



Recommendation of the Council on
the OECD Due Diligence Guidance
for Responsible Business
Conduct

**OECD Legal
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Please cite this document as:

OECD, *Recommendation of the Council on the OECD Due Diligence Guidance for Responsible Business Conduct*, OECD/LEGAL/0443

Series: OECD Legal Instruments

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Background Information

The Recommendation on the OECD Due Diligence Guidance for Responsible Business Conduct (hereafter the “Recommendation”) was adopted by the OECD Council on 30 May 2018 on the proposal of the Investment Committee (IC) through its Working Party on Responsible Business Conduct (WPRBC). The Recommendation calls on Members and non-Members having adhered to it (hereafter the “Adherents”) to promote the use and implementation of the OECD Due Diligence Guidance for Responsible Business Conduct (hereafter the “Guidance”) and to support, as a result, a common, international understanding that creates certainty and a level playing field for business regarding their responsibilities to conduct due diligence for responsible business conduct (RBC). The Recommendation provides an avenue for promoting wide dissemination and robust implementation of the Guidance.

The need for a standard on due diligence for responsible business conduct

Complex global value chains are a reality for the majority of the world’s companies today. The globalisation of business has provided important opportunities for economic growth and social progress, allowing countries to leverage their comparative advantages while contributing to job creation, human capital development, research and technology. In order to strengthen the positive impact to society and avoid adverse impacts, RBC is a key component to ensuring inclusive and sustainable economic growth and globalisation. With the adoption by adhering governments of the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (hereafter, the “MNE Guidelines”) [[OECD/LEGAL/0144](#)] in 1976, an overarching framework has been put in place for how enterprises can address adverse impacts through the process of RBC due diligence. The MNE Guidelines are recommendations addressed by governments to enterprises to encourage positive contributions by enterprises to economic, environmental and social progress, and to minimise adverse impacts that may be associated with an enterprise’s operations, products and services.

During the Working Party on Responsible Business Conduct (WPRBC) meeting of October 2015, delegations as well as the Business and Industry Advisory Committee to the OECD (BIAC), the Trade Union Advisory Committee to the OECD (TUAC) and OECD Watch supported the idea of developing general guidance on risk-based due diligence for responsible business conduct applicable in any sector of the economy. This also responded to the G7 Leaders’ Declaration adopted in June 2015, which recognised the importance of establishing a common understanding on due diligence, in particular for small and medium-sized enterprises, and encouraged enterprises to implement due diligence in their supply chains. The Due Diligence Guidance for Responsible Business Conduct Guidance was developed through a two-year multi-stakeholder process and was approved by the WPRBC on 6 March 2018 and by the Investment Committee (IC) on 3 April 2018.

The Guidance helps enterprises understand and implement the due diligence recommendations of the MNE Guidelines and sets out a due diligence framework along with suggested practical actions to implement the framework. The Guidance is applicable to all sectors of the economy and is meant for use by all types of enterprises, including SMEs.

Process for developing the Recommendation

Following the development of the Guidance, the IC through the WPRBC proposed to Council the adoption of a draft Recommendation based on the Guidance in recognition of the need for governments to promote its use, ensure its dissemination and support the adoption of the due diligence framework set therein. The Recommendation was adopted by the OECD Council at Ministerial level on 30 May 2018.

Scope of the Recommendation

The Recommendation focuses on the efforts that Adherents should make to actively promote the observance of the Guidance by companies operating in or from their territories, as well as to ensure the widest possible dissemination of the Guidance. By adhering to the Recommendation, Adherents express their commitment and political will to promote the use and observance of the Guidance and support a common, transnational understanding that can help to create certainty and a level playing

field for business regarding their responsibilities to conduct due diligence for responsible business conduct.

For further information please consult: <https://www.oecd.org/en/topics/due-diligence-for-responsible-business-conduct.html>.

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Implementation

2024 Report to Council

In the Recommendation, the Council instructs the IC to monitor the implementation of the Recommendation and to report to Council no later than five years following its adoption and as appropriate thereafter. A [report](#) on the dissemination, implementation, and continued relevance was presented to Council in 2024, assessing efforts by Adherents to actively promote and support the use of the Guidance by companies operating in or from their territories. The report covers Adherents' activities from May 2018 to December 2023.

Adherents reported a significant number of activities in relation to implementation of the Recommendation, in particular in relation to regulatory and policy coherence; policy initiatives and other non-regulatory approaches; and engagement, promotion, and dissemination across a wide group of stakeholders. Notably, major legislative developments related to due diligence were reported by several Adherents at the national level as well as at the EU. More than half of all Adherents have adopted laws reflecting some or most aspects of due diligence for responsible business conduct. Due diligence expectations are also being incorporated across the policy landscape beyond regulation as part of a smart-mix of measures to promote RBC. Concrete examples include the development or implementation of National Action Plans on Business and Human Rights (NAPs); setting up official help desks or providing other resources on how to conduct due diligence; and development of due diligence rules/guidance for State-Owned Enterprises.

To further their commitments under the Recommendation, Adherents have made efforts to promote and disseminate the Recommendation within their government and across Adherents. This includes awareness raising activities and training as well as setting up an adequate institutional setting with responsibilities and exchange mechanisms. Work is also being done to disseminate the Recommendation among non-Adherents by Adherents as well as the Secretariat, particularly through the regional programmes on RBC in Latin America and the Caribbean (LAC), Asia and the Middle East and Northern Africa.

The Report overall finds that the Recommendation and the Guidance continue to be relevant and used by Adherents and that Adherents' efforts to raise awareness of the Guidance among enterprises in all sectors of the economy and create an enabling environment for the implementation of due diligence are effective. Adherents are also actively promoting policy coherence and making efforts to build an enabling environment, with many measures described in this Report aligned with the policy recommendations laid out in the Recommendation on the Role of Government in Promoting RBC [[OECD/LEGAL/0486](#)]. Looking ahead, there is scope to build on existing initiatives, including strengthening policy co-operation on due diligence, as well as reinforcing promotional efforts. Continued efforts by Adherents to disseminate the Guidance across non-Adherents will be a key element to ensure the Guidance is implemented fully in global supply chains.

The next reporting to Council is scheduled to take place in 2029.

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All substantive OECD legal instruments, whether in force or abrogated, are listed in the online Compendium of OECD Legal Instruments. They are presented in five categories:

- **Decisions** are adopted by Council and are legally binding on all Members except those which abstain at the time of adoption. They set out specific rights and obligations and may contain monitoring mechanisms.
- **Recommendations** are adopted by Council and are not legally binding. They represent a political commitment to the principles they contain and entail an expectation that Adherents will do their best to implement them.
- **Substantive Outcome Documents** are adopted by the individual listed Adherents rather than by an OECD body, as the outcome of a ministerial, high-level or other meeting within the framework of the Organisation. They usually set general principles or long-term goals and have a solemn character.
- **International Agreements** are negotiated and concluded within the framework of the Organisation. They are legally binding on the Parties.
- **Arrangement, Understanding and Others:** several other types of substantive legal instruments have been developed within the OECD framework over time, such as the Arrangement on Officially Supported Export Credits, the International Understanding on Maritime Transport Principles and the Development Assistance Committee (DAC) Recommendations.