

The UK *Modern Slavery Act 2015* came into effect in March 2015. It requires certain companies to report on steps taken to address modern slavery in their business and supply chain.

UNITED KINGDOM

EU Member States were required to implement the Non-financial Reporting Directive 2014/95/EU by Dec 2017. Implementing legislation requires certain large entities to report annually on non-financial issues, including human rights and environmental matters.

EUROPE

Conflict Minerals Regulation 2017/821/EU (operative provision not yet in force): Certain importers of high-risk metals must conduct and report on due diligence on these supply chains.

HONG KONG

The proposed Hong Kong Bill contains a corporate reporting obligation similar to the UK *Modern Slavery Act 2015*, although the proposed enforcement mechanism differs.

NSW

The *Modern Slavery Act 2018* (NSW) has been passed but is not yet in effect. It has been the subject of a parliamentary inquiry.

AUSTRALIA

The Australian *Modern Slavery Act 2018* (Cth) came into effect on 1 January 2019.

THE NETHERLANDS

The Dutch Child Labour Due Diligence Act 2019 is not yet effective but would require certain companies to certify that they have conducted due diligence in relation to child labour in their supply chains.

UNITED STATES

US Dodd-Frank Act Final Rule 1502 (which came into effect in February 2012) imposes reporting obligations on certain companies with links to products from the DRC and bordering countries.

CALIFORNIA

The *California Transparency in Supply Chains Act 2010* requires reporting on efforts to eradicate child and forced labour in the supply chain and came into effect in January 2012.

CANADA

A proposal to introduce a Modern Slavery Act to amend the Customs Tariff S-211 would require reporting on risks of forced and child labour.

FRANCE

The Law 2017-399 related to Duty of Vigilance of Parent Companies and Commissioning Companies, came into effect in March 2017. It requires certain companies to report on the steps taken in relation to human rights and the environment, set out in a published vigilance plan.

