The OECD Guidelines for Multinational Enterprises:

Reference instruments and initiatives relevant to the updated Guidelines

OECD

This resource document contains useful reference instruments and initiatives which from the perspective of adhering governments are relevant to aspects of the OECD Guidelines for Multinational Enterprises and their implementation.

It was developed under the authority of the OECD Investment Committee and forms part of the follow-up to the 2011 update of the Guidelines.

For more information, visit: www.oecd.org/daf/investment/guidelines.

The OECD Guidelines for Multinational Enterprises:
Reference instruments and initiatives relevant to the updated Guidelines

The present resource document contains useful reference instruments and initiatives which from the perspective of adhering governments are relevant to aspects of the OECD Guidelines for Multinational Enterprises and their implementation. It is not intended to be comprehensive but rather incorporates instruments and initiatives which have broad support among governments and stakeholders. It can help enterprises understand the expectations of adhering governments to the Guidelines which recognise or support the listed instruments and initiatives.

Inclusion of any given instrument or initiative does not imply formal adoption or endorsement by adhering governments to the instrument or initiative concerned. Nor can the resource document be interpreted as having a normative character or be a negotiated instrument. It should also remain a flexible, "living instrument" easy to change at any time by the OECD Investment Committee Working Party should this be considered appropriate.

Part 1: General initiatives and instruments

	Instrument	Description	Web link
Chapter II. General Policies	OECD Principles of Corporate Governance	Intergovernmental - The Principles are one of the 12 key standards for international financial stability of the Financial Stability Board and form the basis for the corporate governance component of the Report on the Observance of Standards and Codes of the World Bank Group.	www.oecd.org/daf/corporateaffairs/principles/text
	OECD Guidelines on Corporate Governance of State Owned Enterprises	Intergovernmental - The OECD Guidelines, based on and fully compatible with the Principles of Corporate Governance, offer concrete advice to countries on how to manage more effectively their responsibilities as company owners, thus helping to make state-owned enterprises more competitive, efficient and transparent.	www.oecd.org/daf/corporateaffairs/soe/guidelines
	Copenhagen Declaration on Social Development	Intergovernmental – United Nations Declaration that addresses social problems, especially poverty, unemployment and social exclusion. Governments recognised as their task to address both their underlying and structural causes and their distressing consequences in order to reduce uncertainty and insecurity in the life of people.	http://www.un-documents.net/cope-dec.htm

	Instrument	Description	Web link
Multi-stakeholder Engagement[1]	ISO 26000 : 2010, Guidance on Social Responsibility	Multi-stakeholder - Developed by the International Standard Organisation, is a voluntary guidance to support any public or private organisation operating in a socially responsible manner.	http://www.iso.org/iso/iso_catalogue/management_and_leadership_standards/social_responsibility.htm
	UN Global Compact's 10 Principles	Intergovernmental - The UN Global Compact developed a set of principles concerning core values in the areas of human rights, labour standards, the environment and anti-corruption. It asks companies to embrace them, support and enact them, within their sphere of influence.	http://www.unglobalcompact.org/AboutTheGC/TheTenPrinciples/index.html
	AA1000 Stakeholder Engagement Standard	Multi-stakeholder - Developed by AccountAbility, it provides a principles-based, open-source framework for quality stakeholder engagement and supports the AA1000APS Principle of Inclusivity.	http://www.accountability.org/standards/aa1000ses/index.html
	IFC Stakeholder Engagement: A Good Practice Handbook for Companies Doing Business in Emerging Markets	Intergovernmental - A comprehensive overview of good practice focused on stakeholder groups that are "external" to the core operation of the business, such as affected communities, local government authorities, non-governmental and other civil society organizations, local institutions and other interested or affected parties.	http://www.ifc.org/ifcext/sustainability.nsf/AttachmentsByTitle/p_StakeholderEngagement_Full/$FILE/IFC_StakeholderEngagement.pdf
Chapter III. Disclosure	GRI Sustainability Reporting Guidelines - G3.1	Multi-stakeholder - The Reporting Framework, developed by the Global Reporting Initiative, sets out the Principles and Performance Indicators that organizations can use to measure and report their economic, environmental, social and governance performance. The cornerstone of the Framework are the Sustainability Reporting Guidelines.	http://www.globalreporting.org/ReportingFramework/G3Guidelines/
	OECD Risk Awareness Tool for Multinational Enterprises in Weak	Intergovernmental - The OECD Tool aims to help companies that invest in countries where governments are unwilling or unable to assume their responsibilities. It addresses risks and	www.oecd.org/daf/investment/wgz

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[1]   These two listed initiatives do not prejudge the work that might be undertaken on the application of the new provision on stakeholder engagement found in paragraph 14 of Chapter II; General Policies. This new provision reads: "*Enterprises should engage with relevant stakeholders in order to provide meaningful opportunities for their views to be taken into account in relation to planning and decision making for projects or other activities that may significantly impact local communities*".

Instrument	Description	Web link
Governance Zones	ethical dilemmas that companies are likely to face in such weak governance zones.	
UNCTAD International Standards of Accounting and Reporting (ISAR)	Intergovernmental - The Intergovernmental Working Group of Experts on ISAR assists developing countries and economies in transition to implement best practices in corporate transparency and accounting in order to facilitate investment flows and economic development. Work includes IFRS implementation, accounting by SMEs, corporate governance disclosure, corporate responsibility reporting, and environmental reporting.	http://www.unctad.org/Templates/Startpage.asp?intItemID=2531
SA8000	Multi-stakeholder - Developed by Social Accountability International, SA8000 is based on the principles of international human rights norms as described in ILO conventions, the UN Convention on the Rights of the Child and the Universal Declaration of Human Rights. It measures the performance of companies in eight key areas: child labour, forced labour, health and safety, free association and collective bargaining, discrimination, disciplinary practices, working hours and compensation. SA8000 also provides for a social accountability management system to demonstrate ongoing conformance with the standard.	http://www.sa-intl.org/index.cfm?fuseaction=Page.ViewPage&PageID=937
UN Global Compact –Reporting Tools	Intergovernmental - Business participants in the UN Global Compact are required to issue an annual Communication on Progress (COP), a public disclosure to stakeholders on progress made in implementing the ten principles of the UN Global Compact. The Global Compact developed a set of reporting tools to support business creation of a COP.	http://www.unglobalcompact.org/COP/communicating_progress.html

	Instrument	Description	Web link
Chapter IV. Human Rights	International Bill of Human Rights: Universal Declaration of Human Rights, International Covenant on Civil and Political Rights, International Covenant on Economic, Social and Cultural Rights (also mentioned in the Preface of the Guidelines)	Intergovernmental - The Declaration, adopted by the UN General Assembly in 1948, is generally agreed to be the foundation of international human rights law. The International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social and Cultural Rights entered into force in 1976, developing most of the rights already enshrined in the UDHR.	http://www.un.org/en/documents/udhr/ http://www.un.org/millennium/law/iv-4.htm http://www.un.org/millennium/law/iv-3.htm
	UN Framework on Business and Human Rights	Intergovernmental - The "Protect, Respect and Remedy" Framework rests on three pillars: the state duty to protect against human rights abuses by third parties, including business, through appropriate policies, regulation, and adjudication; the corporate responsibility to respect human rights, which means to act with due diligence to avoid infringing on the rights of others and to address adverse impacts that occur; and greater access by victims to effective remedy, both judicial and non-judicial.	http://www.business-humanrights.org/SpecialRepPortal/Home/Protect-Respect-Remedy-Framework
	UN Guiding Principles for Business and Human Rights	Intergovernmental - The UN practical guide to implement the Framework on Business and Human Rights: each Principle is accompanied by a commentary, further clarifying its meaning and implications.	http://www.business-humanrights.org/SpecialRepPortal/Home/Protect-Respect-Remedy-Framework/GuidingPrinciples
	The Corporate Responsibility to Respect Human Rights – An Interpretative Guide	Intergovernmental - Developed by the UN Office of the Human Rights High Commissioner, the Guide is not a manual and does not change or add to the provisions of the Guiding Principles on Business and Human Rights: its purpose is to provide additional background explanation to them.	http://www.business-humanrights.org/media/documents/corporate-responsibility-to-respect-interpretive-guide-nov-2011.pdf
	UN Convention on the Rights of the Child	Intergovernmental - The Convention sets out the rights of children in 54 articles and two Optional Protocols. It spells out the basic human rights that children everywhere have: the right to survival; to develop to the fullest; to protection from harmful influences, abuse and exploitation; and to participate fully in family, cultural and social life.	http://www2.ohchr.org/english/law/crc.htm

Instrument	Description	Web link
UN Declaration on the Rights of Indigenous Peoples	Intergovernmental - The Declaration establishes a universal framework of minimum standards for the survival, dignity, well-being and rights of the world's indigenous peoples. The Declaration addresses both individual and collective rights; cultural rights and identity; rights to education, health, employment, language, and others.	http://www2.ohchr.org/english/issues/indigenous/declaration.htm
Human Rights Principles For Companies	Single stakeholder - Developed by Amnesty International, the Principles deal with the responsibility multinational companies have to promote and protect human rights in their own operations. It recommends the development of explicit company policies, training, consulting non-governmental organizations and impact assessments. A checklist for use by companies forms part of the document.	http://www.amnesty.org/en/library/info/ACT70/001/1998
Human Rights Compliance Assessment	Single stakeholder - Developed by the Danish Institute for Human Rights, the national human rights institution, the HRCA is a comprehensive tool designed to detect human rights risks in company operations: constantly updated, it incorporates a database of 195 questions and 947 indicators, each measuring the implementation of human rights in company policies and procedures.	https://hrca2.humanrightsbusiness.org/
UN International Convention on the Elimination of All Forms of Racial Discrimination	Intergovernmental - The convention defines what racial discrimination is and demands that countries change national laws and policies that create racial or perpetuate discrimination. It is the first human rights agreement that actually established an international system for monitoring its provisions.	http://www2.ohchr.org/english/law/cerd.htm
UN Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment	Intergovernmental - Torture and other cruel, inhuman or degrading treatment or punishment are strictly condemned by international law. This Convention strengthens the existing prohibition by providing for several forms of international supervision of countries' compliance with the Convention, including the creation of the Committee against Torture, an international supervisory body which can consider complaints from a country that is party to the Convention, or from (or on	http://www2.ohchr.org/english/law/cat.htm

Instrument	Description	Web link
	behalf of) individual people.	
UN International Convention for the Protection of All Persons from Enforced Disappearance	Intergovernmental - The Convention defines "enforced disappearance" and states that widespread or systematic use of enforced disappearance is further defined as a crime against humanity. Signatories governments commit, among others, to investigate acts of enforced disappearance and bring those responsible to justice and to ensure that victims of enforced disappearance or those directly affected by it have a right to obtain reparation and compensation.	http://www2.ohchr.org/english/law/disappearance-convention.htm
UN Declaration on the Rights of Persons belonging to National or Ethnic, Religious and Linguistic Minorities	Intergovernmental - The Declaration sets essential standards and offers guidance to States in adopting appropriate legislative and other measures to secure the rights of persons belonging to minorities.	http://www.ohchr.org/EN/Issues/Minorities/Pages/MinoritiesIndex.aspx
UN Convention on the Elimination of All Forms of Discrimination against Women	Intergovernmental - The Convention spells out the meaning of equality and how it can be achieved. In so doing, the Convention establishes not only an international bill of rights for women, but also an agenda for action by countries to guarantee the enjoyment of those rights.	http://www2.ohchr.org/english/law/cedaw.htm
UN International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families	Intergovernmental - The Convention seeks to establish minimum standards that States parties should apply to migrant workers and members of their families, irrespective of their migratory status.	http://www2.ohchr.org/english/law/cmw.htm
UN Convention on the Rights of Persons with Disabilities	Intergovernmental - Governments that join in the Convention engage themselves to develop and carry out policies, laws and administrative measures for securing the rights recognized in the Convention and abolish laws, regulations, customs and practices that constitute discrimination	http://www.un.org/disabilities/convention/conventionfull.shtml
UN Global Compact – Tools and Guidance Material on Business and Human Rights	Intergovernmental - The Global Compact developed a range of tools and guidance materials that can help businesses to implement the responsibility to respect human rights as well as their commitment to support human rights.	http://www.unglobalcompact.org/Issues/human_rights/Tools_and_Guidance_Materials.html

	Instrument	Description	Web link
Supply Chains	EU Portal for Responsible Supply Chain Management	Multi-stakeholder - A website providing access to tools and information to suppliers and buyers on how to further develop their own approach to Corporate Social Responsibility in the Supply Chain.	http://www.csr-supplychain.org/
	GRI Boundary Protocol and Gantsch Program: Global Action Network for Transparency in the Supply Chain	Multi-stakeholder - The GRI Boundary Protocol helps organization to decide which entities (including those in the supply-chain) to cover in their reports) and the Gantsch programme supports multinationals in their suppliers' adoption of a sustainability reporting process.	http://www.globalreporting.org/NR/rdonlyres/CE510A00-5F3D-41EA-BE3F-BD89C8425EFF/0/BoundaryProtocol.pdf http://www.globalreporting.org/CurrentPriorities/SupplyChain/GlobalActionNetwork/
	ICC Guidance on Supply Chain Responsibility	Single stakeholder - Developed by the International Chamber of Commerce, it is a six step guide on responsible sourcing.	http://www.iccwbo.org/uploadedFiles/ICC/policy/business_in_society/Statements/ResponsibleSourcing%20Brochure%20final.pdf
	Supply Chain Sustainability: A Practical Guide for Continuous Improvement	Multi-stakeholder - Developed by the Global Compact and Business for Social Responsibility, the Guide provides practical suggestions on integrating sustainability into procurement strategies.	http://www.bsr.org/reports/BSR_UNGC_SupplyChainReport.pdf
Chapter V. Employment and Industrial Relations	ILO Declaration on Fundamental Principles and Rights at Work (also mentioned in the Human Rights Chapter of the Guidelines)	Intergovernmental - The Declaration commits Member States to respect and promote principles and rights in four categories, whether or not they have ratified the relevant Conventions. These categories are: freedom of association and the effective recognition of the right to collective bargaining, the elimination of forced or compulsory labour, the abolition of child labour and the elimination of discrimination in respect of employment and occupation.	http://www.ilo.org/declaration/thedeclaration/textdeclaration/lang--en/index.htm
	ILO Core Conventions as in the Declaration on Fundamental Principles and Rights at Work: freedom of association and the effective recognition of the right	Intergovernmental - C87 Freedom of Association and Protection of the Right to Organise Convention, 1948 Intergovernmental - C98 Right to Organise and Collective Bargaining Convention, 1949	http://www.ilo.org/declaration/principles/freedomofassociation/lang--en/index.htm http://www.ilo.org/declaration/principles/eliminationofchildlabour/lang--

	Instrument	Description	Web link
	to collective bargaining elimination of forced or compulsory labour abolition of child labour elimination of discrimination in respect of employment and occupation	———————————————————— Intergovernmental - C29 Forced Labour Convention, 1930 Intergovernmental - C105 Abolition of Forced Labour Convention, 1957 ———————————————————— Intergovernmental - C138 Minimum Age Convention, 1973 Intergovernmental - C182 Worst Forms of Child Labour Convention, 1999 ———————————————————— Intergovernmental - C100 Equal Remuneration Convention, 1951 Intergovernmental - C111 Discrimination (Employment and Occupation) Convention, 1958	en/index.htm http://www.ilo.org/declaration/principles/abolitionofchildlabour/lang--en/index.htm http://www.ilo.org/declaration/principles/eliminationofdiscrimination/lang--en/index.htm
	ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy	Intergovernmental - The Declaration offers guidelines to multinationals, governments, and employers' and workers' organizations in such areas as employment, training, conditions of work and life, and industrial relations.	http://www.ilo.org/empent/Publications/WCMS_094386/lang--en/index.htm
	ILO Declaration on Social Justice for a Fair Globalization 2008	Intergovernmental - The Declaration builds on the Philadelphia Declaration of 1944 and the Declaration on Fundamental Principles and Rights at Work of 1998. It is the outcome of tripartite consultations and it institutionalizes the Decent Work concept developed by ILO since 1999.	http://www.ilo.org/global/topics/economic-and-social-development/globalization/WCMS_099766/lang--en/index.htm
	ILO Convention 81	Intergovernmental - C81 Labour Inspection Convention, 1947	http://www.ilo.org/global/standards/lang--en/index.htm
	ILO Convention 129	Intergovernmental - C129 Labour Inspection (Agriculture) Convention, 1969	http://www.ilo.org/global/standards/lang--en/index.htm
	ILO Convention 159	Intergovernmental - C159 Vocational Rehabilitation and Employment (Disabled Persons) Convention, 1983	http://www.ilo.org/global/standards/lang--en/index.htm
	ILO Convention 183	Intergovernmental - C183 Maternity Protection Convention,	http://www.ilo.org/global/standards/lang

	Instrument	Description	Web link
		2000	--en/index.htm
	ILO Recommendation 94	Intergovernmental - R94 Co-operation at the Level of the Undertaking Recommendation, 1952	http://www.ilo.org/global/standards/lang--en/index.htm
	ILO Recommendation 146	Intergovernmental - R146 Minimum Age Recommendation, 1973	http://www.ilo.org/global/standards/lang--en/index.htm
	ILO Recommendation 155	Intergovernmental - R155 Merchant Shipping (Improvement of Standards) Recommendation, 1976	http://www.ilo.org/global/standards/lang--en/index.htm
	ILO Recommendation 162	Intergovernmental - R162 Older Workers Recommendation, 1980	http://www.ilo.org/global/standards/lang--en/index.htm
	ILO Recommendation 194	Intergovernmental - R194 List of Occupational Diseases Recommendation, 2002	http://www.ilo.org/global/standards/lang--en/index.htm
	ILO Recommendation 195	Intergovernmental - R195 Human Resources Development Recommendation, 2004	http://www.ilo.org/global/standards/lang--en/index.htm
	ILO Recommendation 198	Intergovernmental - R198 Employment Relationship Recommendation, 2006	http://www.ilo.org/global/standards/lang--en/index.htm
	ILO Recommendation 200	Intergovernmental - R200 HIV and AIDS Recommendation, 2010	http://www.ilo.org/global/standards/lang--en/index.htm
	ILO Digest of Decisions of the Committee on Freedom of Association	Intergovernmental - Regularly updated, the publication contains all decisions taken by the ILO Committee on Freedom of Association, which was created in 1951 for the purpose of examining complaints about violations of freedom of association, whether or not the country concerned had ratified the relevant conventions.	http://www.ilo.org/global/standards/information-resources-and-publications/publications/WCMS_090632/lang--en/index.htm
Chapter VI. Environment	Rio Declaration on Environment and Development and Agenda 21	Intergovernmental - Reaffirming the Declaration of the United Nations Conference on the Human Environment (1972), the	http://www.un.org/documents/ga/conf151/aconf15126-1annex1.htm

Instrument	Description	Web link
	Rio Declaration consists of 27 principles intended to guide future sustainable development around the world. The related Agenda 21 is a comprehensive plan of action to be taken globally, nationally and locally by organizations of the United Nations system, governments, and major groups in every area in which human impacts on the environment.	http://www.un.org/esa/dsd/agenda21/
Johannesburg Declaration on Sustainable Development	Intergovernmental - The Declaration focus particularly on "the worldwide conditions that pose severe threats to the sustainable development of our people" and underlines the importance of multilateral co-operation.	http://www.johannesburgsummit.org/html/documents/summit_docs/1009wssd_pol_declaration.htm
UNECE Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters (Aarhus Convention)	Intergovernmental - The UN Economic Commission for Europe Convention (known as the Aarhus Convention), among others, links environmental rights and human rights; establishes that sustainable development can be achieved only through the involvement of all stakeholders; links government accountability and environmental protection.	http://live.unece.org/env/pp/treatytext.html
ISO 14000 Standards – Environmental Management	Multi-stakeholder - The ISO 14000 Environmental Management Standards exist to help organizations (a) minimize how their operations (processes etc.) negatively affect the environment (i.e. cause adverse changes to air, water, or land); (b) comply with applicable laws, regulations, and other environmentally oriented requirements, and (c) continually improve in the above. ISO 14001 Environmental management systems - Requirements with guidance for use ISO 14004 Environmental management systems - General guidelines on principles, systems and support techniques ISO 14015 Environmental assessment of sites and organizations ISO 14020 series (14020 to 14025) Environmental labels and declarations ISO 14030 discusses post production environmental assessment	http://www.iso.org/iso/iso_catalogue/management_and_leadership_standards/environmental_management/iso_14000_essentials.htm

	Instrument	Description	Web link
		ISO 14031 Environmental performance evaluation - Guidelines	
		ISO 14040 series (14040 to 14049), Life Cycle Assessment, LCA, discusses pre-production planning and environment goal setting.	
		ISO 14050 terms and definitions.	
		ISO 14062 discusses making improvements to environmental impact goals.	
		ISO 14063 Environmental communication—Guidelines and examples	
		ISO 14064 Measuring, quantifying, and reducing Greenhouse Gas emissions.	
	UN Framework Convention on Climate Change	Intergovernmental - UN treaty that sets an overall framework for intergovernmental efforts to tackle the challenge posed by climate change. It recognizes that the climate system is a shared resource whose stability can be affected by industrial and other emissions of carbon dioxide and other greenhouse gases.	http://unfccc.int/essential_background/convention/status_of_ratification/items/2631.php
	UN Environment Program Finance Initiative	Multi-stakeholder - UNEP FI is a global partnership between UNEP and the financial sector to understand the impacts of environmental and social considerations on financial performance.	http://www.unepfi.org/
	Stockholm Convention and following International Treaties on Persistent Organic Pollutants	Intergovernmental - Process started with the Stockholm Convention (2001) and administered by UNEP. The Convention is a global treaty to protect human health and the environment from chemicals that remain intact in the environment for long periods, become widely distributed geographically, accumulate in the fatty tissue of humans and wildlife, and have adverse effects to human health or to the environment. Participating governments agreed to take actions to reduce or eliminate the production, use, and/or release of certain of these pollutants.	http://chm.pops.int/Convention/ConventionText/tabid/2232/Default.aspx

	Instrument	Description	Web link
	UN Millennium Declaration and Millennium Development Goals	Intergovernmental - Declaration adopted in 2000 in which governments committed to a new global partnership to reduce extreme poverty and setting out a series of time-bound targets - with a deadline of 2015 - that have become known as the Millennium Development Goals.	http://www.un.org/millennium/declaration/ares552e.htm
	Convention on Biological Diversity	Intergovernmental - The Convention commits signatory governments to the conservation of biological diversity, the sustainable use of its components, and the fair and equitable sharing of benefits arising from the use of genetic resources.	http://www.cbd.int/convention/text/
	Greenhouse Gas Protocol Initiative	Multi-stakeholder - Developed by the World Resources Institute and the World Business Council for Sustainable Development, it is the most widely used international accounting tool for government and business leaders to understand, quantify, and manage greenhouse gas emissions.	http://www.ghgprotocol.org/standards
	Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal	Intergovernmental - A comprehensive global environmental agreement on hazardous and other wastes. The Convention aims to protect human health and the environment against the adverse effects resulting from the generation, management, transboundary movements and disposal of hazardous and other wastes.	http://basel.int/text/documents.html
	OECD Policy Guidance on Integrating Climate Change Adaptation into Development Co-operation	Intergovernmental - Information and advice on how to facilitate the integration of adaptation within development processes. While efforts to integrate climate change adaptation will be led by developing country partners, international donors have a critical role to play in supporting such efforts as well as in integrating consideration of adaptation within their own plans and activities.	http://www.oecd.org/document/40/0,3343,en_2649_34421_42580264_1_1_1_1,00.html
	Climate Neutral Network	Intergovernmental - Launched by UNEP and open to governments, business, cities and individuals, the network aims to facilitate information exchange and networking on achieving a transition to a low-emissions and eventually	http://www.unep.org/climateneutral/Home/tabid/164/Default.aspx

	Instrument	Description	Web link
		climate neutral society	
	Life Cycle Initiative	Multi-stakeholder - The Initiative, launched by UNEP and the Society of Environmental Toxicology and Chemistry (SETAC), aims to enable users around the world to put life cycle thinking into effective practice. It responds the call by Governments around the world for a Life Cycle economy in the Malmo Declaration (2000) and it contributes to the 10-Year Framework of Programmes to promote sustainable consumption and production patterns, as requested at the World Summit on Sustainable Development in Johannesburg (2002).	http://lcinitiative.unep.fr/default.asp?site=lcinit&page_id=9FDF7FDF-261F-4F0E-A8E3-5FF4E16B33C2
Chapter VII. Combating Bribery, Bribe Solicitation and Extortion	[2]OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions	Intergovernmental - The OECD Anti-Bribery Convention establishes legally binding standards to criminalise bribery of foreign public officials in international business transactions and provides for a host of related measures that make this effective. It is the first and only international anti-corruption instrument focused on the 'supply side' of the bribery transaction.	http://www.oecd.org/document/21/0,3746,en_2649_34859_2017813_1_1_1_1,00.html
	OECD Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions	Intergovernmental - The Recommendation was adopted by the OECD in order to enhance the ability of the States Parties to the Anti-Bribery Convention to prevent, detect and investigate allegations of foreign bribery.	http://www.oecd.org/dataoecd/11/40/44176910.pdf
	Annex I to the OECD Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions: Good Practice Guidance on Implementing Specific Articles of the	Intergovernmental - The Annex provides specific indications on how to fully implement specific articles of the OECD Convention.	http://www.oecd.org/dataoecd/11/40/44176910.pdf

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[2] The OECD Convention on Bribery is a legally binding instrument, adopted by 39 governments as at March 2012.

	Instrument	Description	Web link
	Convention		
	Annex II to the OECD Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions: Good Practice Guidance on Internal Controls, Ethics, and Compliance (part of the Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions)	Intergovernmental - It is intended to serve as non-legally binding guidance to companies in establishing effective internal controls, ethics, and compliance programmes or measures for preventing and detecting foreign bribery.	http://www.oecd.org/dataoecd/11/40/44176910.pdf
	OECD Council Recommendation on Bribery and Officially Supported Export Credits	Intergovernmental - Governments are obliged to take action to deter and sanction bribery of foreign public officials in international business transactions supported by official export credits. Since 2000, this general requirement related to the Anti Bribery Convention has been reinforced by a set of specific common undertakings.	http://www.oecd.org/officialdocuments/displaydocumentpdf/?cote=td/ecg(2006)24&doclanguage=en
	OECD Recommendation of the Council on Tax Measures for Further Combating Bribery of Foreign Public Officials in International Business Transactions	Intergovernmental - The Recommendation strengthens the role of tax authorities in the combat against bribery and builds on the non-deductibility of bribes to foreign officials by requiring legislation or any other binding means to prohibit the tax deductibility of bribes to foreign public officials.	http://www.oecd.org/dataoecd/18/15/43188874.pdf
	UN Convention Against Corruption	Intergovernmental - It is the only legally binding universal anti-corruption instrument. It covers five main areas: prevention, criminalization and law enforcement measures, international cooperation, asset recovery, and technical assistance and information exchange. The UNCAC covers many different forms of corruption, such as trading in influence, abuse of power, and various acts of corruption in the private sector.	http://www.unodc.org/unodc/en/treaties/CAC/index.html
	Combating Extortion and Bribery: ICC Rules of Conduct and	Single stakeholder - Rules of Conduct intended as a method of self-regulation by business against the background of	http://www.unglobalcompact.org/docs/issues_doc/7.7/2005_ICC_Anti-

	Instrument	Description	Web link
	Recommendations	applicable national laws. Their voluntary acceptance by business enterprises is intended to promote high standards of integrity in business transactions, whether between enterprises and public bodies or between enterprises themselves.	Corruption_Rules_FINAL.pdf
	Business Principles for Countering Bribery (and Edition for SMEs)	Single stakeholder - Developed by Transparency International, the Principles provide a framework for companies to develop their own comprehensive anti-bribery programmes or to benchmark existing ones.	http://www.transparency.org/global_priorities/private_sector/business_principles
	Integrity Compliance Guidelines	Intergovernmental - Developed by the World Bank Group, it incorporates standards, principles and components commonly recognized by many institutions and entities as good governance and anti-fraud and corruption practices.	http://siteresources.worldbank.org/INTDOII/Resources/Integrity_Compliance_Guidelines.pdf
	Principles for Countering Bribery	Multi-stakeholder - Developed by a multinational task force of companies with the World Economic Forum's Partnering against Corruption Initiative (PACI), Transparency International and the Basel Institute on Governance, the Principles cover political contributions; charitable contributions and sponsorships; facilitation payments; gifts, hospitality and expenses; responsibilities of board of directors, etc.; business relationships; human resources; training; seeking guidance; communication; internal controls and audit; monitoring and review.	https://members.weforum.org/pdf/paci/principles_short.pdf
	APEC Anti-Corruption Code of Conduct for Business	Intergovernmental - The Code covers bribery in any form and, among others, states the need to develop program articulating values, policies and procedures for preventing bribery in all activities under enterprise's effective control.	http://www.apec.org/Groups/SOM-Steering-Committee-on-Economic-and-Technical-Cooperation/Task-Groups/~/media/Files/Groups/ACT/07_act_codebrochure.ashx
Chapter VIII. Consumer Interests	OECD Council Recommendation on Consumer Dispute Resolution and Redress	Intergovernmental - Recommendation setting out principles for an effective and comprehensive dispute resolution and redress system that would also be applicable to domestic and cross-border disputes.	http://www.oecd.org/dataoecd/43/50/38960101.pdf

	Instrument	Description	Web link
	Consumer Education: Policy Recommendations of the OECD's Committee on Consumer Policy	Intergovernmental - Policy recommendations for promoting and improving consumer education. They focus on: defining the objectives and strategies of consumer education and evaluating outcomes; selecting the most appropriate approach in consumer education; improving co-operation and co-ordination among stakeholders.	http://www.oecd.org/dataoecd/32/61/44110333.pdf
	OECD Guidelines Governing the Protection of Privacy and Trans-border Flows of Personal Data and related OECD Recommendation	Intergovernmental - Guidelines which help to harmonise national privacy legislation while at the same time preventing interruptions in the free flow of personal data across frontiers.	http://www.oecd.org/document/18/0,3343,en_2649_34255_1815186_1_1_1_1,00.html
	OECD Guidelines for the Security of Information Systems and Networks: Towards a Culture of Security and related OECD Recommendation	Intergovernmental - Nine principles to, among others, promote a culture of security among all participants as a means of protecting information systems and networks and create a general frame of reference that will help participants understand security issues and respect ethical values in the development and implementation of coherent policies, practices, measures and procedures for the security of information systems and networks.	http://www.oecd.org/dataoecd/16/22/15582260.pdf
	OECD Anti-Spam Toolkit of Recommended Policies and Measures (2006)	Intergovernmental - Recommended policies and measures addressing regulatory approaches, enforcement co-operation, industry driven activities, technical solutions, education and awareness initiatives, spam measures, and international co-operation and exchange.	http://www.oecd-antispam.org/
	OECD Guidelines for Consumer Protection in the Context of Electronic Commerce (1999) and related OECD Recommendation	Intergovernmental - The guidelines are intended to help eliminate some of the uncertainties that both consumers and businesses encounter when buying and selling online, by setting out the core characteristics of effective consumer protection for online business-to-consumer transactions.	http://www.oecd.org/document/51/0,2340,en_2649_34267_1824435_1_1_1_1,00.html
	Seoul Declaration for the Future of the Internet Economy	Intergovernmental - Governments commitment to develop policies to facilitate the convergence of digital networks, devices, applications and services; foster creativity in the development, use and application of the Internet; strengthen	http://www.oecd.org/dataoecd/49/28/40839436.pdf

	Instrument	Description	Web link
		confidence and security; and ensure that the Internet Economy is truly global.	
	UN Guidelines on Consumer Policy	Intergovernmental - The UN Guidelines take into account the interests and needs of consumers, particularly those in developing countries, and cover a wide range of issues, from physical safety to the promotion of sustainable consumption.	http://www.un.org/esa/sustdev/publications/consumption_en.pdf
	ISO 10377, Consumer Product Safety: A Practical Guide for Suppliers	Multi-stakeholder - Currently under development - expected to be completed by 2012	http://www.iso.org/iso/iso_catalogue/catalogue_tc/catalogue_detail.htm?csnumber=45967
	Consolidated International Chambers of Commerce Code of Advertising and Marketing Communications	Single stakeholder - Rules that cover consumer rights and business' responsibilities online. It increases protection for children on the Internet and sets parameters for all advertising directed to them; it adds safeguards for consumers' privacy and personal information.	http://www.iccwbo.org/policy/marketing/index.html?id=45716&terms=consumer
	OECD Guidelines for Protecting Consumers from Fraudulent and Deceptive Commercial Practices Across Borders	Intergovernmental - The Guidelines address fraudulent and deceptive commercial practices occurring in connection with business-to-consumer transactions.	http://www.oecd.org/dataoecd/24/33/2956464.pdf
	Charter for Global Business	Single stakeholder - Developed by Consumers International, the Charter sets out best business practice in areas of interest to consumers, based on eight consumer rights: the right to basic needs, safety, information, choice, a fair hearing, redress, consumer education and a healthy environment.	http://www.consumersinternational.org/news-and-media/publications/a-consumer-charter-for-global-business
Chapter IX. Science and Technology	Eco-Patent Commons	Single stakeholder - The Commons relates to patents that provide environmental benefit and that the developing body (business, university, research centre) decides do not represent an essential source of business advantage. A website hosted by the World Business Council for Sustainable	http://www.wbcsd.org/templates/TemplateWBCSD5/layout.asp?type=p&MenuId=MTU1OQ&doOpen=1&ClickMenu=LeftMenu

	Instrument	Description	Web link
		Development provides free access to these patents.	
Chapter X. Competition	OECD Recommendation	Intergovernmental - Recommendation Concerning Effective Action Against Hard Core Cartels	http://www.justice.gov/atr/public/international/docs/hard_core.htm
	OECD Recommendation	Intergovernmental - Recommendation Concerning Cooperation between Member Countries on Anti-competitive practices Affecting International Trade	http://www.oecd.org/dataoecd/60/42/21570317.pdf
	OECD Recommendation	Intergovernmental - OECD Recommendation on Merger Review	http://www.oecd.org/document/44/0,3343,en_2649_34715_44940780_1_1_1_1,00.html
Chapter XI. Taxation	OECD Model Tax Convention on Income and on Capital	Intergovernmental - For most types of income, especially business profits and investment income, double taxation is avoided in treaties based on the OECD Model Tax Convention by allocating taxing rights between the resident and source countries and by requiring the former to eliminate double taxation where there are competing taxing rights.	http://www.oecd.org/document/37/0,3343,en_2649_33747_1913957_1_1_1_1,00.html
	OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations	Intergovernmental -The Guidelines provide guidance on the application of the "arm's length principle" for the valuation, for tax purposes, of cross-border transactions between associated enterprises. Governments need to ensure that the taxable profits of multinationals are not artificially shifted out of their jurisdiction and that the tax base reported by multinationals in their country reflects the economic activity undertaken therein. For taxpayers, it is essential to limit the risks of economic double taxation that may result from a dispute between two countries on the determination of the arm's length remuneration for their cross-border transactions with associated enterprises.	http://www.oecd-ilibrary.org/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2010_tpg-2010-en;jsessionid=6grcgc2s3rob3.epsilon
	Appendix of OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations	Intergovernmental - The Appendix presents the OECD Recommendation of the Council on the Determination of Transfer Pricing between Associated Enterprises	http://www.oecd.org/document/34/0,3746,en_2649_33753_1915490_1_1_1_1,00.html#NewMaterial

	Instrument	Description	Web link
	UN Model Double Taxation Convention between Developed and Developing Countries - 2011 Update	Intergovernmental - The UN Model aims at protecting taxpayers against double taxation, with a view to improving the flow of international trade and investment as well as the transfer of technology, while retaining appropriate taxing rights to Governments.	http://www.un.org/esa/ffd/tax/unmodel.htm
	OECD Information Note - General Administrative Principles: Corporate Governance and Tax Risk Management	Intergovernmental - This information note deals with the topic of corporate governance and tax risk management. It shares and builds on the experiences and lessons of three countries, Australia, Canada and Chile, in encouraging good corporate governance and continuing to develop approaches to sound tax risk management. Despite these countries' diverse regulatory environments and experiences they suggest a number of common benefits, challenges, and best practice considerations.	http://www.oecd.org/dataoecd/37/19/43239887.pdf

Part 2: Sectoral initiatives and instruments

	Instrument	Description	Web link
Chapter II. General Policies	Equator Principles	Multi-stakeholder - A credit risk management framework developed by the International Finance Corporation (World Bank Group) and the bank sector, for determining, assessing and managing environmental and social risk in project finance transactions. It is based on the IFC Performance Standards on Social and Environmental Sustainability and on the World Bank Group Environmental, Health, and Safety Guidelines.	http://equator-principles.com/
	IFC Policy and Performance Standards on Social and Environmental Sustainability (Last updated version 2011)	Intergovernmental - Standards adopted by the International Financial Corporation (World Bank Group) and applied to all investment projects to minimize their impact on the environment and on affected communities.	http://www.ifc.org/ifcext/sustainability.nsf/Content/EnvSocStandards
	Principles for Responsible Investment	Multi-stakeholder - Multi-stakeholder – Developed by the investor sector in partnership with UNEP Finance Initiative and the UN Global Compact, the Principles provide a voluntary framework by which all investors can incorporate environmental, social and governance issues into their decision-making and ownership practices. They reflect the view that ESG issues can affect the performance of investment portfolios and therefore must be given appropriate consideration by investors if they are to fulfill their fiduciary (or equivalent) duty.	http://www.unpri.org/principles/
	European SRI Transparency Code	Multi-stakeholder - Developed by Eurosif and supported by the European Commission, the European Sustainable and Responsible Investment Transparency Code aims to create more clarity on the principles and processes of SRI mutual funds. This is to help consumers (investors) make more informed choices, to encourage best practice among fund managers, as well as to pre-empt legislation on SRI mutual funds that would not integrate the view of practitioners.	http://www.eurosif.org/sri-resources/sri-transparency-code
Chapter III. Disclosure	OECD Guidelines for Pension Fund Governance and related OECD Recommendation	Intergovernmental - The Guidelines for Pension Fund Governance, approved by the OECD Governments, aim at setting international standards for the governance of private pension funds, in view of protecting people's pensions from	http://www.oecd.org/dataoecd/18/52/34799965.pdf

	Instrument	Description	Web link
		mismanagement and fraud.	
	Extractive Industries Transparency Initiative	Multi-stakeholder - The EITI sets a global standard for transparency in oil, gas and mining. Among others, it is a standard for companies to publish what they pay and for governments to disclose what they receive.	http://eiti.org/eiti
	OECD/International Organisation of Pension Supervisors: Good Practices for Pension Fund's Risk Management System	Intergovernmental - The Good practices aim to outline the main features of risk management systems which pension funds employ. They cover the role of management in the risk management process, look in more detail at investment risk, funding risk and operational risk (including outsourcing) control, and the risk management mechanisms which might be in place (including monitoring and reporting).	http://www.oecd.org/dataoecd/19/6/468 64889.pdf
	FSB Principles for Sound Compensation Practices and Implementation Standards	Intergovernmental - The Financial Stability Board developed principles intended to reduce incentives towards excessive risk taking that may arise from the structure of compensation schemes. They are not intended to prescribe particular designs or levels of individual compensation.	http://www.financialstabilityboard.org/pu blications/r_0904b.pdf http://www.financialstabilityboard.org/pu blications/r_090925c.pdf
	GRI sector-specific guidance (sector supplements)	Multi-stakeholder - The GRI Sector Supplements are tailored versions of the GRI Guidelines. They help to make sustainability reports more relevant, and easier to produce.	http://www.globalreporting.org/Reportin gFramework/SectorSupplements/
Chapter IV. Human Rights	Voluntary Principles on Security and Human Rights – Implementation Guidance Tools	Multi-stakeholder - Established in 2000, the Voluntary Principles on Security and Human Rights—an initiative by governments, NGOs, and companies—provides guidance to extractives companies on maintaining the safety and security of their operations within an operating framework that ensures respect for human rights and fundamental freedoms. The Voluntary Principles (VPs) are the only human rights guidelines designed specifically for oil, gas, and mining companies.	http://www.voluntaryprinciples.org/princi ples/ http://www.voluntaryprinciples.org/files/I mplementation_Guidance_Tools.pdf
	International Cocoa Initiative	Multi-stakeholder - The ICI is as a partnership among concerned companies, labour unions and NGOs to ensure	http://www.cocoainitiative.org/en/what-we-do/our-programme

	Instrument	Description	Web link
		that child and forced labour are not used in the chocolate industry production.	
	International Code of Conduct for Private Security Service Providers	Multi-stakeholder - The ICoC, convened by the Swiss government, aims to clarify international standards for the private security industry operating in complex environments, as well as to improve oversight and accountability of these companies. Based on international humanitarian and human rights law, the Code has remained open for signature.	http://www.icoc-psp.org/
	The Luxor Protocol: Implementation Guidelines to the Athens Ethical Principles	Multi-stakeholder - The Luxor Guidelines provide a framework of practical suggestions which business can reference to assist in eliminating slavery from their supply chains. This Comprehensive Compliance Program for Businesses was developed at an international forum in December 2010 to help businesses engage in the development of standard operating procedures to implement the aspirational statements contained in the Athens Ethical Principles against human trafficking.	http://www.endhumantraffickingnow.com/documents/The%20Luxor%20Protocol.pdf
Supply Chains	Electronic Industry Code of Conduct	Single stakeholder - The Code of Conduct is a voluntary initiative that provides guidelines for performance and compliance on Labour, Health and Safety, Environment, Management System and Ethics, for ICT companies and suppliers. The EICC provides tools to audit compliance with the code, and helps companies report progress.	http://www.eicc.info/EICC%20CODE.htm
	Guidelines: Small Suppliers in Global Supply Chains	Multi-stakeholder - Guidelines developed by HP, together with the Danish Commerce and Companies Agency and co-financed by the European Commission, on how MNEs can target SME suppliers in their sustainable supply chain management (focused on second-tier suppliers).	http://www.eogs.dk/graphics/publikationer/CSR/Small%20Suppliers%20in%20Global%20Supply%20Chains.pdf
	OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas	Intergovernmental - The Guidance provides management recommendations for global responsible supply chains of minerals to help companies to respect human rights and avoid contributing to conflict through their mineral or metal purchasing decisions and practices. The Due Diligence Guidance is for use by any company potentially sourcing	www.oecd.org/daf/investment/mining

	Instrument	Description	Web link
		minerals or metals from conflict-affected and high-risk areas.	
	The Pharmaceutical Industry Principles for Responsible Supply Chain Management	Single stakeholder - A group of major pharmaceutical companies that developed (in co-operation with Business for Social Responsibility) a set of Principles to support pharmaceutical suppliers to operate in a manner consistent with industry expectations. The Principles may be voluntarily supported by any business in the pharmaceutical industry.	http://pharmaceuticalsupplychain.org/principles/introduction
Chapter V. Employment and Industrial Relations			
Chapter VI. Environment	RSPO Principles and Criteria For Sustainable Palm Oil Production	Multi-stakeholder - The Roundtable on Sustainable Palm Oil promotes the growth and use of sustainable oil palm products through credible global standards and engagement of stakeholders. The RSPO Certification Schemes include as well supply chains.	http://www.rspo.org/sites/default/files/RSPO%20Principles%20&%20Criteria.pdf
	RTRS Global Standard for Responsible Production	Multi-stakeholder - The Roundtable on Responsible Soy promotes the use and growth of responsible production of soy, through the commitment of the main stakeholders of the soy value chain and through a Global Standard for responsible production.	http://www.responsiblesoy.org/index.php?option=com_content&view=article&id=165&Itemid=82&lang=en
	ICCO Sustainable World Cocoa – 2010 Agreement	Intergovernmental - To attain the objective of a sustainable cocoa production, the International Cocoa Organisation involves Member States in works on customs tariffs on cocoa bean imports, cocoa semi-products and chocolate; (indirect) taxes related to cocoa consumption and processing; production costs in different countries and regions; market information for cocoa farmers; and Price Risk Management for farmers through co-operatives.	http://www.icco.org/about/agreement.aspx
	FSC Policy and Standards	Multi-stakeholder - The Forest Stewardship Council, an independent, non-governmental, not-for-profit organization	www.fsc.org

	Instrument	Description	Web link
		established to promote the responsible management of the world's forests, develops forest management and chain of custody standards, delivers trademark assurance and provides accreditation services to a global network of committed businesses, organizations and communities.	
Chapter VII. Combating Bribery, Bribe Solicitation and Extortion			
Chapter VIII. Consumer Interests	OECD Recommendation	Intergovernmental - OECD Recommendation on Principles and Good Practices for Financial Education and Awareness	http://www.oecd.org/dataoecd/7/17/35108560.pdf
	OECD Recommendation	Intergovernmental - OECD Recommendation on Good Practices for Enhanced Risk Awareness and Education on Insurance Issues	http://www.oecd.org/dataoecd/3/44/40537762.pdf
	OECD Recommendation	Intergovernmental - OECD Recommendation on Good Practices for Financial Education Relating to Private Pensions	http://www.oecd.org/dataoecd/4/21/40537843.pdf
	OECD Recommendation	Intergovernmental - OECD Recommendation on Good Practices on Financial Education and Awareness Relating to Credit	http://www.oecd.org/dataoecd/52/3/46193051.pdf
	G20 High-level Principles on Financial Consumer Protection	Intergovernmental - The high-level principles are designed to assist G20 countries and other interested economies to enhance financial consumer protection which includes determining what is required to help consumers gain the confidence, knowledge, information, security and choices they need to enable them to fully participate in financial markets. As requested and agreed by the G20 French Presidency and the FSB, the development of these Principles was led by the OECD. They were endorsed by the G20 Finance Ministers and Central Bank Governors in October 2011.	http://www.oecd.org/dataoecd/58/26/48892010.pdf
	IGFE - International Gateway for Financial Education	Intergovernmental - The Gateway serves as global clearinghouse on financial education, providing access to a	www.financial-education.org/

	Instrument	Description	Web link
		comprehensive range of information, data, resources, research and news on financial education issues and programmes around the globe. The Gateway was developed as part of the OECD Project on Financial Education.	
	FAO/WHO Food Standards Programme - Codex Alimentarius	Intergovernmental - The main purposes of this Programme are protecting health of the consumers and ensuring fair trade practices in the food trade, and promoting coordination of all food standards work undertaken by international governmental and non-governmental organizations. The Codex Alimentarius Commission was created to develop food standards, guidelines and related texts such as codes of practice.	http://www.codexalimentarius.net/web/standard_list.do?lang=en
Chapter IX. Science and Technology	GNI Principles and Guidelines	Multi-stakeholder - The Global Network Initiative developed principles and implementing guidelines for companies operating in the ICT sector to protect and advance freedom of expression and privacy in their industry sector.	www.globalnetworkinitiative.org/principles/index.org
Chapter X. Competition			
Chapter XI. Taxation			