

Evidence for mandatory HRDD legislation

In the past years, several European countries, as well as the EU, have adopted or started to consider legislation that embeds elements of Human Rights Due Diligence (HRDD) into law.

Other European institutions, United Nations bodies and other international organisations have also acknowledged the need for binding regulation to promote the implementation of HRDD and to improve access to justice for victims of corporate-related human rights abuses.

This type of regulation is also gaining broader support from the business community, which considers it a means to help them implement their responsibility to respect human rights.

This document collects an updated list of key policy and legislative developments in the field of mandatory HRDD and parent company liability that show the emergent trend towards binding legislation. This document will be regularly updated*.

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A) Legislative processes at country level

Austria: In July 2018, the Social Democratic Party (SPÖ) introduced a draft for a Social Responsibility Law in the garment sector.¹ By specifying due diligence requirements for companies, it aims to prevent the sale of clothing and footwear produced with forced and child labour. In May 2020, the draft was introduced again to the new Austrian Parliament.²

Denmark: In January 2019, three political parties put forward a parliamentary motion requesting the Government to develop a legislative proposal on mandatory HRDD and corporate liability³, with the support of over 100 civil society organisations, the trade union confederation, the Danish Consumer Council and some businesses.

France⁴:

- The Duty of Vigilance Law adopted in February 2017 requires large French companies to establish and publish a vigilance plan with measures to adequately identify risks and prevent serious harms to human rights, human health and safety, and to the environment linked to their own activities and to the activities carried out by subsidiaries, subcontractors and suppliers. The law also establishes civil liability for harms resulting from a company's failure to observe its duty of vigilance. In February 2020, the French General Council of the Economy published an assessment report of the law⁵.
- In its national strategy on deforestation⁶ adopted in November 2018, the Government committed to support a legislative proposal establishing an EU-wide duty of vigilance.

Germany⁷: A draft law on Human Rights and Environmental Due Diligence by the Ministry of Development and Cooperation was leaked in February 2019. The bill would require companies to conduct HRDD. Non-compliance with the law could lead to fines of up to five million Euros, imprisonment and exclusion from public procurement procedures in Germany. In December 2019, the Ministers for Labour and Development jointly committed to developing a supply chain due diligence law (see section B).

Italy⁸: The Legislative Decree on Administrative Liability of Legal Entities (2001) introduced corporate criminal liability for crimes committed in the interest or advantage of the company, including human rights violations. Corporate liability may also accrue for human rights abuses committed by Italian enterprises operating abroad, especially if part of violations occurred in Italy. In order to avoid liability, companies shall demonstrate that they implemented compliance programs. This provision has raised awareness among companies about the idea of preventing human rights offenses, in accordance with HRDD procedures.

Netherlands⁹: The Child Labour Due Diligence Law, adopted by the Senate in May 2019, creates HRDD requirements for those companies, wherever incorporated, that deliver products and services to the Dutch market two or more times a year. Companies will have to submit a statement to the regulatory authority declaring that they have carried out due diligence to identify risks related to child labour throughout their full supply chain. In case child labour is presumed to take place, the company has to draw up an action plan.

Norway: In 2018, the Government mandated an Ethics Information Committee¹⁰ to explore responsible business and supply chain regulation. In November 2019, the Ethics Information Committee published a draft act relating to transparency regarding supply chains, the duty to know and due diligence¹¹. In parallel, the Government is examining a possible law against modern slavery similar to the UK Modern Slavery Act¹².

Switzerland:

- Responsible Business Initiative (RBI): The National Council (lower house) approved in June 2018, and reaffirmed in June 2019, January 2020¹³ and March 2020¹⁴, a legislative proposal that would require large companies to undertake human rights and environmental due diligence according

to the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines¹⁵ and establish civil liability for parent companies for harm caused by their subsidiaries. The bill was approved as a counter-proposal to the citizen RBI¹⁶, which proposed changing the Constitution to introduce a duty of care for companies, including HRDD obligations and civil liability.

The Council of States (upper house) has so far rejected the RBI as well as the counter-proposal (March 2019)¹⁷ and voted for a weaker bill (December 2019, March 2020)¹⁸ that nevertheless includes non-financial reporting requirements, HRDD rules with respect to child labour and conflict minerals.

In June 2020, it will be decided whether one of the two competing parliamentary proposals is adopted and whether the RBI is put to a referendum.

- The Federal Act on Private Security Services Provided Abroad (PSSA), in force since 2015, establishes the prohibition of direct and indirect participation in hostilities¹⁹. Private security companies abroad are required to disclose the nature and place of the activity, the provider, the recipient and the personnel employed.

United Kingdom²⁰:

- The Transparency in Supply Chains clause included in the Modern Slavery Act (2015) requires companies domiciled or conducting business in the UK to disclose the steps undertaken (including due diligence measures) to ensure that slavery or human trafficking is not taking place in their supply chains.
- In January 2020, the Environment Bill, aimed at setting out UK's environmental standards after Brexit, was reintroduced to Parliament. In March 2020, Labour MP Kerry McCarthy proposed an amendment to the Bill that would require the government to publish a separate draft bill on HRDD²¹.

B) Policy statements at country level

Denmark: The Danish Minister for Industry, Business and Financial Affairs has stated that the Danish Government will come out, in spring 2020, with an official reaction to the UN Committee on Economic, Social and Cultural rights recommendation²² to put in place mandatory HRDD and corporate liability legislation.

Finland: The Government has committed to mandatory HRDD legislation at national and EU levels²³. This is an outcome of the #ykkösketjuun campaign, supported by over 140 companies, civil society organisations and trade unions. The Ministry of Economic Affairs and Employment is currently undertaking a study on options for national human rights due diligence law.

Germany:²⁴ Based on the National Action Plan (NAP) to implement the UNGPs (2016), the Government's Coalition Agreement stated that the Government would consider introducing legislation if, by 2020, less than half of German companies with over 500 employees had HRDD processes in place. In December 2019, the Ministers for Labour and Development jointly committed to developing a supply chain due diligence law, after verifying that not even 20% of companies surveyed under the NAP monitoring procedure so far were found to be undertaking HRDD measures.

Italy: The National Action Plan²⁵ (2016) sets the Government's commitment to assess the integration of more human rights offences into Law 231/2001 regarding administrative liability of legal entities, as well as to assess and evaluate legislative reforms requiring corporate respect of human rights, including corporate due diligence.

Luxembourg:²⁶ The Government's Coalition Agreement (2018) includes a commitment to explore the possibility of HRDD legislation in Luxembourg and to support binding and effective EU legislation. In December 2019, Luxembourg adopted its second National Action Plan, which contains some actions

regarding HRDD at national and EU level. The government will conduct a study on the possibility to legislate on mandatory HRDD at national level.

Netherlands: The Government has moved to establish a formal policy development process, according to a detailed timeline.²⁷ A decision on new Responsible Business Conduct policy measures is due in autumn 2020. In March 2020, the Christian Union (CU), one of the four government parties, published an outline for a broad due diligence law,²⁸ but it has not formally filed the proposal yet.

Sweden:²⁹ In the outcome of a study commissioned by the Minister of Trade, in March 2018, the Swedish Agency for Public Management recommended that the Government looks into binding human rights due diligence requirements for Swedish companies, as well as address access to remedy obstacles faced by victims of corporate abuse.

United Kingdom: The Parliament's Joint Committee on Human Rights recommended,³⁰ in March 2017, legislation imposing a duty on all companies to prevent human rights abuses, which would require implementing HRDD and would enable civil remedies against the parent company when abuses occur.

Green Card procedure:³¹ In 2016, members of parliaments in eight EU Member States triggered a 'Green Card' procedure, requesting the European Commission to initiate a legislative procedure to ensure corporate accountability for human rights abuses. The initiative, supported by France, UK, Italy, Estonia, Lithuania, Slovakia, Portugal, and The Netherlands, called for an EU duty of care legislation that protects individuals and communities whose human rights and local environment are affected by the activities of EU-based companies.

C) EU legislation

EU Timber Regulation (2010):³² requires companies or persons placing timber or timber products on the EU market to conduct due diligence in order to determine the source of the timber and its legality.

Non-Financial Reporting Directive (2014):³³ establishes general disclosure requirements for large and listed companies. Companies are required to report annually on their principal risks regarding, among others, environmental impacts and respect for human rights, as well as on the due diligence policies implemented to address these risks and their outcomes. The disclosure obligation covers information related to the company's own operations and to its supply chains and business relationships.

EU Conflict Minerals Regulation (2016):³⁴ lays down supply chain due diligence obligations for EU importers of tin, tantalum and tungsten, their ores, and gold originating from conflict-affected and high-risk areas.

D) Support by EU and European institutions

European Commission (EC):

- The Action Plan on Financing Sustainable Growth³⁵ (2018) includes, among other measures aimed at improving corporate governance, a commitment to assess by 2019 the possibility of introducing supply chains due diligence requirements for corporate boards. Such mandatory due diligence would not be limited to a particular topic such as conflict minerals or timber.
- As part of the Action Plan on Financing Sustainable Growth, the Commission published a study on due diligence requirements through the supply chain³⁶ in February 2020. The study shows that only one in three EU businesses are currently undertaking HRDD and examines options for regulating due diligence in companies' own operations and through their supply chains for adverse human rights and environmental impacts.
- The EU Commissioner for Justice, Didier Reynders, committed to a legislative initiative on mandatory human rights and environmental due diligence during a webinar organised by the European Parliament's Responsible Business Conduct Working Group in April 2020.³⁷ The

initiative is expected to be launched in 2021. The EU Commissioner for Trade, Phil Hogan, committed to work on the initiative together with Commissioner Reynders during a webinar organised by the OECD in May 2020.³⁸

- The EC adopted, in May 2020, the new EU Biodiversity Strategy for 2030,³⁹ which includes an explicit reference to the above-mentioned legislative initiative on mandatory human rights and environmental due diligence as part of the key actions to be taken by the EC within the framework of the objective of “Enabling transformative change”.
- The EC presented, in May 2020, its Communication on the post-COVID recovery (‘Europe’s moment: Repair and Prepare for the Next Generation’),⁴⁰ which confirms that “to ensure environmental and social interests are fully embedded into business strategies, the Commission will put forward a new initiative in 2021 on sustainable corporate governance”.

Council of the EU:

- The Conclusions on Global Value Chains⁴¹ (May 2016) called on the EC and EU Member States to enhance the implementation of due diligence in order to achieve a global level playing field.
- The Conclusions on Business and Human Rights⁴² (June 2016) called on the EC to launch an EU Action Plan on Responsible Business Conduct addressing due diligence and access to remedy, including at EU legislative level, as appropriate. The document endorsed the 2016 Council of Europe Recommendations on Human Rights and Business and called for their implementation.
- The Conclusions on EU Priorities in UN Human Rights Fora (February 2019) reiterated the EU’s commitment to implement the UNGPs including through initiatives on HRDD and access to remedy, and assessing a possible related EU Action Plan.⁴³
- The Conclusions on EU Priorities in UN Human Rights Fora (February 2020) reiterated the EU’s commitment to continue promoting the implementation of the UNGPs both in its external action and internal policies, including through initiatives on human rights due diligence, access to remedy for victims of corporate abuses, encouraging the adoption of National Action Plans and support to environmental and indigenous human rights defenders.⁴⁴

European Parliament (EP): The institution has stressed the need for binding HRDD regulation at the EU legislative level in several occasions.

- Several EP reports and resolutions call for binding legislation:
 - The Report on corporate liability for serious human rights abuses in third countries⁴⁵ (2016) asked for urgent binding and enforceable rules in the field of corporate responsibility and due diligence, related sanctions and monitoring mechanisms.
 - The Report on EU Flagship Initiative for the garment sector⁴⁶ (2017) demanded the Commission to propose binding supply chains due diligence legislation.
 - The Report on Global Value Chains⁴⁷ (2017) asked the Commission to consider proposals for corporate due diligence, taking into account the French duty of vigilance law, and the Green Card initiative.
 - The Report on Sustainable Finance⁴⁸ (2018) called for an EU overarching mandatory due diligence framework including a duty of care based, among others, on the French duty of vigilance law.
 - The Report on indigenous peoples⁴⁹ (2018) stressed the need to hold European multinational corporations and business enterprises accountable for the human rights violations, including by means of human rights due diligence measures.
 - The Resolution on child labour in mines in Madagascar⁵⁰ (February 2020) called on the Commission and the Member States for the harmonisation and strengthening of import and supply chain controls, including through working towards binding due diligence.

- The [Report on competition policy – annual report 2019](#)⁵¹ (February 2020) stressed the importance of increased transparency, sustainability and corporate accountability in global value chains, and called on the EU to consider establishing a legal framework for mandatory due diligence in global value chains as a necessary step for achieving this.
- The [Resolution on EU coordinated action to combat the COVID-19 pandemic and its consequences](#)⁵² (April 2020) stated that “corporate human rights and environmental due diligence are necessary conditions in order to prevent and mitigate future crises and ensure sustainable value chains”.
- In 2019, a cross-party Working Group on Responsible Business Conduct adopted a [Shadow EU Action Plan on Business and Human Rights](#)⁵³ which called, among other measures, for the adoption of mandatory HRDD legislation and corporate liability.
- A 2019 study [requested by the Subcommittee of Human Rights analysed obstacles faced by victims of corporate human rights abuses in third countries to access justice](#).⁵⁴ It made several recommendations, including the adoption of mandatory HRDD at the EU level to contribute to address the governance gap and ensure better access to legal remedies for victims.
- A 2020 study [requested by Subcommittee of Human Rights, on ‘Biodiversity as a Human Right and its Implications for the EU’s External Action’](#),⁵⁵ analysed the inter-dependencies of human rights, climate change and biodiversity, and recommended the EU to “develop a holistic human rights-based approach to biodiversity loss by: making such reference, for instance, in the context of initiatives on human rights due diligence”.

Fundamental Rights Agency (FRA): The Agency published its [Opinion on improving access to remedy in the area of business and human rights](#)⁵⁶ in April 2017. After revising the key obstacles faced by victims of corporate-related human rights abuses to obtain proper remedy, the document recommended the establishment of due diligence obligations, including for parent companies linked to human rights performance in subsidiaries or supply chains (FRA Opinion 21).

Council of Europe (CoE): The body which monitors the implementation of the *European Convention on Human Rights* (ECHR) has also addressed the issue. In 2016, the CoE’s Committee of Ministers published a [‘Recommendation on Human Rights and Business’](#)⁵⁷ which includes measures to secure victims of business-related human rights abuses access to court and proper remedies, wherever the defendant company is based. It recommended legal measures, including mandatory HRDD, for certain circumstances.

European Economic and Social Committee (EESC): In December 2019, the EESC adopted an own-initiative opinion on the [‘Binding UN treaty on business and human rights’](#),⁵⁸ recommending that national action plans shall be drawn up to implement human rights due diligence, that there shall also be a European action plan, and that there must be clarification regarding the interplay between due diligence and liability, including clear and practical provisions to make sure that due diligence incorporates ongoing monitoring in supply chains, along with respective liability, should that fail.

E) United Nations (UN) bodies and other international organisations

UN High Commissioner for Human Rights (OHCHR): The UN body presented in 2016 its report on the [accountability and remedy for victims of business-related human rights abuses](#) project.⁵⁹ It recommends legal reforms addressing the challenges of global supply chains. Among other measures, this included ensuring that the principles for assessing corporate liability under domestic law regimes are properly aligned with the companies’ responsibility to exercise HRDD. In a more recent [report published in 2018](#),⁶⁰ the UN body recognized that HRDD legislation can provide companies with legal certainty and a level playing field. It also stated that corporate liability can be an incentive to greater levels of HRDD.

UN Committee on Economic, Social and Cultural Rights (CESCR): The body’s [General Comment No. 24](#) concerning states’ obligations in the context of business activities (2017)⁶¹ affirmed that states have the duty to establish general human rights due diligence obligations for companies, and to remove barriers to access to remedies, including by establishing corporate liability regimes, among others.

UN Committee on the Rights of the Child: The body's General Comment No. 16 concerning states' obligations regarding the impact of the business sector in children's rights (2013)⁶² affirmed that, in order to meet their obligation to ensure that business enterprises respect children's rights, states should require business to undertake due diligence.

UN Working Group on BHR: In its 2018 report to the UN General Assembly, the WG recommended States "the use of legislation to create incentives to exercise due diligence, including through mandatory requirements". The report welcomed the adoption of the French duty of vigilance law as "a development that other Governments should learn from".⁶³

UN Open-Ended Intergovernmental Working Group (OEIGWG) on Transnational Corporations and Other Business Enterprises with respect to Human Rights:⁶⁴ In July 2018, the Working Group published the Zero Draft for an International UN Legally Binding Treaty. The document establishes that states shall legislate on the field of mandatory HRDD and ensure corporate liability for human rights violations. In July 2019, the Working Group published a revised draft of the Treaty,⁶⁵ with relevant changes and improvements. The revised draft covers not just transnational companies but all business enterprises, is better aligned on prevention and due diligence with the UNGPs, and proposes a comprehensive article on legal liability of business enterprises.⁶⁶

Organisation for Economic Co-operation and Development (OECD): Its report on the implementation of the Recommendation on Due Diligence Guidance for Responsible Supply Chains of Conflict Minerals (April 2016)⁶⁷ recognized that regulatory measures have provided the strongest impetus to promote responsible conduct from business.

F) Support from the business community

At country level:

- **Finland:** Over 140 companies joined the campaign launched on 24 September 2018, together with civil society organisations and trade unions, calling for mandatory HRDD legislation.⁶⁸ Other 20 companies and NGOs have publicly supported the call.
- **Germany:** 61 companies from or with business in Germany, including Hapag-Lloyd, KiK, Nestlé, Primark or Symrise, and two investor groups have supported a supply chain due diligence law in Germany that paves the way for ambitious regulation at the European level⁶⁹ (December 2019).
- **Netherlands:**
 - Dutch companies (including multinationals like Nestlé, Heineken or G-Star) signed an open letter in support of the Dutch Child Due Diligence Bill (2017).⁷⁰
 - The Dutch business network MVO Nederland, representing over 2,000 companies, called upon the Dutch government to implement mandatory HRDD legislation⁷¹ (April 2020).
- **Switzerland:**
 - The Swiss Association 'Groupement des Entreprises Multinationales' (GEM), representing 90 large multi-national companies, supports a Swiss legislative proposal establishing mandatory HRDD and corporate liability (2017-8).⁷² Additional business people joined forces with legal experts and former MPs in a support committee for this legislative proposal. The committee's website also features a supportive statement by Prof. John Ruggie.⁷³
 - A group of 27 global institutional investors published a statement⁷⁴ in December 2019, urging the members of the upper house of the Swiss parliament to back the introduction of mandatory HRDD by supporting the counter-proposal to the Responsible Business Initiative as approved by a large majority of the lower house in June 2019.

- The FER (Fédération des Entreprises Romandes Genève); SWICO, representing 600 companies in the ICT sector; the FIAL (Fédération des Industries Alimentaires Suisses), an umbrella association of 12 food industry associations; Handel Schweiz (Swiss Trade), an umbrella association of 33 trade associations with 4,000 member companies; and IG Detailhandel Schweiz, including three major Swiss retailers (Coop, Migros, Denner), have expressed their support for the National Council's counter-proposal (2020).⁷⁵
- **United Kingdom:** In a submission to the UK Government concerning the Modern Slavery Act, IKEA declared in 2014 that it would support appropriate due diligence requirements as described in the UNGPs.⁷⁶

At European level:

- According to a Shift report,⁷⁷ the **H&M Group** has recognized the urgent need for alignment, at EU level, of the various mandatory measures that can help crystallize the expectations on human rights due diligence into laws (2019).
- 61 companies from or with business in Germany, including Hapag-Lloyd, KiK, Nestlé, Primark or Symrise, and two investor groups have supported a supply chain due diligence law in Germany that paves the way for ambitious regulation at the European level (December 2019).
- **Barry Callebaut AG, Mars Wrigley and Mondelēz International**, three of the world's largest cocoa companies, have called on the EU, together with Fairtrade, Rainforest Alliance and VOICE, to strengthen human rights and environmental due diligence requirements of companies in global cocoa supply chain⁷⁸ (December 2019).
- The **European Cocoa Association**, representing 27 companies in the cocoa sector, has supported an EU Due Diligence Regulation for all companies placing cocoa and cocoa derived products on the EU market⁷⁹ (December 2019).
- **Ferrero** has expressed its belief that due diligence is key to ensuring the respect of human rights within their own operations and along the supply chain. In line with this belief, it has confirmed its support for an EU due diligence regulatory framework⁸⁰ (January 2020).
- **Amfori**, a global business association representing over 2,400 importers, retailers and brand manufacturers from over 40 countries, has supported an EU-wide robust, coherent and predictable framework requiring companies that operate in the EU to carry out HRDD, and the establishment of a proper monitoring and enforcement mechanism⁸¹ (February 2020).
- **FoodDrinkEurope**, representing Europe's food and drink industry, in its response⁸² to the public consultation on the European Commission proposal for a regulation on deforestation and forest degradation, declared its support for establishment of a harmonised framework on due diligence at EU level (March 2020).
- **Nestlé**, in its response⁸³ to the public consultation on the European Commission proposal for a regulation on deforestation and forest degradation, declared its support for EU-wide regulation on mandatory human rights and environmental due diligence in line with the UNGPs (March 2020).

At international level:

- **Senior corporate executives** have ranked "make human rights due diligence a legal requirement" in the top 3 out of 10 measures to enable companies to fulfil their responsibility to respect human rights, in a global survey by the Economist⁸⁴ (2015).
- A group of 105 international investors representing US\$5 trillion in assets under management, coordinated by the **Investor Alliance for Human Rights**, published a statement on 'The Investor

Case for Mandatory Human Rights Due Diligence⁸⁵ (April 2020), calling on all governments to develop, implement, and enforce mandatory HRDD requirements for companies or, where appropriate, to further strengthen these regulatory regimes where they already exist.

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- ¹ Business and Human Rights Resource Centre, '[Austrian MPs table draft bill on social responsibility in the garment sector](#)' (16 July 2018).
- ² [Sozialverantwortungsgesetz – SZVG \(579/A\)](#).
- ³ Business and Human Rights Resource Centre, '[Proposal for a parliamentary decision on mandatory human rights due diligence](#)' (24 January 2019).
- ⁴ [LOI n° 2017-399 du 27 mars 2017 relative au devoir de vigilance des sociétés mères et des entreprises donneuses d'ordre](#) (French). [See [FAQs](#) by ECCJ] [more information at [BHRinLaw.org](#)]
- ⁵ [Evaluation de la mise en œuvre de la loi n° 2017-399 du 27 mars 2017 relative au devoir de vigilance des sociétés mères et des entreprises donneuses d'ordre](#).
- ⁶ '[Stratégie nationale de lutte contre la déforestation importée, 2018-2030](#)', adopted by the Ministry of Ecological Transition and Solidarity (November 2018).
- ⁷ Business and Human Rights Resource Centre, '[German Development Ministry drafts law on mandatory human rights due diligence](#)'.
- ⁸ FIDH, HRIC, '[Italian Legislative Decree No. 231/2001: A model for Mandatory Human Rights Due Diligence Legislation?](#)' (November 2019). [Read summary [here](#)] [more information at [BHRinLaw.org](#)]
- ⁹ MVO Platform, '[Update: Frequently Asked Questions about the new Dutch Child Labour Due Diligence Law](#)' (3 June 2019). [more information at [BHRinLaw.org](#)]
- ¹⁰ [Norwegian Ethics Information Committee](#).
- ¹¹ [Report from the Ethics Information Committee](#) (28 November 2019). See page 5 (Act relating to transparency regarding supply chains, the duty to know and due diligence).
- ¹² Norway Today, '[Norwegian law against modern slavery on the docket](#)' (12 January 2020).
- ¹³ [Contre-projet indirect à l'initiative pour des multinationales responsables : la commission maintient le projet du Conseil national](#) (31 January 2020).
- ¹⁴ See [Conseil national | Session de printemps 2020 | Huitième séance | 11.03.20 | 08h00](#).
- ¹⁵ ECCJ, '[Another step towards the adoption of a HRDD bill in Switzerland](#)' (July 2018). [more information at [BHRinLaw.org](#)]
- ¹⁶ Responsible Business Initiative, [Text and explanations](#). [more information at [BHRinLaw.org](#)]
- ¹⁷ ECCJ, '[The compromise on a counter-proposal to the Swiss Responsible Business Initiative sinks in the Council of State](#)' (13 March 2019).
- ¹⁸ SCCJ, [Stages of the Responsible Business Initiative in Parliament](#).
- ¹⁹ [Activity Report 2015/2016 on the implementation of the Federal Act on Private Security Services Provided Abroad](#) (April 2017). [more information at [BHRinLaw.org](#)]
- ²⁰ Modern Slavery Act 2015, [Provision 54, Transparency in Supply Chains](#).
- ²¹ See the text of the amendment on page 33 of [this document](#).
- ²² [Concluding observations on sixth periodic report of Denmark](#) (E/C.12/DNK/CO/6), adopted by the UN Committee on Economic, Social and Cultural Rights (12 November 2019).
- ²³ ECCJ, '[Finnish Government commits to HRDD legislation](#)' (3 June 2019).
- ²⁴ National Action Plan, [implementing the UN Guiding Principles on Business and Human Rights, 2016-2020](#). Published by the Federal Foreign Office; [German Government Coalition Agreement](#), 2018, in Chapter XII.6: Human Rights, Crisis Prevention and Humanitarian Aid.
- ²⁵ [Italian Action Plan on Business and Human Rights 2016-2021](#).
- ²⁶ Read a translation of the Government commitment in English and the full Agreement in French in [BHRinlaw.org](#).
- ²⁷ [Evaluatie en vernieuwing IMVO-beleid](#) (Dutch).
- ²⁸ ChristenUnie, '[ChristenUnie roept op tot wettelijke ondergrens voor verantwoord ondernemen](#)' (3 March 2020). [See attachment.]
- ²⁹ [Report of the Swedish Agency for Public Management](#) (March 2018) (Swedish).

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- ³⁰ House of Lords, House of Commons, Joint Committee on Human Rights, "[Human Rights and business 2017: Promoting responsibility and accountability](#)", Sixth report of Session 2016-2017.
- ³¹ ECCJ, '[Members of eight Member States Parliaments support duty of care legislation for EU corporations](#)' (31 May 2018).
- ³² [Regulation \(EU\) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market \(and details provided by EC Implementing Regulation 607/2012\)](#). [more information at [BHRinLaw.org](#)]
- ³³ [Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups](#).
- ³⁴ [Regulation \(EU\) 2017/821 of the European Parliament and of the Council of 17 May 2017 laying down supply chain due diligence obligations for Union importers of tin, tantalum and tungsten, their ores, and gold originating from conflict-affected and high-risk areas](#). [more information at [BHRinLaw.org](#)]
- ³⁵ Communication from the Commission to the European Parliament, the European Council, the Council, the European Central Bank, the European Economic and Social Committee and The Committee of the Regions: '[Action Plan: Financing Sustainable Growth](#)', COM/2018/097 final. [more information at [BHRinLaw.org](#)]
- ³⁶ [Study on due diligence requirements through the supply chain](#) (24 February 2020).
- ³⁷ ECCJ, [Commissioner Reynders announces EU corporate due diligence legislation](#) (30 April 2020).
- ³⁸ [ECCJ tweet](#), 19 May 2020.
- ³⁹ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on '[EU Biodiversity Strategy for 2030 - Bringing nature back into our lives](#)' (20 May 2020).
- ⁴⁰ Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions on '[Europe's moment: Repair and Prepare for the Next Generation](#)' (27 May 2020).
- ⁴¹ Council Conclusions on the [EU and Responsible Global Value Chains](#) (12 May 2016).
- ⁴² Council Conclusions on [Business and Human Rights](#) (20 June 2016).
- ⁴³ Council Conclusions on [EU Priorities in UN Human Rights Fora in 2019](#) (18 February 2019).
- ⁴⁴ Council Conclusions on [EU Priorities in UN Human Rights Fora in 2020](#) (17 February 2020).
- ⁴⁵ EP Report on [corporate liability for serious human rights abuses in third countries](#) (2015/2315(INI)).
- ⁴⁶ EP Report on the [EU flagship initiative on the garment sector](#) (2016/2140(INI)), adopted on 28 March 2017.
- ⁴⁷ EP Report on the [impact of international trade and the EU's trade policies on global value chains](#) (2016/2301(INI)), 20 July 2017.
- ⁴⁸ EP Report on [Sustainable Finance](#) (2018/2007(INI)), adopted on 29 May 2018.
- ⁴⁹ EP Report on [violation of the rights of indigenous peoples in the world](#), including land grabbing (2017/2206 (INI)), adopted on 29 May 2018.
- ⁵⁰ EP Resolution on [child labour in mines in Madagascar](#) (2020/2552(RSP)), adopted on 13 February 2020.
- ⁵¹ EP Report on [competition policy – annual report 2019](#) (2019/2131(INI)), adopted in Committee on 18 February 2020 (awaiting Parliament's vote).
- ⁵² EP Resolution on [EU coordinated action to combat the COVID-19 pandemic and its consequences](#) (2020/2616(RSP)), adopted on 17 April 2020.
- ⁵³ [Shadow EU Action Plan on Business and Human Rights](#), on the website of the RBC WG, March 2019.
- ⁵⁴ '[Access to legal remedies for victims of corporate human rights abuses in third countries](#)', study requested by the DROI committee (February 2019).
- ⁵⁵ '[Biodiversity as a Human Right and its Implications for the EU's External Action](#)', study requested by the DROI committee (April 2020).
- ⁵⁶ FRA Opinion - 1/2017, '[Improving access to remedy in the area of business and human rights at the EU level](#)' (10 April 2017). [more information at [BHRinLaw.org](#)]

- ⁵⁷ Council of Europe, [Human Rights and business](#) – Recommendation CM/Rec(2016)3 of the Committee of Ministers to Member States (2016). [more information at [BHRinLaw.org](#)]
- ⁵⁸ EESC opinion on '[Binding UN treaty on business and human rights](#)' (own-initiative opinion) (REX/518-EESC-2019), adopted on 11 December 2019.
- ⁵⁹ '[Improving accountability and access to remedy for victims of business-related human rights abuse](#)', Report of the United Nations High Commissioner for Human Rights, 10 May 2016, UN doc. A/HRC/32/19.
- ⁶⁰ '[Improving accountability and access to remedy for victims of business-related human rights abuse: The relevance of human rights due diligence to determinations of corporate liability](#)'. Report of the United Nations High Commissioner for Human Rights (A/HRC/38/20/Add.2) (1 June 2018).
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