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<tbody>
<tr>
<td>Nature</td>
<td>Proposal (European Parliament)</td>
<td>In force</td>
<td>Adopted but not in force yet</td>
<td>Proposal (political parties)</td>
<td>Proposal (German government)</td>
<td>Proposal (political party)</td>
<td>Proposal (political parties)</td>
<td>Proposal (Norwegian government)</td>
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<td>Scope</td>
<td>Large companies, listed SMEs and SMEs in high-risk sector, domiciled or delivering products or services in the EU</td>
<td>Large companies based in FR (&gt;5,000 employees)</td>
<td>All companies delivering products or services in NL (whether based or not in NL)</td>
<td>All companies with &gt;250 employees domiciled in or operating in NL (general duty of care for all firms operating in NL)</td>
<td>Large companies based in DE (&gt;3,000 employees; from 2024, &gt;1,000 employees)</td>
<td>All companies delivering products or services in AT (above a certain turnover to be defined)</td>
<td>All companies domiciled or operating in BE</td>
<td>Large companies domiciled or delivering products or services in NO</td>
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<tr>
<td>Standards</td>
<td>Human rights</td>
<td>Human rights</td>
<td>Child labour</td>
<td>Human rights</td>
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<td></td>
<td>Environment</td>
<td>Environment (incl. climate)</td>
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<td>Environment (Stockholm and Minamata conventions)</td>
<td>Environment</td>
<td>Labour rights</td>
<td>Working conditions</td>
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<tr>
<td>Due Diligence Obligations</td>
<td>Due diligence (DD) (UNGPOECD-based)</td>
<td>Due diligence (DV): establish and implement an annual vigilance plan (UNGPOECD-based)</td>
<td>Due diligence (DD): draw up action plan if there is a suspicion of child labour (UNGPOECD-based)</td>
<td>Due diligence (DD) (OECD-based)</td>
<td>Due diligence (DD) (UNPGOECD-based)</td>
<td>Due diligence (DD): all companies must conduct DD</td>
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<td>Transparency Obligations</td>
<td>Publish DD strategy on company’s website and upload it on EU platform</td>
<td>Publish a vigilance plan in the annual report</td>
<td>Submit a statement declaring that DD was conducted (statements are published on the authority’s website)</td>
<td>Publish annual reports in line with the OECD DD Guidance.</td>
<td>Publish annual reports on company’s website and submit them to the competent authority</td>
<td>Published annual reports and submit them to the competent authority (reports are accessible on the authority’s register)</td>
<td>Publish an annual vigilance plan (only large companies (&gt; 250 employees))</td>
<td>Publish annual reports on company’s website and update them in case of significant changes</td>
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</tbody>
</table>

### Corporate due diligence laws and legislative proposals in Europe

**Comparative table | May 2021**
### REACH OF DUE DILIGENCE

- Own operations (via subsidiaries) and whole value chain (all direct and indirect business relationships, upstream and downstream)
- Own operations (via subsidiaries) and part of the supply chain: directly/indirectly controlled companies, subcontractors and suppliers with an "established commercial relationship"
- Own operations (via subsidiaries) and whole supply chain (any natural or legal person throughout the supply chain)
- Own operations (via subsidiaries) and whole value chain
- DD obligations only apply in full to own operations (via subsidiaries) and direct suppliers
- Companies are only required to identify risks linked to indirect suppliers and prevent and mitigate if they obtain "substantiated knowledge" of abuses
- Own operations (via subsidiaries) and whole value chain (suppliers and subcontractors)
- Own operations (via subsidiaries) and whole value chain (all business relationships, upstream and downstream)
- Own operations and whole value chain (supply chain and non-supply chain business partners)

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### PUBLIC ENFORCEMENT

- State authorities have the power to investigate failures to conduct DD and act on concerns raised by third parties
- State authorities may order injunctive action - compel remediation - issue fines (incl. exclusion from public procurement and confiscation of commodities)
- Any concerned party can file a complaint for non-compliance before the judge - The judge may give formal notice to comply in a three-month period - If non-compliance persists, the judge may oblige the company to publish a plan and impose periodic penalty payments
- Any person can file a complaint against the company - If the response is found inadequate, they can file a complaint before the regulator - The regulator may -issue an order to require compliance - issue fines (up to €750,000 or 10% of annual turnover) - Criminal liability of the responsible director in case of repeated non-compliance
- Public regulator with 10 FTE staff has the power to investigate failures and act on complaints filed by stakeholders - Public regulator may issue fines - Criminal liability for company directors for repeated failure within 5 years to stop activities that cause or contribute to negative impacts or to provide remedy
- Public regulator with 65 FTE staff has the power to review the reports, to conduct risk-based inspections at its own initiative or on claims raised by affected parties - Criminal liability for company directors for failure to comply with a specific timeline - issue fines (up to 10% of annual turnover) for failure to conduct DD (incl. exclusion from public procurement)
- State authority with a civil society advisory board has the power to monitor compliance - State authority may order injunctive action - issue fines (up to €100,000 and incl. exclusion from procurement) - establish guidelines for businesses - engage in dialogue with stakeholders - publish useful data - Criminal liability for serious offenses
- State authority has the power to monitor compliance with DD obligations
- State authority may order injunctive action - issue fines (up to 10% of annual turnover) (incl. exclusion from public procurement) - establish guidelines for businesses - engage in dialogue with stakeholders - publish useful data - Criminal liability for serious offenses
- Any person can file a request for information about a company’s DD before the company - The company must answer within three weeks or two months, depending on the request - The Consumer Agency has the power to monitor compliance and may request confirmation that a relationship has ceased - issue prohibitions or injunctions - issue fines

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### CIVIL LIABILITY

- Strict liability for harms caused or contributed to by entities under their control
- Liability is presumed. Companies must prove they took all due care
- Joint and several liability
- EU law applies irrespective of the place of harm
- Any concerned party can file a complaint for non-compliance before the judge - The judge may give formal notice to comply in a three-month period - If non-compliance persists, the judge may oblige the company to publish a plan and impose periodic penalty payments
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