

Quick Guide

OECD Guidelines

All required information to conduct responsible business according to the OECD guidelines for multinational enterprises.

INTERNATIONAL GUIDELINES

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General Policies




Contribute to economic, environmental and social progress in the countries where your company operates.

RESPONSIBILITIES	ADVICE	TOOLS
 Obey law and policies Contribute to sustainable development Respect human rights The development of local capacity Refrain from seeking or accepting exemptions Apply good governance principles Apply good governance principles Protect whistle-blowers Supply chain responsibility No improper political involvement	 Identify the risks of adverse impacts Addressing potential adverse impacts Engage with stakeholders Apply Responsible Supply Chain Management Prevent contribution to adverse impact Use leverage to influence suppliers Engage stakeholders Participate in multi-stakeholder initiatives Promote freedom of expression on the internet	 OECD Risk Awareness Tool for Multinational Enterprises in weak governance zones OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from conflict-affected and High-Risk Areas OECD principles of Corporate Governance. Global Compact self assessment tool ISO 26000 - Social responsibility Human Rights Compliance Assessment



Combating Bribery, Bribe Solicitation and Extortion




Carry out Research & Development activities together with domestic enterprises and institutions, introduce new technologies and to grant licenses for the use of intellectual property rights or technology.

RESPONSIBILITIES	ADVICE	TOOLS
 Undue pecuniary Combating bribery foreign public officials Propriety, integrity and transparency Internal controls and ethics Collective action against bribe solicitation and extortion	 Set up adequate internal controls Prohibit or discourage small facilitation payments Accurately record rewarding intermediaries Enhance the transparency Promote employee awareness Not make illegal contributions	 Business Anti-Corruption Portal Due Diligence Tools Transparency International/bribery United Nations Convention against Corruption (UNCAC) ICC anti corruption OECD Anti-Bribery Convention The Official Guidance to the UK Bribery Act US Sentencing Guidelines Good Practice Guidance on Internal Controls, Ethics and Compliance OECD Bribery in international business Anti-bribery typology reports Bribery in Public Procurement: Methods, Actors and Counter-Measures UN Global Compact Principle 10



Environment



Protect the environment, public health and safety, and conduct your activities in a manner contributing to the wider goal of sustainable development.

RESPONSIBILITIES	ADVICE	TOOLS
 Protect the environment, public health and safety	 Assess, foreseeable impact	 Kenniscentrum InfoMil (Dutch)
Avoid environmental damages	Sound environmental management	Initiatief Duurzame Handel (Dutch)
Improve environmental performance	Provide accurate information	Basel Convention on Hazardous Waste
Disclose potential environmental impacts	Apply the right knowledge and understanding	The Ceres Principles
Contribute to environmentally public policy	Addition to existing instruments	
	Appropriate environmental management	
	Lifecycle analyses (LCA)	
	Environmental Impact Assessment (EIA)	
	Contingency planning	
	Educate employees	
	Disclose activities of relationships	
	Improve environmental performance	



Employment and Industrial Relations




Apply international labour standards for labour relations and employment practices.

RESPONSIBILITIES	ADVICE	TOOLS
 National and international regulations	 Provide the best possible wages	 ILO The Multinational Enterprises and Enterprises Engagement Unit
Safety and health of workers	Never pressure or threaten employees	Social Accountability International
Recruit local workers	Collective bargaining	Ethical Trade Initiative
Communicate openly with employees	Provide information to workers	ILO Declaration on fundamental principles and rights at work
Consultation and co-operation		Occupational Health & Safety
Freedom of association		
Not discriminate against workers		
Effective abolition of child labour		
Elimination of forced or compulsory labour		
Avoiding disguised employment relationship		
Direct employment relationship		



Science and Technology

Carry out Research & Development activities together with domestic enterprises and institutions, introduce new technologies and to grant licenses for the use of intellectual property rights or technology.

RESPONSIBILITIES	ADVICE	TOOLS
 Performing in the knowledge-based and globalised economy	 Consistent with local policies	 ICC Cyber Security Guide for Business
Realization of economy-wide effects of technological progress	Improve innovative capacity in supply chain	OECD Directorate for Science, Technology and Innovation
Contribute to the local innovative capacity	Contribute to the development of local innovative capacity	Committee for Scientific and Technological Policy
Enhance the economic and social progress	Local research and development activities	Committee on Innovation, Industry and Entrepreneurship
Rapid diffusion of technologies and know-how	Contribute to science and technology development	Biotechnology policies
	Management of intellectual property	Internet economy
		Broadband and telecom
		Consumer policy
		The World Summit on the Information Society (WSIS)
		Partnership on Measuring ICT for Development
		Internet Governance Forum (IGF) VN
		Tunis Agenda for the Information Society



Human Rights




Avoid causing or contributing to adverse human rights impacts, which caused by your companies business activities and address such impacts when they occur.

RESPONSIBILITIES	ADVICE	TOOLS
 Internationally recognised human rights Effect on internationally recognised human rights Globally respecting human rights Taking responsibility for adverse human rights impact	 Have a policy to respect human rights Identifying and managing human rights risks (due diligence) Taking adequate measures Have a grievance mechanism in place	 OECD Risk Awareness Tool for Multinational Enterprises in Weak Governance Zones OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas Global Compact Self Assessment Tool ISO 26000 - Social Responsibility Human Rights Compliance Assessment



Taxation

Contribute to the public finances of host countries by making timely payment of your companies tax liabilities.

RESPONSIBILITIES	ADVICE	TOOLS
 Corporate citizenship Contribute to the public finances Comply with tax laws Provision of information Fiscal structures Risk management	 Understand intention of the legislature Cooperation with tax authorities Have a risk management strategy to manage tax risk Transfer pricing of associated enterprises: Arm's length principle Exemption Brazil and Argentina	 OECD Model Tax Convention UN Model Double Taxation Convention between Developed and Developing Countries OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Recommendation of the OECD Council on the Determination of Transfer Pricing between Associated Enterprises OECD Model Tax Convention on Income and on Capital Code of conduct transfer pricing IAS 24



Disclosure

Be transparent in your companies operations and be responsive to the public's increasingly sophisticated demands for information.

RESPONSIBILITIES	ADVICE	TOOLS
 Disclosure policies of enterprises Reliable and accurate information Materiality	 Disclose company information Additional information Provide extra information Voluntary codes of corporate conduct Timely and accurate Make use of information technologies	 Global Reporting Initiative (GRI) AccountAbility (AA 1000)

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Apps & Games to learn and apply Responsible Business Conduct guidelines in a fun and simple way.



▶ Apps & Games

- Game shows
- Web applications
- Quick guides
- Explainer videos



▶ Guidelines

- OECD Guidelines
- UN Guiding principles
- Business Code of Conduct



▶ Learn and apply

- Awareness building
- Introduction/Kick-off
- Supplier training
- Employee training
- Gap analysis
- Assessment

International Guidelines

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Consumer Interests




Act in accordance with fair business, marketing and advertising practices; take all reasonable steps to ensure the quality and reliability of the goods and services that your company provides.

RESPONSIBILITIES	ADVICE	TOOLS
 Consumer satisfaction	 Support efforts to promote consumer education	 United Nations Guidelines on Consumer Protection
Legally required standards	Respect consumer privacy	G20 High level principles on financial consumer protection
Provide information	Diminish threats to public health and safety	Fair Trade Labelling Organization
Social and environmental policies	Take into consideration vulnerable and disadvantaged consumers	EU Ecolabel
Resolve consumer disputes		
Deceptive practices		



Competition

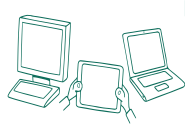
Carry out your companies activities in a manner consistent with all applicable competition laws and regulations, co-operate with investigating competition authorities and promote employee awareness of the importance of compliance with all applicable competition laws and regulations.

RESPONSIBILITIES	ADVICE	TOOLS
 What are competition laws?	 Refrain from entering into anti-competitive agreement	 OECD Recommendation on Effective Action Against Hard Core Cartels
Carry out competition laws	Co-operate with authorities	OECD Recommendation on Cooperation between Member Countries on Anti-competitive Practices Affecting International Trade
Competitive environment	Train employees	
Cross-border competition	Co-operate with competition authorities	OECD Recommendation on Merger Review

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