

Modern Slavery Act Comparison

	Australian Modern Slavery Act – Current	Australian Modern Slavery Act – Recommended Changes	UK Modern Slavery Act	California Transparency in Supply Chains Act	Canadian Fighting Against Forced Labour and Child Labour in Supply Chains Act
Type of Business	Broad-based		Broad-based	Manufacturer or retailer seller, as identified for purposes of its California state tax return	Broad-based
Annual Turnover or Other Thresholds	A\$100 million	A\$50 million	£36 million	US\$100 million	Listed on a Canadian stock exchange or meets two of the following conditions: (1) has C\$20 million in assets; (2) generates C\$40 million in revenue; or (3) employs an average of at least 250 employees
Jurisdictional Nexus	Australia-based entity or an entity that carries on business in Australia		Does business in the United Kingdom	Does business in California	Does business in Canada or has assets in Canada and either produces goods in or imports goods into Canada
Covered Business Activities	Operations and supply chains	Operations and supply networks	Operations and supply chains	Direct supply chain for tangible goods offered for sale	Operations and supply chains
Due Diligence Obligation	No	Yes	No	No	No
Statement Content	Required topics		Suggested topics	Required topics	Required topics
Publication	Submission for inclusion in a central Modern Slavery Statements Register		Website, with a prominent home page link, or upon written request	Website, with a conspicuous and easily understood home page link, or upon written request	Submission to the Minister of Public Safety and Emergency Preparedness and publication in a prominent place on website
Signature/Board Approval	Required		Required	None	Required
Frequency	Annually	Full Statement submitted every three years, with updates required during the two interim years	Annually	Not specified; on an as needed basis	Annually
Due Date	Within six months after fiscal year end		No mandatory due date; expected within six months after fiscal year end	Not specified	On or before May 31st of each year
Specified Penalties	None	To be determined	None	None	Fines of up to C\$250,000