

# Input to Public Consultation for the Transposition of the EU CSDDD into Dutch Law

As a leading business association promoting open and sustainable trade, with extensive expertise in responsible business conduct due diligence<sup>1</sup>, and over 350 active members representing more than 400 companies in The Netherlands, amfori welcomes the opportunity to contribute to the consultation process for the transposition of the EU Corporate Sustainability Due Diligence Directive (CSDDD) into Dutch law. This marks a significant milestone in advancing responsible business conduct in the Netherlands and across the European Union.

We would like to emphasize several key points for your consideration:

## **1. Levelling the playing field and providing legal certainty on Responsible Business Conduct Due Diligence**

One of the fundamental objectives of the EU directive is to establish a level playing field for businesses regarding due diligence obligations. This objective should remain central during the transposition process. Equally important is the need for legal certainty, which will enable businesses to implement effective due diligence processes with confidence.

## **2. Harmonisation across the EU Member States**

Given the complex and interconnected nature of modern supply chains, striving for harmonised requirements across EU member states will be key. The transposition window presents a valuable opportunity for member states to align their laws closely with the EU Directive, minimising divergence that could otherwise create unnecessary administrative burdens for businesses operating across multiple jurisdictions.

## **3. Alignment with International Standards & Pragmatic Implementation**

It is crucial that the Dutch due diligence law remains closely aligned with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. We also emphasise the importance of implementing these rules pragmatically, encouraging regulators to draw from private sector experience and to foster a mindset of continuous improvement.

## **4. Importance of collaborative initiatives**

Collaboration is key to achieving the objectives of the law. We therefore stress the critical role of collaborative initiatives, both industry-led and multi-stakeholder, in supporting companies with their due diligence obligations. Such initiatives have proven invaluable in addressing complex supply chain challenges and should continue to be encouraged within the implementation of the law.

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amfori reaffirms its commitment to supporting the transposition process. We stand ready to share our expertise and insights to ensure a successful implementation of the rules.