

Linkages amongst the OECD Guidelines and SDGs

Given the instrumental role that business has to play in sustainable development the OECD Guidelines directly support many of the aims of the SDGs. Some of the main complementarities amongst the OECD Guidelines are outlined in the table below.

Sustainable Development Goals	OECD Guidelines for Multinational Enterprises
Promoting sustainable business practices	
Ensure sustainable consumption and production. (SDG 12)	Enterprises should contribute to economic, environmental and social progress with a view to achieving sustainable development. (OECD Guidelines, General Policies)
Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle. (SDG 12.6)	Chapter III of the OECD Guidelines deals with Disclosure. Provisions 33 and 34 of the Commentary promote integrating sustainability information in their reporting cycle. Biodiversity and greenhouse gas emissions and other environmental impacts are mentioned as examples.
Ensure sustainability in :	
· agricultural (SDG 2.4)	
· fisheries (SDG 14)	OECD and FAO are developing specific guidance for supply chains responsibility for the agricultural sector. OECD is developing due diligence guidance for garment and footwear supply chains.
· tourism (SDG 8.9)	
· infrastructure (SDG 9)	
Managing environmental impacts	
Reduce the number of deaths and illnesses from hazardous chemicals and air water and soil pollution and contamination. (SDG 3.9)	
Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals. (SDG 6.3)	Establish and maintain a system of environmental management (OECD Guidelines, Chapter VI. 1)
Prevent and significantly reduce marine pollution of all kinds; sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts. (SDG, 14.1 & 14.2)	Enterprises should assess, and address in decision-making, the foreseeable environmental, health, and safety-related impacts associated with the processes, goods and services of the enterprise over their full life cycle with a view to avoiding or, when unavoidable, mitigating them. (OECD Guidelines, Chapter VI. 3)
Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems [...] in line with obligations under international agreements. (SDG, 15.1)	Enterprises should continually seek to improve corporate environmental performance, at the level of the enterprise and, where appropriate, of its supply chain. (OECD Guidelines, Chapter VI. 6)
Promote the implementation of sustainable management of all types of	

forests. (SDG, 15.2)

Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species. (SDG, 15.5)

Contributing to resource efficiency

Increase renewable energy and improvement of energy efficiency (SDG 7.2&3)

Improve global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation. (SDG 8.4)

Combatting discrimination and violence against women

End all forms of discrimination against all women and girls everywhere; eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation. (SDG 5.1 and 5.2)

Enterprises should encourage activities such as development and provision of products or services that have no undue environmental impacts; are safe in their intended use; reduce greenhouse gas emissions; are efficient in their consumption of energy and natural resources; can be reused, recycled, or disposed of safely. (OECD Guidelines, Chapter VI. 6(b))

Enterprises should respect human rights, which means they should avoid infringing on the human rights of others and should address adverse human rights impacts with which they are involved. (OECD Guidelines, Chapter IV.1)

Enterprises should not discriminate against their workers with respect to employment or occupation on such grounds as race, colour, sex, religion, political opinion, national extraction or social origin, or other status. (OECD Guidelines, Chapter V.1(e)).

Promoting labor rights and employment

Generally:

OECD Guidelines, Chapter V on Employment and Industrial Relations, aligned with the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy.

Achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value. (SDG 8.5)

Specifically:

Enterprises should take adequate steps to ensure occupational health and safety in their operations. (OECD Guidelines, Chapter V, 4(c)).

Protect labour rights and promote safe and secure working environments for all workers. (SDG 8.8).

Enterprises should encourage local capacity building through close co-operation with the local community. (OECD Guidelines, Chapter II.A.3).

In their operations, to the greatest extent practicable, enterprises should employ local workers and provide training with a view to improving skills, in cooperation with worker

representatives and where appropriate relevant government representatives. (OECD Guidelines, Chapter V. 5).

Take immediate and effective measures to secure the prohibition and elimination of the worst forms of child labour, eradicate forced labor. (SDG 8.7)

Enterprises should contribute to the effective abolition of child labour, and take immediate and effective measures to secure the prohibition and elimination of the worst forms of child labour as a matter of urgency. (OECD Guidelines, Chapter V.1(c)).

Enterprises should contribute to the elimination of all forms of forced or compulsory labour and take adequate steps to ensure that forced or compulsory labour does not exist in their operations. (OECD Guidelines, Chapter V.1(d)).

Respecting human rights

End abuse, exploitation, trafficking and all forms of violence against and torture of children (SDG 16.2)

Enterprises should respect human rights, which means they should avoid infringing on the human rights of others and should address adverse human rights impacts with which they are involved. (OECD Guidelines, Chapter IV.1)

Combatting corruption and illicit financial flows

Substantially reduce corruption and bribery. (SDG 16.5)

Generally:

OECD Guidelines, Chapter VII on Combating Bribery, Bribe Solicitation and Extortion.

Reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime. (SDG 16.4)

Enterprises should comply with both the letter and spirit of the tax laws and regulations of the countries in which they operate. (OECD Guidelines, Chapter XI, 1)