

## Modern slavery reporting extensions and COVID-19 risks

**Date:** 12 May 2020

COVID-19 continues to have a wide-ranging impact on all areas of business, including on mandatory modern slavery reporting requirements.

Due to the disruption to business, reporting deadlines have been extended and entities are must now also address the impact of COVID-19 in their modern slavery statements.

### Extended deadline for modern slavery statements

The Commonwealth *Modern Slavery Act 2018* (Cth) (Act) requires entities to prepare and submit modern slavery statements to the Australian Border Force (ABF) within six months of their reporting periods.

The Australian Government has recognised that COVID-19 is adversely impacting the ability of reporting entities to meet their reporting obligations under the Act. For this reason, the Australian Government has extended its deadline for submission of modern slavery statements by an additional three months for all entities whose reporting periods ends on or before 30 June 2020. This only affects the deadline for reporting, the reporting periods remain unchanged.

The new reporting deadlines are set out below.

Reporting period	Original deadline for submission of modern slavery statement	New, extended deadline for submission of modern slavery statement
1 April 2019 – 31 March 2020 (Foreign Financial Year)	30 September 2020	31 December 2020
1 July 2019 – 30 June 2020 (Australian Financial Year)	31 December 2020	31 March 2021
Reporting periods ending after 30 June 2020.	The six month deadline for reporting periods ending after 30 June 2020 remains unchanged	

See also the information on the [ABF website](#).

### Addressing COVID-19 in modern slavery statements

Modern slavery statements must now address the impact of COVID-19, including describing how a reporting entity could reduce the risk of vulnerable workers in their operations and supply chains becoming exposed to modern slavery as a result of this pandemic.

To assist entities in addressing this additional key modern slavery risk, the ABF has released an information sheet - [Modern Slavery Act Information Sheet: Coronavirus](#).

The Information Sheet addresses key questions, including:

- What can I do to make sure workers in my operations and supply chains are not exposed to modern slavery as a result of COVID-19?
- How do I address the impact of COVID-19 in my modern slavery statement?

It includes suggested “key steps” and links to key international resources and guidance. The Information Sheet also sets out a hypothetical case study which will scaffold a reporting entity’s approach to addressing COVID-19 in its modern slavery statement.

**Actions**

Reporting entities should take advantage of the extended reporting period to ensure that COVID-19 pandemic risks are adequately identified, assessed and actioned in their modern slavery statements.

See also: [Modern slavery](#)