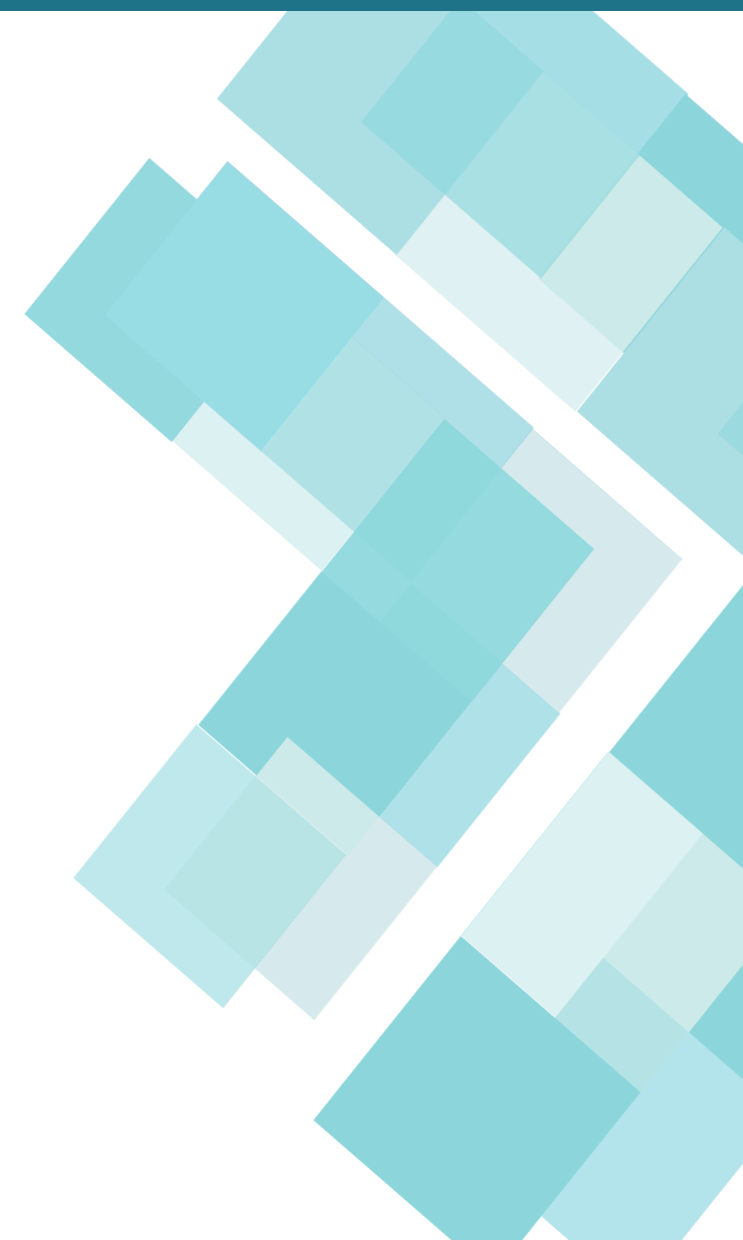


OECD Guidelines for Multinational Enterprises on Responsible Business Conduct

2023 Edition

oe.cd/mneguidelines

Disclosure	Human Rights	Employment & Industrial Relations
Environment	Consumer Interests	Science, Technology and Innovation
Combating Bribery and Other Forms of Corruption	Taxation	Competition



What's new?

- Highlighting developments in the context for international business
- Highlighting the concept of risk-based due diligence
- Underscoring the role of government in creating an enabling environment for responsible business conduct

What's new?

- Concept of a multinational enterprise
- Risk-based due diligence
- Meaningful consultation
- Responsible engagement and disengagement
- Business relationships
- Individual consumers
- Reprisals
- Lobbying activities
- Alignment of multi-stakeholder or industry sustainability initiatives

What's new?

- Alignment with the G20/OECD Principles of Corporate Governance
- Corporate disclosure and reporting
- Alignment with due diligence reporting expectations
- Defining materiality

What's new?

- Special attention to at-risk individuals and groups
- Human rights defenders
- Indigenous Peoples
- Context of armed conflict

What's new?

- Respect the rights of all workers to freedom of association and collective bargaining
- Provide a safe and healthy working environment
- Prevent human trafficking
- Training for up-skilling and re-skilling
- Managing changes related to automation and green transition

What's new?

- Adverse environmental impact and due diligence
- Climate mitigation and adaptation
- Biodiversity
- Circular economy
- Animal welfare

What's new?

- Adding other forms of corruption
- Business relationships
- Collective action

What's new?

- Risks of e-commerce
- Sustainability-related product claims

What's new?

- Included in due diligence expectation
- Sale, development, licensing, use of technology
- Data governance
- High-risk contexts
- Digital security

What's new?

- RBC initiatives and competition law
- Labour input

What's new?

- Highlights provisions of the BEPS project

What's new?



- New effectiveness criteria
- Mandatory periodic peer reviews
- Initial assessment criteria
- NCP will always make a public statement
- Recommendations and follow-up is the norm
- Transparency and confidentiality
- Support policy coherence on RBC
- New language on reprisals

OECD Recommendation on the Role of Government in Promoting Responsible Business Conduct (2023)

