant indebtedness during the dictatorship, were fundamental to the stability of the authoritarian regime and for financing the repressive apparatus used in the practice of severe human rights violations. As the authors point out in the article, a more detailed analysis of the financial flows from international funds to finance the regime, together with the violations perpetrated, could further evidence these relations.<sup>17</sup>

The economic policy of the dictatorship favored foreign capital, by removing limits to its multiplication, as well as large national groups, by creating protectionist policies that resulted in a greater market share in the hands of allied companies, therefore forming strategic alliances between certain economic groups and the dictatorship.

The CNV text ends by highlighting the famed business support scheme for setting up and operating the repressive and political persecution apparatus of in São Paulo, known as Operation Bandeirantes (Operação Bandeirantes, OBAN), which was the pilot model for similar initiatives in other Brazilian states by the much feared Center for Internal Defense Operations (Department of Information Operations, DOI-CODI).

Text two in the second volume of the CNV report focuses on the persecution of the working class. The argument that permeates the entire text clearly showcases the alignment of interests between important sectors of the corporate class and the civil-military dictatorship, even before it started. As discussed in text 8, before the coup, an alliance and articulation schematic were established to trigger a policy that would increase the margin of working-class exploitation and hinder its efforts to become organized and present its grievances. Text two introduces preliminary information about this articulation

prior to the coup, revealing the conflict of interests between this coup articulation and the measures and policies that were being adopted in João Goulart's government.

Text two also presents the figures relative to the hundreds of interventions in unions that took place as from April 1, 1964. Between 1964 and 1970, 536 unions were subject to intervention. Estimates are that 10 thousand union leaders were impeached and expelled from their positions in their respective unions.

Agents of intervention would also establish a militarized system in factories, infiltrating the workforce. Factories and companies had specific departments for these repressive and monitoring functions. These same departments also drafted list of workers considered dangerous or agitators, which were submitted directly to the organs of repression such as the Department of Political and Social Order (Departamento de Ordem Política e Social, DOPS).<sup>18</sup> DOPS was the oldest secret police force, created in 1924. It was highly active during the Estado Novo dictatorship (1937–1946) and later during the 1964 civil-military dictatorship, with branches in many Brazilian states.

These workers were subjected to police inquiries and summarily dismissed, with anyone whose name appeared on the list excluded from the job market. Many were arrested, tortured and killed, while others simply disappeared. The case of Lucio Bellentani, a former employee at VW de São Bernardo do Campo is cited as an example. Bellentani was arrested at work at gunpoint and taken to a company security room where he was physically assaulted. This episode was confirmed by the São Paulo State Truth Commission and also by Bellentani's testimony ([São Paulo, 2015](#), tome III).

According to text 2, these arrests took place without legal formalities, warrants, or hearings. They were absolutely arbitrary and many were invariably accompanied by torture, with workers kept in fetid, unhealthy, and overcrowded cells. In many cases, the arrests were carried out collectively, involving innumerable workers from the same company. Simultaneously, they were supported by the company, which provided the names, infrastructure, and facilities for agents of repression to act freely. Many of the interventions in unions, enacted in the first years of the dictatorship, were accompanied by mass arrests.

### **The Work of the São Paulo State Truth Commission in Relation to Corporate Accountability for Complicity with the Civil-Military Dictatorship**

Despite the tardiness of the process for building the Brazilian Truth Commission, it did introduce something new: the constitution of dozens of parallel truth commissions. Such commissions existed within the scope of states, universities and entities and were autonomous in relation to the CNV, with distinct and independent durations, mandates, and forms of



work. These parallel commissions were created within a context of debate and the subsequent implementation of the CNV. The State commissions worked together with CNV in promoting public hearings, sharing of files and collecting testimonies, though each body produced its own and independent report.

This paper focuses solely on the work of the São Paulo State Truth Commission, since it delved deeper into the theme of corporate accountability and played a central role in building the VW do Brasil case.<sup>19</sup>

The Rubens Paiva São Paulo State Truth Commission drafted an elaborate virtual report on the results of its efforts, with videos, audio, documents, and texts (São Paulo, 2015).<sup>20</sup> The São Paulo State Truth Commission was the first state truth commission to be created and was instituted by a legal norm in the sphere of the Legislative Assembly of São Paulo (ALESP), Resolution N° 879 of February 10, 2012. The commission ended its work on March 14, 2015. The final report offers two chapters related to corporate complicity with the dictatorship: the chapter “The financing of repression,” (São Paulo, 2015, tome I, part I), and the chapter “The persecution of workers and the worker’s movement,” (São Paulo, 2015, tome I, part II). Each chapter has links to the public hearings that were carried out by ALESP, with digitalized documents and recommendations made by the commission. The central aspects of the last chapter mentioned above will be analyzed below.

The chapter presents details about persecution in the sphere of large companies in the state of São Paulo, especially those companies from the greater metropolitan region, or the Paulista ABC, with testimonies from former union leaders who were persecuted. These testimonies were collected through public hearings promoted both by the state commission or by the joint work of two municipal commissions of the state: the São Paulo and the São Bernardo do Campo commission. It also mentions documents from the armed forces and the security departments, such as DOPS, with records of meetings attended by members of several companies, such as Volkswagen, General Motors, Ford, Petrobrás, Ericson, Caterpillar, Johnson, Kodak, Philips, and Rhodia, among others. At these meetings, the companies report preparation activities for strikes, compiling names and reporting on actions like handing out flyers in front of factories (in the case of VW).

The reports state that the workers identified as agitators were subjected to confinement during their working hours in a place called the “pigsty,” a tiny room, from which they were only allowed to leave for lunch and to return to their homes at the end of the working day. After experiencing this situation for days, they were dismissed and their names were included on lists distributed to other companies in the region, excluding them from future employment.

The São Paulo State Truth Commission was the only one to draft recommendations on corporate accountability.

Perhaps one of the reasons for the São Paulo State Truth Commission’s greater involvement with the theme of

corporate responsibility was the large number of public hearings featuring the constant participation of previously persecuted workers,<sup>21</sup> which shows the importance of the organization of victims of corporative complicity so that corporate accountability can advance.

The recommendations made by the São Paulo State Truth Commission cover different aspects, such as naming all the companies and business executives who contributed to the dictatorship, informing Brazilian society of their involvement; holding companies accountable for acting as accomplices in gross human rights violations, supported by international law;<sup>22</sup> including criminal liability of companies for human rights violations in national legislation, which is currently non-existent; naming the companies that “black-listed” these persecuted workers and ensuring they provide compensation for the damage caused; having companies involved in human rights violations provide symbolic reparation through signs in front of the company, admitting their involvement; opening public files relative to the financing of OBAN and revealing the companies that provided financial support; civil and administrative accountability of companies that contributed to the dictatorship and the persecution of workers; and, finally, the civil, criminal, and administrative liability of the directors of these companies.

### **The Case of Volkswagen and the Initiative by the Federal Prosecution Service in the Investigation of Corporate Accountability for Involvement in the Civil-Military Dictatorship**

The presence of organized groups of workers in the São Paulo State Truth Commission was constant. Furthermore, in regard to corporate accountability for the persecution of workers, the commission worked alongside Rosa Cardoso (a CNV member) and her team on the investigating this issue, coupled with the promotion of public hearings. It was within this context that accusations arose surrounding the close ties between the VW do Brasil security department and DOPS (SP) during the dictatorship, shedding light on the confinement and torture of workers inside the company.

As a result of this joint effort between both commissions, in September 2015, several union entities, associations and individuals,<sup>23</sup> called for the MPF to initiate a civil investigation.<sup>24</sup> to look into VW’s involvement in gross human rights violations during the dictatorship. The charges were forwarded to the Regional Procuracy of Citizen’s Rights (Procuradoria Regional dos Direitos do Cidadão, PRDC) in São Paulo, an agency linked to the MPF. The charges were received and accepted. A civil inquiry was opened in 2016, and in an unprecedented initiative, it received the concomitant collaboration of three internal organs of the Brazilian Prosecution Service (MP), namely: MPF (through PRDC in São Paulo), Prosecution Service of the State of São Paulo and the

Public Labor Prosecution Office (MPT), through São Bernardo do Campo's/Sao Paulo procuracy).<sup>25</sup>

The records of the civil inquiry (*Procuradoria da República*, 2015) revealed that, from the outstart, the company showed interested in reaching an extra-judicial agreement that would prevent it from becoming the target of a possible public civil action. Both the MP and the company hired researchers to investigate the allegations in the charges. In the research for the MP, after numerous documents from law enforcement agencies were found and examined, along with several testimonies from former company.<sup>26</sup> employees, it was concluded that: "There is no doubt that VW, in addition to collaborating with repressive bodies, also acted on its own, sometimes participating in repression" (*Mingardi & Santos*, 2017, pg.93).

VW, in turn, also commissioned a survey on the possible involvement of the Brazilian branch in the repression of workers during the dictatorship. The conclusion of the report commissioned by the German multinational and signed by Christofer Kopper.<sup>27</sup> also confirmed VW's cooperation with repressive bodies. Furthermore, from at least 1969 to 1979, there was intense collaboration between industrial security, led by Adhemar Rudge, an officer in the Armed Forces, and DOPS. "Industrial security monitored all employee opposition activities and facilitated the arrest of at least seven employees. This occurred at a time when torture by the political police was already common knowledge in Germany and Brazil" (*Kopper*, 2017, pg.115).<sup>28</sup>

In the Civil Inquiry to investigate VW do Brasil's complicity, the MP proposed a Conduct Adjustment Agreement (*Termo de ajustamento de conduta*, TAC),<sup>29</sup> which was discussed with VW's representatives until a final version was consensually reached between the MP and VW members. The terms of the TAC were disclosed in a public note published by the MP in September 2020. VW do Brasil has committed to publishing a declaration on the issue in a nation-wide newspaper; to allocating the amount of BRL 9 million to the Federal and State Funds for the Defense and Reparation of Diffuse Rights (FDR); to providing the sum of BRL 10.5 million to projects that promote memory and truth related to gross human rights violations during the Brazilian civil-military dictatorship.<sup>30</sup>; to pledge BRL 6.8 million to the VW Worker's Association—Henrich Plagge Association, for the reparation of workers that suffered human rights violations during the dictatorship, as well as their family members and successors.<sup>31</sup>

In addition to TAC, the civil inquiry conducted by the MP produced an extensive final report in which the MP concluded that VW do Brasil was complicit in severe human rights violations during the civil-military dictatorship and supported the regime. The report provided a comprehensive analysis and description of all information that was collected through testimonies, documents, and research.

In summary, the report shows the company sought and provided information about VW employees involved with

strikes and grievance activities, with the submission of files and reports on these employees to repressive dictatorship agencies, especially DOPS, which led to the arrest and torture of some, with the risk of forced disappearance (particularly striking are the cases of Luciano Bellentani, who was arrested and tortured in the company's facilities, and Heinrich Plagge, whose wife received false information from a company employee about his whereabouts to make it difficult for her to find out about her husband's arrest); financial support from the OBAN; donations and vehicles provided for repressive activities; provision of so-called "black lists" to prevent laid-off employees from getting new jobs at other companies; the consent and support of the coup and the regime based on letters exchanged between company managers at the time; the structuring of a security team in the company commanded by Colonel Adhemar Rudge, an officer in the Armed Forces and a close collaborator of the dictatorship, which would indicate complicity between the company and repression organs of the dictatorship (Rudge testified in the civil investigation, but denied any involvement with the facts reported.<sup>32</sup>); citing documents and research, the report also mentions that VW do Brasil was part of a complementary information community, formed by other companies from the region, with the objective of monitoring and removing employees considered problematic and subversive.

Nevertheless, in the conclusion of the civil inquiry conducted by the MP, the company failed to acknowledge any liability for its actions or those of its directors and employees. It argued that the amounts to be paid out were in fact donations, in voluntary support of social and cultural projects related to the promotion of truth and memory regarding gross human rights violations during the civil-military dictatorship. As such, the company would only close the agreement on the condition of not making a public acknowledgment of its involvement with gross human rights violations.

Through its attorneys-in-fact, VW do Brasil contested the final report produced by the MP through its own 40-page document. The company argued that despite the researcher having found VW responsible for human rights violations and complicit with agents of the dictatorship, this in no way established the position of the company, since it concerned independent research.<sup>33</sup> In reference to different parts of the final report by the MP, the company stated that the conclusions were based on assumptions and generalizations, presenting only weak evidence.

Some entities that filed charges with the MP in 2015, triggering the civil inquiry, especially the aforementioned "Information, Study and Research Exchange (*Intercâmbio Informações, Estudos e Pesquisas*, IIEP)," voiced its discontent with the adjusted TAC and called for reconsideration.<sup>34</sup> The request was denied by the prosecutors handling the case, who manifested their decision in a duly justified order.

Among several others, the core points of nonconformity of the IIEP in relation to the TAC adjusted between the MP and the company included a refusal by the company to accept

responsibility for human rights violations, granting “donations” and not “indemnity,” as well as its refusal to formalize an apology to Brazilian Society and those directly affected; the allocation of funds to the Memorial, an initiative by OAB/SP, and not to another initiative that would be promoted by the Heinrich Plagge Association in a partnership with São Paulo City Hall; and failure to carry out investigations into benefits and exemptions received by VW do Brasil, which represented direct or indirect gains for the company for its support of the dictatorship. The signatories of the reconsideration appeal argue that it would be preferable to continue the inquiry and to apply pressure in an effort to obtain a better agreement or take the matter to court.

In view of the manifestations of nonconformity with TAC’s terms, the MP reaffirmed the approval of the agreement and declared the civil investigation closed. The IIEP appealed the decision in the higher court in the sphere of the MP responsible for ratifying the agreement, namely the Federal Civil Rights Prosecution (PFDC), which upheld the decision to close the case.

The reasons given for closing the investigation reveal that the Public Prosecutor’s office did not believe there was any prospect of achieving a better result through the courts and any attempts to force the company’s public acknowledgment of its involvement would result in failure to ratify the agreement. The MP also argued that the inquiry resulted in a final report that attested to the company’s accountability and involvement in gross human rights violations, despite its denials. It further explained that, once the inquiry started, even if motivated by the filing of charges, it had total autonomy and independence to conduct and conclude the inquiry, considering the general interest of society. The company’s compliance with the TAC began in March 2021 and is still in progress at the time of completing this text.<sup>35</sup>

Analyzing the results obtained with the civil investigation, there is room for speculation as to the context, advantages and perspectives generated.

Concerning the context, besides the peculiarities of this case, highlighted before as related to the involvement of truth commissions and the group of former VW workers in the charges filed with the MP, this initiative found fertile soil within the sphere of the MP. Since 1999, the MPF has been working on issues related to transitional justice.<sup>36</sup> The volume of this work has been growing, enjoying clear hegemony within the institutional sphere after Brazil was condemned by the Inter-American Court of Human Rights (IDH) in the Gomes Lund case in 2010.<sup>37</sup> The activity of the MPF in the transitional justice agenda is coherent with the efforts and initiatives in conducting and obtaining the agreement mentioned.

According to Payne, Pereira, and Bernal-Bermúdez (2020, pg.189), both the members of the MPF and those of the truth commissions involved were truly innovative agents. Together with the mobilization of former VW workers, they established an unprecedented fact of corporate accountability for

complicity with the dictatorship in a scenario such as the Brazilian one, that is, hostility towards accountability agendas related to gross human rights violations by the dictatorship, whether in the civil, criminal or administrative spheres, or whether in relation to public and private agents.<sup>38</sup>

Another relevant aspect was the expressive repercussion of this initiative, both in the national and international mainstream media.<sup>39</sup> This repercussion was undoubtedly a major factor in pressuring the company.<sup>40</sup> to reach an agreement rather than face a possible laches *muvsuit* resulting from a civil inquiry. Once the agreement became public, media repercussion showcased the adjusted payments as a reparation and recognition by the company of its involvement in human rights violations during the dictatorship. It also publicized the report drafted by the MP, which clearly outlined the company’s involvement in the dictatorship.<sup>41</sup>

As for the agreement produced, it is important to clarify its consequences: the first is that it sheds light on an often-neglected issue, namely corporate liability for complicity with the dictatorship and the related duty of providing reparations, even within the scope of transitional justice mechanisms, and, the second, that it ensures resources immediately to initiate new investigations, reparations, and memory policies, leading to the emergence of new and similar procedures.

As mentioned previously, the agreement provided for specific resource to support the activities of the research group focused on the investigation of new corporate responsibility cases for complicity with the dictatorship. The MPF, through the Memory and Truth work group, and acting within the scope of the PFDC, has begun to organize a list of companies complicit with the dictatorship to be investigated within the scope of the work group formed at UNIFESP, supported by specific resource provided for in the agreement with VW.<sup>42</sup> Another important point is that after the VW do Brasil case, two other civil inquiries were initiated, one within the scope of the MPF in Santos/SP, initiated in 2018, involving an investigation into Cia. Docas, and another within the scope of the MPF in Minas Gerais, initiated in 2019, involving FIAT automobile manufacturer, based in Betim/MG, as the target of the investigations. Both processes are still at an initial stage of analysis and documentation production.

In spite of the benefits of the agreement, the company did not assume its responsibility in the agreement. Nor did it recognize its involvement and complicity in supporting the civil-military dictatorial regime and the practice of gross human rights violations. Instead, it chose to justify the amounts adjusted in the TAC as a meritorious act in favor of the promotion of the truth, memory, and transitional justice in the country, rather than reparations or indemnity. However, contrary to this objective, in its final defense in civil inquiry, the company reinforced the decision reached by the Federal Supreme Court in 2010, which stated that the amnesty conceded in 1979, during the dictatorship, blocks any possibility of accountability for crimes practiced by dictatorship agents and their accomplices, therefore ignoring two convictions of

Brazil in the IDH Court: Gomes Lund case in 2010 and Herzog case in 2017, which, in spite of an amnesty law and its broad interpretation by the STF, restricted the State's duty to promote accountability for these crimes, given their inexpressible nature, which does not qualify for amnesty.

The absence of explicit recognition, on the part of the company, is undoubtedly something negative under the transitional justice approach,<sup>43</sup> which can also lead to negative effects in subsequent attempts to reach agreements or other recognition and accountability processes in Brazil. Only time will tell.

## Final Considerations

The peculiarity of Brazilian democratic transition, strongly controlled by the dictatorship forces, with no accountability for the international crimes committed by public agents, with the persistence of authoritarian legacies in the judiciary (Schinke & Silva Filho, 2016), coupled with a tardy transitional justice process, contributed to the near absence of civil or criminal accountability of companies for complicity with the dictatorship, despite the existence of major convictions in other Latin-American countries, such as Argentina, Ecuador, and Colombia.<sup>44</sup>

Before the conclusion of the VW do Brasil Case in 2020, the only form of corporate accountability achieved in the country was through an admission of complicity in the truth commissions, despite this not being their main focus. As demonstrated, the main focus of CNV was on gross human rights violations by the State, while defining the liability of public agents. The focus of the CNV did not favor the investigation of company responsibility, nor did it provide more in-depth research on the external financial resources of the dictatorship, such as international loans.<sup>45</sup> In spite of that, as stated before, the mere mention of the names of companies possibly involved in gross violation of human rights during the dictatorship represents a form of accountability, being the CNV, the truth commission that most cited names of companies complicit with the dictatorship compared to other truth commissions around the world. The São Paulo State Truth Commission was the only one in Brazil to make specific recommendations about corporate accountability.

The VW case is the first to make a significant impact in the field of corporate accountability in Brazil. The work by the CNV in conjunction with the São Paulo State Truth Commission went far beyond the publication of the respective reports. It was an unprecedented case in Brazil.

Despite the agreement reached being open to fair criticism, it is also necessary to consider that the context in which it took place was particularly adverse. Since 2016, after the abrupt political change due to the legally questionable (Silva Filho, 2020, pg.320–330) impeachment of former president Dilma Rousseff during her second term, the country has experienced a series of setbacks in its transitional justice agenda (Silva Filho, 2018, p.101–116), which became more acute following the

election of Jair Bolsonaro in 2018,<sup>46</sup> a former military officer and notorious defender of the dictatorship, who celebrates the anniversary of the civil-military 1964 coup.<sup>47</sup>

As Payne, Pereira, and Bernal-Bermúdez (2020, pg.49) argue, in adverse contexts, much greater effort is required to tackle corporate accountability and win the powerful corporate veto. Despite its limitations and difficulties, the VW case managed to establish an extra layer of corporate accountability in a country where there was absolutely nothing in this regard, thus going beyond the mention of the companies complicit in the dictatorship in the reports of the truth commissions.

Therefore, it is important to acknowledge that the agreement reached in the VW Case contributes to the Brazilian transitional justice agenda. Not only because of the resources provided to promote reparation, investigation, and memory but also for two other reasons. On the one hand, even with the company's refusal to assume responsibility, the acceptance of the agreement reveals a level of implicit recognition, which is how the agreement resonated in the media. Symbolically, this fact may represent an important stimulus to prevent future violations of human rights on the part of VW and other large companies in the country. On the other hand, the celebration and repercussion of the agreement inspires the continuity and resumption of transitional justice measures in Brazil, which at the time of the signing the agreement saw a moment of regression in face of the hostile posture of the Brazilian government elected in 2018.

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## Notes

1. Since at least 1995 (Kritz, 1995), transitional justice is the term used to describe the set of practices and mechanisms to be adopted by States and societies that experience periods of conflict (dictatorships, civil wars and situations involving mass violence). These practices are necessary to restructure and consolidate democracy and rule of law (Teitel, 2000) in these contexts. Transitional actions are usually divided into four dimensions: uphold the right to truth and memory, compensate victims of acts of exception, reform institutions and punish State actors who violate human rights (United Nation, 2004). These dimensions underscore the importance of recognizing past violations to prevent them from occurring again in the future, so that the desired democracy is able to uphold sustainable and lasting peace (Van Zyl, 2011, pg.47). The myriad conceptual contours of the subject are punctuated by an array of potential discussions (Sandoval et al., 2013; Winter, 2013; Torelly, 2015; Silva Filho, 2015a) including whether these measures should be applied during or after the conflicts (Roth-Arriaza and Maríezcurrena, 2006) or even within the democratic regimes (Abrão and Genro, 2012; Apolo and Silva Filho, 2020), whether or not they can contemplate social rights (Apolo and Silva Filho, 2020; Quinalha, 2013; Aubry, 2013), whether or not they are a field of study (Arthur, 2011; Bell, 2009), the relation to international law (Ambos, 2009), national or regional focus (Hazan, 2017; Kostovicova, 2017; Silva Filho, 2018), among other aspects. Whatever the case, as stated by Sandoval, Filippini and Vidal (2013, para.7), there is some consensus around the idea that transitional justice looks to confront past mass violence in order to attain justice, pointing towards a democratic society that respects human rights and, therefore, avoids the repetition of these past violations.
2. In a renowned article, Ruti Teitel identified three phases or generations of transitional justice. The third phase indicates an expansion and normalization of its mechanisms (Teitel, 2011, pg.164–168). However, the mechanisms that gained core recognition, both in the international and national sphere, prioritize a state-centric approach. Dustin C. Sharp (2013) argues that a fourth phase or generation of transitional justice is necessary, whereby, among other aspects, more attention would be paid to tackling economic violence, in terms of both social, economic and cultural rights violations and corporate accountability for involvement in gross human rights violation. (Sharp, 2013, pg.169–176; Saad-Diniz, 2020, pg.77–81; Aubry, 2013, Para. 1–2).
3. This is clear in the case of the national security civil-military dictatorships that spread around Latin America between the 1960s and 1980s of the last century (Basualdo et al., 2021, pg.21; Ferreira and Nunes, 2013; Tosi and Ferreira, 2014).
4. The concept in the jurisprudence of the Inter-American Court started with the well-known case of Barrios Altos versus Peru, judged in 2001 (Corte IDH, 2021), and was refined and expanded in later cases (Lengua Parra Adrián & Ostolaza Seminario Victor, 2020, pg.226).
5. Using the Volkswagen (VW) do Brasil case as an example, and which will be discussed further on, the act of the company security agent in providing a list of names of employees involved in promoting union activities to improve work conditions to the repressive agencies of the civil-military dictatorship is directly related to the subsequent arbitrary arrests and torture of these workers by State actors. The subjective criterium of this case becomes apparent when showing the company knew that these workers would be arrested and tortured by the repressive agencies. The same can be said about the companies that financed the establishment of these repressive apparatuses for the imprisonment, torture, murder and forced disappearance of the politically persecuted.
6. However, depending on the visibility generated by the cause, even if criminal liability is individual and does not affect the company directly, the conviction can help to unveil its participation and the use of its structure for the practice of crimes. This is evident in the well-known Ford case in Argentina, in 2018, in which company leaders were sentenced for committing crimes against humanity (Basualdo and Basualdo, 2021). However, despite this victorious case, the conviction of multinational actors is rare (Payne et al., 2020, pg.159).
7. In the case of VW do Brasil, as will be seen, an agreement was reached. Although the company did not recognize its involvement, it did agree to provide significant reparations to persecuted workers and their families, along with symbolic reparations, such as financing the construction of a memorial. The repercussion of the agreement in the media was understood as implicit acknowledgment of the company's involvement.
8. The duty of the State to provide compensations for gross human rights violations is explicitly recognized in the Convention against Torture and other Cruel, Inhuman or Degrading Treatment; the International Convention for the Protection of All Persons from Enforced Disappearance, both duly incorporated into the Brazilian legal system.
9. The duty of reparation was clearly established with the famous precedent set by the Inter-American Court of Human Rights in the Velásquez Rodríguez versus Honduras case (Corte IDH, 1988, §166).
10. Of note within the United Nations are the “Basic Principles and Guidelines on the Right to a Remedy and Reparation for Victims of Gross Violations of International Human Rights Law and Gross Violations of International Humanitarian Law” (2006) and the “Guiding Principles on Business and Human Rights” (2011). The Inter-American Commission on Human Rights elaborated a document entitled “*Empresas y Derechos Humanos – estándares*

*interamericanos*” (2019), about this issue, systematizing all jurisprudence of the Inter-American Court of Human Rights on the subject.

11. At present there are certain guidelines or principles available in the system of the United Nation (United Nations, 2006, Principle IX, 15) (United Nations, 2011, Principle 22) and in the Inter-american System (Organización de los Estados Americanos, 2019, pg.105–112) from which a jurisprudential development may be outlined and/or more specific treaties drafted (Sandoval & Surfleet, 2013, Section 3, Para. 10–11).
12. Sandoval and Surfleet, (2013, para. 24–25) highlight the cases of the truth commissions in South Africa, Liberia and East Timor, in which corporate accountability was directly approached.
13. According to article one of the Law, the general mandate established for the CNV was to “examine and clarify the gross human rights violation practiced” during the period encompassing the civil-military dictatorship. The text of the law, however, does not mention corporate accountability, but neither does it exclude it.
14. Contrary to what is stated by Payne, Pereira and Bernal-Bermúdez (2020, pg.123, 176 and 192) the CNV did not recommend judicial inquiries into possible crimes against humanity practiced by corporate actors. The recommendations in this regard were expressly limited to public actors (Brasil, 2014, pg.965). In fact, all CNV recommendations are directed at the Brazilian State and its actors.
15. Payne, Pereira and Bernal-Bermúdez examined truth commission reports around the world and concluded that the CNV accounts for 37% of corporate agent citations, corresponding to 127 companies.
16. In chapter 6, tome I, which is the central part of the CNV final report, 377 names are listed (most of them military officials) as authors and responsible for the acts, even though these indications do not imply, in principle, in any consequence for these actors (many of who are already deceased) from a judicial and administrative point of view. The names of business executives and company directors complicit with the violations by the State were not included on the list.
17. However, the analysis, highlighting the financial flow of funding to the authoritarian regime and detailing the economic advantages obtained by companies that supported the dictatorship and its repressive acts, was not included in CNV’s final report.
18. As will be shown, this is exactly what happened in the case of VW do Brasil.
19. Other state truth commissions, such as those in Rio de Janeiro, Minas Gerais and Pernambuco also referred to corporate complicity in their reports, mentioning the name of companies and describing their complicity with both gross violation of human rights and the economic and political support to the dictatorial regime. Nonetheless, the São Paulo Truth Commission, in addition to dedicating more space and centrality to the issue, was the only one to make specific recommendations in their final report regarding corporate complicity and the need to carry out other accountability processes. Another important reason for the focus of this article on the Truth Commission of São Paulo is its decisive participation for the development of the VW do Brasil Case, dealing, as will be seen, with corporate accountability for complicity with the dictatorship in the Brazilian context in an unprecedented way.
20. The final report of the São Paulo State Truth Commission is virtual and divided into four tomes. The first tome is divided into four parts, each consisting of a set of unnumbered and non-paginated chapters.
21. CNV also promoted several public hearings, many of which in partnership with the state commissions. However, as aforementioned, the focus of the CNV was on the involvement of state actors in the practice of gross violation of human rights (contributing with both new information and the systematization of the existing data in an array of documental and bibliographical sources), and not on corporate complicity. Therefore, the importance of the CNV regarding corporate accountability relates to the systematization of existing information and on indicating the companies involved, not in the investigation of new facts, revelation of information, and proposition of recommendations. Even if this was not highlighted in the second volume of the final report, the mere mention of corporate actors and their complicity constitutes a form of accountability.
22. However, as aforementioned, international legislation on the subject is still far from the agenda of company accountability for gross human rights violation.
23. Altogether, there were 13 union entities, some of which were national (Worker’s Central Union – CUT) and others regional (Union of Workers in the Mechanical Metallurgical and Electric Material Industries of Osasco). Among those who filed charges was the Association of the Amnestied Politicians, Retirees, Pensioners and Senior of the State of São Paulo, Rosa Cardoso, a commissioner from the CNV who coordinated the work group “Dictatorship and Repression of workers and Union Movement,” Adriano Diogo, who chaired the São Paulo State Truth Commission – “Rubens Paiva,” and Lúcio Bellentani, former employee of VW, who was politically persecuted and whose case was highlighted in view of his allegations of having been arrested and tortured in VW’s facilities in São Bernardo do Campo before being taken to DOPS. Another important entity was Intercâmbio, Informações, Estudos e Pesquisas - IIEP (Information, Study and Research Exchange) due to its intense participation throughout the Civil Inquiry. In total, 32 representatives filed charges.
24. The 1988 Constitution assigned several tasks to the Prosecution Service Office (MP) in addition to its duty to pursue criminal charges, charging it with the role of attending to the interest of civil society through the conduct of investigations and the possibility of introducing civil actions aimed at the protection of social interests by holding individuals or legal entities liable for damages caused to society. It is important to note that the civil inquiry phase promoted by the MP is pre-judicial and may or may not result in lawsuit. As will be shown in the case of VW, since an agreement between the MP and the company was ratified, the case never made it to court.
25. The civil investigation opened in April 2016, initially by the MPF, more precisely in the PRDC in São Paulo. The other two

entities started their own civil investigation and, in an unprecedented joint effort, cooperated by fully sharing any information obtained.

26. It is important to register that prior to the opening of the civil inquiry, the São Paulo State Truth Commission had collected various testimonies from workers (many of which are available in the final virtual report of the commission). These testimonies were an important element in the mobilization of groups of workers together with strategic or “innovative” actors in the Brazilian transitional justice process, as was the case of Rosa Cardoso’s team, with members of the MPF transitional justice work group, like Marlon Weichert, Eugenia Gonzaga and the coordinator of the São Paulo State Truth Commission, Adriano Diogo. According to Payne, Pereira and Bernal-Bermúdez (2020, pg.42) combining organized civil mobilization and the support of innovative actors, such as those mentioned above, is a powerful strategy to achieve some level of corporate accountability.
27. In a later article, in which Kopper deepens the analysis on VW’s complicity with the Brazilian civil-military dictatorship, the author mentions that he had unrestricted access to the corporate archives of VW in Germany and Brazil and freedom from any interference into his results and the publication (Kopper, 2021, pg.320).
28. The report later mentions a case that gained much attention in the truth commissions and News reports: that of Lúcio Bellentani, a former employee arrested in the factory at gunpoint and subjected to physical aggression that initiated within the facilities of VW.
29. Brazilian legislation allows the MP to make agreements with the violator of certain collective rights, establishing the means of reparation and ending the harm caused. Signing a TAC prevents legal action and negotiations remain confidential until the agreement is signed.
30. Following a joint analysis of viable alternatives, the MP suggested and VW agreed to allocate BRL 6 million to the Fight for Justice Memorial, an initiative developed by Brazil’s National Bar Association, São Paulo section (OAB/SP), and by the Preservation of Political Memory Center (NMPP), to be established at the old Military Court in São Paulo, while committing to set aside a room or space to promote the memory of the struggle of the working class for justice during the dictatorship. The second recipient was the Federal University of São Paulo - UNIFESP, through the Forensic Anthropology and Archeology Center (CAAF), which will receive a total of BRL 4.5 million, BRL 2.5 million of which will be allocated to continue the identification of bones exhumed in 1990 in the clandestine ditch of the Perus cemetery, in São Paulo, where the bodies of several political opponents of the dictatorship were hidden. This initiative was interrupted by a decree issued by President Jair Bolsonaro, on 19 April 2019. Decree n. 9759/19 eliminated councils and collegiate bodies linked to the Federal Public Administration, including the Perus work group, which oversaw the referred task. The remaining BRL two million will be allocated to a research group to be constituted within the scope of CAAF to investigate other companies that collaborated with the dictatorship in the promotion of Gross human rights violations, studies that will set the stage for new civil investigations by the MP.
31. After the agreement was concluded, the company decided to grant the additional amount of BRL 16,8 million to the Heinrich Plagge Association.
32. In 2005, Adhemar Rudge gave an interview to *Jornal O Globo* in which he stated: “There were never any terrorists in the company. We prevented this by occasionally exchanging information with Dops” (Casado, 2015, pg.38).
33. Regarding this point, the company stated in the document that it hired outside professionals to cross-examine the conclusions reached by Kopper with its own archives and found several inconsistencies and conclusions did not present significant evidence – though it fails to specify to which documents it refers, nor were said documents ever presented.
34. Even though the IIEP and other civil entities triggered the MP to open the Civil inquiry in 2015, once it started, it was conducted autonomously by the MP. The agreement reached with VW do Brasil was, thus, entirely built and negotiated between companies and the MP, without the participation of civil entities that took the case to the MP to open the inquiry. This fact, however, does not prevent the entities that carried out the case in the beginning from manifesting themselves in the Inquiry. Therefore, the IIEP expressed its discontent regarding some of the points adjusted in the TAC. The MP responded but did not accept any of the requests made.
35. The company made partial payment of the adjusted amounts and, on 14 March 2021, it published a three-paragraph declaration in the two main newspapers of the state of São Paulo about the episodes referred to in the civil investigation. As expected, VW do Brasil did not assume its involvement with gross violations of human rights by dictatorship agents against their employees at the time, but did not use the word “donation” to refer to the adjusted TAC funds. It used expressions such as “make resources available” and “supporting projects.” The third and final paragraph is transcribed here: “In unconditional defense of the Democratic State of law, Volkswagen deeply regrets the human rights violations which occurred at this historical moment and regrets eventual episodes involving former employees and families, which are in total disagreement with the company’s values. Volkswagen recognizes that respect and promotion of human rights is a common responsibility of all economic actors and society.”
36. There were several activities, such as investigations to find the whereabouts of mortal remains and bone exhumation (Vala de Perus and Araguaia Guerrilla), public civil actions and criminal actions to define responsibilities and demand reparations and punishment for gross human rights violations, joint actions with the Special Commission for Deceased and Missing Political Opponents, the Amnesty Commission and the CNV, reports on extradition processes for perpetrators who acted in the neighboring Southern Cone dictatorships, publications, promotion of events, among others (for the complete list check the site:

- <http://www.justicadetransicao.mpf.mp.br/>). In this story, certain names stand out from the beginning, such as Eugenia Gonzaga and Marlon Alberto Weichert, who, in addition to being members of the MPF, were also, respectively, President of the Special Commission for Deceased and Missing Political Opponents and member of the Amnesty Commission.
37. From this moment on, the issue of transitional justice, including the recognition of the public duty to investigate and prosecute dictatorship crimes, became hegemonic in the MPF, with several complaints filed, despite having been systematically blocked by the Brazilian judiciary. See: [Brasil \(2017\)](#).
  38. Between 1995 and 2016, the Brazilian transitional justice process made notable advances in the field of reparation through two commissions, the Special Commission for Deceased and Missing Political Opponents and the Amnesty Commission, though very little was done in the way of establishing the liability of both public and private actors (Abrao and Torelly, 2012; Silva Filho, 2015, pg.237–260).
  39. In Germany, a documentary about the subject was broadcasted on public TV. [https://www.youtube.com/watch?v=feJsXRP\\_nYw](https://www.youtube.com/watch?v=feJsXRP_nYw). Viewed 26 November 2020. Here are links to material published at the time: <https://www.dw.com/pt-br/relat%C3%B3rio-detalha-colabora%C3%A7%C3%A3o-da-volks-com-a-ditadura-militar/a-57071602>; <https://www.uol.com.br/carros/noticias/redacao/2015/11/01/volkswagen-negocia-reparacao-por-apoio-a-repressao-durante-ditadura.htm>; <https://motor1.uol.com.br/news/174924/volkswagen-e-acusada-de-colaborar-com-ditadura-militar-no-brasil/>; <https://politica.estadao.com.br/noticias/geral,volkswagen-negocia-reparacao-judicial-por-apoio-a-repressao-durante-ditadura,1789314>
  40. In May 2014, two years before the MPF investigation started, the Association of Critical Shareholders, which own shares in approximately 25 large German companies, met in Hannover and publicly demanded accountability from the company for its ties to the Brazilian dictatorship (Sion et al., 2016, pg.189–190).
  41. Here is some news on the case: <https://www.reuters.com/article/uk-volkswagen-brazil/volkswagen-to-pay-victims-of-brazil-dictatorship-in-landmark-settlement-idUSKCN26E36G>; <https://www.sueddeutsche.de/politik/brasilien-volkswagen-vw-militaerdiktatur-1.5042352>; <https://www.infobae.com/america/agencias/2020/09/24/volkswagen-dice-que-compensara-a-victimas-de-la-dictadura-en-brasil/>; <https://money.usnews.com/investing/news/articles/2020-09-23/volkswagen-to-compensate-victims-of-brazil-dictatorship-report>; <https://brasil.elpais.com/brasil/2020-09-24/volkswagen-assina-acordo-milionario-de-reparacao-por-colaborar-com-ditadura-e-abre-precedente-historico.html>; <https://g1.globo.com/economia/noticia/2020/09/23/volkswagen-vai-indenizar-funcionarios-vitimas-da-ditadura-no-brasil.ghtml>; <https://www.uol.com.br/carros/noticias/redacao/2020/09/23/vw-assina-acordo-e-indenizara-funcionarios-perseguidos-na-ditadura-militar.htm>; <https://www1.folha.uol.com.br/poder/2020/09/volkswagen-ira-desembolsar-r-36-milhoes-por-ter-entregado-funcionarios-a-ditadura.shtml>
  42. As can be seen in the hearing referred to in this piece of news: <http://www.mpf.mp.br/pfdc/noticias/pfdc-coletara-informacoes-sobre-empresas-envolvidas-em-graves-violacoes-e-direitos-na-epoca-da-ditadura-militar>Humanos - Viewed 15 January 2021.
  43. The absence of acknowledgment of companies' responsibility is a general tendency in the cases involving corporate accountability (Payne, Pereira and Bernal-Bermúdez, 2020, pg.138).
  44. The Ford Case (2018), Chevron Case (2011) and Urapalma Case (2014), respectively.
  45. When comparing the CNV and the South African Commission, for example, of note is that the latter emphasizes much more company accountability than the CNV, even though the South African State chose not to comply with the recommendations of the Truth and Reconciliation Commission (Abrahams, 2013, Para. 27).
  46. <https://www.dw.com/pt-br/ato-chama-aten%C3%A7%C3%A3o-para-desmonte-da-justi%C3%A7a-de-transi%C3%A7%C3%A3o-no-brasil/a-50282848>
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