One template, three jurisdictions: New guidance on modern slavery reporting in Canada, Australia, and the UK

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Of the 5,795 entities that submitted reports during the first reporting period under Canada's *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the Canadian Act) in 2024, 13.7 per cent were also subject to reporting obligations under modern slavery legislation in at least one other international jurisdiction, including Australia's *Modern Slavery Act 2018* (the Australian Act) and the United Kingdom's Modern Slavery Act 2015 (the UK Act).

Public Safety Canada's newly released template and guidance on *International Reporting on Modern Slavery, Forced Labour and Child Labour* is a collaborative effort of the Canadian, UK, and Australian governments to encourage proportionate risk-based reporting[1] and to reduce the administrative burden on entities which must report in all three jurisdictions.

Key takeaways

- The template identifies seven key areas of reporting common to Canada, Australia, and the UK.
- For each of these key areas, the template provides guidance on how to satisfy reporting requirements on two levels of disclosure: Level 1 (required disclosures) and Level 2 (optional recommended disclosures). The information provided in reports should cover the organization's previous financial year.
- The template can be a helpful tool to streamline reporting for entities that must report in Canada, Australia, and the UK, and to improve the quality of their reports over time. However, reporting entities should always keep in mind the specific requirements of each jurisdiction when preparing reports.

Seven key areas of reporting

The template identifies seven broad areas of overlap in reporting requirements under the Canadian, Australian, and UK regimes:

1. **Organization and supply chain structure**: Entities must describe their organization's structure, operations, activities, and supply chains, including those of any other organizations covered by the report, in case of joint reports.

2. **Policies**: Entities must describe any policies and processes in place with respect to modern slavery, forced labour, and child labour, including any due diligence processes.

3. **Risk management processes**: Entities must describe any processes in place that they use to assess and address the risk of modern slavery, forced labour, and child labour in their supply chains.

4. **Due diligence and remediation processes**: Entities must describe any due diligence processes, as well as any measures they have taken to remediate any instances of modern slavery, forced labour, and child labour in their supply chains.

5. **Employee training**: Entities must describe the training provided to employees on modern slavery, forced labour, and child labour.

6. **Assessing effectiveness**: Entities must describe how they assess the effectiveness of actions taken to prevent and respond to modern slavery, forced labour, and child labour in their business and supply chains.

7. **Other relevant information**: Entities should include any other information they consider relevant to their statements or reports. The Australian Act expressly requires reporting entities to report any such information, while this is merely recommended as a best practice when reporting under the Canadian and UK regimes.

Though not expressly included in Public Safety Canada's template, an entity reporting under the Canadian Act must ensure that its report covers "the steps the entity has taken during its previous financial year to prevent and reduce the risk that forced labour or child labour is used at any step of the production of goods in Canada or elsewhere by the entity or of goods imported into Canada by the entity." This reporting requirement is generally met through reporting on the seven key areas set out above.

Level 1 and Level 2 reporting

For each of the seven key reporting areas, Public Safety Canada's template provides detailed suggestions on what information entities can include in their reports, to meet one of two levels of disclosure:

- **Level 1 information** means information that organizations should disclose in their annual statements and/or reports pursuant to the legislative requirements of the jurisdiction they are reporting in. The template does note, however, that some Level 1 information may exceed the minimum reporting requirements in one or more of the three jurisdictions covered by the template.
- **Level 2 information** includes information that Public Safety Canada recommends organizations disclose in addition to Level 1 information to demonstrate progress and leadership in supply chain transparency. The template recommends that organizations aim to progressively achieve Level 2 reporting as they become more familiar with reporting requirements over time.

With these two levels of reporting in mind, each reporting entity should continue to review the law and guidance in each jurisdiction it reports in to confirm and ensure compliance with the relevant reporting obligations.

Some additional information on areas of difference in reporting in each of the three jurisdictions (for example, regarding which entities must report, the scope of reporting, and administrative requirements for reports) can be found in the annexes to the template.

Next steps

Reporting entities in Canada must submit their next report by **May 31, 2026**.

Our team is well equipped to assist in preparing reports, developing robust human rights due diligence frameworks, and investigating issues that have been identified. Please reach out to any of the authors or key contacts below, or any lawyer from BLG's International Business & Human Rights group.

More information on the latest guidance and insight on modern slavery reporting obligations can also be found in BLG's Canada's Supply Chains Act (Modern Slavery Regulation) Resource Centre.

Footnote

[1] "Risk," as referred to in the template, means risk to people rather than risk to organizations, such as reputational or financial damage.

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