

26.05.2020

# EU Regulatory Landscape on Transparency

amfori Transparency Toolkit - Series I

# EU Regulatory Landscape on Transparency

## amfori transparency toolkit: Series I

This is the first in a series that will help you move your organisation forwards with your transparency aims. We understand that it can be an overwhelming journey to interpret, understand, adapt, and comply with regulations. To help you quickly absorb the relevant information and understand how it pertains to your organisation, we have gathered all relevant European Union transparency regulations and directives into this document and provided an analysis of each one.

### What can you expect?

In the future, it will no longer be an option to choose what information to share – transparency will become a license to operate. Therefore, on the following sessions you will find a summary of EU modern regulation related to transparency and the answer to the following questions:

- what is the regulation/directive about?
- who should comply with it?
- who are the relevant authorities?
- what does it mean for transparency?
- what does it mean for the investment landscape?
- what does it mean for amfori and its members?

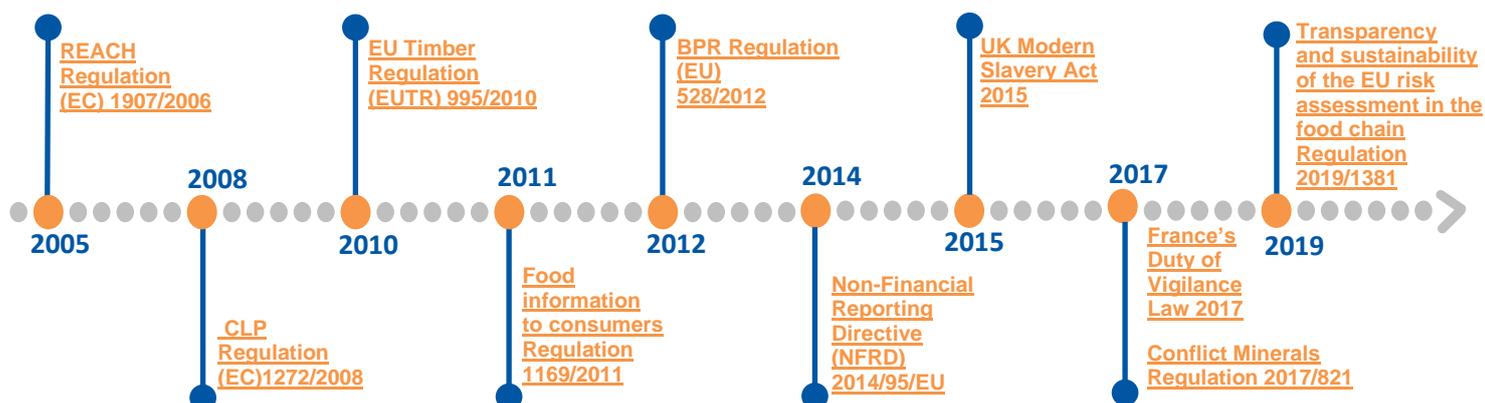
To navigate to further analysis, please **click** on the name of the regulations on the timeline below:

### Who should use the toolkit?

Governments, NGOs, and consumers are pushing companies to disclose information about the environmental and social impacts of their organisations and supply chains. It is important for organisations to be proactive and begin their transparency journey now.

- companies who are starting their journey in organisational and supply chain transparency and would like to understand what this path entails
- companies who have already started their transparency journey and could use further guidance and supporting materials
- anyone interested in transparency as a driver of sustainability

### Evolution of EU Regulatory Landscape on Transparency



## REACH, CLP & BPR Regulations



### About

Equal standards for the manufacturing, supply and safe use of chemicals apply across the entire European Economic Area:

- REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals) regulation aims to improve the protection of human health and the environment from the risks that can be posed by chemicals. It also promotes alternative methods for the hazard assessment of substances in order to reduce the number of tests on animals
- the CLP (Classification, Labelling and Packaging) regulation ensures that the hazards presented by chemicals are clearly communicated to workers and consumers in the EU through classification and labelling of chemicals
- the BPR (Biocidal Products Regulation) aims to improve the functioning of the biocidal products market in the EU while ensuring a high level of protection for humans and the environment

### Who must comply?

REACH, CLP and BPR only apply to legal entities established in the EU or EEA (i.e. Norway, Iceland, and Liechtenstein). In general, they:

- cover all sectors that manufacture, import, distribute, or use chemicals as raw materials or finished products (not only the chemical industry)
- applies to all businesses regardless of the company size

Additional requirements apply to companies placing hazardous products on the market.

### Relevant authorities

The EU and the Commission:

1. determines the substances subject to authorisation and decides whether to grant authorisation
2. provides advice on key issues related to interpretation and supports ECHA
3. updates CLP

REACH and CLP implementation issues are discussed by the expert group CARACAL.

**The ECHA (European Chemicals Agency):** manufacturers and importers are required to gather information on the properties of their chemical substances, which will allow their safe handling, and to register the information in the ECHA's central database. In March 2020 it launched a new

online service for companies, especially SMEs, named EUCLEF.

Member States evaluate substances to clarify concerns (under REACH). National Helpdesks function as a point of contact for businesses. They give advice in the national language and are aware of local conditions that can be relevant for the correct compliance with these regulations.

### What does it mean for transparency?

Industry must provide appropriate safety information and risk management measures for chemicals users and enhanced communication along supply chains. This can be done by encouraging manufacturers to provide up-to-date information on chemicals and to improve the quality and workability of safety data sheets.

In an effort to reduce animal testing, BPR requires that data is shared on this activity.

### What does it mean for the investment landscape?

Investors should check whether the investee company is complying with the regulations (usually companies mention it in their Sustainability Report). Also, it provides more visibility on animal testing.

### What does it mean for amfori and its members?

A backbone of amfori services is BEPI, committed to reduce chemical and environmental footprints of global supply chains. A dedicated module of BEPI is on Supply Chain Chemical Management (SCCM), designed to support retailers, brands, and importers in addressing chemical issues in their supply chains. It provides a collaborative framework with common tools, standards, and guidance to comply with legislation and respond to communication obligations.

A hallmark of amfori's commitment to sustainable chemical management practices is the newly signed memorandum of understanding (MoU) with Zero Discharge of Hazardous Chemicals Foundation (ZDHC).

### How can amfori support you?

Tools/services:

- [amfori BEPI Supply Chain Chemical Management Module](#)
- [amfori BSCI](#), [amfori BEPI](#) and [amfori Academy](#)

Further reading:

- [BEPI and ZDHC Join Forces to Scale Chemical Management in Global Supply Chains](#)
- [ZDHC: Working Together to Eliminate Hazardous Chemicals](#)
- [FTA Supports Launch of ZDHC Academy](#)
- [Building Up Coop's Environmental Performance](#)

### Relevant external documents

- [Official link to EU Chemical Legislations](#)
- [Implementing legislation](#)
- [List of national authorities](#)

To return to the timeline, please [click here](#).

## EU Timber Regulation (EUTR) 995/2010

---



### About

Regulation (EU) No. 995/2010 of the European Parliament lays down the obligations of operators who place timber and timber products on the market. This counter the trade in illegally harvested timber and timber products through three key obligations:

1. it prohibits placing on the EU market for the first time illegally harvested timber and products derived from such timber
2. it requires EU traders who place timber products on the EU market for the first time to exercise 'due diligence'

Once on the market, the timber and timber products may be sold and/or transformed before they reach the final consumer. To facilitate the traceability of timber products, economic operators in this part of the supply chain (referred to as traders in the regulation) have an obligation to:

3. keep records of their suppliers and customers

The Regulation entered into force on 3 March 2013.

### Who must comply?

The Regulation applies to both imported and domestically produced timber and timber products. The Regulation covers a broad range of timber products including solid wood products, flooring, plywood, pulp, and paper.

Not included are recycled products nor printed papers such as books, magazines, and newspapers. The product scope can be amended if necessary.

### Relevant authorities

The Regulation is legally binding on all 27 EU Member States, which are responsible for laying down effective, proportionate, and dissuasive penalties and for enforcing the Regulation.

### What does it mean for transparency?

Operators must have access to information describing the timber and timber products, including details of their origin, suppliers, and information on compliance with national legislation on timber harvest.

The Regulation covers a wide range of timber products using EU Customs code nomenclature.

### What does it mean for the investment landscape?

Investors could/should check whether the company is complying.

### What does it mean for amfori and its members?

The non-compliance with the EUTR can result in product seizure, costly fines and even criminal sanctions in some countries. This regulation requires the involvement of all supply chain actors. It obliges those who first place timber on the EU market to have an effective due diligence system in place to assess and mitigate risks concerning the timber they are selling. In face of such complexity, the amfori BEPI Timber Due Diligence Programme sets an in-depth, step-by-step approach for companies to become compliant with the EU Timber Regulation (EUTR) and gain a greater understanding of their supply chain. In 2020, amfori will be focused on increasing the uptake and visibility of the programme.

### How can amfori support you?

Tools/services:

- [amfori Timber Due Diligence Programme](#)
- [amfori BEPI](#) and [amfori Academy](#)

Further reading:

- [Timber Due Diligence Brochure](#)

### Relevant external documents

- [Official link to regulation](#)
- [Briefing Note for the Competent Authorities \(CA\) implementing the EU Timber Regulation December 2019 – January 2020](#)
- [Overview of Competent Authority EU Timber Regulation checks, January – June 2019](#)
- [List of Monitoring organisations](#) (private entities provide EU operators with operational due diligence systems. Operators can develop their own system or use one developed by a monitoring organisation).
- [Commission Implementing Regulation \(EU\) No 607/2012 of 6 July 2012 on the detailed rules concerning the due diligence system and the frequency and nature of the checks on monitoring organisations](#)
- There are eight additional guidance documents available at the bottom of [this page](#).

To return to the timeline, please [click here](#).

---

## Food information to consumers Regulation No. 1169/2011

---



### About

Regulation (EU) No. 1169/2011 sets out how food should be labelled and how food allergens should be declared, whether the food is pre-packed or loose. The legislation combines two Directives into one regulation:

- 2000/13/EC – Labelling, presentation, and advertising of foodstuffs
- 90/496/EEC – Nutrition labelling for foodstuffs

### Who must comply?

The Regulation applies to food business operators at all stages of the food chain, where their activities concern the provision of food information to consumers. It applies to all foods intended for the final consumer, including foods delivered by mass caterers, and foods intended for supply to mass caterers.

### Relevant Authorities

The EU.

### What does it mean for transparency?

The Regulation introduces transparency obligations concerning:

- minimum font size
- allergens
- nutritional information
- origin information for fresh meat
- same labelling requirements for online shops
- engineered nanomaterials
- information on vegetable origins
- prevention of misleading practices
- substitute ingredients for imitation foods
- formed meat
- defrosted products

### What does it mean for the investment landscape?

Investors should check whether the company is complying.

### What does it mean for amfori and its members?

Communicating food information for consumers has become a licence to sell for the food industry in the EU. As amfori, we would like to support members to disclose beyond food information and to communicate on their sustainability efforts. This connects with amfori's ongoing efforts in transparency. In practice, members can take advantage of their efforts to comply with the Regulation (EU) No. 1169/2011 and move a step forward towards disclosing sustainability.

### How can amfori support you?

Tools/services:

- [Endless Possibilities, a guide to effective sustainability communications](#)

Further reading:

- [amfori's new three-year strategy](#)

### Relevant external documents

- [Official link to regulation](#)

To return to the timeline, please [click here](#).

---

## The Non-Financial Reporting Directive (NFRD) - 2014/95/EU



### About

The Directive is considered the first EU-wide regulation to create an obligation on large public-interest companies to report on:

- environmental protection
- social responsibility and treatment of employees
- respect for human rights
- anti-corruption and bribery
- diversity on company boards

This helps investors, consumers, policymakers, and other stakeholders to evaluate the non-financial performance of large companies and encourages these companies to develop a responsible approach to business.

In December 2019, at the Communication on the European Green Deal, the Commission committed to [review the non-financial reporting directive in 2020](#) as part of the strategy to strengthen the foundations for sustainable investment.

### Who must comply?

EU rules on non-financial reporting only apply to large public-interest companies with more than 500 employees, or more than 250 employees for Danish and Swedish businesses. This covers approximately 6,000 large companies and groups across the EU, including:

- listed companies
- banks
- insurance companies
- other companies designated by national authorities as public-interest entities

Companies are required to include non-financial statements in their annual reports from 2018 onwards.

It is important to note that the national parliaments have the last say regarding the application of the directive. Therefore, for details, each member should check how their parliaments have translated this directive in national legislation.

### Relevant Authorities

European Union and national parliaments.

### What does it mean for transparency?

The Directive does not cover supply chain matters, although they are covered by the non-binding Guidelines.

Transparency covers:

1. the business models
2. relevant policies
3. outcomes/relevant KPIs
4. principal risks and their management

### What does it mean for the investment landscape?

Investors have access to environmental, social and governance data of investee companies. The current version of the Directive grants significant flexibility to businesses about what and how to report, therefore investors do not have access to comparable, reliable, relevant data.

### What does it mean for amfori and its members?

The NFRD is a landmark towards validating the importance of amfori services (BSCI, BEPI and advocacy) and our member's commitment to social and environmental sustainability. For those who are within the scope of its application, compliance to the NFRD is an opportunity to report upon their long-term goals and results achieved. For members outside the scope of the NFRD, amfori still encourage increased transparency and long-term commitments. amfori's Advocacy team is monitoring legislative developments of the NFRD at the EU level to help our members stay informed.

### How can amfori support you?

Tools/services:

- [amfori BSCI](#), [amfori BEPI](#) and [amfori Academy](#)

Further reading:

- [Environmental Due Diligence and Reporting: Trends and Benefits](#)
- [Human Rights Due Diligence Position Paper](#)
- [The Three Complementary Ways of Shaping Corporate Due Diligence](#)

### Relevant external documents:

- [Official link of the NFRD](#)
- [Non-binding Guidelines for the methodology](#)
- [Non-binding Guidelines for climate change disclosure](#)
- the [UN Global Compact](#)
- the [OECD guidelines for multinational enterprises](#)
- [ISO 26000](#)

To return to the timeline, please [click here](#).

---

## UK Modern Slavery Act 2015

---



### About

The UK's Modern Slavery Act 2015 (the Act) addresses issues of slavery, servitude, forced or compulsory labour, and human trafficking. It consolidates and clarifies existing offences of slavery and human trafficking and provides for two new civil preventative orders, which allow for courts to intervene before a crime has occurred. The Act establishes an Anti-Slavery Commissioner and provides a number of measures focused on supporting and protecting victims.

### Who must comply?

The Modern Slavery Act 2015 (Transparency in Supply Chains) Regulations 2015, set the minimum turnover threshold at GBP 36 million.

The reporting obligation has broad international reach. It also applies to foreign businesses, provided they do business in the UK. The guidance makes clear that it does not matter if a business is charitable, educational, or public; if the organisation is engaged in commercial activity, it is carrying on business, irrespective of its purpose.

### Relevant Authorities

The **Parliament** is the main relevant authority. The **Secretary of State** may also issue guidelines for businesses.

Lastly, there is an independent Anti-Slavery Commissioner with the following responsibilities: to encourage good practice in the prevention, detection, investigation and prosecution of slavery and human trafficking offenses, as well as in the identification of victims.

### What does it mean for transparency?

Companies have to publish a "Slavery and human trafficking statement" each financial year on their websites and state which steps they've taken to ensure there is no modern slavery or human trafficking in their business and supply chain or that they have taken no steps. There is no obligation to conduct due diligence.

### What does it mean for the investment landscape?

Investors will be able to know whether and how the companies are tackling modern slavery and human trafficking issues, but not other elements (e.g. ESG data).

### What does it mean for amfori and its members?

The UK Modern Slavery Act is an important milestone for ensuring the importance of amfori's work and the due diligence efforts of its membership. With amfori BSCI, amfori continuously supports companies in better understanding the risks of modern slavery and how to successfully report their efforts in identifying and eradicating it from both their own business and their supply chains.

### How can amfori support you?

Tools/services:

- [amfori BSCI](#) and [amfori Academy](#)
- [Easy guide](#) to lead participants through the Slavery and Human Trafficking Statement requested of all companies impacted by this legislation
- [BSCI module](#) on this legislation with a reporting template and training

Further reading:

- [Human Rights Due Diligence Position Paper](#)

### Relevant external documents

- [Official link to act](#)
- [Anti-Slavery Commissioner](#)
- [Art. 54 of MSA concerning supply chain](#)
- [A practical guide from the UK Government for supply chains](#)

**To return to the timeline, please [click here](#).**

---

## France's Duty of Vigilance Law 2017



### About

The French National Assembly adopted a law establishing a "duty of vigilance" for large multinational firms carrying out all or part of their activity in France. Generally, the law requires companies to establish and effectively implement due diligence measures to identify and prevent human rights violations and environmental damages in connection with their operations.

### Who must comply?

This law covers large limited liability companies ("sociétés anonymes") that meet the following criteria:

- Companies headquartered in France that employ at 5,000 employees in France, or at least 10,000 employees worldwide (including through direct and indirect subsidiaries); or
- Foreign companies headquartered outside France, with French subsidiaries, if those subsidiaries employ at least 5,000 employees in France.

Notably, a company is considered to be a subsidiary if another company owns more than 50% of its capital. Multinationals that own more than 50% of a company operating in France may therefore be covered by the law.

Corporate due diligence plans are expected to cover the parent company, companies under its control, as well as the suppliers and subcontractors with which the parent company or any of its subsidiaries have established a commercial relationship.

Approximately 150-300 companies are expected to publish a Vigilance Plan. Nevertheless, the number of companies that fall into the ambit of the Vigilance Plan is larger and includes foreign companies.

*Exemption:* subsidiaries or controlled companies do not need a Vigilance Plan if the company that controls them establishes and implements a vigilance plan covering the activities of the company and of all the subsidiaries or companies it controls.

### Relevant Authorities

The French National Assembly. Also, The Conseil d'État can issue a decree to expand the vigilance measures listed by the law (not done yet).

There is significant pressure to push the Government to charge a public authority with the responsibility of harmonising best-practices, enforcing the law, and publishing the list of companies under the scope. This authority is to have access to confidential data that the Public Administration already possesses.

### What does it mean for transparency?

The Vigilance Plan should include risk mapping, regular evaluation process, actions to mitigate risks or prevent severe impacts, an alert and complaint mechanism and a system to monitor and evaluate the mechanism.

Companies that fall into the scope must publish their Vigilance Plan and report on its effective implementation and include it in their Annual Management Report.

The plan covers the following areas:

1. human rights and fundamental freedoms
2. health and safety of persons
3. environment

### What does it mean for the investment landscape?

The transparency requirement covers only the Vigilance Plan and the Report on the effective implementation. Investors will be able to know the risks and how a company is handling them, but not other elements (e.g. ESG data).

Investors are out of scope; they do not need to have a vigilance plan.

### What does it mean for amfori and its members?

France is one of the countries with the most amfori members (over 180). In addition, many of our members from outside France carry out activities in the country. This means that the Duty of Vigilance Law impacts our members and with the support of amfori services, internal governance bodies and [amfori's network - France](#), amfori can better equip them on complying with the Law. amfori [BSCI](#) and amfori [BEPI](#) are strong pillars for that process.

### How can amfori support you?

Tools/services:

- [amfori's network - France](#)
- [amfori BSCI](#), [amfori BEPI](#) and [amfori Academy](#)

Further reading:

- [Duty of Vigilance: Three years later](#)
- [Human Rights Due Diligence Position Paper](#)
- [The Three Complementary Ways of Shaping Corporate Due Diligence](#)

### Related Reading from amfori

- [amfori's network - France](#)
- [amfori BSCI](#), [amfori BEPI](#) and [amfori Academy](#)

### Relevant external documents

- [Official link to Law](#)
- The DG JUST [study](#) contains an in-depth analysis of this law (p. 56)
- Several websites collect and publish all the Vigilance Plans, ex: <https://plan-vigilance.org>

To return to the timeline, please [click here](#).

## Transparency and sustainability of the EU risk assessment in the food chain Regulation No. 2019/1381



### About

This new Regulation mainly amends the General Food Law Regulation. It aims to:

1. increase the transparency of the EU risk assessment in the food chain
2. strengthen the reliability, objectivity and independence of the studies used by European Food Safety Authority (EFSA)
3. revisit the governance of EFSA in order to ensure its long-term sustainability

It is a direct response to a successful European Citizens' Initiative, 'Stop Glyphosate' and builds upon the findings of the fitness check of the General Food Law Regulation, a comprehensive evaluation, completed in January 2018.

### Who must comply?

All stages of the production, processing, and distribution of food as well as feed producers.

The new Transparency Regulation was published in 2019 but will become applicable on 27 March 2021.

### Relevant Authorities

The Commission and EFSA are working closely to ensure the proper implementation of the new Regulation.

### What does it mean for transparency?

The new Regulation contains four pillars:

1. sustainability and Governance of EFSA
2. quality and reliability of studies
3. improved risk communication
4. transparency of EU risk assessment

The transparency pillar aims to ensure that citizens will have automatic access to all studies and information submitted by the industry in the risk assessment process. Stakeholders and the general public will also be consulted on submitted studies. At the same time, the Regulation will guarantee confidentiality, in duly justified circumstances, by setting out the type of information that may be considered significantly harmful for commercial interests and therefore cannot be disclosed.

The comprehensive risk communication pillar aims to adopt a general plan for risk communication and ensure a coherent risk communication strategy throughout the risk analysis process, combined with open dialogue amongst all interested parties.

### What does it mean for the investment landscape?

Investors should check whether the company is complying.

### What does it mean for amfori and its members?

The new 'Transparency and sustainability of the EU risk assessment in the food chain' regulation has major implications for the transparency of scientific data used to evaluate the risks of pesticides and food additives. Even though amfori does not scientifically report on that area, BEPI members have a better clarity of the use of chemicals in their supply chains.

The regulation is relevant for amfori and its members to show that increased transparency and sustainability in the food industry has been increasingly enforced by the EU. To answer to this trend and others, amfori has recently committed to be a leading provider of due diligence support within the food and agricultural supply chain. Our work with BSCI and BEPI can strongly support members in assessing social and environmental risks of their activities and business relationships. In addition, we have published a series of sustainability hotspots for the wine industry and are entering new food chains, such as aquaculture.

### How can amfori support you?

Tools/services:

- [amfori BSCI](#), [amfori BEPI](#) and [amfori Academy](#)
- New series: Identifying environmental hotspots in the wine industry
  - [Chile](#), [Argentina](#), [Italy](#), [South Africa](#)
- [A deep-dive into the aquaculture industry](#)

Further reading:

- [New System Manual Feature: Promoting the Cascade Effect in the Food Sector](#)
- [Lessons learned in the F&B arena](#)

### Relevant external documents:

- On 20 December 2017, the Commission published a [Roadmap on the transparency and sustainability of the EU risk assessment in the food chain](#). This roadmap is a first step in the legislative process and outlines the purpose, content, and scope of the initiative.
- For more in-depth information on the regulation please visit the [commission website](#) and its further resources:
  - [Q&A](#)
  - [Factsheet](#)
  - [Press Release](#)

To return to the timeline, please [click here](#).

## Conflict Minerals Regulation No. 2017/821 (applicable from 01.01.2021)



### About

On 1 January 2021, a new law will come into full force across the EU – the Conflict Minerals Regulation.

It aims to help promote responsible and conflict-free trade in four minerals – tin, tantalum, tungsten, and gold - which sometimes finance armed conflict or are mined using forced labour.

### Who must comply?

The regulation will only apply directly to EU-based importers of tin, tantalum, tungsten, or gold, whether these are in the form of mineral ores, concentrates or processed metals.

Indirectly, the regulation will also promote the responsible sourcing of smelters and refiners of tin, tantalum, tungsten, and gold, whether they are based inside the EU or not. This is because EU importers will be required to identify the smelters and refiners in their supply chains and check whether they have the correct due diligence practices in place. And whenever EU importers find smelters' and refiners' practices to be insufficient or associated with risks, they will have to manage and report on this.

To help companies, the European Commission will create a so-called "white list" of global smelters and refiners which already source responsibly.

### Relevant Authorities

The EU, where Member State authorities must examine documents and check audit reports, carry out inspections, order firms to address problems and follow up.

### What does it mean for transparency?

EU importers must put in place internal systems and processes that provide the following information. Importers of minerals should: indicate which country the minerals come from and indicate the quantities imported and when they were mined. They must report annually on their due diligence.

Both importers of minerals and metals should: list the minerals they are importing by trade name and type and provide the names and addresses of their suppliers. They must do so as part of their internal management system and provide supporting documents. When minerals come from conflict-affected and high-risk areas, importers must provide extra information on the mine the minerals came from, where the minerals were consolidated, traded and processed and the taxes, fees and royalties paid.

Companies should report annually about their supply chain due diligence and make available to national authorities reports of any third-party audits carried out.

Where an importer can reasonably conclude that metals are derived only from recycled or scrap sources, it shall, with due regard for business confidentiality and other competitive concerns: (a) publicly disclose its conclusion; and (b) describe in reasonable detail the supply chain due diligence measures it exercised in reaching that conclusion.

The objective is to ensure that the 3TG (tin, tungsten, tantalum, and gold) are obtained without funding human rights violations, violence or other crimes (corruption and money laundering).

### What does it mean for the investment landscape?

Investors will be able to know if the investee company is complying with the regulation (or not). They should check their investee companies' reports on such issues.

The regulation covers only companies, investors are out of scope.

### What does it mean for amfori and its members?

amfori membership populates multiple sectors which directly or indirectly source 3TG. Therefore, since 2015, amfori has been closely monitoring the development of the Conflict Minerals Regulation.

Through amfori [BSCI](#) and amfori [BEPI](#), amfori supports its members to improve sustainability along the global supply chain.

Accordingly, we welcome all efforts to prevent the import of conflict minerals that finance armed conflicts and to promote transparency and traceability through the new regulation.

### How can amfori support you?

Tools/services:

- [amfori BSCI](#), [amfori BEPI](#) and [amfori Academy](#)

Further reading:

- [amfori's 2015 statement on conflict minerals](#)

### Relevant external documents:

- [Due Diligence Guidance for Responsible Supply Chains from Conflict-Affected and High-Risk Areas.](#)

To return to the timeline, please [click here](#).

## About amfori

As the leading global business association for open and sustainable trade, we bring together over 2,400 retailers, importers, brands, and associations from more than 40 countries. Our membership contains organisations of all sizes and all sectors with a combined turnover of more than one trillion euros. Our mission is to enable each of our members to enhance human prosperity, use natural resources responsibly and drive open trade globally. These are major challenges and we need to work collaboratively to tackle them. Together we can influence and drive positive change at scale.

## Legal Disclaimer

This document was developed in April 2020 and is meant to inform readers about the main characteristics of legislation amfori found relevant. The information is provided “as is” without warranty of any kind. amfori declines any responsibility for the accuracy, adequacy, completeness, legality or reliability of information contained in this document or in the links included therein, and for any loss or damage of whatever nature which may arise as a result of your use or failure to use this document or the links included therein. This document contains link to third party sites, which are not under amfori’s control and responsibility. Changes may be periodically made to the information herein; these changes may or may not be incorporated in any new version of the publication. Please contact relevant authorities to ensure compliance. If you find any errors or omissions, please contact us.

### amfori

Avenue de Cortenbergh 172

1000 Brussels – Belgium

**Fax:** +32 2 762 75 06

**Phone:** +32 2 762 05 51

**Email:** [info@amfori.org](mailto:info@amfori.org)

**[www.amfori.org](http://www.amfori.org)**

**amfori**   
Trade with purpose