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COMMISSION NOTICE

Guidelines on the application of Regulation (EU) 2024/3015 on prohibiting products made with forced labour on the Union market

(C/2026/4637)

IMPORTANT NOTICE

These guidelines fulfil the obligation laid down in Article 11 of the Forced Labour Regulation [1] (hereinafter 'the Regulation' or 'FLR') and are intended to support its implementation [2]. They are addressed to competent authorities responsible for implementing the Regulation and to customs authorities, economic operators, consumer associations, civil society organisations, trade unions and any other stakeholders.

These guidelines are intended purely as a guidance document, and only the text of the Regulation itself has legal force. The binding interpretation of EU legislation is the exclusive competence of the Court of Justice of the European Union. The views expressed in these guidelines cannot prejudge the position that the European Commission might take before the Court of Justice. Neither the Commission nor any person acting on behalf of the Commission is responsible for the use which might be made of the information contained in these guidelines.

These guidelines are set out as guidance regarding the application of the Regulation in the Member States and Iceland, Liechtenstein and Norway as signatories of the Agreement on the European Economic Area (EEA), as well as to and in the United Kingdom in respect of Northern Ireland in accordance with the Windsor Framework [3], upon addition of the Regulation to the respective agreements. References to the Union, the EU, or the single market are, accordingly, to be understood as including the EEA or the EEA market as well as the United Kingdom in respect of Northern Ireland.

As required by the Regulation, these guidelines have been developed in consultation with all interested parties, including international organisations, Member States, businesses and business associations, trade unions and civil society organisations. To support the consultation process, the Commission created an expert group on forced labour [4], launched a call for evidence [5] for which it received 160 contributions, and conducted targeted consultations. The guidelines may be changed and updated over time, as needed.

1. **INTRODUCTION**

The Regulation lays down binding rules prohibiting economic operators from placing products made with forced labour on the EU market, and from exporting them from the EU market. It aims to improve the functioning of the single market by contributing to maintaining a fair and transparent marketplace and ensuring a level playing field for businesses in the single market, while promoting responsible business conduct among businesses operating within and beyond the EU. The Regulation also aims to contribute to the fight against forced labour practices, including to the UN Sustainable Development Goal 8.7 of eradicating forced labour by 2030.

The Regulation imposes on economic operators an obligation of result. Whilst not imposing any specific due diligence obligations on companies, it recognises due diligence as a useful tool to address forced labour in supply chains. Accordingly, and in line with the Regulation, these guidelines also aim to clarify how due diligence can help companies comply with the Regulation. These rules apply irrespective of whether forced labour occurs at an economic operator's own operation sites or within its supply chain.

When implementing the Regulation, the competent authorities and the Commission must comply with the general principles of EU law such as the principle of proportionality. Investigations must be conducted with due respect for economic operators' right to be heard and without prejudice to procedures under other EU and national legislation. To this end, the Regulation requires that lead competent authorities coordinate closely with other relevant authorities.

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[1] Regulation (EU) 2024/3015 of the European Parliament and of the Council of 27 November 2024 on prohibiting products made with forced labour on the Union market (OJ L, 2024/3015, 12.12.2024, ELI: http://data.europa.eu/eli/reg/2024/3015/oj).

[2] These guidelines cover all elements referred to in Article 11 FLR, with the exception of the guidance for customs authorities and economic operators on the practical implementation of Article 27 FLR. As explained in Section 5.1.3, this guidance will be considered if and when delegated acts are adopted under Article 27 FLR.

[3] The Windsor Framework is the new way in which the Protocol on Ireland / Northern Ireland is referred to in accordance with Joint Declaration No 1/2023 of the Union and the United Kingdom in the Joint Committee established by the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community of 24 March 2023.

[4] Register of Commission Expert Groups.

[5] Have Your Say Portal, Forced labour: Guidelines on the implementation of the EU rules.

2. LEGAL FRAMEWORK

2.1. EU constitutional framework

The Forced Labour Regulation is grounded in the EU Treaties [6] and reflects the values listed in Article 2 TEU, which are common to the Union and its Member States [7]. The Treaties require the EU and its Member States to uphold and pursue values such as human dignity, human rights, freedom, justice and solidarity, which the Court of Justice has confirmed to be at the core of the EU's identity and fundamental to the functioning of the EU's legal order [8].

These commitments are specified and reinforced by the EU Charter of Fundamental Rights [9], which expressly prescribes that human dignity is inviolable and must be respected and protected. The Charter also expressly prohibits slavery, servitude, forced or compulsory labour, and trafficking in human beings [10].

2.2. International legal framework

The Regulation builds on international instruments that prohibit forced labour in all its forms, in particular ILO Convention No 29 on forced labour [11] and its 2014 Protocol [12] and ILO Convention No 105 on the abolition of forced labour [13], complemented by the ILO's forced labour recommendation No 203 [14]. The Regulation also draws on ILO Convention No 182 [15], which prohibits forced child labour as one of the worst forms of child labour [16] and on international human rights instruments. All EU Member States have undersigned a commitment to combating forced labour as all of them have ratified the ILO Forced Labour Conventions No. 29 and No. 105.

These guidelines take into account the principles and standards laid down in internationally recognised guidelines and in particular on the following instruments:

— OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (hereinafter 'OECD MNE Guidelines') [17] and Due Diligence Guidance for Responsible Business Conduct (hereinafter 'OECD Due Diligence Guidance) [18];

— ILO Hard to see, harder to count [19];

— ILO-IOE Combating forced labour – A handbook for employers and business (hereinafter 'ILO-IOE Handbook') [20];

— UN Guiding Principles on Business and Human Rights (hereinafter 'UNGPs') [21].

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(6) Consolidated version of the Treaty on European Union (TEU) (OJ C 202, 7.6.2016, p. 13), Article 21; Consolidated version of the Treaty on the Functioning of the European Union (OJ C 326, 26.10.2012, p. 47).
(7) Recital 3 FLR.
(8) Judgment of 21 April 2026, Commission v Hungary ('the values of the Union'), C-769/22, EU:C:2026:326 para. 525.
(9) Charter of Fundamental Rights of the European Union (CFR) (OJ C 326, 26.10.2012, p. 391).
(10) Articles 1 and 5 CFR.
(11) ILO, Forced Labour Convention, 1930 (No 29).
(12) ILO, Protocol of 2014 to the Forced Labour Convention, 1930 (P029).
(13) ILO, Abolition of Forced Labour Convention, 1957 (No 105).
(14) ILO, Forced Labour (Supplementary Measures) Recommendation, 2014 (No 203).
(15) ILO, Worst Forms of Child Labour Convention, 1999 (No 182).
(16) ILO, Declaration on Fundamental Principles and Rights at Work, adopted on 18 June 1998 (ILO Declaration 1998); Article 6 of the UN, International Covenant on Economic, Social and Cultural Rights, adopted in 1966, entry into force in 1976 (ICESCR); Article 8(3)(a) of the UN, International Covenant on Civil and Political Rights, adopted in 1966, entry into force in 1976 (ICCPR).
(17) OECD (2023), OECD Guidelines for Multinational Enterprises on Responsible Business Conduct.
(18) OECD (2018), OECD Due Diligence Guidance for Responsible Business Conduct.
(19) ILO (2024), Hard to see, harder to count: Handbook on forced labour surveys.
(20) ILO and IOE (2025), Combating forced labour – A handbook for employers and businesses, Third (revised) edition.
(21) UN (2011), Guiding Principles on Business and Human Rights: Implementing the United Nations 'Protect, Respect and Remedy' Framework.

3. SCOPE OF THE REGULATION

3.1. Products and economic operators within the scope of the Regulation

The Regulation applies to all products made with forced labour [22], regardless of their origin, type or sector [23], that are placed or made available on the EU market or exported from it. It applies to products made ‘in whole or in part’ with forced labour used at any stage of extraction, harvesting, production or manufacturing of the product, including in its working or processing at any stage of its supply chain, irrespective of whether this occurs within or outside the EU. Therefore, products fall within the scope of the Regulation irrespective of the size of the share or part that was produced with forced labour.

The definition of ‘product’ under the Regulation is wider than that of the New Legislative Framework [24]. In addition to manufactured products, the Regulation covers agricultural products as defined in Article 38 TFEU [25] and products that are extracted, such as minerals and other raw materials.

The Regulation applies to all products that are placed or made available on the EU market as from 14 December 2027, even if the products or their components were produced or imported into the EU before that date. It does not cover the withdrawal [26] of products that have already been sold (i.e. reached the end user), but rather covers products that are still being made available on the market, e.g. that are on the shelves or in warehouses.

Products offered for sale online or through other means of distance sales also fall within the scope of the Regulation, if the sale offer is targeted at end users in the EU. While a case-by-case assessment is needed to determine whether online offers are targeted at end users within the EU, several factors must be considered. These include the ability to dispatch to geographical areas within the EU, the use of languages and currencies of a Member State, payment methods specific to the region, and the use of a domain name registered in a Member State [27].

The Commission or national competent authorities may carry out checks and take further necessary actions in relation to such products pursuant to the Regulation, even if the products have not yet been placed on the EU market at the time of the respective online offer.

The provision of services is not included in the scope of the Regulation, even if linked to the placement of the product on the market, such as transport [28], warehousing and logistics.

The Regulation applies to all economic operators [29] placing or making available products on the EU market or exporting products from the EU market [30]. They must comply with the prohibition on products made with forced labour, as set out in Article 3 of the Regulation, and may be subject to a decision to ban products if they violate the prohibition.

The prohibition of placing and making available on, or exporting from, the EU market products made with forced labour [31] is unconditional and absolute, due to the importance of the human rights violation. It is the responsibility of the economic operators to ensure compliance with that prohibition.

[22] Article 2(7) FLR.
[23] Including strategic, military and defence products.
[24] The EU New Legislative Framework (NLF) is a set of measures that aims to improve market surveillance and conformity assessment for manufactured products like machinery, toys and electronics.
[25] Products of the soil, of stock-farming, and of fisheries, and products of first-stage processing directly related to these products.
[26] Article 1(2) FLR. This action is referred to as ‘recall’ in other product legislation (Regulation (EU) 2019/1020 of the European Parliament and of the Council of 20 June 2019 on market surveillance and compliance of products and amending Directive 2004/42/EC and Regulations (EC) No 765/2008 and (EU) No 305/2011, OJ L 169, 25.6.2019, p. 1) (Market Surveillance Regulation) and Regulation (EU) 2023/988 of the European Parliament and of the Council of 10 May 2023 on general product safety, amending Regulation (EU) No 1025/2012 of the European Parliament and of the Council and Directive (EU) 2020/1828 of the European Parliament and the Council, and repealing Directive 2001/95/EC of the European Parliament and of the Council and Council Directive 87/357/EEC (OJ L 135, 23.5.2023, p. 1) (General Product Safety Regulation).
[27] More information can be found in the ‘Blue Guide’ on the implementation of EU product rules.
[28] Recital 18 FLR.
[29] Article 2(9) FLR.
[30] For example, producers, manufacturers, importers, exporters, retailers and product suppliers, as relevant.
[31] Article 1 FLR.

3.2. **Defining forced labour**

The Regulation uses the definition of forced labour from Article 2 of the ILO Forced Labour Convention, 1930 (No 29), which covers all work or service that is exacted from a person under coercion and for which the person has not offered themselves voluntarily. The definition consists of three main elements: work or service, lack of voluntary consent, and coercion.

To determine if a situation constitutes forced labour, both involuntariness and coercion must occur simultaneously at some point in the analysed period. Both elements may overlap in practice: where coercion exists, genuine consent is absent; and where conditions make consent implausible, coercion may reasonably be inferred ([32]).

3.2.1. *Work or service*

Work or service refers to any activity performed by a person to produce goods or provide services for use by others or for their own use.

While services are mentioned in the ILO definition, the scope of the Regulation is limited to products made with forced labour. As a result, services and domestic work, even if carried out with forced labour, are not covered by the Regulation.

Some types of work are excluded from the definition of forced labour under the ILO Convention ([33]), and therefore also from the scope of the Regulation:

— compulsory military service of a purely military character;

— normal obligations of citizens;

— work as a consequence of a court conviction, under public authority supervision;

— work in emergency situations, such as war or natural disasters;

— minor communal services, performed in the direct interest of the community and with community consultation.

However, such types of work can, in certain circumstances, fall back within the definition of forced labour (Section 3.3.2).

3.2.2. *Lack of voluntary consent (involuntariness)*

The term ‘voluntarily’ refers to the free and informed consent of a worker to take a job and their freedom to leave at any time. There is a lack of voluntary consent when an employer or recruiter makes false promises, or when a worker is subjected to unfree recruitment, such as slavery or bonded labour, or when a worker is forced to perform a job of a different nature from that specified during recruitment without their consent. Other examples of circumstances that may give rise to involuntary work include abusive requirements for overtime or on-call work, work in hazardous conditions without compensation or protective equipment, work for very low or no wages in degrading work-related living conditions and work with no freedom to terminate employment.

3.2.3. *Coercion*

Coercion refers to the means used to impose work on someone against their will, including by means of violence, restrictions on their movements, debt bondage, withholding of wages or identity documents, and abuse of their vulnerability. Coercion can also take the form of intimidation and threats, such as threats of dismissal or deportation, or abuse of power, such as the denial of rights or privileges or abuse of vulnerability of workers, e.g. due to the remote location of their work or their status as third-country nationals. Workers can also be coerced indirectly through threats or other forms of coercion directed towards members of their families, co-workers or close associates.

([32]) ILO, (2007), General Survey on Forced Labour.
([33]) Article 2.2 ILO Convention No 29.

3.3. **Types of forced labour**

Forced labour can be divided into two broad categories based on who imposes it: privately imposed forced labour and state-imposed forced labour. It also includes forced child labour, which merits separate considerations.

3.3.1. *Privately imposed forced labour*

Privately imposed forced labour refers to forced labour imposed by private individuals, groups or companies. It affects virtually all parts of the economy, with most cases occurring in four broad sectors: industry, services, agriculture and domestic work ([34]). Privately imposed forced labour accounts for most of the forced labour around the world ([35]).

3.3.2. *State-imposed forced labour (SIFL)*

It refers to forced labour imposed by state authorities, agents acting on behalf of the state, or entities exercising authority similar to that of the state. This form of forced labour arises from national laws, policies or practices, and often occurs within a broader social context marked by coercive state apparatuses and a general absence of civic freedoms.

ILO Convention No 105 supplements Convention No 29 by referring to certain situations under which states are explicitly barred from making use of forced or compulsory labour:

— as a means of political coercion or education or as punishment for holding or expressing political views or views ideologically opposed to the established political, social or economic system;

— as a method of mobilising and using labour for purposes of economic development;

— as a means of labour discipline;

— as a punishment for participation in strikes;

— as means of racial, social, national or religious discrimination.

Under no circumstances can these forms of forced or compulsory labour be considered lawful under international labour standards.

3.3.3. *Forced child labour*

Forced child labour is a particular type of forced labour with specific characteristics due to the more complex relationships at stake. It is defined, for the purpose of this Regulation, as work performed by a child (any individual under the age of 18) during a specified reference period falling under one of the following categories ([36]):

— work performed for a third party, where the child or parents are subject to coercion;

— work performed with or for the child’s parents, where the child or parents are subject to coercion;

— work performed with or for the child’s parents, where the parents are themselves in a situation of forced labour;

— work performed in the worst forms of child labour referred to by ILO Convention 182 as all forms of slavery or practices similar to slavery ([37]).

([34]) ILO (2024), Profits and poverty: The economics of forced labour.
([35]) ILO, Walk Free, and IMO, (2022), Global Estimates of Modern Slavery: Forced Labour and Forced Marriage.ILO, Walk Free, and IMO (2022), Global Estimates of Modern Slavery: Forced Labour and Forced Marriage.
([36]) ILO Hard to see, harder to count, page 3.
([37]) Other worst forms of child labour defined by ILO Convention No 182 such as prostitution and illicit activities for the production and trafficking of drugs are not covered by the scope of this Regulation insofar as they are not linked to the manufacturing of products.

3.4. Risk indicators to identify forced labour

Common circumstances or indicators of forced labour include: a) forced recruitment; b) deception; c) exploitation of debt; d) hazardous or degrading working conditions; e) onerous working hours or work schedule; f) degrading work-related living conditions; g) abusive additional obligations; h) physical or sexual violence; i) abuse of isolation; j) restrictions on workers' movements; k) retention of cash, assets or identity documents; l) withholding of wages; m) threats or intimidation; and n) abuse of vulnerability.

Common structural indicators that are relevant to forced labour imposed by a state include: a) imprisonment and detention; b) manipulation of custodial conditions; c) financial penalty imposed by the state; d) withdrawal or denial of state services, legal status and social entitlements; e) expropriation or confiscation of property, land, housing or means of production; f) employment sanctions imposed by the state or state enterprises; g) legal prohibition on employment termination; h) surveillance and social monitoring; i) state-induced psychological coercion and ideological pressure; and j) collective and third-party penalties.

Definitions and detailed explanations of the indicators as well as the forms of involuntary work and coercion can be found in the ILO's guidance on indicators of forced labour ([38]).

4. THE INVESTIGATIVE PROCESS

4.1. Investigating possible violations of the forced labour ban

Economic operators must refrain from placing products on the EU market, or importing and exporting products, if they are tainted with forced labour. This obligation exists irrespective of whether or not an investigation is launched. To uphold the prohibition, the competent authorities can launch investigations, resulting in a formal decision to ban a product from the EU market.

Any decision to ban a product from the market must be taken only after a thorough investigation conducted by a lead competent authority ([39]). Such authority is either (i) the Commission when the suspected forced labour takes place outside the EU or (ii) the competent authority of a Member State when it occurs on their territory ([40]).

Throughout the investigative process and when taking decisions, lead competent authorities must comply with EU law, including the principle of proportionality: all measures and actions must be appropriate and necessary to achieve their aim and must not impose an excessive burden on economic operators.

4.2. Scope of the investigative process

The purpose of investigations under the Regulation is (i) to establish whether Article 3 (namely the forced labour ban) has been violated and (ii) to determine which measures to impose ([41]).

To establish a violation of the forced labour ban, the lead competent authority must simultaneously investigate (i) whether forced labour was used in the production of the products under assessment according to the ILO's definitions and forced labour indicators, and (ii) whether economic operators have made them available on the EU market or exported them from the EU.

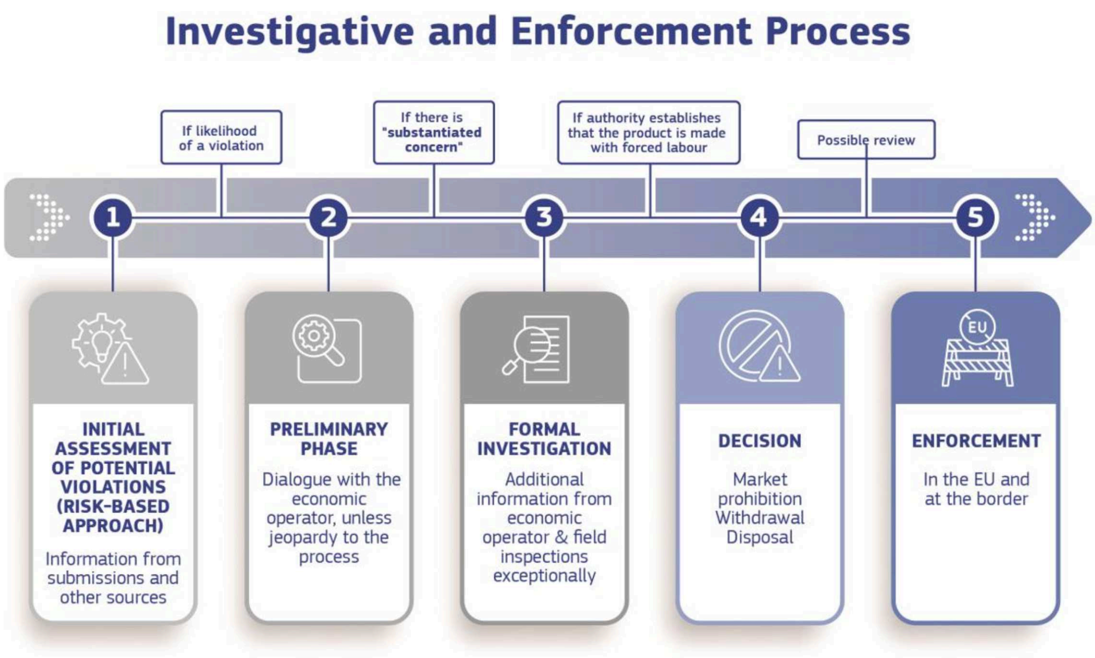
The investigative process focuses on products alleged to be made with forced labour and on the use of forced labour for their extraction, harvesting, production or manufacturing, and not on the entire business of an economic operator.

Investigations may concern parts, components or entire products, intermediate or final products, product series or categories of products of the same type, or products from a specific factory or facility ([42]). In certain contexts, where evidence suggests a systemic or widespread use of forced labour, including cases of suspected state-imposed forced labour, the investigative scope may be broadened to include additional products or categories of products from given suppliers and/or geographical areas.

([38]) ILO (2025), ILO indicators of forced labour. See also ILO (2024) Hard to see, harder to count.
([39]) Article 2(17) FLR.
([40]) Article 15 FLR.
([41]) Article 20(4) FLR.
([42]) Article 2(6) and (7) FLR.

Figure 1

Overview of the investigative process, decision adoption and enforcement



4.3. Risk-based approach for prioritising and targeting investigations

The Regulation set outs the risk-based approach ([43]) for lead competent authorities to identify the products (Section 4.3.1) and economic operators (Section 4.3.2) that should be subject to investigations, and to prioritise cases in the initial and preliminary phases of the investigative process. This prioritisation ensures the effective use of limited enforcement resources by focusing efforts on cases where the risk and potential impact of violations of the forced labour ban are the highest, and where intervention is likely to be most effective.

4.3.1. *Criteria for identifying products and prioritising cases for investigation*

There are three criteria ([44]) that need to be assessed together to determine the overall risk of violation of the forced labour ban per relevant product group and therefore to determine the prioritisation of cases.

— **Scale and severity of suspected forced labour, including state-imposed forced labour**

The larger the scale and severity of the suspected forced labour, the higher the risk level, and the higher the priority with which the case should be handled. Lead competent authorities have to consider scale and severity in relation to a product, and, where relevant, in conjunction with the region/country where it is produced.

Forced labour practices can be considered of a greater scale when a larger number of people are affected by those practices, both in terms of total numbers and prevalence.

While all instances of forced labour can be considered severe, some situations can be considered particularly severe based on elements such as: (a) the number of forced labour indicators that are present, (b) the difficulty or impossibility of remediating the situation, (c) the long duration or recurring nature of the forced labour practices, or (d) the systemic nature of the alleged forced labour, such as the involvement of the state itself in imposing, or being complicit in, the forced labour.

([43]) Article 14 FLR. The term 'risk-based approach', which guides the prioritisation of forced labour cases by lead competent authorities, is here not to be confused with the term 'risk-based approach' under the Corporate Sustainability Due Diligence Directive 2024/1760 (CSDDD), which refers to the prioritisation by businesses of areas on which to focus their due diligence efforts.

([44]) Article 14 (2) FLR.

State-imposed forced labour is likely to be of large scale and severity, as it typically affects a large number of people and involves structural or systemic forced labour practices imposed through the exercise of state authority.

— **Quantity or volume of products placed or made available on the EU market**

The larger the quantity or volume of affected products placed or made available on the EU market or exported from the EU market, the higher the priority with which the case should be handled, as more EU businesses and consumers are exposed to products at risk of forced labour.

Depending on the availability of data, the following aspects need to be considered when assessing the quantity or volume of the affected products: (i) physical quantity or volumes; and (ii) monetary worth or sales volumes.

— **Share of the part of the product suspected to have been made with forced labour in the final product**

The greater the share of the part or component suspected of being made with forced labour within the final product and its supply chain, the higher the priority with which the case may need to be handled. The share is to be understood in terms of the physical, functional or economic significance of the respective part or component in relation to the final product.

4.3.2. *Identification of economic operators for the investigation phases*

When investigating alleged violations of the forced labour ban, the lead competent authority must decide not only which products to prioritise but also which economic operators to focus on ([45]). In doing so, the following elements need to be considered:

— **Proximity to the alleged forced labour and leverage**

The competent authorities must consider which economic operators are closest to the stages of the value chain where the forced labour is suspected. Such economic operators are typically upstream suppliers, producers, manufacturers or processors, or intermediate suppliers who have contractual or operational control over the production stage in question. However, in cases of forced labour occurring outside the EU, such economic operators may lack a clear link with the EU market, and importers are therefore likely to be key economic operators for competent authorities' focus. The Regulation extends to downstream operators, including distributors operating within the EU.

Alongside proximity, the competent authorities must also consider which economic operators have the highest leverage to prevent, mitigate and bring to an end forced labour. This includes considering, in particular, their ability to effect change in the operations or practices of another entity contributing to the risk of forced labour ([46]).

— **Size and economic resources of economic operators**

The competent authorities must also take into account the size and economic resources of the economic operators that they are considering focusing on, while also considering the risk of circumvention through outsourcing to smaller enterprises. Larger companies typically have more expertise and resources for compliance than small and medium-sized enterprises (SMEs).

— **Complexity of the supply chain**

Although not an element for determining which economic operators to focus on, the competent authorities should bear in mind that greater supply chain complexity generally reduces transparency, accountability and traceability of the forced labour risks. Complex supply chains involve products going through multiple stages of production, transformation and processing, and/or, transits and transhipments, often across multiple jurisdictions and regions, and with many participants across multi-tier, cross-border supply networks. Since forced labour may occur at many points in such supply chains or networks, the competent authorities may need more extensive analysis to detect it.

([45]) Article 14(4) FLR.
([46]) See definition of 'leverage' in Section 4.3.2.

4.4. **Assessing information**

4.4.1. *Collection and assessment of available information*

The first step in the investigative process is for the lead competent authority to collect and assess all relevant, factual and verifiable information to determine whether there is a likelihood of a violation of the forced labour ban ([47]). In doing so, the lead competent authority must also apply the criteria of the risk-based approach (Section 4.3).

4.4.2. *Relevant sources of information*

There are many sources and types of information that lead competent authorities may take into account, including:

— information submitted via the single information submission point (Section 7 on the submission of information);

— information in the forced labour risk database ([48]), which will indicate risks relating to products and geographical areas;

— risk indicators of forced labour ([49]), including how to identify them (Section 3.4);

— the Information and Communication System on Market Surveillance (ICSMS) – Forced Labour Module ([50]), which will include, for example, past ban-violation decisions, and information shared between the Commission and Member States' competent authorities as part of past investigations;

— information from other authorities, e.g. national labour inspectorates, health and safety authorities, fiscal and tax authorities, judicial bodies and authorities in charge of investigating human trafficking offences;

— information from stakeholders, e.g. civil society organisations, local communities, labour rights activists, trade unions and worker representatives, individual workers and alleged victims;

— information gathered by the Commission and the competent authorities on their own initiative, including on the basis of analyses and studies, investigation under other EU legal frameworks, desktop research, supply chain traceability tools and other relevant tools.

4.5. **Preliminary phase of investigations**

If the lead competent authority's initial assessment indicates a likelihood of a violation of the forced labour ban, it may initiate the preliminary phase of an investigation, guided by the criteria of the risk-based approach explained in Section 4.3.

The aim of the preliminary phase is to gather more information from economic operators and other actors, in order for lead competent authorities to determine whether there is a 'substantiated concern' that the forced labour ban has been violated.

4.5.1. *Requesting information from economic operators*

4.5.1.1. Situation where a request for information is made

In the preliminary phase, the lead competent authority can ask information from the economic operators under assessment on the actions to prevent, mitigate, and bring to an end the risks of forced labour in their operations. When requesting information, the lead competent authority must consider (i) the size and resources of the economic operator and what information the they can reasonably access, and (ii) what information economic operators may have submitted previously to authorities and which should therefore not be requested again (once-only principle). See Section 4.7 for information that economic operators must provide if requested. This phase offers an opportunity for economic operators to provide relevant information and their observations, as relevant, on (i) how they address forced labour risks in their supply chains in relation to the products under assessment, or (ii) why the lead competent authority's concerns are not relevant to their products. That information and those observations must be diligently and objectively assessed by the lead competent authority.

([47]) Article 14(3) FLR.
([48]) Article 8 FLR.
([49]) Article 11(e) FLR.
([50]) Article 7(1) FLR.

Lead competent authorities must also bear in mind that, while supply chain due diligence is a useful approach for economic operators to demonstrate that the products under assessment were not made with forced labour [51], the Regulation does not impose any due diligence obligations, and that other approaches, such as product traceability, responsible purchasing practices, certification schemes and worker-driven monitoring can also be effective.

Documentation stemming from the economic operator's due diligence efforts or other approaches can be provided to the lead competent authority during different phases of the investigation.

Without prejudice to Article 16 of the Regulation, where the Commission acts as the lead competent authority [52], it may directly request information from the economic operator without requesting assistance from the national competent authority of the Member State where the economic operator is established.

4.5.1.2. Situation where a request for information is not made

Although the lead competent authority must in principle send a request for information to economic operators, it will not do so where it considers that such a request could jeopardise the outcome of the authority's assessment [53]. This might be the case, in particular, in the following instances:

— when there is a high risk of evidence disappearing if the economic operator is contacted;

— when a parallel criminal investigation could be jeopardised;

— when potential victims of forced labour or the petitioner could be put at risk of retaliation.

In making this choice, the lead competent authority must weigh up the effectiveness of the procedure, the economic operator's right to be heard, the need to ensure protection of witnesses and potential victims of forced labour, and the specificities of the case. If the economic operator is not contacted and an investigation is subsequently opened, the economic operator must be given the opportunity to submit information at the investigation stage, thereby ensuring respect for its right to defence [54].

4.5.1.3. Non-cooperation by economic operators or public authorities

Where the economic operator was not contacted because a request for information could jeopardise the assessment, or where the economic operator (or a public authority) fails to cooperate (Section 4.5.1.3), this will mean that the lead competent authority will not be able to consider their submissions. In such cases, the lead competent authority must determine whether there are substantiated concerns based on any other relevant facts available [55].

This includes all other evidence gathered during the authority's initial assessment and during the preliminary phase of investigations, including desktop research and evidence from other stakeholders. Non-cooperation constitutes in principle relevant evidence (Section 4.8.1.1).

4.5.2. *Requesting information from 'other product suppliers', other stakeholders and further fact-finding*

Where relevant, the lead competent authority may also request information from 'other product suppliers' [56]. This includes product manufacturers higher up the supply chain who may have been involved in the alleged forced labour or may have information about suppliers or manufacturers allegedly involved in forced labour, but who do not have a direct link to the EU market.

[51] See Section 6 of these guidelines.
[52] Article 15(1) FLR.
[53] Article 17(1) FLR.
[54] Articles 41 and 48 of the CFR.
[55] Article 17(4) FLR.
[56] Article 17(1) FLR.

The lead competent authority may also request information from other relevant stakeholders ([57]) such as petitioners, affected workers, trade unions, companies involved in the logistics of the products under assessment, other public authorities (e.g. those prosecuting anti-trafficking offences) and communities representing the affected victim groups.

The lead competent authority must apply adequate safeguards to protect the confidentiality and safety of the stakeholders that it contacts, including the identity of affected workers and potential victims of forced labour. Where possible, it should refer potential victims to relevant national bodies (e.g. national referral mechanisms established under the anti-trafficking legislation (Section 4.10.1)).

4.5.3. *Assessment and conclusion of the preliminary phase of an investigation*

4.5.3.1. Conclusion on substantiated concerns

The lead competent authority must, on the basis of all information gathered, determine whether there is a 'substantiated concern' that the forced labour ban has been violated by the economic operators under assessment, and therefore whether to launch an investigation ([58]).

The lead competent authority has 30 working days, from the date of receipt of the information from the economic operators under assessment, to come to its conclusion ([59]). If several economic operators have been contacted, that 30-day deadline will start running from the day following the date of receipt of the responses from all the economic operators contacted.

A 'substantiated concern' means a reasonable indication based on objective, factual and verifiable information for the Commission or competent authorities to suspect that it is likely that a product was made with forced labour ([60]). Objective and verifiable information is information which is supported by evidence and based on reliable sources. For relevant types of evidence, see Section 4.8.1.1.

In order to protect the confidentiality of possible criminal proceedings, when a substantiated concern is established, the lead competent authority of a Member State wishing to launch a formal investigation should first contact the authorities in charge of investigating human trafficking offences (Section 4.10.2), with a view to coordinate the timing and assess the possible effect of such investigation on pending criminal proceedings. The investigations and the decisions under the Regulation are not conditional upon a criminal investigation.

4.5.3.2. Conclusion of absence of substantiated concerns and possibility for economic operators to address concerns

If, having regard to all the information gathered, the lead competent authority's concerns do not amount to a substantiated concern that the forced labour ban was violated, or if the reasons for such concern have been eliminated, it must not launch an investigation and must inform the economic operator accordingly ([61]). Where the economic operator demonstrates, within the 30-day deadline, that it is taking appropriate steps to address the forced labour situation, the lead competent authority may decide to grant the relevant economic operators a reasonable period of time to complete such steps and end the forced labour, taking into account, *inter alia,* the complexity of the process, the feasibility of ending the forced labour, the number of stakeholders involved, and the size and resources of the economic operators concerned ([62]).

The lead competent authority must conclude, after that reasonable period of time, whether the steps have achieved their objective and therefore whether it does indeed have substantiated concerns.

In some cases, addressing the forced labour risks in a short period of time may not be realistic. This is especially true for most cases of SIFL, as the economic operator has limited leverage to eliminate the state policies that underpin it. In such cases, responsible disengagement may be the only available means to address forced labour in the production process (Section 6.4.3).

([57]) Article 17(1) FLR.
([58]) Article 17(3) FLR.
([59]) Article 17(3) FLR.
([60]) Article 2(16) FLR.
([61]) Article 17(5) FLR.
([62]) Recital 44 FLR.

4.6. **Investigation**

If the lead competent authority considers that there is a 'substantiated concern' that the forced labour ban has been violated by the economic operators under assessment, it must open an investigation ([63]).

The lead competent authority must provide economic operators under investigation with relevant information about the investigation process and the possible consequences of the investigation (Section 4.6.1). During this phase, the lead competent authority has the power to collect further information relevant for its assessment including, in exceptional situations, via field inspections (Section 4.6.34.6.4).

Investigations under the Regulation are without prejudice to possible criminal proceedings under EU or national anti-trafficking laws.

4.6.1. *Economic operator's right to be informed and to be heard*

Once the lead competent authority decides to launch the investigation, it has 3 working days in which to provide the economic operator with the information indicated below.

— The initiation of the investigation and the possible consequences ([64]), including the consequences ensuing from non-cooperation and the possible prohibition and disposal orders.

— The products, or parts of products, subject to the investigation, and other relevant information, such as the production sites concerned. If additional products are added at a later stage of the investigation, the economic operator should be duly informed and given sufficient time to respond to the allegations related to these additional products.

— The reasons for the investigation, unless the communication of this information could jeopardise the outcome, e.g. risk of evidence disappearing or risk to potential victims. When giving reasons, the confidentiality and safety of stakeholders must be protected.

— The right of the economic operator to submit observations by a given deadline, including any relevant information not provided during the preliminary phase or information on more recent actions to address forced labour with regard to the products under investigation. The right of the economic operator to be heard is a key aspect of the investigation ([65]).

4.6.2. *Requesting information from economic operators*

As in the preliminary phase, the lead competent authority may request information from the economic operators under investigation during the formal investigation (see Sections 4.5.1 and 4.7). An indicative list of such information can be found in Section 4.7.

The lead competent authority must set a deadline of at least 30 working days and no longer than 60 working days for the submission of the information requested. Economic operators may request an extension if they provide a valid reason for this extension. Such extension request must be duly assessed by the lead competent authority, taking into account the circumstances of the case, including the size and economic resources of the economic operator concerned, for example whether the economic operator is an SME ([66]).

4.6.3. *Contacting other relevant stakeholders and field inspections*

As in the preliminary phase, the lead competent authority may, during the investigation, also collect information from other relevant stakeholders ([67]).

The lead competent authority may carry out field inspections ([68]), to confirm or rebut the evidence already gathered, and to gather additional evidence. Such evidence can be both inculpatory and exculpatory.

([63]) Article 18 FLR.
([64]) Article 18(1) FLR.
([65]) Article 16(2) FLR and Recital 68 FLR.
([66]) Article 18(4) FLR.
([67]) Article 18(5) FLR.
([68]) Article 19 FLR.

4.6.3.1. Inspections by the competent authorities within the EU

Member States' lead competent authorities may, during the preliminary phase or during a formal investigation, carry out inspections on their territory, when they deem them necessary and proportionate, in accordance with EU law and with their national legislation. Lead competent authorities may also request cooperation from other national authorities such as labour, social, health or fiscal authorities. Depending on the national legislative framework and relevant judicial authorisations, this may include the possibility of conducting unannounced inspections of business premises, and to copy or seize documents.

Lead competent authorities must cooperate with other authorities of the same Member State that are investigating similar cases (e.g. labour inspectorates, law enforcement in the context of the application of European or national anti-trafficking laws). That is particularly the case where the other authorities may in that context have performed unannounced checks at the business premises of the economic operators.

4.6.3.2. Inspections by the Commission outside the EU

As the lead competent authority in cases concerning forced labour outside the EU, the Commission may, in exceptional circumstances, conduct all necessary checks and inspections, with the consent of the economic operators and non-EU governments in question ([69]). Refusal to grant consent may be treated as non-cooperation in view of the factual and legal circumstances of the case.

4.6.4. *Confidentiality of investigations*

All non-public information gathered in the course of the investigative process must be used only for the purpose of applying the Regulation, unless otherwise provided for by EU law or by national law in compliance with EU law ([70]). For example, if any suspect criminal behaviour is detected, law enforcement or judicial authorities must be informed.

Information gathered at any stage during the investigative process from economic operators and other stakeholders, including their identity, must be treated as confidential, unless they indicate otherwise. This means that the Commission and competent authorities must in principle not disclose or give access to such information to third parties. This is to protect victims, petitioners, whistleblowers, business secrets and other sensitive data. The competent authorities are encouraged to seek advice from other public bodies and agencies with experience on best practices for keeping these data secure and confidential.

However, in the case of economic operators for which a decision establishing a violation of the forced labour ban has been adopted, their identity and that of the product suppliers and manufacturers involved may be disclosed in the decision if doing so is necessary to identify the banned product ([71]).

4.6.5. *Outcome of the investigation* ([72])

After taking the formal step to launch an investigation, the lead competent authority must establish whether or not there has been a violation of the forced labour ban. It therefore must either adopt a decision establishing a violation of the ban (Section 4.8) or close the investigation within a 'reasonable period of time' that should, in principle, not exceed 9 months from the date it initiated the investigation.

If the lead competent authority cannot establish a violation of the forced labour ban, it must close the investigation and inform the economic operators accordingly. It must also inform other competent authorities and where relevant, the Commission, via the ICSMS – Forced Labour Module. Closing the investigation does not preclude the initiation of a new investigation into the same products and economic operators if new information comes to light, and it remains without prejudice to ongoing or future criminal investigations in the same matter.

([69]) Article 19(3) FLR.
([70]) Article 32(1) and (2) FLR.
([71]) Articles 20 and 22(1)(c) FLR.
([72]) Article 20 FLR.

4.7. Economic operators' cooperation with the competent authorities and information that may be requested

At any stage of the investigative process, the lead competent authority is empowered to request information from economic operators that make the products under assessment available on the EU market and, where relevant, from product suppliers established outside the EU ([73]). This may include information: (a) on their actions to identify, prevent, mitigate, bring to an end, or remediate risks of forced labour in their operations and supply chains in relation to those products; (b) on the working conditions at the site of the alleged forced labour, where the products were manufactured or from where they originate; and (c) on the products under assessment.

Economic operators must cooperate fully in the investigative process. This means: (a) engaging constructively in the investigation; (b) providing all the requested information; (c) ensuring that the information provided is accurate, meaningful, relevant and complete; and (d) providing the information by the given deadline. This is not only a legal obligation, but also the best way to allay the concerns of the lead competent authority and thus avoid the launch of an investigation or the conclusion in an investigation that the forced labour ban has been violated. Failure to cooperate (Section 4.8.2.14.8.2.1 will have negative consequences for the economic operators under investigation.

If economic operators experience unavoidable delays or insurmountable difficulties in gathering the requested information, they need to proactively inform the lead competent authority as soon as possible before the expiry of the deadlines. Where the economic operators under assessment are SMEs, they may request support from a national contact point in a relevant Member State on how to engage with the lead competent authority.

To ensure effective communication with the lead competent authorities, economic operators are encouraged to designate a specific contact person or department within their company to handle these interactions.

Sections 4.7.1, 4.7.2 and 4.7.3 contain an illustrative, but non-exhaustive lists of examples of the types of information that the lead competent authority might request during the investigative process. The lead competent authority should consider carefully which information to request in line with specificities of the case and the elements mentioned in Section 4.5.1.1. Economic operators are free to provide other information they consider appropriate or necessary to allay the concerns that the forced labour ban has been violated. The list does not rank information in order of importance. Whereas the lead competent authority is obliged to examine and, where relevant, take into consideration the information provided, the provision of such information does not guarantee exculpation for the economic operator or that the product will not be subject to a ban decision.

4.7.1. *Examples of information on the economic operator's actions to identify, prevent, mitigate, bring to an end or remediate risks of forced labour*

- Corporate policies, codes of conduct, governance documents, management oversight responsibilities;
- Training materials for management, employees and suppliers;
- Procurement policies, supplier codes of conduct, contract clauses on prohibition of forced labour and supplier onboarding and monitoring;
- Sectoral risk-assessments;
- Documentation evidencing the establishment of preventive measures;
- Documentation evidencing the establishment of a grievance mechanism;
- Documentation evidencing participation in multi-stakeholder or industry certification schemes;
- Stakeholder and rightsholder engagement and consultation with NGOs, trade unions and communities;
- Reports on due diligence efforts undertaken, including those in compliance with applicable national and EU laws;
- Corrective action plans and performance evaluations;
- Third-party independent audit reports.

([73]) Articles 17(1) and (2) and 18(3) FLR.

4.7.2. *Examples of information on working conditions at the site of the alleged forced labour*

— Worker interview transcripts and written testimonies;

— Social audits;

— Photos/videos of working conditions and/or dormitories;

— Notes of conversations and copies of messages and e-mail correspondence;

— List of workers, employee agreements/contracts, payrolls and financial records;

— Results of surveys conducted (e.g. by trade unions or workers' representatives on working conditions);

— Remediation information evidencing workers' satisfaction, compensation, corrective and prevention measures.

4.7.3. *Examples of information about the product alleged to be in violation of the forced labour ban* ([74])

4.7.3.1. Identification of the product

— Information gathered with traceability tools and with trade, customs and shipping data;

— Laboratory test results including isotopic testing;

— Description, name or brand of the product, specific requirements under EU law for the identification of the product, such as HS codes, CN codes, type, reference, model, batch or serial number affixed on the product, or provided on the packaging or in a document accompanying the product, or the unique identifier of the digital product passport;

— Product traceability evidence (i.e. chain-of-custody certificates, raw-material traceability data);

— Documentation linking the finished product to its raw-material source;

— Bills of materials, especially where relevant to determining the share of components or part of the product potentially made with forced labour;

— Certificates of origin from the sites from which products originate;

— The quantity or volume and value of products concerned (e.g. total units produced, imported, or placed on the EU market during the relevant period);

— Information on the inventory and distribution and storage locations, including for distance sales, within the EU.

4.7.3.2. Supply chain structure and actors

— Description of the supply chain, covering key stages of production, manufacturing or mining;

— List of manufacturers, producer and suppliers with regard to key production steps, including the following data for each of them: name, trade name or registered trademark, contact details, unique identification number in the country in which they are established and, where available, their Economic Operators Registration and Identification (EORI) number;

— Supply chain maps covering tiers and sub-tiers and showing both direct and indirect suppliers;

— Information on ownership structures and relationships between suppliers and the economic operator and any third-party intermediaries (e.g. subsidiary, joint-venture, independent contractor);

— Roles of entities involved, including shippers and exporters;

— Affidavits from economic operators involved in the production process.

([74]) Article 17(1) and 18(3) FLR.

4.7.3.3. Facility and location information

— Identification of locations and facilities at key extraction, harvest, production, manufacturing, or mining stage (names, addresses, operating entities);

— Supporting location evidence when available such as satellite imagery, GPS coordinates or other geolocation data.

4.7.3.4. Transactional and logistics records

— Purchase orders;

— Invoices and receipts for all suppliers;

— Packing lists;

— Payment records;

— Supplier and buyer inventory records, including dock/warehouse receipts;

— Shipping and transport documentation (manifests, bills of lading for air, sea, or land transport);

— Import/export records.

4.7.3.5. Production and capacity evidence

— Production orders;

— Factory production-capacity reports;

— Evidence demonstrating consistency between input volumes and output volumes for the product(s) extracted, harvested, manufactured, produced or mined.

4.8. Decisions on violations of the forced labour ban

If the lead competent authority establishes that the economic operators being investigated have violated the forced labour ban, it must adopt a decision to that effect. That decision must contain both procedural and substantive elements, including a prohibition to place the products concerned on the EU market (Section 4.8.3). All decisions must be published on the Forced Labour Single Portal ([75]).

4.8.1. *Establishing a violation of the forced labour ban*

4.8.1.1. Evidentiary standard and the type of evidence needed

The lead competent authority bears the burden of establishing a violation of the forced labour ban. To that end, it must provide credible evidence that (i) forced labour was used to make the products under investigation and (ii) the economic operators under investigation have made those products available on the EU market or exported them from the EU ([76]).

The evidentiary threshold to be applied must reflect the administrative nature of the forced labour ban under the Regulation. Therefore, criminal law evidentiary thresholds are not a relevant benchmark.

Establishing that products placed or made available in the EU or exported from the EU were made with forced labour may present evidentiary challenges. It may, for example, be difficult to obtain evidence from directly affected parties (e.g. due to fear of retaliation), to perform reliable audits or to obtain direct evidence of problematic practices (e.g. due to a lack of documentation regarding the remuneration of workers or the recruitment fees paid by workers). Establishing a violation of the forced labour ban will therefore often require a combination of different types of evidence, including indirect and circumstantial evidence.

([75]) Article 12(f) FLR.
([76]) Article 20(1) FLR.

Below are some examples of evidence that may be taken into account for the purposes of establishing a violation of the forced labour ban:

— Interview transcripts;

— Written testimonies;

— Reports and documents from existing company-based, community-based or sector-based grievance mechanisms;

— Social audits. This excludes social audits conducted in situations in which workers are under threat or under constant surveillance and/or supervision by management, or where access to production facilities is limited, as these are not considered credible;

— Photos/videos of working conditions and/or dormitories;

— Notes of conversations and copies of messages and e-mail correspondence;

— Employee agreements/contracts, payrolls and financial records;

— Company documents and records, and public statements;

— Satellite imagery and geolocation of facilities;

— Laboratory test results including isotopic testing;

— Information gathered with traceability tools, and with trade, customs and shipping data;

— Public reports, research and publications;

— Internal studies and analyses, statistics;

— Media articles;

— Results of surveys conducted (e.g. by trade unions or workers' representatives on working conditions);

— Desktop research and open-source analysis (e.g. of official documentation or corporate ownership of relevant entities);

— Sectoral risk-mapping;

— Information concerning the product under investigation (Section 4.7.3 for examples);

— Product traceability information (Section 4.7.3). The complete lack of, or inability to provide, traceability information where a product, raw material or component may have been mixed with one at high risk of forced labour, may weigh negatively in the overall assessment of evidence;

— Documents of public bodies indicating state-imposed forced labour programmes (law provisions, policy documents, reports, administrative instructions or institutional mandates);

— Information indicating the participation of a relevant economic operator or supplier in state-imposed forced labour programmes.

4.8.1.2. Assessing evidence in cases of state-imposed forced labour

In cases of SIFL, the lead competent authority must establish that (i) forced labour is imposed by state authorities, agents acting on behalf of state authorities, or organisations with authority similar to the state in a given geographical area and (ii) that the product under investigation is linked to that practice of imposing forced labour or that geographical area. SIFL-specific risk indicators and definitions have to be applied ([77]). The list in Section 4.8.1.1 is still relevant, though the credibility of certain types of evidence needs to be carefully assessed in light of the systemic coercion and opacity under which SIFL takes place. For example, social audits conducted in geographical areas affected by SIFL should not be considered credible evidence insofar as they are not conducted without unrestricted access to the relevant facilities and the capacity of workers to speak freely and unsupervised.

Furthermore, because of its systemic nature, SIFL is unlikely to occur only in specific instances in a particular geographical area. Thus, evidence of SIFL in a given geographical area gathered for a case where the lead competent authority has established a violation of the forced labour ban will be of high relevance in other cases concerning the same region.

4.8.2. *Establishing a violation in the case of non-cooperation*

If an economic operator or public authority fails to cooperate in an investigation and thereby impedes the lead competent authority from gathering factual or other evidence from them, the lead competent authority must establish a violation of the forced labour ban on the basis of any other facts available ([78]). The aim of this provision is to ensure that the Regulation can still be applied effectively even when economic operators or public authorities fail to cooperate. Below are examples of non-cooperation ([79]):

— Refusal to provide the information requested without a valid justification;

— Failure to provide the information requested within the time limit prescribed without a valid justification;

— Providing incomplete, misleading or incorrect information, or a substantial amount of irrelevant information, with the objective of blocking the investigation;

— Any other actions of the economic operator or a public authority impeding the investigation, including when SIFL risk is identified during the investigative process. This will also apply with regard to field inspections.

In the assessment of non-cooperation, special consideration is to be given to the size and resources of the economic operators and their capacity to provide the complete information required.

4.8.2.1. Evidentiary standards in cases of non-cooperation

In the event of non-cooperation, including in the case of SIFL, violations of the forced labour ban still have to be proven on the basis of credible evidence. However, since usually less or no credible information can be obtained from the economic operator or the public authority directly, evidence from other information sources gathered during the investigative process as well as indirect and circumstantial evidence plays an important role in the case of non-cooperation. As stated in Section 4.5.1.3, non-cooperation constitutes in principle evidence, which, in combination with the factual and legal elements available referred to above, would, in general, be sufficient basis for establishing a violation.

([77]) See ILO (2025) ILO indicators of forced labour and Chapter 9 of ILO (2024) Hard to see, harder to count.
([78]) Article 20(2) FLR.
([79]) Article 20(2) FLR.

4.8.3. *Content of the decision*

Ban-violation decisions must include the information mentioned below [80]:

— **A general prohibition** on placing or making available the products concerned on the EU market and on exporting them [81], detailing the specific products to be banned, a description of the findings of the investigation and information needed by customs authorities to identify the product or economic operators named.

Based on the wording of Article 3 of the Regulation and its objective [82] the prohibition relates to one or more products and is of general application. Therefore, it applies not only to the economic operators named in that decision, but also to any other economic operator that places or makes available such products on the EU market or exports them. A general application is necessary to avoid circumvention, which would occur if the ban only applied to the economic operators that are the direct addressees of the investigation. Therefore, the ban-violation decision's broad scope is rooted in the principle of effectiveness, which requires EU rules to be construed in a way that ensures their full effects in practice [83], and is consistent with the broad interpretation of the rules that aim at protecting fundamental rights.

— **An order to withdraw the products subject to the general prohibition** [84]

In light of the general application of the prohibition, products subject to a decision must be withdrawn from the EU market. Where market surveillance authorities detect the presence of such products on the EU market, they must take measures without delay to ensure their withdrawal.

In the ban-violation decision itself, the specific withdrawal order is expressly addressed to the relevant economic operators who have been under investigation. They must withdraw from the EU market all banned products already placed or made available and remove content from any online interface that lists the banned products (Section 5.1.1.1). This obligation to withdraw does not cover products that have already reached end users.

— **An order to dispose of the products or of replaceable parts of the product subject to the general prohibition** [85]

The ban-violation decision also contains a disposal order, which is expressly addressed to the economic operators who have been under investigation. Article 25 of the Regulation prescribes the manner of disposal. The competent authorities must ensure that economic operators do not profit economically from the disposal of the product in a direct or indirect manner.

If the decision prohibits a specific part of a product, and that part is replaceable, the economic operators concerned must be given the opportunity to extract and replace it within a reasonable time frame. The part is then to be disposed of in accordance with the principles set out above and replaced with another part that was produced free from forced labour. Once the economic operators demonstrate that (some of) the products that are the object of the decision are free from forced labour, they can place them on the EU market or export such products as they are no longer covered by the decision (Section 4.9).

[80] Articles 20(4), (5), and 22(1) FLR. Note that Article 22(2) FLR provides for the adoption of an implementing act to specify in more detail the content of decisions.
[81] Article 20(4)(a) FLR.
[82] Recital 5 FLR.
[83] Court of Justice Case 33/76, *Rewe-Zentralfinanz eG* v *Landwirtschaftskammer für das Saarland* [1976] ECR 1989, para. 5.
[84] Article 20(4)(b) FLR.
[85] Articles 20(4)(c) and 25 FLR.

— **Other elements of the decision**

The decision must also include a reasonable time limit by which the economic operators must comply with the orders [86]. This deadline must be at least 30 working days for non-perishable goods and 10 working days for perishable goods, running from the date of notification of the decision. When setting the time limit, the competent authority must take into account the economic operator's size and economic resources, including whether they are an SME, the share or the part of the product made with forced labour and whether it is replaceable, and the specific circumstances of the case.

Finally, the decision includes information on the possibility of requesting the competent authority to review it or withdraw it (Sections 4.9.1 and 4.9.2) and on the options for appealing against it in the competent jurisdiction (e.g. whether or not an appeal is possible, the type of appeal available and the applicable deadlines) (Section 4.9.3).

4.8.4. *Supply chains of strategic or critical importance for the EU* [87]

If products form part of a supply chain of strategic or critical importance for the EU, the lead competent authority may, to avoid disrupting the single market, decide not to order their disposal but to require the economic operators, at their own expense, to withhold the products for a defined period. During that period the products cannot be placed on the market, and the economic operator must eliminate the identified forced labour. In taking such a decision, the lead competent authority should consider inter alia the feasibility of eliminating the forced labour and the willingness of the economic operator to do so.

The time frame provided must be proportionate and no longer than necessary to eliminate the forced labour. If the economic operator demonstrates that it has done so in the time frame provided, the authority must withdraw its decision for the future and allow the products, including those withheld, to be placed on the market again. Otherwise, the economic operator must dispose of the products.

While it is up to the lead competent authority to assess the strategic or critical importance of the products for the EU, it will need to take into account relevant pieces of EU legislation, in particular:

— the list of sectors in the EU Net Zero Industry Act [88];

— the Commission Recommendation on critical technology areas for the EU's economic security [89] and the joint communication on strengthening EU economic security [90];

— the products listed in the Critical Raw Materials Act [91];

— the RESourceEU Action Plan [92].

To ensure a consistent approach as regards strategic importance, the competent authorities of the Member States should seek the Commission's opinion.

(86) Article 22(1)(b) FLR.
(87) Article 20(5) and Recital 48 FLR.
(88) Annex to Regulation (EU) 2024/1735 of the European Parliament and of the Council of 13 June 2024 on establishing a framework of measures for strengthening Europe's net-zero technology manufacturing ecosystem and amending Regulation (EU) 2018/1724 (OJ L, 2024/1735, 28.6.2024, ELI: http://data.europa.eu/eli/reg/2024/1735/oj).
(89) Commission Recommendation (EU) 2023/2113 of 3 October 2023 on critical technology areas for the EU's economic security for further risk assessment with Member States (OJ L, 2023/2113, 11.10.2023, ELI: http://data.europa.eu/eli/reco/2023/2113/oj).
(90) JOIN(2025) 977 final, 3.12.2025.
(91) Annex II to Regulation (EU) 2024/1252 of the European Parliament and of the Council of 11 April 2024 establishing a framework for ensuring a secure and sustainable supply of critical raw materials and amending Regulations (EU) No 168/2013, (EU) 2018/858, (EU) 2018/1724 and (EU) 2019/1020 (OJ L, 2024/1252, 3.5.2024, ELI: http://data.europa.eu/eli/reg/2024/1252/oj).
(92) COM(2025) 945 final RESourceEU Action Plan. Accelerating our critical raw materials strategy to adapt to a new reality, 3.12.2025.

4.9. **Review of decisions and appeals**

Decisions may be subject to requests for review (Section 4.9.1), requests for withdrawal upon compliance with the decision (Section 4.9.2), and appeal (Section 4.9.3).

4.9.1. *Requests for review of a decision* ([93])

Economic operators to which a ban-violation decision is explicitly addressed and those that otherwise prove they are directly and individually affected may request a review of the decision at any time.

Economic operators may seek a modification of the scope of the decision or its withdrawal for the future but only on the basis of new substantial information that was not brought to the attention of the lead competent authority during the investigation and if and when the economic operator has eliminated forced labour.

The lead competent authority that initially took the decision must take a decision on the request within 30 working days. Pursuant to the principle of good administration ([94]), such decisions must be duly substantiated. However, manifestly inadmissible or manifestly unfounded requests may be summarily rejected.

If the request is considered well-founded, it may lead to a modification of the scope of a decision, or to its withdrawal for the future. If a decision is withdrawn, the lead competent authority must inform the economic operators which are the express addressees of the decision and, where applicable, any other economic operators that are individually and directly affected. It must also remove the decision from the Forced Labour Single Portal.

4.9.2. *Requesting the withdrawal of a decision upon compliance and information to be submitted by economic operators*

If an economic operator has complied with a decision, it may request the withdrawal of that decision for the future, i.e. with effect from that moment on. The economic operator’s request must be well founded and must demonstrate (i) that it has complied with the decision (Section 4.9.2.1) and (ii) that it has, since the decision was taken, eliminated forced labour from its operations or supply chain with respect to the products concerned (Section 4.9.2.2).

4.9.2.1. Information demonstrating compliance

To demonstrate the effective withdrawal of the product, the economic operator must provide evidence of the withdrawal, that includes product identification, dates and location of withdrawal, documentation showing proof of execution (for example removal from distribution and sale channels, confirmation of withdrawal from relevant distributors or retailers, inventory records showing removed stock, logistics documentation and market surveillance notification, where applicable).

To demonstrate disposal of the product or, as the case may be, the disposal of the part made with forced labour, the economic operators must submit information on the disposal process, including the evidence of the physical removal or replacement of the part, the method used, and certificates or attestations from authorised disposal or recycling facilities.

4.9.2.2. Information demonstrating elimination of the forced labour

To demonstrate that the forced labour has been eliminated from their operations or supply chain with respect to the products concern, the economic operator must provide evidence that the circumstances identified in the decision are no longer present. In doing so, the economic operator should provide information on the measures adopted to address forced labour ([95]) which must be assessed against the forced labour indicators identified in the ban-violation decision ([96]). Such evidence should include measures to prevent the recurrence of the forced labour after the withdrawal of the ban-violation decision.

([93]) Article 21(1), (2) and (3) FLR.
([94]) Article 41 of the EU CFR.
([95]) Section 6.4.3.2.
([96]) Section 9.5 and ILO guidance [reference to ILO indicators guidance].

4.9.3. *Administrative and judicial appeals against a decision* [97]

Economic operators directly and individually affected by a decision finding the violation of the forced labour ban have the right to appeal the decision before a court of law with a view to reviewing the procedural and/or substantive legality of the decision. For decisions adopted by the Commission, the Court of Justice of the European Union (consisting of the General Court and the Court of Justice) has jurisdiction.

If the appeal is successful, the lead competent authority must inform the Commission and all national competent authorities via the ICSMS – Forced Labour Module. The Commission will update the Forced Labour Portal accordingly.

4.10. **Coordination and cooperation on investigations and enforcement**

The competent authorities must coordinate closely with relevant national authorities [98] (Section 4.10.1 and 4.10.2). The Commission and competent authorities must also cooperate closely and provide mutual assistance to each other (Section 4.10.3) in order to implement the Regulation consistently, effectively and efficiently [99].

4.10.1. *Coordination between national authorities within a Member State*

Investigations and enforcement activities under the Regulation call for using a variety of competences, responsibilities and skills at national level. At the same time, the implementation of the Regulation may lead to the collection of information and knowledge which is relevant to the implementation of other laws and policies. Proper national coordination mechanisms for the implementation of the Regulation must therefore:

— ensure a smooth exchange of information between national authorities within a Member State, so that they can effectively and efficiently support each other's work on implementing the Regulation and on implementing other policies and rules (e.g. informing the relevant criminal and trafficking-victim protection authorities).

— facilitate cooperation and build synergies for effective and efficient implementation. The competent authorities must be able to rely on the expertise, powers and tasks of other relevant national authorities which can assist with investigations and ban-violation decisions' enforcement. These include:

  — labour inspectorates;

  — law enforcement;

  — authorities responsible for anti-trafficking coordination and national referral mechanisms [100];

  — market surveillance authorities;

  — customs authorities;

  — supervisory authorities to be appointed under Directive 2024/1760 on corporate sustainability due diligence, which may be able to help verify the due diligence efforts of economic operators subject to that Directive relevant for the application of the Regulation;

  — tax and fiscal authorities, which may assist with the application of penalties

  — other sectoral authorities (e.g. fisheries authorities).

[97] Article 21(5) and (6) FLR.
[98] Article 5(6) FLR.
[99] Article 16 FLR.
[100] These will include the national referral mechanisms (NRMs).

4.10.2. *Coordination with law enforcement authorities and interplay with criminal proceedings*

Close coordination between the competent authorities and law enforcement and judicial authorities dealing with the criminal aspects of a case is essential, particularly for collecting and assessing evidence in forced labour cases [101] and ensure the confidentiality of criminal investigations. The details of how such cooperation works in practice depend on the national rules (notably those supporting the implementation of the Regulation) and on the interplay of proceedings under the Regulation with the domestic judiciary and criminal law system.

The Regulation is directly applicable and has a different aim than criminal law; therefore, it applies separately from national criminal law which tackles forced labour. The Regulation provides for administrative procedures and measures only: criminal investigations and prosecutions (including under anti-trafficking legislation) fall outside its scope. The application of the Regulation does not require a previous criminal investigation nor a fortiori a condemnation of the same facts under criminal law.

A case of forced labour may trigger both a criminal case and an investigation under the Regulation, conducted in parallel, resulting in both criminal rulings and administrative decisions. The enforcement of the forced labour ban should not jeopardise the conduct of criminal investigations.

Authorities applying these different frameworks must therefore cooperate and ensure that criminal investigations and their confidentiality are not compromised.

In case of a forced labour investigation of a cross-border case the lead authority should consider sharing information via the SIENA Network [102] to coordinate efforts and intelligence with law enforcement authorities of other Member States.

4.10.3. *Coordination, cooperation and mutual assistance the competent authorities and the Commission*

Member States' competent authorities and the Commission must cooperate closely, as they share responsibility for the effective, efficient and uniform implementation of the Regulation throughout the EU [103]. The competent authorities are responsible both for investigations in the national context and for the enforcement of decisions, including those adopted by the Commission. The work of the Union Network Against Forced Labour Products [104] and the ICSMS will facilitate these processes.

The duty of mutual assistance entails the prerogatives and obligations listed below [105]:

— When a competent authority or the Commission discovers information on suspected forced labour in a territory for which it is not competent, it must share the information with the relevant competent authority via the ICSMS.

— A lead competent authority may request support or information from other competent authorities, who must respond promptly and cooperatively. Requests for information must be handled via the ICSMS and must be answered fully within 20 working days. If the information is deemed insufficient by the requesting authority, it may ask for additional details. As a general rule, the requested authority must cooperate and provide a reply. However, in exceptional cases the requested authority may partially or fully refuse to comply, if complying with the request would substantially jeopardise its own activities, such as ongoing investigations. In such cases, the requested competent authority or the Commission must provide a justification for its (partial or total) refusal and transmit only information that does not compromise its activities. Documents, summaries or the time-deferred transmission of information are practical solutions that reconcile the duty of cooperation with the duty to ensure the effective application of the Regulation.

— When a lead competent authority is investigating a case, it must respond promptly and cooperatively to requests from other competent authorities that have a valid reason to be closely involved. If the economic operator under investigation is established in a different Member State, and the competent authority of that Member State requests to be involved in the investigation, the lead competent authority should in principle agree to the request.

(101) Article 5(6) FLR.
(102) Secure Information Exchange Network Application (SIENA) - Ensuring the secure exchange of information between Europol and its partner.
(103) Article 5(1) FLR.
(104) The network brings together Member State representatives, Commission representatives and representatives from customs authorities. See also Article 6 FLR.
(105) Article 16 FLR.

5. **ENFORCEMENT AND PENALTIES**

5.1. **Enforcement of ban-violation decisions** ([106])

Once adopted by a lead competent authority, a ban-violation decision must be communicated via the ICSMS to the competent authorities and to the customs authorities. The competent authorities are responsible for the enforcement of those decisions within the EU market (Section 5.1.1). The competent authorities are responsible for the enforcement of those decisions within the EU market (Section 5.1.1). The customs authorities must identify, from among the products being imported into the EU or exported from it, those products that are subject to ban-violation decisions, and must cooperate with the competent authorities to enforce those decisions at the borders (Section 5.1.2).

5.1.1. *Enforcement of ban-violation decisions within the EU*

The competent authorities must ensure the effective enforcement of all the elements of the decisions, where necessary in cooperation with the competent authorities of other Member States and with other national authorities such as market surveillance authorities. The competent authorities must ensure compliance with the product-based prohibition, the withdrawal and disposal orders (Section 5.1.1.1) and the restriction of access to the products and to listings of those products. Each Member State's competent authority must contact the economic operators that are the addressees of the ban-violation decisions that are established on its territory. If an economic operator makes products available in several Member States, the competent authority of the Member State of establishment may seek assistance from the competent authorities of other Member States.

5.1.1.1. Withdrawal and disposal of products made with forced labour

The competent authorities are responsible for ensuring that withdrawal and disposal orders laid down in ban-violation decisions are effectively implemented by economic operators (Section 4.8.3) ([107]). Close cooperation with market surveillance authorities will be key in this task.

To ensure compliance, the competent authorities must request information from the economic operator on the latter's withdrawal and disposal plans and request progress reports on these plans. For products made only in part with forced labour, these plans should include information on the replacement of the part in question. In preparing disposal plans, the economic operators should pay special attention to high-value, durable goods (e.g. vehicles, machinery, electronics), for which technical feasibility assessments are needed to recycle them or render them inoperable. The competent authorities should coordinate with environmental and safety regulators on these plans.

(a) Withdrawal of products

When monitoring the product withdrawal process, the competent authorities must assess the information provided by the economic operator. In order to comply with a ban-violation decision, the economic operators concerned must have an overview of the stocks of the products as well of where these product are in the distribution channels, including for distance sales; they must also develop a withdrawal plan, detailing how the products will be withdrawn in compliance with the decision.

(b) Disposal process

When monitoring the product disposal process, the competent authorities must ensure that the products are disposed of in conformity with the waste hierarchy set out in Directive 2008/98/EC ([108]), namely by recycling them or, when that is not possible, by rendering them inoperable ([109]). Apparel, clothing accessories, and footwear can be destroyed in line with the provisions of the Commission Delegated Regulation 2026/296 ([110]). Perishable products have to be donated for charitable or public interest purposes. Disposing of the product in the ways mentioned above must in no way benefit the economic operator concerned.

([106]) Article 23 FLR.
([107]) Article 24 FLR.
([108]) Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3).
([109]) Article 25 FLR.
([110]) Commission Delegated Regulation (EU) 2026/296 of 9 February 2026 supplementing Regulation (EU) 2024/1781 of the European Parliament and of the Council by setting out derogations from the prohibition of destruction of unsold consumer products (OJ L, 2026/296, 22.4.2026, ELI: http://data.europa.eu/eli/reg_del/2026/296/oj).

(c) Products with replaceable parts and products of strategic or critical importance

If the decision concerns replaceable parts of a product, the competent authorities must ensure that the products concerned are withdrawn and that the parts are disposed of as illustrated in the disposal process above, and that the economic operator concerned has replaced the parts in question with parts free of forced labour in compliance with the Regulation. The products ensuing from such a process may then be placed back on the market. If the economic operator is not willing to replace the part, then the entire product needs to be disposed of.

If the decision concerns products that form part of a supply chain of strategic or critical importance for the EU ([111]) and if the lead competent authority orders the product to be withheld rather than disposed of (Section 4.8.4), the competent authorities must still ensure withdrawal as set out above. They must also request information from the economic operator concerned on where the products are stored while the forced labour is being eliminated.

In the event that forced labour is not eliminated within a reasonable time frame, the competent authority must enforce the disposal of the products concerned as set out above. In the event of ascertained compliance with the decision, the lead competent authority must withdraw its decision for the future (Section 4.9). If the economic operator does not want to take the necessary steps to ensure the elimination of forced labour, it must inform the competent authorities and proceed with the disposal of the product in compliance with the decision, as explained under point (b) above.

(d) Transfer of products to the competent authority for disposal

In situations where recycling and donation of the product concerned could be of great economic value and where the customs authorities would otherwise destroy such products, the competent authority may ask the customs authorities to put the products refused for free circulation or export under its authority ([112]) with a view to its disposal in accordance with Article 25. The cost of this action must be borne by the economic operator.

(e) Products sold online

An economic operator that makes products that are subject to a ban-violation decision available online must withdraw those products and dispose of them in compliance with the decision, as outlined in points (a) to (d) above. The economic operator must also remove the listing from its website.

Where the economic operator uses an intermediary service, such as an online marketplace, to offer a product, the competent authorities may also issue an order to the provider of the intermediary service, based on relevant Member State or directly applicable EU law, requiring the providers to restrict access to the communications and listings referring to the above-mentioned products. If the order fulfils the formal conditions set out in Article 9(2) of Regulation (EU) 2022/2065 ([113]), the providers have to inform the issuing authorities of the actions taken to ensure compliance with the ban-violation decision.

5.1.2. *Enforcement of ban-violation decisions at the borders* ([114])

As forced labour is part of the manufacturing process and leaves no trace on the product itself, customs authorities cannot determine compliance through their checks alone, and the competent authorities thus remain responsible for the overall enforcement of the prohibition of products made with forced labour in the EU market as well as on import and export of products made with forced labour ([115]). The customs authorities must act on the basis of the decisions adopted by the competent authorities and communicated to them via ICSMS ([116]). Any modification or withdrawal of a decision must also be communicated without delay to customs authorities, who should promptly adapt their enforcement actions accordingly. Close cooperation between the customs authorities and competent authorities is essential to ensure effective enforcement for products entering or leaving the EU.

([111]) Article 20(5) FLR.
([112]) Article 30(4) FLR.
([113]) See Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 on a Single Market For Digital Services and amending Directive 2000/31/EC (Digital Services Act).
([114]) Articles 26-31 FLR.
([115]) Recital 55 FLR.
([116]) This communication will be automated between the ICSMS – Forced Labour Module and the Customs Risk Management System (CRMS) but, until the two systems are integrated, the competent authorities and the customs authorities will initially share the information in line with national protocols to be put in place before the entry into application of the Regulation.

5.1.2.1. Scope and conditions of the Regulation as regards products entering or leaving the EU market

The Regulation applies exclusively to products declared to customs under the customs procedures 'release for free circulation' and 'export'. Products to be placed under other customs procedures are not subject to the Regulation.

5.1.3. *Identification of the products at the border*

To identify products entering or leaving the EU market that are subject to forced labour decisions ([117]), the customs authorities must apply customs risk management procedures in accordance with the Union Customs Code, taking into account the ban-violation decisions communicated without delay by the lead competent authority and any relevant risk information available.

If the effective enforcement of the forced labour ban requires customs authorities to have access to additional information beyond that normally provided for under customs legislation ([118]), the Commission is empowered to adopt delegated acts specifying the additional information that economic operators must provide to the customs authorities for products entering or leaving the EU market. This information may include details identifying the product, the manufacturer or producer, and the product suppliers. In that regard, the Commission will issue additional guidelines to accompany the delegated acts, in accordance with Article 11, point (d), of the Regulation.

The identification of products subject to the forced labour ban may also be supported by information exchanged between the Commission, the competent authorities ([119]).

5.1.4. *Suspension of the release of products and notification of the competent authorities*

The customs authorities must suspend a product's release for free circulation or export ([120]) if, through their risk management system, they determine that a product entering or leaving the EU market might, according to a decision communicated pursuant to Article 26(3), be in violation of the prohibition laid down in Article 3 of the Regulation.

The customs authorities must immediately notify the competent authorities of their Member State of the suspension and transmit them all relevant information so as to enable them to establish whether the products concerned are covered by a communicated ban-violation decision.

The conditions applicable to products during the suspension of their release for free circulation or export, including their storage and any measures linked to a refusal to release, are determined by the customs authorities, where applicable, pursuant to the Union Customs Code ([121]).

The competent authorities must in principle reach a conclusion within the applicable time limits. Where necessary and where duly justified, the competent authorities may request that the customs authorities maintain the suspension to allow them to provide a proper assessment of the product suspended by customs authorities ([122]). This may be the case, when in order to conclude on a suspension, the competent authorities would need to carry out a more in-depth examination of the documents accompanying the products or a product review or contact the economic operator. The latter may arise if a decision includes a derogation from disposal or if a product is banned due to replaceable parts, with an order requiring the economic operators to dispose of those specific parts.

([117]) Article 26(4) FLR.
([118]) also Recital 56 FLR for more detailed background information on this provision.
([119]) Article 31 FLR.
([120]) Article 28 FLR.
([121]) Recital 60 FLR.
([122]) Recital 57 FLR.

During this period, the customs authorities will not release the products concerned for free circulation or export pending the assessment by the competent authorities or the expiry of the applicable time limits.

As part of the competent authorities' review during the period of suspension of the product and before a conclusion is reached and communicated to the customs authorities that would result in the refusal of the products and, as a corollary, in its disposal, an economic operator may, subject to the agreement of the customs authorities and the competent authorities, request that the product be placed under another customs procedure to allow for the parts of the product that are not compliant with the Regulation to be replaced or modified.

5.1.5. *Release for free circulation or export*

Where the competent authorities conclude that a product notified to them following a suspension is not subject to a ban-violation decision they must immediately enter that information in the ICSMS and inform the customs authorities accordingly. Once such a decision has been communicated to the customs authorities, the latter must release the product for free circulation or export, provided that all other conditions for the release are fulfilled.

The customs authorities must also release a product for free circulation or export where the competent authorities have not reacted to the notification referred to in Section 5.1.4 within the time frames and under the conditions set out in the Regulation ([123]).

5.1.6. *Refusal, seizure and disposal* ([124])

Where the competent authorities conclude that a product notified to them following a suspension is made with forced labour pursuant to a ban-violation decision, they must immediately enter that information in the ICSMS and inform the customs authorities accordingly. Once such a decision has been communicated to the customs authorities, the latter must carry out the disposal; no modification or re-export (in the case of imported goods) is possible. The customs authorities must ensure that the product is disposed of in accordance with applicable EU law and national law in compliance with EU law. Any waste resulting from the disposal will also be dealt with in accordance with applicable EU and national law. The costs related to disposal will have to be borne by the economic operator in accordance with the provisions of the Union Customs Code.

Alternatively, and upon the request by a competent authority and under its responsibility, the customs authorities may seize the product and put it at the disposal of, and under the authority of, that competent authority. In such cases, the competent authority must ensure that the product is disposed of in the manner set out in the Regulation (notably recycling or, where this is not possible, rendering the products inoperable or donating them in the case of perishable products where applicable).

5.2. **Penalties**

The competent authorities have a duty to ensure the effective, efficient and uniform implementation of the Regulation throughout the EU, including the enforcement of decisions. To this end, Member States are required to lay down rules on financial penalties (fines), which must be notified to the Commission by 14 December 2026. Only Member State authorities have the power to impose penalties, including where it is the Commission that has issued a ban-violation decision ([125]).

This chapter provides guidance on the method for calculating financial penalties in compliance with Article 37(2) and the applicable thresholds ([126]). It is worth noting that national laws may include other types of sanctions, provided that they comply with EU law, including the Regulation. Furthermore, when calculating and imposing any other sanction, the competent authorities must ensure that it is effective, proportionate and dissuasive.

([123]) Article 29 FLR.
([124]) Article 30 FLR.
([125]) Article 37 FLR.
([126]) Article 11(i) FLR.

5.2.1. *Reasons for penalties*

Penalties are not imposed for violating the forced labour ban itself. They are imposed on any economic operator for failure to comply with a ban-violation decision. Concretely, this means that penalties will apply in the following cases:

— placement on the market of the products in question in contravention of a ban-violation decision;

— failure to withdraw the products in question or to dispose of them, or both, in part or in whole;

— failure to replace the part of the product subject to a the ban-violation decision;

— failure to withhold the products in the case of an order to withhold the product due to its strategic importance (Section 4.8.4).

5.2.2. *Calculation of penalties*

Article 37(2) of the Regulation sets out some basic rules for calculating penalties. Within this framework, Member States have some discretion in choosing how to regulate penalties and apply them. This allows them to set out rules and methodologies on the calculation of penalties that are appropriate for their national legal and policy framework, while ensuring the effective and uniform application of the Regulation through a clear and sufficiently predictable process. Member States must take utmost account of the present guidelines when developing their rules on the calculation of penalties, and must comply with Article 37 of the Regulation as well as the general principles of EU law when applying those penalties.

While the following sections do not recommend any specific calculation methodology, they elaborate on the rules set out in Article 37(2) and the five logical steps to be followed to calculate an appropriate, lawful and effective penalty.

5.2.2.1. Identifying all factual circumstances and the nature and extent of the non-compliance

To calculate a penalty, the competent authority must first identify the conduct of the economic operator that gives rise to non-compliance with the decision in question.

5.2.2.2. Assessing the gravity and duration of the non-compliance and calculating the basic amount of the penalty

The gravity and duration of the non-compliance with a ban-violation decision are the main factors that will be taken into consideration by the competent authority (or the national judge) when calculating the basic amount of the penalty.

The following are the most relevant elements when determining the gravity of the non-compliance:

— the extent to which the banned products have been withdrawn in accordance with the decision (e.g. in terms of quantities withdrawn and compliance with deadlines);

— the extent to which the products have been disposed of in accordance with the decision;

— the intentional or negligent character of the non-compliance, including the degree of negligence.

The duration of the non-compliance is measured from the date of expiry of the deadline indicated in the decision. The boxes below include some examples illustrating how this calculation step may apply in concrete terms.

Box 1

Examples of how to calculate the basic amount of the penalty

Example A – Product-based calculation

— **Step 1 – Calculation of the total value of the products** placed on the EU market in violation of the ban-violation decision.

— **Step 2 – Calculation of the basic amount of the penalty**:

  — **Step 2.1 – Calculation of the gravity** of the non-compliance: after assessing the level of gravity of the non-compliance, the competent authority (or the national judge) establishes a percentage of the value of the products involved in the non-compliance reflecting the level of gravity. E.g. very low gravity: 0-10 % of the total value of the products; medium gravity: 10-30 %; high degree of gravity: 30-60 %.

  — **Step 2.2 – Calculation of the duration** of the non-compliance: each day or month of non-compliance should be assigned a coefficient. After measuring the duration of the non-compliance, the competent authority (or the national judge) will multiply this coefficient by the percentage of the value of the products.

Example B – Turnover-based calculation

Step 1 – Calculation of the annual global turnover of the economic operator

Step 2 – Calculation of the basic amount of the penalty taking into account both gravity and duration. After determining the level of gravity and the duration of the non-compliance, the competent authority (or the national judge) calculates a percentage of the annual global turnover of the economic operator reflecting these elements. E.g. low seriousness: 0-1 %; medium seriousness: 1-2 %; high degree of seriousness: 1-4 %.

5.2.2.3. Identifying mitigating and aggravating circumstances and adjusting the penalty

Once the basic amount of the penalty is determined, the competent authorities (or the national judge) must take into account any mitigating and aggravating circumstances and adjust the basic amount accordingly.

Mitigating circumstances include, for instance, the economic operator’s good cooperation in complying with a ban-violation decision (e.g. spontaneously providing useful information about its situation of non-compliance).

Aggravating circumstances include the following:

— any past non-compliance of the same economic operator with a ban-violation decision;

— poor cooperation of the economic operator in complying with a ban-violation decision (e.g. obstructive or uncommunicative conduct, fraudulent conduct to conceal its non-compliance, or coercing other economic operators into non-compliance);

— any financial benefits or gains, or losses avoided, through the non-compliance.

5.2.2.4. Identifying the applicable legal minimum and maximum

The Regulation does not impose any minimum or maximum amounts for financial penalties. It is up to Member States to consider the need to establish rules on these aspects in line with the principles of effectiveness, proportionality and dissuasiveness. Competent authorities must ensure that the penalty calculated does not exceed those thresholds.

5.2.2.5. Making sure the penalty is effective, proportionate and dissuasive

The competent authorities must ensure that the penalty amount resulting from the calculation reflects the principles of effectiveness, proportionality and dissuasiveness.

A penalty is:

— effective when it actually and appropriately sanctions the economic operator for the non-compliance and induces it to comply;

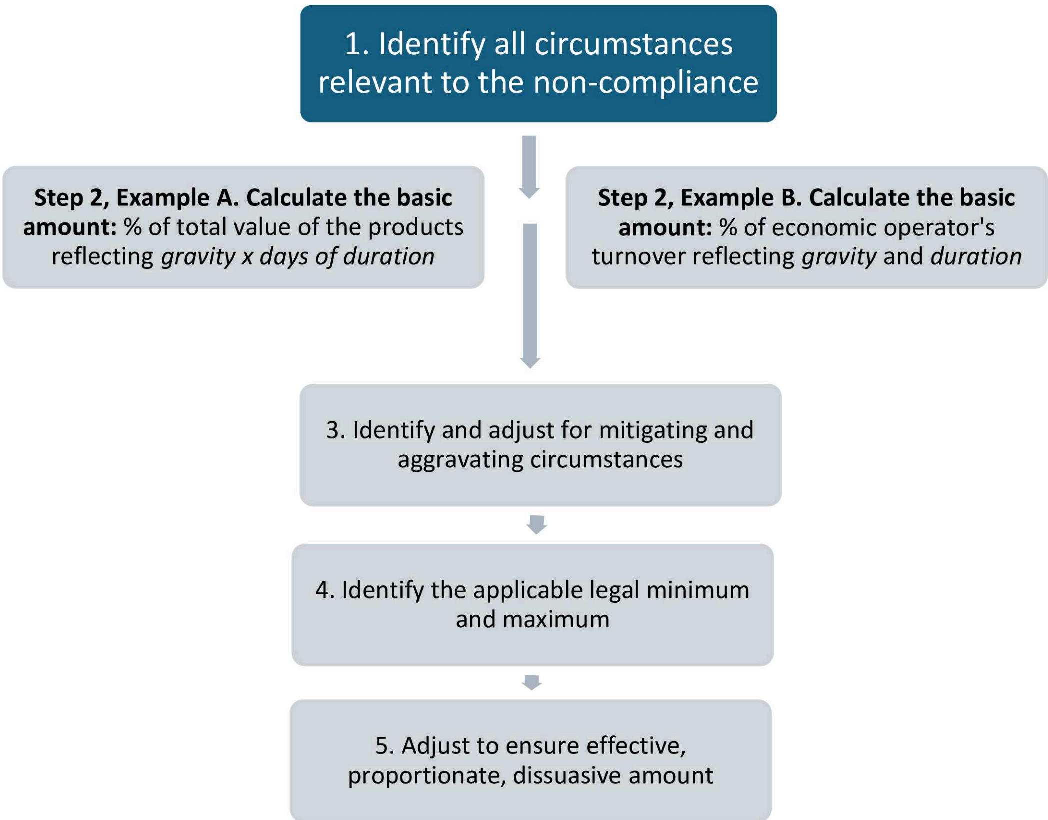
— proportionate when it is appropriate and does not go beyond what is necessary to sanction the non-compliance and to induce the economic operator to comply; and it takes into account all the circumstances of the case, including the imposition of other penalties for the same facts (albeit on a different legal ground);

— dissuasive when it is sufficient to discourage the operator from continuing to violate the decision or from violating it again in the future, and when it deters other economic operators from non-compliance.

Furthermore, penalties must be calculated and applied in a non-discriminatory way. Equivalent circumstances must be sanctioned in the same manner, unless there is an objective and proportionate reason for applying different penalties.

Figure 2

Illustration of the calculation process



6. **GUIDANCE FOR ECONOMIC OPERATORS ON DUE DILIGENCE IN RELATION TO FORCED LABOUR**

6.1. Purpose

The Regulation requires the Commission to provide guidance for economic operators on due diligence in relation to forced labour ([127]). These guidelines fulfil that mandate by providing non-binding guidance to companies on possible voluntary due diligence in relation to forced labour, based on internationally recognised principles and standards (Section 2.2), while taking into account relevant EU legislation.

Since Commission guidelines are by definition not binding, they are not legally enforceable. These guidelines do not create any obligation for companies, including due diligence obligations ([128]). They may, however, help economic operators to be at a lower risk of having forced labour in their operations and supply chains ([129]). These guidelines also provide specific guidance for assisting SMEs ([130]), taking into account their limited resources for carrying out due diligence.

These guidelines build on and supersede previous EU guidelines on forced labour due diligence published before the adoption of the Regulation ([131]). They provide a more detailed description of possible due diligence measures based on the same international standards as the ones relied on in the previous guidelines (Section 2.2).

Companies willing to carry out forced labour due diligence are invited to draw on these guidelines, building on their existing due diligence practices that are suitable and, in a manner, commensurate with the company's risks, circumstances and context.

6.2. EU legislation related to due diligence

Whilst the Regulation does not impose due diligence obligations, several other pieces of EU law create due diligence or reporting requirements related to forced labour risks for selected groups of companies. These can also help showcase economic operators' efforts to identify and address forced labour risks during potential investigations.

The Corporate Sustainability Due Diligence Directive (CSDDD) ([132]) requires large companies within its scope to identify and address adverse human rights and environmental impacts in their operations and value chains, including where relevant with regard to forced labour. The CSDDD, which will start applying in July 2029, provides the general legal framework for mandatory due diligence for large in-scope companies ([133]).

The Corporate Sustainability Reporting Directive ([134]) introduces detailed reporting requirements for large companies to disclose information on their human rights risks and impacts, including where relevant on the presence of forced labour in their operations or supply chains.

The Omnibus I simplification package ([135]) simplified the due diligence and reporting requirements established by the above-mentioned directives with the objective of reducing the administrative burden for companies falling within their scope and protecting smaller companies from excessive information requests for larger companies.

([127]) Article 11(a) FLR.
([128]) Article 1(3) FLR.
([129]) Recital 45 FLR.
([130]) Recital 32 and Article 11 FLR.
([131]) European Commission and European External Action Service (2021), Guidance on due diligence for EU businesses to address the risk of forced labour in their operations and supply chains.
([132]) Directive (EU) 2024/1760 of the European Parliament and of the Council of 13 June 2024 on corporate sustainability due diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859 (OJ L, 2024/1760, 5.7.2024, ELI: http://data.europa.eu/eli/dir/2024/1760/oj). The Directive was amended by Directive (EU) 2026/470 of the European Parliament and of the Council of 24 February 2026 amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting requirements and certain corporate sustainability due diligence requirements (OJ L, 2026/470, 26.2.2026, ELI: http://data.europa.eu/eli/dir/2026/470/oj).
([133]) By 26 July 2027 the Commission will adopt guidance on how to conduct due diligence in accordance with the obligations laid down in the Directive.
([134]) Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting (OJ L 322, 16.12.2022, p. 1).
([135]) Directive (EU) 2026/470 of the European Parliament and of the Council of 24 February 2026 amending Directives (EU) 2022/2464 and (EU) 2024/1760 as regards sustainability reporting and due diligence requirements (OJ L, 2026/470, 26.2.2026, ELI: http://data.europa.eu/eli/dir/2026/470/oj).

Some of the due diligence obligations introduced by EU legislation are specific to certain categories of products. The Conflict Minerals Regulation ([136]) requires that EU importers of tin, tantalum, tungsten and gold perform supply chain due diligence ([137]) to prevent sourcing from conflict-affected and high-risk areas. The Batteries Regulation ([138]) mandates that companies placing batteries on the EU market implement supply chain due diligence policies for raw materials (lithium, nickel, cobalt, natural graphite) to mitigate social and environmental risks, including forced labour. The Deforestation Regulation ([139]) mandates that operators placing cattle, cocoa, coffee, palm oil, rubber, soya or wood on the EU market ensure that those products are deforestation-free and legally produced, including in compliance with the laws of the country of production regulating human rights protected under international law.

The present guidelines are without prejudice to guidance documents on due diligence published by the Commission with regard to other pieces of EU legislation.

In addition, the EU Anti-Trafficking Directive ([140]) requires Member States to establish minimum penalties for trafficking in human beings, including for the purpose of labour exploitation, and to develop measures to assist, protect and give access to remediation to victims of trafficking.

6.3. **What is due diligence in relation to forced labour?**

6.3.1. *Due diligence as an effective tool against forced labour*

For the purposes of the Regulation, due diligence in relation to forced labour refers to efforts undertaken by economic operators to implement mandatory requirements or voluntary guidelines, recommendations or practices to identify, prevent, mitigate or bring to an end the use of forced labour in relation to products intended for the EU market or for export ([141]).

Due diligence is an effective way to identify and address forced labour risks. In this context a company's due diligence, albeit not imposed by the Regulation, could help a company comply with the Regulation. Unless a specific legal obligation to carry out due diligence flows from another piece of EU law, companies are free to decide how to best deal with forced labour risks. They can decide to carry out due diligence as explained in this section or use alternative approaches mentioned in Section 4.7.

Forced labour risks are often connected with the risks of other human violations. In order to be effective, specific due diligence considerations in the context of forced labour must be understood within the broader expectations about human rights due diligence set out by EU law and by international standards.

6.3.2. *Characteristics of due diligence*

Due diligence is focused on prevention (an integral part of decision-making and risk management), involves ongoing communication, is commensurate with risk, involves prioritisation where necessary (i.e. it is risk-based), should be appropriate to a company's circumstances, is dynamic and is informed by meaningful engagement with stakeholders ([142]).

([136]) Regulation (EU) 2017/821 of the European Parliament and of the Council of 17 May 2017 on supply chain due diligence obligations for Union importers of tin, tantalum and tungsten, their ores, and gold originating from conflict-affected and high-risk areas (OJ L 130, 19.5.2017, p. 1).

([137]) Commission Recommendation (EU) 2018/1149 of 10 August 2018 on non-binding guidelines for the identification of conflict-affected and high-risk areas and other supply chain risks under Regulation (EU) 2017/821 of the European Parliament and of the Council (OJ L 208, 17.8.2018, p. 94).

([138]) Regulation (EU) 2023/1542 of the European Parliament and of the Council of 12 July 2023 on batteries and waste batteries, amending Directive 2008/98/EC and Regulation (EU) 2019/1020 and repealing Directive 2006/66/EC (OJ L 191, 28.7.2023, p. 1).

([139]) Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation, and repealing Regulation (EU) No 995/2010 (OJ L 160, 1.6.2023, p. 1).

([140]) Directive 2011/36/EU of the European Parliament and of the Council of 5 April 2011 on preventing and combating trafficking in human beings and protecting its victims, and replacing Council Framework Decision 2002/629/JHA (OJ L 101, 15.4.2011, p. 1).

([141]) Article 2(3) FLR.

([142]) Commentary on Chapter II, paragraph 19 of OECD MNE Guidelines and key characteristics of OECD Due Diligence Guidance.

Due diligence measures can be affected by factors such as the size of the company, the context of its operations, its position in supply chains, the nature of its products or services, its involvement in the risks and the nature and severity of the adverse impact ([143]). For instance, large companies may need more formalised and extensive systems to manage forced labour risks than smaller companies with a limited range of products, supply chains and stakeholders.

Should economic operators decide to carry out due diligence to seek compliance with the Regulation, these guidelines are designed to help them.

Whilst the guidance on due diligence set out hereunder is voluntary only, it also acknowledges the challenges faced by SMEs in carrying out forced labour due diligence and recommends, where relevant, specific measures proportionate to their size and resources. SMEs may also draw on the resources available via the Forced Labour Single Portal, as well as on other support measures to be provided by the European Commission under Article 10 of the Regulation.

Companies are invited to consult international due diligence guidelines listed in Section 2.2 for further details on how to carry out due diligence and, where relevant, due diligence guidelines published by the Commission under other pieces of EU legislation. Companies in the scope of the CSDDD should consult the future Commission guidelines to be issued by 26 July 2027.

6.3.3. *Stakeholder engagement*

Meaningful engagement with stakeholders is important throughout the due diligence process. Companies should make appropriate, proportionate and reasonable efforts to engage with potentially affected groups and other relevant stakeholders in a meaningful, timely and inclusive way, to identify, assess and address forced labour risks ([144]).

Companies should identify the stakeholders that could be impacted by their activities with respect to forced labour, including stakeholders whose rights are or may be affected. In a situation of forced labour, the main affected stakeholders are workers and, where relevant, their family members. Workers should be interviewed by trusted third parties to ensure confidentiality, accuracy and the safety of respondents. Where this is not possible, such as in the case of state-imposed forced labour, companies should rely on alternative methods to gather information such as consulting credible and independent expert resources, workers' organisations (such as trade unions), civil society organisations, human rights defenders and information sources included in the EU database of forced labour risks.

Other stakeholders may include local, regional or national communities and governments, civil society organisations, and workers' representatives, national human rights institutions, business partners, industry initiatives, investors, shareholders and consumers.

Companies should also take steps to identify and remove barriers to effective participation of vulnerable or marginalised stakeholders and ensure that stakeholders are not the subject of retaliation or retribution, including by maintaining confidentiality or anonymity.

SMEs are not expected to conduct broad consultations or engagement activities but can engage with their stakeholders in several ways (e.g. through direct discussions with key suppliers, customers or employees) in relevant situations (e.g. if the EU database of forced labour risks has identified a certain sector or geographical area as being at potential risk of forced labour).

6.4. **Due diligence process**

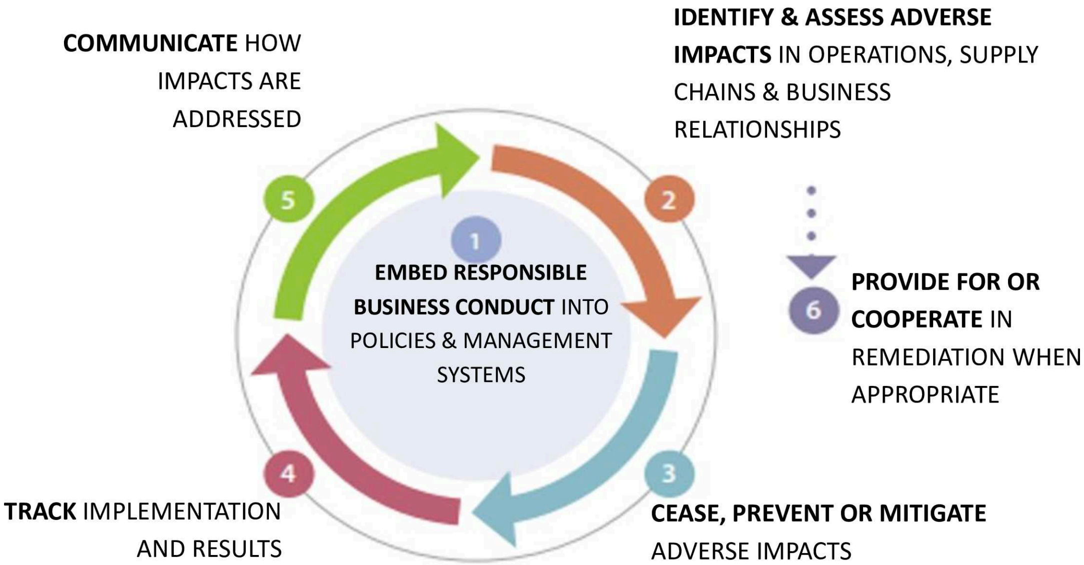
The OECD six-step due diligence framework ([145]) offers a globally recognised, structured approach for companies to identify and address human rights risks in their operations and supply chains, while allowing them to tailor their approach to their respective sectors, supply chains and regional contexts. The framework provides a basis for companies to assess their forced labour risks as part of their general due diligence efforts and also forms the basis of other relevant EU legislation such as the CSDDD.

([143]) Adverse impacts is a term used in international guidance by ILO and OECD as well as the EU CSDDD. In the case of the Regulation, it relates to the impact of actual occurrences of forced labour.
([144]) OECD Due Diligence Guidance, page 50, Q10.
([145]) OECD Due Diligence Guidance.

The steps and expectations set out below build on the OECD framework to provide recommendations that are specific to forced labour due diligence. The practical actions described below are not meant to represent an exhaustive 'tick box' list for due diligence as not every practical action will be appropriate for every situation. Companies remain free to determine their concrete due diligence measures and processes in relation to forced labour in a way that is commensurate to and appropriate for their specific risks, circumstances and context.

Figure 2

Due diligence process and supporting measures ([146])



6.4.1. *Step 1: Integrate forced labour due diligence into company policies and risk management systems* ([147])

6.4.1.1. Develop, disseminate and review the company's forced labour policies

Companies willing to carry out forced labour due diligence on a voluntary basis should ([148]) integrate forced labour due diligence into all their relevant policies and risk management systems. They do not need to develop a separate, stand-alone forced labour due diligence system or policy but can adapt existing due diligence processes and policies in order to identify and address forced labour risks. They can also adopt or build on model policies developed by industry associations, civil society organisations or multi-stakeholder initiatives, provided they are appropriate for the company's size, operations and context. Where a company's risk assessment identifies significant (i.e. severe and likely) forced labour risks, the company should develop specific policies to address those risks, reflecting local contexts, sector-specific risk factors and its operational specificities. The company's forced labour policies should be developed in consultation with its relevant stakeholders and include the following:

— a commitment to the ILO's fundamental principles and rights at work, internationally recognised standards on forced labour, and national labour laws and policies in its countries of operation;

— a description of the company's approach to due diligence and its process for implementing it (i.e. identify, prevent and mitigate risks, engage with stakeholders, and provide or cooperate in remediation where necessary);

— expectations for its employees, subsidiaries and business-partners to adhere to internationally recognised standards, along with mechanisms to monitor and enforce these expectations.

([146]) OECD Due Diligence Guidance, p. 21.
([147]) OECD Due Diligence Guidance, pp. 22-24 and 56-60; ILO and IOE Handbook, pp. 17-19.
([148]) The use of 'should' in this section of the guidelines refers to recommendations on possible measures to be considered by companies willing to carry out forced labour due diligence on a voluntary basis.

SMEs can use and build on external support, for example from employer organisations, industry associations, industry schemes, multi-stakeholder initiatives or other experts to understand how to deal with forced labour issues in a way that is proportionate to their specific situation and resources. In addition, SMEs can make use of the EU database of forced labour risks to better understand if the sector in which they are operating and geographical areas from which they are sourcing may pose a risk of forced labour.

Forced labour policies should be made publicly accessible (e.g. by publishing them on the company website, making them available in the local languages of the countries in which it operates, etc.) and communicated internally to all employees concerned and other workers in an understandable, accessible and culturally appropriate manner (e.g. by publishing them on the company's intranet and by deploying an internal communication and training strategy, etc.) ([149]).

SMEs can use simple, low-cost measures to communicate their forced labour policies such as posting the policy on their website or social media, giving brief practical training to their employees, or integrating these policies into their procurement processes.

Companies should review their forced labour due diligence policies regularly and update them where necessary, in particular when a significant change occurs, taking into account identified risks, the measures taken to address them, and the results of any monitoring or review.

6.4.1.2. Embed policies into oversight and management systems

Companies should assign responsibility for implementing the various aspects of the company's forced labour due diligence policies across the relevant departments (e.g. risk management or compliance departments, product development departments, production departments, sales/marketing departments, buying/sourcing departments, etc.), with particular attention to those managers whose actions and decisions are most likely to increase or decrease risks ([150]). This should include clear governance arrangements and senior-level or board oversight of those policies. Companies should help their workers understand and implement aspects of the forced labour due diligence policies relevant to their role by providing them with adequate resources and training, and ensuring that internal incentives are aligned with the company's policies.

Companies should develop or adapt existing communication and record-keeping systems for the identification, assessment, mitigation and prevention of risks so that they can then share information on forced labour policies between senior management and the departments responsible for implementing them. They should also ensure that teams and business units have the same information on, and understanding of, forced labour policies and that they provide training to workers on forced labour policies.

SMEs may assign responsibilities for implementing and sharing information on forced labour policies within existing teams. Where possible, these tasks should be assigned to company managers and workers with prior experience, expertise or interest in due diligence issues.

6.4.1.3. Incorporate policies and expectations into engagement with suppliers and other business partners

Companies should communicate key aspects of their forced labour policies and expectations to suppliers and other relevant business partners. When relevant, the policies should be made available in local languages.

In contracts or other written agreements (e.g. supplier codes of conduct) with suppliers and other business partners, companies should include their conditions and expectations on forced labour issues, for example: adherence to internationally recognised standards; transparency, monitoring and reporting; specifications for cascading due diligence requirements to their own business relationships; and grounds for disengagement (suspending or terminating the contract) for failure to meet expectations ([151]). Contractual measures should be applied in ways that are effective in practice in the specific context.

([149]) ILO and IOE Handbook, p. 19.
([150]) OECD Due Diligence Guidance, pp. 57-59, Q1.
([151]) Section 6.4.6. Disengagement from the business relationship should be considered as an option of last resort.

Companies should, where possible, incorporate forced labour due diligence criteria in their assessment prior to entering into a new business relationship. Where suppliers or business partners serve multiple customers and industry sectors, this may mean also considering the existing or potentially conflicting expectations of their other customers or relationships. To limit divergent expectations, companies can consider aligning with international and industry-wide forced labour due diligence standards, collaborating with other industry players on common forced labour policies and reporting frameworks, and engaging with business partners on how to reduce and streamline conflicting requirements.

Where possible, companies should consider using collaborative approaches to due diligence through sustainability initiatives at industry, multi-industry, or multi-stakeholder level (for example to pool knowledge, increase leverage and make due diligence measures more effective), although they always remain responsible for ensuring that their due diligence is carried out effectively ([152]) and in compliance with EU competition law. While collaborative approaches can support due diligence, companies should assess whether those approaches are fit for purpose in their specific context and should continue to take additional measures where necessary.

Cost sharing and savings are often a benefit of sector collaboration and can be particularly useful for companies with limited resources. For example, SMEs can use templates and model contracts with suppliers developed by business partners or employer organisations or collaborate with other companies active in the same sector that may be facing similar challenges.

Companies should also provide appropriate resources and training to enable suppliers and other business partners to understand the applicable forced labour policy requirements and to implement effective due diligence systems. These resources should be tailored to the risk level and the operational context of these suppliers and business partners. Companies should also assess aspects of their own operations, business model or commercial practices that that may inadvertently contribute to forced labour risks or create barriers to a supplier's ability to carry out forced labour due diligence ([153]).

Companies should consider only purchasing from suppliers that meet their expectations on responsible business conduct. This may be particularly pertinent in cases where the EU database of forced labour risks has identified a certain sector or geographical area as being at potential risk of forced labour. In order to do so, SMEs can consider simple, cost-effective methods to screen suppliers (such as checklists or information requests on past performance) in order to reduce the extent of resources necessary to identify, monitor, mitigate or prevent risks or actual impacts once a supplier has been contracted.

6.4.2. *Step 2: Identify and assess forced labour risks in the company's operations, supply chains and business relationships* ([154])

6.4.2.1. Conduct a scoping exercise of the company's forced labour risks

Companies should carry out a broad scoping exercise of their operations and, where necessary, of their business relationships to identify general areas where forced labour risks are most likely to occur and be most significant. They should consider risk factors specific to the geographical area, sector, product or company based on relevant information sources ([155]). Companies are expected to scope general areas of risks in a manner commensurate to their size and resources and based on information that is reasonably available to them. For example, the EU database of forced labour risks contains indicative and non-exhaustive information on widespread and severe forced labour risks linked to specific geographical areas and products based on publicly available data ([156]). SMEs and other companies with limited resources can use the database to carry out their scoping exercise. Where the company becomes aware of forced labour risks outside of its scoping exercise, such risks should also be part of the identification process.

([152]) OECD Due Diligence Guidance, pp. 51-54, Q12 and Q13.
([153]) Section 6.4.3.2 of these guidelines regarding possible actions to adapt or modify the company's business practices.
([154]) OECD Due Diligence Guidance pp. 25-28 and 61-73; ILO and IOE Handbook pp. 20-59.
([155]) For additional information on risk factors, see OECD Due Diligence Guidance, p. 62, Q20; ILO and IOE Handbook pp. 22-25.The Commission will issue guidelines under CSDDD on risk factors by 26 July 2027.
([156]) For additional information sources to consider when assessing forced labour risks at geographical and sectoral levels, see ILO and IOE Handbook, pp. 24-25.

The scoping should be reviewed regularly and updated in the event of major changes (e.g. expansion of the company or its sourcing, significant new product development, corporate restructuring, credible information on potential new forced labour risks, etc.).

6.4.2.2. Conduct an in-depth assessment of the most significant forced labour risks

Based on the results of the scoping exercise, companies should carry out an in-depth assessment of the operations, suppliers and other business relationships in the areas and products where the most significant forced labour risks have been identified. The assessment exercise should allow companies to identify their high-risk operations and business relationships. Companies should carry out assessments in the following situations: when high-risk relationships have not yet been assessed, prior to forming new first-tier high-risk business relationships, or when the risk context among high-risk business relationships has changed. Where credible assessments of risks from certain business relationships already exist, companies are well-advised to review their findings and focus their efforts on addressing the risks.

The degree of detail and depth of these risk assessments should be proportionate to the companies' size, resources and level of involvement in the risks, as well as the severity and likelihood of the risk. Examples of forms of assessment include document reviews, supplier self-assessments, on-site inspections and audits, worker interviews and stakeholder engagement. As a basis for their in-depth risk assessments to identify forced labour risks in their operations and supply chains, companies should draw on ILO guidance on forced labour indicators ([157]) and OECD guidance on sources for in-depth assessment ([158]). Companies may also use information sources identified in the EU database of forced labour risks for specific geographical areas and products.

In situations that may involve state-imposed forced labour, companies should assess the broader legal, institutional and political context ([159]) and check for evidence of a state policy or state-sanctioned practice that directly or indirectly mandates or legitimises the use of involuntariness or coercion in human resource allocation or of other abuses of state authority as described by the ILO ([160]). Because traditional on-site assessments and audits are deeply compromised in these contexts, in-depth assessments must involve independent desktop research, reports from international organisations, expert risk analysis and credible civil society data. The EU database of forced labour risks also includes specific information on some instances of state-imposed forced labour risks.

6.4.2.3. Assess the company's involvement in the forced labour risks identified

The level of involvement of a company in a forced labour risk is one of the factors to be taken into account as part of an overall assessment when determining how the company should respond to the risk (under step 3) and whether it should provide remediation (under step 6) ([161]).

A company 'causes' a forced labour risk if its activities, be it actions or omissions, are on their own sufficient to result in the forced labour risk.

A company jointly causes or 'contributes' to a forced labour risk if its activities combined with the activities of other companies cause the risk, or if those activities cause, facilitate or incentivise another company to cause it.

6.4.2.4. Prioritise the most significant forced labour risks

Where it is not feasible to prevent, mitigate or end all identified forced labour risks immediately, companies should prioritise, in line with the risk-based approach to due diligence, addressing the most significant risks first, based on their severity and likelihood ([162]).

([157]) https://www.ilo.org/publications/identification-forced-labour-guidance-practitioners and ILO Hard to see, harder to count.
([158]) For additional information on potential sources for assessing forced labour risk factors, OECD Due Diligence Guidance, pp. 65-96, notably Q23, Q25, Q28.
([159]) ILO and IOE Handbook, p. 56.
([160]) ILO and IOE Handbook, p. 54.
([161]) Companies subject to obligations under Directive (EU) 2024/1760 on corporate sustainability due diligence should determine their level of involvement and responsibility in accordance with the rules laid down by the Directive.
([162]) Forced labour is by nature a very serious human-rights abuse. Prioritisation should therefore not be understood as relativising harm but as a tool to focus preventive and mitigation efforts where forced labour risks are most likely and widespread.

Companies should identify the risks that can be addressed immediately either in full or in part. Immediate actions should include addressing activities through which the company is causing or contributing to forced labour risks, for example by taking swift internal measures such as updating contractual terms with suppliers and the company's broader purchasing practices or amending audit protocols to focus on risk areas previously overlooked. Where risks are linked to business relationships, companies should assess whether their partners have appropriate policies and processes in place to identify, assess and address the forced labour risks.

Companies should consider prioritising state-imposed forced labour risks given their severity and high likelihood in certain sectors, supply chains and locations.

Once the most significant risks are identified and dealt with, the company should move on to other risks.

6.4.3. *Step 3: Prevent, mitigate and bring to an end forced labour risks* ([163])

6.4.3.1. Adopt appropriate measures to prevent, mitigate or bring to an end forced labour risks

Based on the assessment of the company's involvement in the forced labour risks, companies should adopt appropriate measures to manage and respond to the risks identified.

Companies should focus first on prevention as the primary goal of due diligence ([164]). When forced labour risks are identified, companies should take measures to prevent them (i.e. to reduce the likelihood or severity of the risks) or where prevention is not possible, adequately mitigate the risks (i.e. reduce their likelihood or severity).

If companies identify an actual forced labour impact in the operations or supply chains of a product, according to the Regulation they must not place it or make it available on the EU market, nor export it ([165]).

The measures adopted by companies must be i) suitable to attain the aim of prevention or, as the case may be, the cessation of risks, ii) proportionate to the severity and likelihood of the risks and to the company's involvement in those risks, and iii) appropriate to the context (such as the company's size, sector and the complexity of its supply chains, as well as its leverage over relevant business relationships).

Possible measures to prevent, mitigate or bring to an end forced labour risks may include the following:

— ***Develop and implement prevention or corrective action plans***

Where necessary due to the nature or complexity of the measures required, companies should develop and implement prevention or corrective action plans outlining measures to prevent, bring to an end or mitigate forced labour risks. The plans should clearly outline the relevant indicators of forced labour, describe the issues identified and their root causes, specify the prevention or corrective actions required to address the risks, assign responsibilities to the appropriate staff or departments within the company, establish a clear timeframe for implementationand, where appropriate, establish qualitative and quantitative indicators for measuring improvement ([166]).

Companies, in particular SMEs, can draw on the support of industry and multi-stakeholder initiatives in this area and on business organisations or larger business partners to develop simple action plans focused on significant forced labour risks.

— ***Adapt or modify business practices***

Companies should seek to prevent, bring to an end or mitigate forced labour risks by adapting or modifying certain aspects of the company's operations. This may include for example adjusting the company's business plans, strategies and practices (including purchasing practices, design and distribution), operational processes (including production processes, order timelines), internal management systems, facilities and infrastructures.

([163]) OECD Due Diligence Guidance, pp. 29-31 and 74-81; ILO and IOE Handbook, pp. 60-83.
([164]) OECD Due Diligence Guidance, p. 16.
([165]) Section 3.1.
([166]) For details on the content of corrective action plans see ILO and IOE Handbook, pp. 61-63, Tool 7.

— ***Use and increase leverage to affect change in other companies***

Companies have different degrees of leverage towards other companies; that determines their ability to influence improvements in labour conditions by prompting change in the broader environment or in the wrongful practices of the business partner that causes the harm ([167]). The extent of a company's leverage depends on factors such as the company's contractual or operational influence over suppliers, the volume or value of purchases from the supplier concerned, its market position and its role in the supply chain.

To the extent possible and proportionate to their means, companies should use their leverage to prompt business partners to prevent, mitigate or bring to an end risks. This may involve, for example, building due diligence expectations into contracts, linking business incentives to due diligence performance, and engaging with business partners or authorities in the country where the forced labour risks may occur. Contractual clauses and assurances can support due diligence but should be accompanied by appropriate follow-up and verification measures and should not be treated as sufficient on their own.

A company's limited leverage does not reduce its responsibility to prevent or address forced labour risks. Where leverage is limited, companies should actively seek ways to build their leverage through collaborative approaches (such as collective industry programmes for corrective action or remediation), capacity building and support or collaboration with the supply chain partner which has leverage over the partner at the level of which the forced labour was identified.

SMEs and other companies which may have limited leverage can seek to influence business partners through those collaborative approaches as well as through contractual arrangements and by pre-checking that suppliers are responsible. Companies entering into contractual relationships with SMEs should ensure that the terms of the contract are reasonable and consider whether specific support measures for the SME are needed.

For risks linked to business partners with whom a company does not have a contractual relationship, companies may, where possible, request their contractual business partners to direct sourcing or other activities towards partners that are pre-qualified or have credible due diligence processes for their suppliers or ask their suppliers to do so. They may also engage with the non-contractual high-risk business partners directly, in the same manner as with their contractual partners, including through collaborative approaches that minimise duplicative and/or excessive data requests.

Where the forced labour risks result from systemic issues outside the control of a company (e.g. high poverty rates, systemic discrimination of minority groups), that company should seek to address those issues through engagement with governments, identification of existing initiatives, or industry collaboration ([168]). It may however be the case that in situations involving state-imposed forced labour, governments may not be willing to collaborate with or address systemic challenges raised by companies ([169]).

SMEs operating in high-risk regions can join collective initiatives, or collaborate with NGOs or industry groups that engage with the respective governments.

— ***Support the business relationship***

Companies should make proportionate, risk-based efforts to support suppliers and other business partners in the identification, prevention and mitigation of risks. Support measures may include for example collaborating with them in the development and implementation of prevention or corrective action plans, providing them with technical guidance or training, facilitating their participation in and engagement with relevant initiatives in this area and with business partners, or facilitating access to local service providers, capacity-building, training, management-system upgrading and, where appropriate, financial support and sourcing commitments. In the context of a larger company and its SME business partners, support should be targeted and proportionate to the SME's resources, knowledge and constraints.

([167]) OECD Due Diligence Guidance, p. 78, Q36.
([168]) For more information on how to address systemic issues, see OECD Due Diligence Guidance, p. 76, Box 6.
([169]) ILO and IOE Handbook, p. 54.

— ***Disengage from the business relationship***

Where companies identify a risk of forced labour in their supply chains that cannot be addressed, they should, as a last resort, consider disengagement from the supplier or business partner. Companies should consider disengagement in particular when the identified forced labour risks are irremediable, there is no reasonable prospect of change, previous attempts to prevent or mitigate risks have failed, or the business partner causing the risk does not or cannot take immediate action to prevent or mitigate them. Where possible, leverage should be exercised.

When all the efforts to change the situation – including by exercising or increasing leverage – have been unsuccessful and the risk of forced labour persists, the company needs to disengage from the business relationship.

In such case, the company should ensure responsible disengagement based on compliance with national laws, international labour standards and collective bargaining agreements. It should articulate possible escalation measures for disengagement upfront with the business partner, provide detailed information supporting the decision to disengage to management and to the trade union, where one exists. The company should take steps to prevent, mitigate or bring to an end any adverse impacts resulting from the disengagement, provide reasonable notice to the business partner concerned, and keep the decision under review.

The fact that the duration of the business relationship is dictated by a contract or that the supplier is a crucial business partner cannot be successfully invoked by the economic operator as a justification to avoid compliance with the forced labour ban,

In the case of state-imposed forced labour, where company leverage is normally ineffective against state mandates and remediation is rarely possible, disengagement may be the only viable measure to mitigate or bring to an end the forced labour risk.

6.4.4. *Step 4: Monitor and assess implementation and results* ([170])

6.4.4.1. Monitor the implementation and effectiveness of the company's due diligence measures

Companies should conduct ongoing monitoring to assess the implementation and effectiveness of their forced labour due diligence measures, notably their responses to forced labour risks, and, where relevant, of any industry and multi-stakeholder initiatives to which they are part.

Monitoring should extend beyond the company's own operations to include monitoring and periodic assessments of business partners and suppliers, verifying whether risk-mitigation measures are being implemented and whether they are effective in addressing the risks or need to be adapted.

Where possible, monitoring should be based on meaningful qualitative and quantitative indicators to measure progress against targets, such as: the proportion of preventive or corrective actions implemented within planned timelines; the proportion of stakeholders who consider that risks have been adequately addressed or that grievance mechanisms are effective; or the frequency of recurring issues associated with risks previously identified. Companies should ensure that indicators are designed to provide insight into whether actions are effectively implemented in practice and are leading to improved outcomes.

The concrete methods used to monitor implementation and the frequency of monitoring will depend on the company's operating context, size and risk profile. Monitoring methods may include assessing information from grievance mechanisms and stakeholder feedback ([171]). The most severe and likely forced labour risks, whether within the company's own operations or linked to its business relationships, should receive the most intensive and frequent monitoring attention.

([170]) OECD Due Diligence Guidance, pp. 32 and 82-84; and ILO and IOE Handbook, pp. 84-87.
([171]) For additional information on how companies can monitor their due diligence activities, see OECD Due Diligence Guidance, pp. 82-83, Q42.

When risks relate to state-imposed forced labour, companies should focus on monitoring data from the ILO and independent experts. SMEs can draw on collective monitoring through industry or multi-stakeholder initiatives, incorporate forced labour checks into existing monitoring processes and focus on monitoring a limited set of meaningful progress indicators that allow assessing the effectiveness of possible due diligence measures (such as the number of worker grievances raised and resolved).

6.4.4.2. Use the outcomes of monitoring to improve the company's forced labour due diligence process

Companies should use the outcomes of their monitoring process and remediation mechanisms to improve their forced labour due diligence policy and actions. Where appropriate, the due diligence policy, the forced labour risks identified and the measures to address forced labour should be updated in line with the outcome of monitoring and with due consideration of relevant information from stakeholders.

6.4.5. *Step 5: Communicate how risks are addressed* [172]

6.4.5.1. Communicate externally relevant information on the company's forced labour due diligence [173]

Companies should communicate relevant forced labour due diligence information publicly. This should include information on the integration of due diligence into their internal policies and management systems, the areas where significant forced labour risks have been identified, the criteria used to prioritise forced labour risks, the activities carried out to prevent or mitigate those risks, and the outcomes of those activities. Where possible, companies should also communicate on timelines and benchmarks for improvement, the methods used to monitor implementation and results, and information about how the company provides or cooperates in remediation.

Companies should ensure that the information published is accessible and appropriate and is sufficient to demonstrate the adequacy of the company's response to the concrete forced labour risk [174].

SMEs can focus on simple communication actions such as including a short update in their annual reports or sharing outcomes with employees and key stakeholders.

6.4.5.2. Consider special forms of communication for sensitive information

Companies should assess whether the communication concerns sensitive information subject to confidentiality rules under domestic law or contracts (e.g. the identity of clients, price information, supplier relationships) or poses potential risks to stakeholders or staff. In those cases, companies should consider using special forms of communication such as limiting access to certain individuals only or anonymising the sources [175].

In the case of state-imposed forced labour, companies should be especially vigilant that public disclosures or reporting do not trigger retaliation against local staff, suppliers or the affected workers.

[172] OECD Due Diligence Guidance, pp. 33 and 85-87; and ILO and IOE Handbook, pp. 88-90.
[173] These guidelines do not create any reporting obligations for companies. Companies subject to reporting obligations under Directive (EU) 2024/1760 on corporate sustainability due diligence and Directive (EU) 2022/2464 as regards corporate sustainability reporting should communicate forced labour due diligence information in accordance with the requirements of those Directives and the national legislation transposing them.
[174] For further details on appropriate ways of communicating due diligence information, see OECD Due Diligence Guidance, pp. 85-86, Q46.
[175] For additional details on communicating sensitive information, see OECD Due Diligence Guidance, pp. 86-87, Q47.

6.4.6. *Step 6: Provide or cooperate in remediation* ([176])

6.4.6.1. Provide or cooperate in the remediation of forced labour impacts

Where the forced labour risks identified under Step 2, and addressed in the best possible manner under Step 3, do materialise in forced labour situations, companies must comply with the forced labour ban and should be ready to engage in remediation, as appropriate as recommended by international due diligence standards.

The degree to which companies are responsible for remediation will depend on their involvement in the forced labour impacts. Therefore:

— companies that cause or contribute to (i.e. jointly cause) a forced labour impact should provide or cooperate in the remediation of the impact;

— companies that have not caused or contributed to a forced labour impact may use their influence to encourage the business partner causing the impact to remediate it.

Remediation involves restoring affected individuals or communities to a situation equivalent, or as close as possible to the one they would have been in had the forced labour not occurred ([177]). It should be proportionate to the company's involvement in the impact as well as to the scale of the impact. In addition, remediation involves addressing the root causes of forced labour and preventing future abuses.

Depending on the circumstances (particularly the nature and extent of the forced labour impact), remediation should include one or several of the following actions ([178]):

— restitution (e.g. restoration of liberty or freedom of movement, return of identity documents or other confiscated valuables, repayment of recruitment fees, return of withheld wages or deposits, restoration of access to essential services);

— rehabilitation (e.g. medical or psychological assistance for victims, legal and social services, vocational training, alternative employment and livelihood opportunities);

— financial compensation (e.g. compensation for loss of earnings, unpaid wages, excessive overtime, physical or mental suffering, abusive conditions related to vulnerability, deception, isolation, intimidation and threats, or abusive working and living conditions);

— non-financial compensation (e.g. reduced working hours, additional annual leave, improved safety conditions or accommodation facilities);

— guarantees of non-repetition (e.g. new company policies, management systems and practices, awareness-raising and training campaigns, human resource practices, compliance or supplier engagement programmes);

— satisfaction (e.g. cessation of the abusive conduct, apologies, acknowledgement of responsibility, declarations to restore dignity, commemorations);

— internal accountability or disciplinary measures (e.g. dismissals of staff responsible for the impact).

When determining appropriate remediation, companies should consider existing domestic and international standards or laws on remediation (or precedents of remedies provided in similar cases if standards do not exist) and engage meaningfully with affected stakeholders to understand their preferences on what constitutes appropriate remediation.

([176]) OECD Due Diligence Guidance pp. 34-36 and 88-91; and ILO and IOE Handbook, pp. 80-83.
([177]) Recital 36 FLR.
([178]) For further details on substantive forms of remediation, see ILO and IOE Handbook, pp. 80-82, Tool 9.

SMEs can consider supporting remediation through actions that are proportionate to their limited resources, such as joining industry initiatives, working with NGOs, engaging with trade unions, participating in multi-stakeholder platforms or sharing remediation costs with other SMEs.

6.4.6.2. Provide or cooperate with remediation mechanisms

Where appropriate, companies should provide or cooperate with legitimate remediation or grievance mechanisms through which workers or other stakeholders and rightsholders impacted can report forced labour complaints. Those mechanisms are aimed at providing remediation for individuals who have already experienced an impact but can also serve as an early warning system to raise concerns about potential impacts or to flag practices that require corrective actions to prevent future harms.

State-based grievance mechanisms include judicial processes (including prosecution, litigation, and arbitration), non-judicial processes (such as specialist government bodies, regulatory oversight bodies, employment tribunals or national human rights bodies) and other mechanisms (such as the OECD National Contact Points for Responsible Business Conduct). Companies should cooperate in good faith with those mechanisms and may be obliged to do so under applicable criminal, administrative, labour or other legal frameworks. Non-state-based grievance mechanisms include operational-level grievance mechanisms, framework agreements between companies and trade unions, multi-stakeholder initiatives, community grievance mechanisms, collective bargaining agreements, company supply chain grievance mechanisms, company-supplier partnerships and collective business-led mechanisms.

In state-imposed forced labour contexts, remediation may be inaccessible to victims and impossible for companies to pursue, in particular through state-based mechanisms. According to the ILO, effective remediation in those situations requires, as a minimum starting point, that: (1) the government recognises the problem and is genuinely committed to reform, (2) monitoring or assessment by independent third parties is permitted with firm guarantees from the state on the safety and protection of participants, and (3) an independent and credible complaint mechanism is accessible to affected individuals and empowered to engage directly with government authorities. Where these conditions are absent, companies should prioritise responsible disengagement ([179]).

6.4.6.3. Establish operational-level complaint/ grievance mechanisms

Complaint mechanisms (also referred to as operational-level grievance mechanisms) are a type of non-state-based grievance mechanism established and managed by individual companies or collaborative initiatives to enable workers and other stakeholders to raise concerns directly related to the company's own operations or those of its business partners. These include, for example, in-house worker complaint mechanisms or third-party complaint systems. Complaints and remediation processes should feed back into risk identification, prioritisation, action plans, monitoring and other due diligence measures.

Companies should establish operational-level grievance mechanisms that meet certain quality criteria; they should be legitimate, accessible, predictable, equitable, transparent, rights-compatible, a source of continuous learning and based on engagement and dialogue ([180]). In addition, companies should ensure that there is a clear process for receiving and addressing complaints, including a clear scope and mandate, appropriate staffing and resourcing, clear timelines for resolving complaints and providing remediation, and effective referral processes ([181]). Companies should take measures to ensure the safety and rights of complainants, victims and other stakeholders and to avoid the risk of retaliation against them, including by ensuring the confidentiality of the identity of the person or organisation submitting the complaint, as appropriate.

SMEs can consider simple and accessible channels that meet the abovementioned quality criteria (such as online message applications or suggestion boxes) and that allow workers and other affected stakeholders to safely raise concerns and the company to respond effectively.

([179]) ILO and IOE Handbook, p. 56.
([180]) OECD Due Diligence Guidance, pp.34-36 and 88-91; and UNGPs.
([181]) Referral to relevant services, such as shelters, psychosocial care, legal aid, health services, and trustworthy law enforcement contacts. See ILO and IOE Handbook, p. 45.

7. SUBMITTING INFORMATION ABOUT POSSIBLE VIOLATIONS OF THE FORCED LABOUR BAN

7.1. Introduction

This part of the guidelines, which is required by Article 11, first paragraph, point (h), of the Regulation, aims to help individuals, associations and others ('petitioners') in structuring and preparing submissions of information about possible violations of the forced labour ban under the Regulation, so that they can be handled and investigated efficiently by the Commission and by the competent authorities.

7.2. Submitting information

7.2.1. *Submission of information*

Information can be submitted via the single information submission point, which will be accessible via the Forced Labour Single Portal from 14 December 2027.

'Any natural or legal person or any association that does not have a legal personality' can submit information via the single information submission point ([182]). This covers individuals, including victims of forced labour, businesses, business organisations, non-profit and civil society organisations, consumer organisations, trade unions and other organisations.

Petitioners can submit information either directly or through an intermediary (e.g. a legal adviser or an association) who will act as the contact point for the lead competent authority.

Within the EU, the competent authorities must ensure that petitioners who qualify as 'whistleblowers' under the Whistleblower Directive ([183]) and who acquired information on breaches of the Regulation in a work-related context, receive adequate protections against the risk of retaliation in accordance with the requirements of that Directive. The Commission will also apply procedural safeguards when dealing with investigations into alleged forced labour outside the EU.

7.2.2. *Information to be submitted*

Petitioners are required to submit information in good faith, and to provide the reasons and evidence substantiating their allegations ([184]). The Commission will discard any submissions of information that are manifestly incomplete, unfounded or made in bad faith.

Below is a list of information that would be the most useful to allow the Commission and competent authorities to effectively and efficiently assess potential violations of the forced labour ban. Petitioners are encouraged to submit the information to which they have access. The information is listed under four headings: contact details; allegations; evidence; information on economic operators and products.

7.2.3. *Contact details*

The petitioner or their representative should provide their contact details so that the Commission or a competent authority can ask follow-up questions on a confidential basis and inform the petitioner of the outcome of its assessment. Stakeholders will be able to submit information anonymously within the single information submission point, although doing so may limit the possibility of future communication with them.

([182]) Article 9(2) FLR.
([183]) Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (OJ L 305, 26.11.2019, p. 17).
([184]) Article 9(2) FLR.

7.3. Allegations of forced labour

When using the single information submission point, petitioners will be guided through the different steps on how to explain the context and reasons behind their submission. Petitioners are encouraged to explain their allegations that a product was made [185] with forced labour as comprehensively as they are able to. They should therefore include information on:

— whether the alleged forced labour is privately imposed or imposed by a state authority;

— where the forced labour is alleged to have taken place and which work-related activity it concerns (agriculture/harvesting, production/manufacturing, mining/extraction, other);

— how long the alleged forced labour has been ongoing;

— why the alleged conduct meets the definition of 'forced labour' (Section 3.2) and what the relevant risk indicators are (Section 3.4);

— the type and number of workers/victims affected by the violation (including whether children are involved);

— the contact details of any person or organisation being able to testify (provided they consent to being contacted).

Petitioners should also indicate whether, to their knowledge, similar information has already been submitted to the same or another public or judicial authority (and if so, which) and/or to the media or other investigative news outlets.

7.4. Evidence of forced labour and supporting documents

Petitioners should, wherever possible, provide relevant supporting evidence substantiating the forced labour allegations. Such evidence can take many different forms, including the examples listed in Section 4.7.

7.5. Information on the economic operators and/or products concerned

Petitioners should include in their submissions information on the economic operators and/or products concerned by the allegations.

In relation to economic operators, the following information would be most useful:

— the contact details of the economic operator(s) (names and addresses) manufacturing, importing, distributing or selling the products allegedly made with forced labour in the EU, or exporting such products from the EU, including if possible, details of the Member State(s) in which such manufacturing, import, distribution, sale or export takes place;

— if possible, a description of the business activities of the economic operator(s) under allegation;

— if possible, an explanation of any link between the petitioner and the economic operator(s) under allegation (e.g. employee, competitor, customer) and whether the petitioner has had contact with that operator(s) regarding the allegation.

(185) This includes extraction in the case of raw materials and harvesting in the case of agricultural products, as well as all stages of production and manufacturing of a final product.

In relation to products, the following information would be most useful:

— a description of the product(s) alleged to be made with forced labour and their link with the EU market (e.g. point(s) of manufacturing or importation into the EU, point(s) of sale in the EU or of export from the EU), including if possible the HS code or CN code;

— if relevant, the description of the parts alleged to be made with forced labour;

— if possible, sample photographs of the product(s) concerned;

— if possible, information on the product's supply chain, including manufacturers or producers making the finished product(s) and, if relevant, information on suppliers of inputs and raw materials, indicating which part(s) of the supply chain is allegedly affected by the forced labour;

— if available, product identification information (e.g. description, name or brand of the product, type, reference, model, batch or serial number affixed on the product or its packaging or on a related document, QR or bar codes).

7.6. **How will the information submitted be handled?**

7.6.1. *Initial assessment*

When the Commission receives information on alleged violations via the single information submission point, it will first examine the admissibility of the information received, discarding any submissions which are manifestly incomplete, unfounded or made in bad faith.

If the information is admissible and relates to forced labour alleged to be taking place outside of the EU, the Commission will assess it itself. If the information relates to forced labour alleged to be taking place in the territory of an EU Member State, the Commission will pass on the information received to the competent authority of that Member State, who will in turn assess the information.

The lead competent authority will then contact The petitioner in order to acknowledge receipt of the submission of information within a reasonable time frame.

The lead competent authority will then diligently and impartially assess the information received, along with other relevant information obtained from other sources, and this assessment will inform its decisions with regard to a possible investigation.

7.6.2. *Dialogue with the petitioner*

The lead competent authority may contact the petitioner while conducting its assessment, or any subsequent investigation, in order to ask for clarifications or additional information. If a significant amount of time has lapsed since the submission of information, the lead competent authority may consult the petitioner on any change in the situation or on any new evidence.

The lead competent authority will inform the petitioner within a reasonable time frame about the outcome of its assessment, in particular whether it has decided to proceed with the investigation or not. The exact time frame will depend on the specificities of a given case.

7.7. **Confidentiality and data protection**

7.7.1. *Confidentiality*

The information submitted by the petitioner will be used solely for the purpose of investigating alleged violations of the forced labour ban under the Regulation, unless otherwise required by EU or national law in compliance with EU law. In particular, if the information also contains allegations of criminal wrongdoing, such information may also be shared with the relevant authorities of the Member States for the purposes of criminal investigations.

The Commission and competent authorities will treat the information provided and the identity of the petitioner as confidential, in accordance with EU law and national law in compliance with EU law.

Information submissions will therefore be treated as confidential unless the petitioner expressly designates certain information as being non-confidential, or the information is already in the public domain.

While the Commission may disclose general information in a summary form, it will do so in a way that protects the identity of the petitioner, the confidentiality of the information, and that of other parties.

7.7.2. *Treatment of personal data*

Any processing of personal data by the Commission and competent authorities will be carried out in accordance with EU law on the protection of personal data, in particular the General Data Protection Regulation ([186]), the Data protection obligations for EU institutions and bodies, ensuring compliance with GDPR ([187]), as well as the Directive on the protection of natural persons ([188]).

([186]) Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

([187]) Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

([188]) Directive (EU) 2016/680 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data by competent authorities for the purposes of the prevention, investigation, detection or prosecution of criminal offences or the execution of criminal penalties, and on the free movement of such data, and repealing Council Framework Decision 2008/977/JHA (OJ L 119, 4.5.2016, p. 89).