Legality due diligence tool for oil palm produced in Colombia

fedepalma

Global Gateway

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1 | BACKGROUND

The European Union Regulation on Deforestation

On 31 May 2023, the European Union (EU) adopted Regulation 2023/1115 on the placing on the EU market and export from the EU of certain commodities and products associated with deforestation and forest degradation (EUDR). This regulation requires operators and traders who place products from supply chains associated with deforestation or forest degradation on the EU market to demonstrate that these products are traceable, deforestation-free and legal. The scope of application covers seven commodities: coffee, cocoa, rubber, palm oil, soy, cattle and timber, as well as derived products.

The entry into application is scheduled for 31 December 2026 (and 30 June 2026 for micro and small enterprises established as such before 31 December 2020). Businesses affected by the regulation (operators and traders) will be required to carry out due diligence before exporting or trading their products, in order to gather sufficient information to demonstrate that the product presents no or negligible risk of non-compliance.

Consequently, operators who trade in palm oil or other derived products on the EU market must demonstrate that these have been produced in accordance with the relevant legislation of the country of production (Article 3), which is defined as that relating to the legal status of the production area. The EUDR adopts a flexible approach, listing general areas of law rather than specifying particular legal instruments, as these differ from country to country and may change over time. These areas are [for agricultural products, see Article 2.40 of the EUDR]:

a. Land-use rights

b. Environmental protection

c. Third parties' rights

d. Labour rights

e. Human rights protected by international law

f. Free, Prior and Informed Consent (FPIC), as set out in the United Nations Declaration on the Rights of Indigenous Peoples

g. Tax, anti-corruption, trade and customs regulations

In this context, understanding the legislative framework of the country of origin, identifying the relevant Legal requirements for the product in question, and determining how to verify compliance with these requirements is a challenge not only for operators responsible for due diligence, but also for the competent EU authorities in charge of controls, and other stakeholders.

Cooperation between Colombia and the European Union

In early 2024, with the aim of facilitating access for Colombian products to the European market under the EUDR Regulation, the European Forest Institute (EFI) and the European Union Delegation to Colombia agreed to support the analysis of the relevant legal framework for Colombia. This work, carried out within the framework of the Technical Facility on deforestation-free value chains, also includes activities to support the economic, environmental and social sustainability of productive sectors.

This tool is the result of collaboration between various public, private and civil society entities, with significant leadership from the National Federation of Oil Palm Growers (FEDEPALMA), supported by EFI through the Technical Facility on Deforestation-free Value Chains, a programme funded by the EU and steered by the European Commission's Directorate General for International Partnerships (DG INTPA), the Forests, Climate and Peace Programme of the EU Delegation in Colombia, as well as the SAFE programme implemented by GIZ. In addition to EFI's technical support, the Ministry of Agriculture, Swisscontact and Particip also actively contributed.

The tool is based on the work of national and international experts in law and due diligence and on technical consultations with all national and international actors in the palm oil sector: the Ministries of Trade, Industry and Tourism; Agriculture and Rural Development; Environment and Sustainable Development; the Rural Agricultural Planning Unit (UPRA); and ProColombia; trade associations such as the National Federation of Coffee Growers (FNC); the National Federation of Cocoa Growers (FEDECACAO), the National Federation of Oil Palm Growers (FEDEPALMA), the National Association of Industrialists (ANDI), among others.

In addition, bilateral consultations have been held with key actors, as well as socialisation and feedback meetings with stakeholders, including cooperatives, civil society organisations such as Solidaridad Network, and multiple other institutions (see Annex 3).

Overview of the oil palm sector in Colombia

The Colombian palm oil sector has established itself as a pillar of sustainability, social inclusion and economic growth in the country. It currently has 609,000 hectares planted, of which 84% are in production and 16% are under development, distributed across 169 municipalities in 21 departments. It generates more than 233,000 jobs, of which more than 86% are formal, with salaries that exceed the legal minimum wage by an average of 1.4 times, benefiting thousands of rural families. Among them are more than 8,000 producers, most of whom are smallholders (74%), who find oil palm to be a productive and sustainable alternative.

In 2024, Colombia achieved a production of 1.72 million tonnes of crude palm oil and 7.8 million tonnes of fresh fruit bunches, representing 10.5% of the national agricultural GDP. Of this production, 32% is covered by sustainability certification, reflecting the sector's commitment to best environmental and social practices.

Colombia is currently the world's fourth-largest producer of palm oil and has a real-time satellite monitoring system for deforestation, which confirms that 99% of the area cultivated between 2011 and 2024 is deforestation-free. In addition, the carbon footprint of Colombian palm oil is low (182kg CO2e/Tons APC), complying with international standards such as CORSIA (Carbon Offsetting and Reduction Scheme for International Aviation), which strengthens its potential to supply the low-emission biofuel market.

Colombia has significant comparative advantages for EUDR implementation. First, according to studies by the Institute of Hydrology, Meteorology and Environmental Studies (IDEAM) and FEDEPALMA, more than 99% of the palm oil produced since 2011 comes from deforestation-free areas, demonstrating the sector's strong environmental commitment. Likewise, FEDEPALMA has made significant progress in georeferencing almost all of the country's palm oil plots and properties, thereby strengthening the traceability of production.

Furthermore, within the framework of the Zero Deforestation Palm Oil Agreement, signed in 2017—the first of its kind in the country—IDEAM and FEDEPALMA conducted an analysis of deforestation associated with palm cultivation between 2011 and 2020. This study showed that this crop accounts for less than 1% of national deforestation. In addition, since the second half of 2023, FEDEPALMA has been strengthening the Traceability and Palm Registry project, through which 6,927 polygons have been surveyed, of which 528 were captured during 2025, substantially improving the accuracy of the records.

Similarly, in partnership with Satelligence, real-time satellite monitoring is being carried out covering 18.5 million hectares, equivalent to 16% of the national territory. This monitoring confirms that 99% of Colombian oil palm cultivation is deforestation-free and that only 0.08% was impacted between 2021 and 2023. In addition, the Sustainable Palm Oil Standard (APSColombia) was adopted, is promoted by the sector and adjusted to the national context. The scheme promotes sustainable practices and, as of June 2024, covers 20% of the country's palm oil production.

Finally, although progress has been remarkable, some challenges remain, especially in the formalisation of land tenure in rural areas, the verification of legality at the property level, and institutional coordination to provide greater support to smallholders. These challenges, however, represent opportunities to consolidate an increasingly responsible and sustainable palm oil industry.

2 OBJECTIVES AND GENERAL APPROACH

The objectives of this tool are to promote a national and consensual vision of the Colombian Legal requirements applicable to oil palm production and trade, and relevant to the EUDR; and to provide recommendations for verifying oil palm regulatory compliance and risk management, in support of operators' due diligence.

The tool was developed with the following aims:

- support the harmonisation of operators' due diligence approaches;
- encourage the simplification of procedures for supply chain actors who are likely to be required to provide data to their customers;
- facilitate a better understanding of national contexts by the competent authorities of EU Member States responsible for controls;
- ensure equitable access to information, reduce perceived risks, and position Colombian origin at a competitive advantage..

It is the responsibility of operators trading palm oil or its derived products on the EU market to identify the relevant Legal requirements for Colombia, within the meaning of Article 2(40) of the EUDR, and to adapt their due diligence to the risks identified. This tool provides guidance that can assist operators and other stakeholders in the sector in this regard. The tool is likely to evolve over time and be updated in response to various factors: possible legal reforms in the country, developments in public or private certification systems, lessons learned from the practical implementation of national due diligence recommendations, additional guidance provided by the European Commission or competent authorities, integration of best practices, technological advances, etc.

It is important to note that the results presented are not legally binding, do not impose any obligations on the relevant parties, and do not constitute legal advice.

3 METHODOLOGY FOR DEVELOPING THE TOOL

The development of the tool was divided into two steps:

Step
1

Mapping of the relevant national Legal requirements applicable to the production and trade of palm oil in Colombia in the context of the EUDR, collecting and supplementing with relevant information from the actors involved. The results of this step are captured in Annex 2 of this tool.

Step
2

Development of due diligence recommendations for operators, based on the analysis of the level of implementation of the relevant Legal requirements and existing means of verification.

Mapping of relevant national requirements

Based on various analyses of the applicable legal framework in the country, the EFI team, together with Swisscontact Colombia, consolidated and supplemented all relevant Legal requirements for the palm oil, coffee and cocoa sectors, organised comprehensively according to the areas of law listed in the EUDR. These were structured into subcategories under a legal taxonomy developed by EFI in collaboration with Preferred by Nature, in order to facilitate their analysis (see Legality Due Diligence Navigator https://legalitynavigator.efi.int/).

For each subcategory, one or several Legal requirements were drafted in clear and understandable language for operators, which were validated through multistakeholder exercises. Similarly, the relevance of each requirement for the sectors involved was determined collectively and by consensus, thus finalising the first step of the process (see Annex 1 for details of the legal mapping methodology).

Development of due diligence recommendations

The second step, focused on developing a risk pre-assessment, began with the work of sectoral expert groups. For each relevant Legal requirement, a search for information and analysis of existing data was carried out to establish the level of implementation and the associated level of risk. This level was agreed upon based on evidence, with the purpose of formulating due diligence recommendations to guide operators. These recommendations, based on sectoral risk per requirement, serve as guidance for operators to conduct their own risk analysis in their supply chains.

Scope of the recommendations

Who are these recommendations aimed at?

These recommendations are aimed at the various stakeholders involved in verifying the compliance of palm oil and derived products with the EUDR. They may be useful for:

- **Operators**, within the meaning of the EUDR: any natural or legal person who, in the course of a commercial activity, places Colombian palm oil or derived products on the EU market or exports them.
- **Traders**, within the meaning of the EUDR: any natural or legal person in the supply chain, other than the operator, who trades the products in question on the EU market.
- EU **competent authorities**: authorities designated by Member States to ensure compliance with EUDR obligations.
- **Supply chain actors** in Colombia: producers, cooperatives, traders, exporters and other stakeholders involved in the production and trade of palm oil, and from whom operators may request information, data and documents necessary to carry out their due diligence.
- **Colombian public entities**: government administrations and agencies responsible for regulating the palm oil sector (production and trade), land, the environment and sustainable development.
- **Civil society:** non-governmental organisations, associations and other actors that play a supervisory, support and promotional role in ensuring that palm oil and its derived products comply with Colombian legislation and international commitments.

What are these recommendations for?

These recommendations can be used in different ways and at different times, depending on the actors involved.

Operators and traders can use these recommendations to establish and document their due diligence system, ensuring that the palm oil they trade complies with the relevant Legal requirements. They can use them to identify the documents and information that need to be collected or other actions that need to be taken with their suppliers in Colombia, and to assess the risks associated with their supply chain.

Competent authorities in the EU can use these recommendations as a standard for assessing the compliance of products traded under the EUDR. They can also use them to harmonise their controls and interpret data from Colombia.

Supply chain actors in Colombia can use these recommendations to understand the implications of the EUDR requirements for palm oil and the expectations of European operators and traders subject to it. These recommendations can be used to structure and document the information they may provide to these operators and traders. They can also help them anticipate non-compliance risks and adapt their agricultural and commercial practices.

Colombian public entities can use these recommendations to guide the implementation of national legislation by producers and exporters, to ensure that palm oil traded complies with current Colombian laws. They can also use it to support smallholders' legal compliance by providing them with better access to information on current regulations and buyer requirements. They can build on these recommendations to make data more transparent and accessible, including by facilitating access to administrative documents, to help operators demonstrate the legality of palm oil.

Civil society can use these recommendations to monitor the implementation of Colombian Legal requirements by companies and authorities. They can be used to conduct analyses and produce reports on the risks of palm oil non-compliance. They can also be used to raise awareness among producers, companies and consumers about the legality of Colombian palm oil

How to use these due diligence recommendations?

The recommendations presented in this tool aim to address all relevant Legal requirements identified by stakeholders during the first phase of this study. They cover, in particular, all legal areas listed in Article 2(40) of the EUDR, in line with the precautionary approach adopted in the study (see Annex 1). However, a distinction is made between requirements directly related to the objectives of the EUDR and others, which are marked with an asterisk.

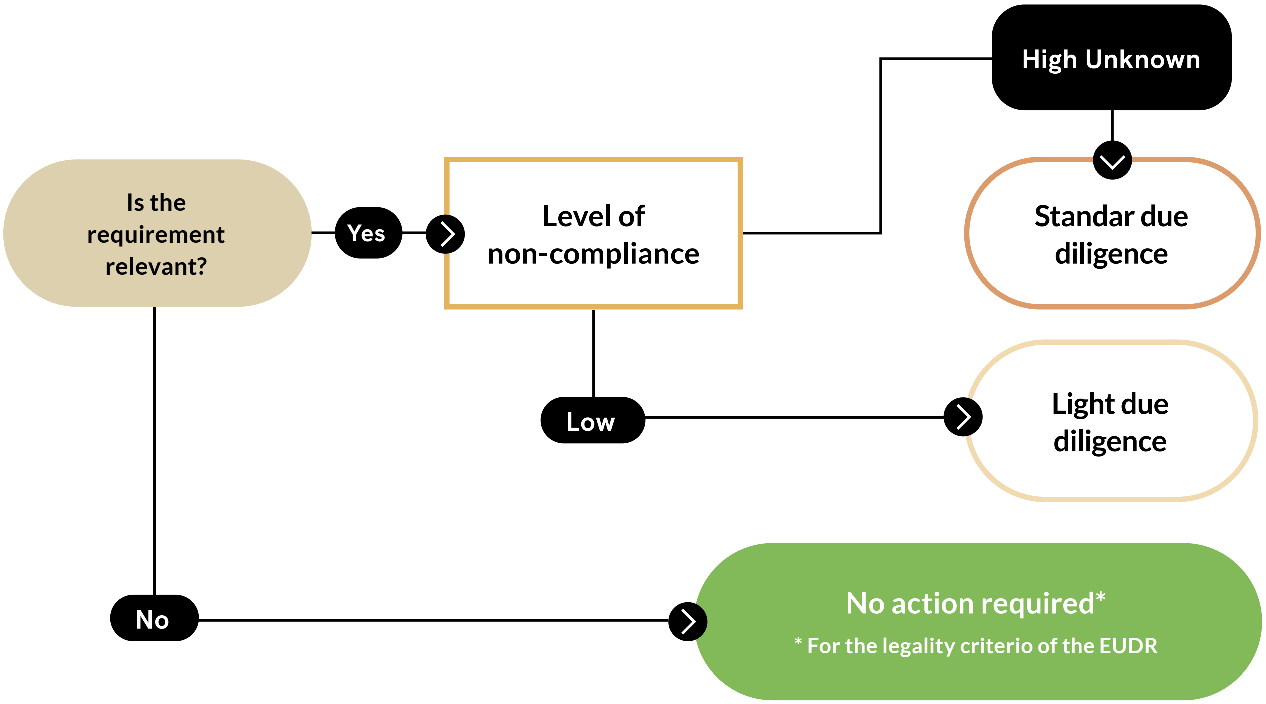
This flexible approach allows users of the recommendations to adapt their due diligence actions based on their interpretation of the scope of the EUDR.

Light due diligence or standard due diligence

This tool takes a pragmatic approach that seeks to identify risk-proportionate due diligence actions in order to limit the burden on those involved in the sector. For each requirement considered relevant to the production and trade of palm oil of Colombian origin, its level of implementation has been assessed. The level of implementation adopted by the tool is based on: relevant literature, expert knowledge of the sector, field surveys conducted as part of the development of the tool, and bilateral and multistakeholder consultations organised within the framework of the tool.

When the level of implementation assessed for a requirement is high, the risk of non-compliance is considered negligible. Therefore, light due diligence actions are recommended. On the other hand, when the level of implementation of a requirement is low or unknown, the risk of non-compliance is considered non-negligible. Therefore, standard due diligence is recommended.

The relationship between the level of implementation and due diligence recommendations



However, this analysis is only indicative and has been carried out at country level only. **It is the responsibility of operators to carry out a risk analysis of non-compliance of their products for each shipment**. Within this framework, these recommendations offer a range of due diligence options. **These actions are not prescriptive and are not presented in any specific order. It is up to operators to choose among these options based on the context, their knowledge of their supply chains and the risks identified for palm oil and its derived products.**

Role of certification in due diligence

Palm cultivation certification systems are voluntary, public or private mechanisms that seek to ensure that its production and trade comply with certain environmental, social and economic standards. They can be established by governments, international organisations, NGOs or private companies.

The EUDR and certification

Third-party certification and verification systems can play an important role in promoting sustainable agricultural and forestry practices and responsible sourcing. There are different types of certification, which can be implemented at the national level on a mandatory basis or be private and voluntary (e.g. RSPO, APSColombia, Rainforest Alliance, or USDAOrganic).

According to the EUDR, for the purposes of risk assessment, operators may take into account information from certification schemes or other third-party verified schemes. However, the European Commission's guidance of 2 October 2024 indicates that self-declaration schemes that are not based on third-party certification procedures are, by definition, less robust due to a lack of independence and impartiality.

The Commission also specifies that certification systems should not replace the operator's due diligence responsibility. In other words, private certification schemes can be a tool to help European operators carry out due diligence to comply with legality, deforestation and traceability criteria.

Operators must be able to justify why and how certification schemes comply with EUDR requirements. To do so, three elements must be taken into account:

- The certification system's coverage of the relevant Legal requirements for the EUDR.
- The robustness of the certification system: in particular, the scope of certification (applicable to which actors in the value chain? to which products?), governance (management of internal procedures and updates, for example), accreditation processes for control bodies; auditor qualifications and audit frequency; non-compliance management, impartiality and conflict of interest management, etc. This information must be periodically reassessed by the operator, particularly in relation to the requirements of the EUDR.
- Traceability and absence of mixing with non-certified products.

It should be noted that this tool has not carried out an exhaustive comparison of the coverage of the relevant Legal requirements by certification systems used in the palm oil sector in Colombia.

APSColombia certification scheme

In 2018, the Colombian palm oil sector, led by FEDEPALMA, decided to develop a strategy to differentiate and position Colombian palm oil as a sustainable product, committed to legality and productive inclusion. This led to the implementation of the Colombian Sustainable Palm Oil Programme between 2019 and 2022, which became, at the end of 2022, the certification scheme for the production of sustainable palm oil in Colombia (APSColombia).

The sustainable origin model is based on three main components: support and monitoring of the implementation of best sustainability practices; third-party assessment and certification of implementation of APSColombia standards for crops and extraction plants; and traceability assurance in the supply chain. Various organisations are involved in the development of this model, including FEDEPALMA, Cenipalma, the APSColombia Corporation, palm oil companies and international partners such as Solidaridad and IDH. The APSColombia certification scheme is based on standards NE001 and NE002, developed by FEDEPALMA and ICONTEC, the national standardisation body. The standards are based on a legal framework in accordance with the regulations applicable to either palm cultivation or extraction plants, which is complemented by other requirements associated with voluntary environmental, social and economic sustainability practices. Annex 4 presents the analysis of legal implementation under the NE001 standard for oil palm plantations against the requirements identified as relevant for EUDR compliance.

4 DUE DILIGENCE RECOMMENDATIONS ON LEGAL REQUIREMENTS RELEVANT TO PALM OIL

CATEGORY 1
LAND-USE RIGHTS

In Colombia, the land tenure regime is complex and diverse, with coexisting **forms of ownership, tenure and possession**, especially in rural areas where oil palm cultivation takes place. Although **title deeds** are the main legal means of proving tenure, Colombian legislation recognises other forms of legitimate access to land, such as **regular possession**, **lease agreements, collective rights of ethnic communities** and state-led **land formalisation** processes.

In practice, a significant proportion of small and medium-sized palm producers do not have formal titles, but they do have **locally recognised rights,** and, in many cases, formalisation processes are underway. The **Rural Agricultural Planning Unit (UPRA)** and the **National Land Agency (ANT)** have identified that informal tenure does not necessarily prevent access to sustainability programmes or disqualify production, provided that a legitimate link to the plot can be demonstrated. Colombian legislation expressly prohibits or conditions the establishment of agro-industrial crops in **forest reserve zones, protected areas** or **collective territories without prior consent,** unless there is express authorisation in the land-use or environmental planning instruments and from the competent authorities. Although it is not common practice and only covers 198 hectares throughout the country, there have been documented cases of encroachment of crops in unauthorised areas, such as indigenous reserves in departments such as Guaviare. In previous decades, this also occurred in Afro-Colombian collective territories in Nariño. All these situations have been reported to the competent authorities. Although they have largely been resolved, these events have damaged the sector's reputation.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Land use rights **1.1.1.** Land tenure is established by individual private ownership or by possession (regular or irregular). **Note:** Land tenure can be individual or collective (see requirement 1.1.3).	Legal land tenure in Colombia takes various forms and can therefore be demonstrated through different mechanisms. In other words, land ownership is not a requirement for legal land tenure, considering that possession is a de facto situation that can lead to the consolidation of land ownership as a right through acquisitive prescription declared by a judge or the recognition of title through an administrative act. As long as no one disputes it, it does not generate any legality risk. It is important to note that the type of land tenure does not constitute a factor of illegality, since the oil palm producer is considered responsible for the management of the farm, regardless of whether they are a usufructuary or have any other type of legal relationship with the farm.	High level of implementation Light due diligence	**Note**: The absence of documentary evidence does not imply illegality or non-compliance, as it is not a requirement for land tenure or land-use rights to be considered legal in the country. **Stakeholder consultations** Confirm that there are no complaints or disputes regarding the land where oil palm oil is produced by conducting interviews with stakeholders, such as local and national NGOs specialising in tenure issues. **Collection and verification of data** Collect and analyse reports from local and national NGOs specialising in land tenure issues and consult the national or international press to identify possible tenure conflicts in the sourcing area. Consult official channels for complaints and reports, including the National Land Agency (ANT), reports of irregular land occupation of plots. **If there are indications of complaints or litigation**, then the following actions could be taken:

<table>
<tr><th>Legal requirement</th><th>Context</th><th>Level of implementation</th><th>Due diligence recommendations</th></tr>
<tr><td></td><td>According to FEDEPALMA 2023, compared to other sectors in the country, there is a higher degree of land formalisation in the oil palm sector. Between 70% and 95.5% of producers have formalised title deeds. In the eastern region, 95.5% of producers have title deeds, while in the northern region, 76.5% have title deeds.</td><td>High level of implementation

Light due diligence</td><td rowspan="2">Compilation and verification of documents
Formal titles: Request the Certificate of Tradition and Freedom (Certificado de Tradición y Libertad) from the Superintendency of Notaries and Registries.

Informal title:
Unregistered sale or informal inheritance.

Regular possession:
Supported by evidence of occupation and improvements (for eventual adjudication).

Use rights: On a random basis (by sampling from the list of producers in your supply chain), request signed contracts or supporting documents that prove the status of the right to produce on another person’s plot of land.

Stakeholder consultations
In the case of oral contracts

Verification through records, with neighbours, associations or cooperatives. Verification of third-party testimonies.

Preparation of witness statements if necessary.</td></tr>
<tr><td>Land use rights

1.1.2.

The farmer exercises the right to produce on the plot on the basis of legal arrangements such as leases, usufruct, sharecropping agreements, or provisional allocation contracts.

NB: This requirement comes into play/is relevant when the producer has mere tenure, i.e. does not have land ownership or possession as described in the above requirement.</td><td>Farmers who do not own or possess private land may exercise use rights through oral or written lease, usufruct or provisional allocation contracts.

In palm production, it is uncommon and no evidence has been found of farmers producing on land over which they do not have direct possession or ownership. This is because the nature of palm cultivation is permanent, which discourages land use without legal stability.</td><td>High level of implementation

Light due diligence</td></tr>
</table>

Legal requirement	Context	Level of implementation	Due diligence recommendations
Land use rights **1.1.3.** Land tenure is established by collective ownership **NB:** Land tenure can be individual or collective (see previous requirements).	Colombia is characterised by a high level of legal and practical recognition of the rights of indigenous and Afro-Colombian peoples. In Colombia, 37.8 million hectares are currently registered under collective ownership, distributed among indigenous reserves and lands of Afro-descendant communities. This is equivalent to about 34% of the national territory. In particular, indigenous community lands represent 28.4% of the country. https://www.cifor-icraf.org/publications/pdf_files/infobrief/6704-infobrief.pdf However, there are still requests for the scaling up and recognition of the territorial rights of these groups. In departments such as Chocó and Nariño, there have been conflicts in the past over the expansion of oil palm cultivation in Afro-Colombian collective territories, which have been resolved in favour of the communities.	High level of implementation Light due diligence	**Geospatial analysis** Overlay the points or polygons of suppliers with layers of legally constituted collective territories (maps from the Ministry of the Interior and the National Land Agency (ANT) have georeferenced information on collective territories). If overlaps occur, but the producers belong to the indigenous reserve or the Afro-Colombian community council, no due diligence action is required. However, the following due diligence actions may be recommended as a good practice:

Legal requirement	Context	Level of implementation	Due diligence recommendations
	More recently, there have been reports of crops being planted in indigenous territories in Guaviare. The greatest risk may arise in areas with a high presence of these collective territories of Afro-Colombian communities and indigenous reserves, such as Chocó, Nariño, Norte de Santander and Guaviare. **Note:** Indigenous communities do not produce oil palm in their collective territories, but there are cases in Afro-Colombian community councils or collective territories. In cases of collective property ownership by Afro-Colombian community councils, this title is granted through an administrative procedure of collective titling, which is regulated by Law 70 of 1993 (Black Communities Law) and managed by the National Land Agency. If crops are grown in these territories by their inhabitants, they must have the respective permits from their traditional authorities.	High level of implementation Light due diligence	**Compilation and verification of documents:** On a random basis (by sampling), a certificate of membership in the community (Afro-Colombian Community Council) may be requested from the Ministry of the Interior to validate that the producer is part of this community. • The internal authority of the collective territory (cabildo or community council) may issue a certificate of membership directly. If there are overlaps in areas of production and the producer is not registered in the census or registry of the reserve or collective territory, it is necessary to provide documentary evidence of authorisation from the council or Community Council to produce in their territories. Internally, the Community Council Board is the body that represents the community, manages the archives and oversees socio-economic organisation.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Land use rights **1.1.4.** The area of production has not been reported due to situations of forced displacement, abandonment or displacement of the original owner.	There were cases of forced displacement prior to 2010, many of which were resolved with protective measures, in departments such as Nariño, Chocó and Norte de Santander. Recently in Guaviare, there have been reports of encroachment in indigenous territories, with some 200 hectares of cultivation in Nukak territory, for illicit purposes and usurpation. Cases associated with land dispossession are behaviours rejected by the sector and reported to the authorities. In total, there are 27 projects that are in the post-ruling step of the Land Restitution Unit, equivalent to less than 1% of the area planted with oil palm.	High level of implementation **Light due diligence**	**Stakeholder consultations** Verify that there is no land conflict in the supply area by conducting interviews with the mayor's office, local residents, and NGOs. If there are signs of conflict, it is suggested to proceed with the following step: **Collection and verification of data** • Consult reports from the Victims Unit-Unified Victims Registry (RUV) or the Truth Commission, which offers interactive maps by municipality, for initial guidance. A productive plot on dispossessed land will only be determined to be illegal once a court ruling has been issued. Consult the website of the land restitution unit https://www.urt.gov. co/, specifically RUPTA (the Single Registry of Abandoned Land and Territories) and the Registry System for Forcibly Dispossessed and Abandoned Lands (SRTDAF). • Consult the national open data portal (https://www.datos.gov.co/browse?q=Restituci%C3%B3n+de+tierras&sortBy=relevance&page=1&pageSize=20). • Request support from a municipal ombudsman or public defender, especially if it relates to land that may be subject to monitoring or conflict.

<table>
<tr><th>Legal requirement</th><th>Context</th><th>Level of implementation</th><th>Due diligence recommendations</th></tr>
<tr>
<td>

Land use rights

1.2.1.

The plot is located within the Agricultural Frontier; if it is located in conditional areas, production is only permitted under certain conditions that must be met.

</td>
<td>

Oil palm is located within the Agricultural Frontier; only 0.03% is located outside the Agricultural Frontier, corresponding to 21,910 ha.

Palm oil in the Single National Register of Protected Areas (RUNAP).

Source: SISPA 2025- RUNAP:

<table>
<tr><th>Row labels</th><th>Gross area (ha)</th><th>%</th></tr>
<tr><td>Santander</td><td>6,022</td><td>49.8</td></tr>
<tr><td>Casanare</td><td>3,197</td><td>26.5</td></tr>
<tr><td>Cesar</td><td>1,555</td><td>12.9</td></tr>
<tr><td>Córdoba</td><td>1,199</td><td>9.9</td></tr>
<tr><td>Atlántico</td><td>92</td><td>0.8</td></tr>
<tr><td>Meta</td><td>11</td><td>0.1</td></tr>
<tr><td>Norte de Santander</td><td>4</td><td>0.0</td></tr>
<tr><td>Caldas</td><td>1</td><td>0.0</td></tr>
<tr><td>Sucre</td><td>0</td><td>0.0</td></tr>
<tr><td>La Guajira</td><td>0</td><td>0.0</td></tr>
<tr><td>Total</td><td>12,081</td><td>100</td></tr>
</table>

<table>
<tr><th>Type</th><th>Gross area (ha)</th><th>%</th></tr>
<tr><td>Regional integrated management districts</td><td>11,590</td><td>95.9</td></tr>
<tr><td>Soil conservation districts</td><td>410</td><td>3.4</td></tr>
<tr><td>Civil society nature reserve</td><td>73</td><td>0.6</td></tr>
<tr><td>National protected forest reserves</td><td>8</td><td>0.1</td></tr>
<tr><td>Total</td><td>12.081</td><td>100</td></tr>
</table>

</td>
<td>

High level of implementation

Light due diligence

- If the plot is within the Agricultural Frontier, its legality risk may be low.
- If the plot is located in a conditional Agricultural Frontier or outside the agricultural frontier, the risk related to the legality of land use may be higher.

</td>
<td>

The Agricultural Frontier analysis approach for this legal criterion focuses on the legal regime involved in land use implementation.

Geospatial analysis

First, consult the UPRA's SIPRA Rural Agricultural Planning System and perform a geospatial analysis by overlaying the production polygons, coordinates, cadastral certificate of the plot or real estate registration folio with the Agricultural Frontier map:

- If the plot is within the agricultural frontier, no further due diligence actions are recommended for this requirement, except for plots near the frontier line.
- If the plot is in a conditional area or outside the Agricultural Frontier, additional actions are recommended.

Collection and verification of data

For plots that are outside the Agricultural Frontier or near the Agricultural Frontier line, which, due to their scale, do not allow for a clear determination of whether they are inside or outside the agricultural frontier, request a municipal land-use certificate from the planning office to determine whether the land use is agricultural and allows for the cultivation of palm trees with certain characteristics that condition the production system, which must be complied with.

</td>
</tr>
</table>

Legal requirement	Context	Level of implementation	Due diligence recommendations
Land use rights **1.2.1.** The plot is located within the Agricultural Frontier; if it is located in conditional areas, production is only permitted under certain conditions that must be met.	Studies by IDEAM and FEDEPALMA show that palm oil is not responsible for deforestation in Colombia (for the period 2011-2017, they indicate that only 0.4% of national deforestation was attributed to conversion to oil palm cultivation) and is therefore established on land with side the Agricultural Frontier, on areas previously subjected to deforestation for other uses (especially livestock farming). Only isolated cases have been reported in San José del Guaviare, which were reported to the authorities.	High level of implementation **Light due diligence** • If the plot is within the Agricultural Frontier, its legality risk may be low. • If the plot is located in a conditional Agricultural Frontier or outside the agricultural frontier, the risk related to the legality of land use may be higher.	***For plots outside the Agricultural Frontier:*** **Compilation and verification of documents** Request a land-use certificate from the environmental authority and from your palm oil supplier or directly from the producer, demonstrating that agricultural use is permitted and that there are agreements in place for deforestation-free, sustainable production, or other enabling measures for agricultural use. ***For plots in conditional areas:*** **Collection and verification of data** • Request information from the competent environmental authority on any restrictions or requirements applicable to agricultural production on the plot. • Request evidence or a declaration from the producer demonstrating compliance with these requirements. **Field verifications** If the above steps do not provide clarity on the legality of land use on the plots, conduct a field inspection. **Implementation of procedures and processes** Support producers in obtaining formal permits for their agricultural activity in restricted areas, if applicable.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Land use rights **1.2.2.** Agricultural activity is permitted under land use ordinances.	As mentioned in the previous requirement, most palm trees are located within the Agricultural Frontier, so there is very little or no risk. In Colombia, the Land-Use Plan (POT) is the municipal instrument that defines the use and occupation of urban and rural land. Within this framework, agricultural activity—such as oil palm cultivation—is expressly permitted and regulated within the rural areas defined by each POT. The local Land-Use Plan (by municipality) may have specific regulations for certain crops, so it is always advisable to review the specific POT of the municipality.	High level of implementation **Light due diligence**	**Geospatial analysis:** • Compile the polygons of the areas of production to identify which municipalities they belong to. **Consultations with stakeholders:** • Consult the municipalities where the areas of production are located to find out if they have a valid Land Use Plan (POT). • If there is a POT, analyse it to identify the areas where agricultural activity is permitted. **Second geospatial analysis:** • If the municipality has a POT, overlay the polygons of the areas of production with the map of zones where agriculture is permitted in the POT to verify implementation.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Land use rights **1.2.2.** Agricultural activity is permitted under land use ordinances.	The 2022-2023 Management Report to Congress of the Ministry of Housing, City and Territory (MVCT) indicates that, as of 30 March 2023, of the country's 1,103 municipalities: • 192 municipalities have an updated POT. • 877 municipalities have outdated POTs. • 30 municipalities have expired medium-term plans. • 4 municipalities have not formulated any POT.	High level of implementation **Light due diligence**	

Requirements 1.1.1 and 1.1.2

Land tenure is established by individual private ownership or by possession (regular or irregular)

The farmer exercises the right to produce on the plot on the basis of legal arrangaments such as lease, usufruct, sharecropping agreements, or provisional allocation contracts

- Confirm that there are no complains or disputes regarding the oil palm production land: national and international press, NGOs, interviews with stakeholders.
- In rural areas, consult the National Land Agency (ANT) to check for any complaints of irregular occupation of plots.

There are no indications of complaints or litigation

No additional action additional diligence

There are indications of complains or litigation

- **Document collection and verification (sampling basis)**

  Formal titles: Request the Certificate of Tradition and Freedom from the Superintendency of Notaries and Registries.

  Informal title: Unregistered sale or informal inheritance.

  For **regular possessionr:** With proof of occupation and improvements (for eventual adjudication).

- **Document collection and verification (sampling)**

  Request signed contracts or supporting documents proving the status of the use right on another´s plot of land.

  Oral contract: Verification through records, with neighbours, associations or cooperatives. Verification of third-party testimonies.

  Preparation of minutes with witnesses if necessary

Light due diligence

Requirement 1.1.3

Land tenure is established by collective ownership

Geospatial analysis

Overlay the polygons of suppliers with layers of legally constituted collective territories (consult maps from the Ministry of the Interior and the National Land Agency, ANT).

The polygons are not within collective territories

No additional due dilligence necessary

The polygons are within collective territories

The producer belongs to the indigenous reserve or the Afro-Colombian community council

On a random basis (by sampling), a Certificate of Membership in the Community or Reserve may be requested from the Ministry of the Interior to validate that the producer is part of this community.

The internal authority of the collective territory (cabildo or community council) may directly issue a certificate of membership.

The producer is not registered in the census or registry of the reserve or collective territory

Request documentary evidence of authorisation from the council or community council to produce in their territories.

Light due diligence

Requirement 1.1.4

The area of production has not beenreported for situations of forced displacement, abandonment or displacement ofthe original owner.

Verify that there is no significant land conflict in the supply area by conducting interviews with stakeholders: mayor´s office, local residents, NGOs and other local stakeholders.

No evidence of complaints or litigation

No additional due diligence recommendes

There are indications of complaints or litigation

Consult reports from the Victims Unit-Unifled Victims Registry (RUV) or the Truth Commission, which offers interactive maps by municipality.

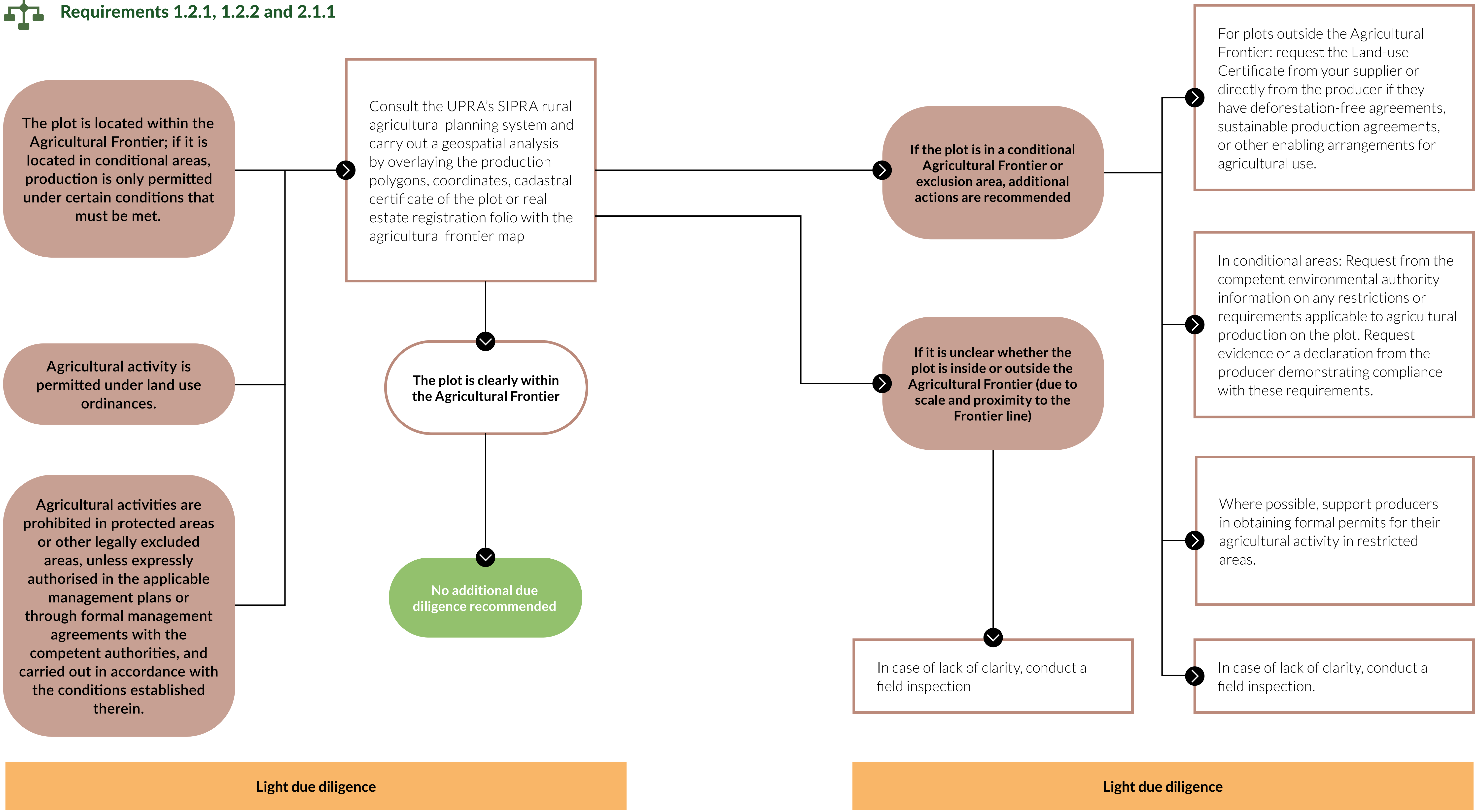
Consult the national open data portal (https://www.datos.gov.co/browse?q=Restituci%C3%B3n+de+tierras&sortBy=relevance&page=1&pageSize=20)

Consult the land restitution unit https://www.urt.gov.co/ especifically RUPTA, (the Single Registry of Abandoned Land and Territories) and the Registry System for Forcibly Dispossessed and Abandoned Lands (SRTDAF).

Request support from a municipal ombudsman or public defender, especially if it relates to land that may be subject to monitoring or conflict.

Light due diligence

Requirements 1.2.1, 1.2.2 and 2.1.1



CATEGORY 2
ENVIRONMENTAL PROTECTION

The legal framework related to environmental protection in oil palm cultivation includes several key elements:

Use of agrochemicals: The use of pesticides and fertilisers is common on palm plantations. Colombian legislation requires producers to be duly authorised and trained to ensure safe and responsible use, minimising risks to soil, water bodies and nearby communities.

Water and soil conservation: Producers must have permits (concessions) for water use, especially if they use irrigation, and must comply with the provisions of these permits in relation to water flow. They are also required to protect riparian areas and aquatic ecosystems, which can be affected by agrochemical runoff and crop expansion.

Deforestation and land use: Colombia has made commitments to a deforestation-free palm supply chain, backed by national strategies and monitoring systems. Implementation of land-use rights and tenure standards is essential, especially in areas where palm expansion may threaten natural ecosystems. Currently, FEDEPALMA, in partnership with Satelligence, conducts real-time satellite monitoring covering nearly 18.5 million hectares, equivalent to 16% of Colombia's territory. Satelligence's historical analysis of deforestation for the period 2011–2023 reveals that only 1% of the area cultivated with oil palm is deforested, meaning that 99% of palm cultivation in Colombia is deforestation-free. Of that percentage, only 0.08% recorded deforestation between 2021 and 2023 *(Launch of the geovisor as a watchdog for deforestation in palm crops in Colombia - El Palmicultor).*

Sustainability certifications: 32% of national palm oil production is certified under sustainability standards such as APSColombia, Roundtable on Sustainable Palm Oil (RSPO) and International Sustainability and Carbon Certification (ISCC), representing approximately 192,000 hectares planted and 390 producers.

This legal framework supports Colombia's national strategy for alignment with EUDR requirements, although challenges remain in uniform implementation, especially among smallholders.

<table>
<tr><th>Legal requirement</th><th>Context</th><th>Level of implementation</th><th>Due diligence recommendations</th></tr>
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Environmental protection

2.1.1.

Agricultural activities are prohibited in protected areas or other legally excluded areas, unless expressly authorised in the applicable management plans or through formal management agreements with the competent authorities, and carried out in accordance with the conditions established therein.

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<td>
<table>
<tr><th>Type</th><th>Gross area (ha)</th><th>%</th></tr>
<tr><td>Regional integrated management districts</td><td>11,590</td><td>95.9</td></tr>
<tr><td>Soil conservation districts</td><td>410</td><td>3.4</td></tr>
<tr><td>Civil society nature reserve</td><td>73</td><td>0.6</td></tr>
<tr><td>National protected forest reserves</td><td>8</td><td>0.1</td></tr>
<tr><td>Total</td><td>12,081</td><td>100</td></tr>
</table>

Given that exclusion zones in Colombia are areas where, by legal or technical standards, agricultural activities cannot be carried out, it is prohibited to cultivate oil palm in protected areas, which are generally restricted.

The UPRA Agricultural Frontier Map considers the following:

Legal exclusions

Páramos, national natural parks, regional natural parks, second law Zone A areas, national and regional protective forest reserves, protected parks and archaeological areas, and La Macarena Special Management Area (preservation and restoration areas for preservation).

Restricted areas

Black community lands, reserve areas under Law 70 of 1993, declared indigenous reserve areas, second law areas (b, c and uncategorised), recreation areas, soil conservation districts, integrated management districts, regional integrated management districts, La Macarena Special Management Area (production), natural reserves of civil society, Ramsar wetlands, mangroves, biosphere reserves, Important Bird Area, areas with environmental potential, very high mass removal, and high volcanic threat.

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High level of implementation

Light due diligence

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See due diligence actions for Legal requirements 1.2.1 and 1.2.2. The analysis of the Agricultural Frontier focuses on implementation of specific environmental guidelines or standards for agricultural production practices.

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</table>

Legal requirement	Context	Level of implementation	Due diligence recommendations
Environmental protection **2.1.2.** Authorised agricultural inputs are used and managed appropriately according to technical procedures.	Although less intensive than other crops, the use of agrochemicals is common in palm cultivation. There is concrete evidence of the use of banned agrochemicals in the Colombian palm sector (2024 Report, Dutch research institute Profundo in collaboration with the International Palm Oil Workers' Union (IPOWU)). Oil palm plantations in Colombia are using fungicides such as kasugamycin and benomyl, which have been withdrawn from the EU market due to their toxicity. The report identified the use of a total of 56 agrochemicals on these plantations, including three classified as very dangerous by the World Health Organisation.	**High level of implementation** **Light due diligence**	**Compilation and verification of documents** Obtain the list of pesticides and fertilisers authorised/not authorised by the ICA. **Collection and verification of data** • Systematic collection of information from producers, if available, on: (1) the application method for herbicides, insecticides, fertilisers and fungicides (directly or through subcontractors); (2) the types of herbicides, insecticides, fertilisers and fungicides used (check that they are on the ICA's updated list of authorised products); and (3) the packaging management. This information can be collected, for example, by periodically filling out a fertiliser and pesticide application sheet and a packaging control sheet, or by periodically filling out a questionnaire. **Implementation of procedures and processes** • Provide producers and cooperatives with the updated list of herbicides, insecticides, fertilisers and fungicides authorised/not authorised at the cooperative level. • Provide producers with tools to monitor the application of fertilisers and pesticides and the treatment of packaging. • Conduct training and communication campaigns for producers on authorised/unauthorised pesticides and fertilisers and on packaging management.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Environmental protection **2.1.2.** Authorised agricultural inputs are used and managed appropriately according to technical procedures.	Based on the results of Cenipalma's Sustainability Index (IDS), as of 10 July 2025, it is noteworthy that the Colombian palm sector has consolidated adequate, responsible and controlled management of agrochemicals within its production processes. This technical tool, designed and implemented specifically for the sector, allows for a comprehensive evaluation of the implementation of best practices in the economic, environmental and social areas at the farm level. Of a total of 4,629 oil palm farms evaluated, only 504 farms (11.05%) have practices that need adjustment with respect to the criteria (July 2025 IDS cut-off date). The agrochemicals used are legally permitted and their use is rational. This means that 4,125 farms (89.11%) satisfactorily comply with this requirement, reflecting a solid sectoral culture oriented towards legality, sustainability and the implementation of good agricultural practices in the use of inputs.	**High level of implementation** **Light due diligence**	**Compilation and verification of documents** • Pesticide or crop protection product management plan, including biological products where relevant. • Plan or procedure for managing empty chemical containers • Occupational health and contingency plan or procedure • Training plan for employees on chemical management (include logs or attendance lists) in integrated chemical management. • Solid waste management plan • Company policies on the non-use of red-label products. • Procedure for the proper use of pesticides and fertilisers. • Log of chemical and biological product applications on farms. • Plan for the management and use of personal protective equipment • External audit reports • Follow-up visit report by agronomists • Possible reports from NGOs, cooperatives, and local authorities on possible cases of soil or watercourse contamination in the sourcing area.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Environmental protection **2.1.3.** The productive activity does not generate spills into water sources or, if it does, it has the respective management plans and spill permits.	Spills do not generally occur in cultivation. In some cases, domestic spills are generated when the production facility has a restaurant or canteen for its workers.	**High level of implementation** **Light due diligence**	**Collection and verification of data** Conduct a survey with your suppliers or producers to determine whether they have cafeterias or restaurants. For producers with cafeterias or restaurants, the following due diligence actions are recommended: • Request spill permits from suppliers. • Verify whether they have been subject to environmental sanctions by the CARs (Regional Autonomous Corporations) via VITAL - Comprehensive Environmental Procedures Window- Single Register of Environmental Infringements (RUIA) Consultation of Infractions or Sanctions
Environmental protection **2.1.4.** Solid waste and agricultural input packaging are properly segregated, identified, and disposed of in accordance with applicable environmental regulations.	The mandatory technical procedure for the management of solid waste consists of the following steps: **1.** Segregation of waste by category (organic, recyclable, hazardous, etc.). **2.** Characterisation of the waste (identification of its type, quantity/volume, and source). **3.** Identification and labelling, including appropriate storage conditions.	**Low level of implementation** **Standard due diligence**	**Information collection and verification** • Conduct surveys and/or request self-declarations to determine whether the producer follows the mandatory technical procedure established for solid waste. **Field verifications** • Conduct periodic and random checks at the producer level and environmental audits to assess the treatment of spills, where relevant. • Record these controls in the due diligence log.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Environmental protection **2.1.4.** Solid waste and agricultural input packaging are properly segregated, identified, and disposed of in accordance with applicable environmental regulations.	Final treatment or disposal according to waste type, namely: composting or agricultural use for organic waste; selective collection for recyclable waste; and transfer to an authorised waste management operator for hazardous waste. According to the IDS, 36% implement actions within their management to minimise the environmental impacts related to waste generation. Through palm grower groups and their leadership, the sector develops training and post-consumer waste collection workshops, in coordination with programmes endorsed by the National Environmental Licensing Authority (ANLA). These actions cover the management and disposal of waste derived from agrochemicals and single-use plastics, following technical protocols and sustainability standards. The Office of the Comptroller General of the Republic of Colombia has pointed out in environmental audits that some agro-industries do not comply with post-consumer management regulations, especially in industrial crops such as palm. It is reported that there is a greater risk of non-compliance among smallholders.	**Bajo nivel de implementación** **Diligencia debida estándar**	**Implementation of procedures and processes** • Promote the establishment of an improvement plan that enables implementation of the Legal requirement within two years. • Support producers with training to ensure the proper management of packaging and solid waste.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Environmental protection **2.1.5.** Water for irrigation of the production plot is used after obtaining a permit or concession and in accordance with the conditions of this permit/ concession.	Irrigation in oil palm plantations is not widespread, although it is common in some areas of the country with water shortages and due to current climate variability. In regions with water shortages such as Magdalena, Cesar and La Guajira, irrigation is considered an essential and widespread practice. Sixty-four percent of farms registered through the IDS have concession permits, which include domestic use for homes, offices and irrigation. Complementarily, FEDEPALMA works in coordination with the Regional Autonomous Corporations (CARs) in support sessions that facilitate the process of obtaining environmental permits for producers. These initiatives seek not only to streamline processes, but also to strengthen the understanding of regulatory requirements and ensure that each application is successfully completed. According to a report by the Ministry of the Environment, 53% of concessions did not report water volumes collected in 2023, and 24% lacked measurement systems, which prevents effective control of water use.	Low level of implementation **Standard due diligence**	As a first step, determine whether the plantation is irrigated, through an interview or questionnaire. If the plantation is irrigated, the following due diligence actions are recommended: **Collection and verification of data** If you have a concession • You must have a permit or concession and/or support from the irrigation district or rural aqueduct, or evidence that you have applied for one. • Carry out specific inquiries with VITAL (Comprehensive Environmental Procedures Window-Single Register of Environmental Infringements (RUIA) Inquiry into infractions or sanctions) and environmental authorities regarding violations of water use. **Field verifications** • Verify compliance with the permits' requirements through interviews with producers or direct monitoring in the plantations. **Implementation of procedures and processes** • Support producers in obtaining water permits and concessions and in complying with their requirements.

Legal requirement	Context	Level of implementation	Recomendaciones de diligencia debida

Environmental protection
 	
2.1.8.
 	
Producers protect and conserve the soil.
	In general, oil palm cultivation does not contribute to desertification or soil degradation. Most new crops replace established crops or livestock pastures. As it is a perennial crop where the use of leguminous cover crops and the maintenance of undergrowth in plantations are common, soil formation is favoured.
	
	In addition, oil palm cultivation is a perennial crop, which is favourable for soil conservation.
	
	The latest studies carried out by FEDEPALMA and the BIOCARBONO project with the World Bank link good soil management practices with improved carbon capture capacity.
		High level of implementation
		
		Light due diligence
			Note: *Implementation of this indicator can be demonstrated with documentary evidence, such as the contribution of organic matter to the crop and soil analysis. However, the absence of documentary evidence does not imply non-compliance.*
			Stakeholder consultations
			• Confirm the absence of soil degradation in the sourcing area through interviews with cooperatives, NGOs, local authorities and other local actors
			Implementation of procedures and processes
			• Support producers in best practices for soil management and conservation, for example through training, information campaigns, etc.
			• Promote the use of legumes as shade and slow-release nitrogen fertilisers.
			Compilation and verification of documents
			• Consult any reports from NGOs, cooperatives and the administration related to possible cases of soil degradation in the sourcing area.
			• Consult the Single Register of Environmental Infringements (RUIA) register of offenders
			• Obtain information from producers, if available, on good soil management practices:
			  ◦ Details on possible training for producers (training organisations, date, participants, content, etc.) in good agricultural practices,
			  ◦ Soil management and use plan.
			  ◦ Manual of good agricultural practices.
			  ◦ Integrated pest management plan or agrochemical molecule rotation plan.
			  ◦ Follow-up visit report by agronomists.
			  ◦ Report on regenerative agriculture.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Environmental protection **2.1.9.** Agricultural activity does not exceed legal limits for atmospheric pollutants, and the burning of agricultural waste is carried out after obtaining a permit and in accordance with legal conditions.	FEDEPALMA and CENIPALMA affirm that the Colombian palm oil sector has a low agricultural carbon footprint, thanks in part to: moderate use of fertilisers, sustainable practices such as cover crops between rows, and the non-use of systematic burning. The ICA and academic studies have warned that in some regions, fertilisers and pesticides are used in excess, as well as agricultural machinery, which can contribute to greenhouse gas emissions (N_2O). The study cited by FEDEPALMA (2021) on the carbon footprint of crude palm oil (CPO) in Colombia—conducted within the framework of the sustainability component of the Orinoquía Biocarbon Project—reports that oil palm cultivation has an average footprint of 182 kg CO_2 equivalent per tonne of oil produced, considering emissions from cultivation to oil extraction. In other words, each tonne of Colombian palm oil generates approximately 0.182 tonnes of CO_2e, which is considered one of the lowest footprints in the world for this agro-industrial product.	High level of implementation **Light due diligence**	**Stakeholder consultations** • Confirm the absence of air pollution cases in the sourcing area through interviews with cooperatives, NGOs, local authorities and other local actors. **Implementation of procedures and processes** • Promote good agricultural practices, including the prohibition and negative effects of burning crop residues. • Train producers on the necessary permits and applicable conditions. • Establish policies and provide technical assistance to producers that address the prohibition of crop residue burning and raise awareness of its negative environmental impacts. **Compilation and verification of documents** • Technical recommendations on good practices in the implementation of chemical products that generate atmospheric pollution. • Recording of infringements in the Single Register of Environmental Infringements (RUIA).

Legal requirement	Context	Level of implementation	Due diligence recommendations
Environmental protection **2.2.1.** The producer did not establish new oil palm plantations in areas deforested after 29 July 2021	Law 2111 of 2021 amends the Penal Code by introducing the crime of deforestation in Article 33. It does not establish a cut-off date or baseline for deforestation, but it does elevate it to the status of a crime, effective 29 July 2021. This latter date is taken as the cut-off date, and evidence may be overlaid and taken from this date onwards or from cases of deforestation reported after the law came into force. It is widely recognised that, at present, palm cultivation in Colombia is not directly related to deforestation. There are analyses and studies on this subject by IDEAM and the industry itself. Colombia has a real-time satellite monitoring system for deforestation, which confirms that 99% of the area cultivated between 2011 and 2024 is deforestation-free. FEDEPALMA, in partnership with Satelligence, carries out real-time satellite monitoring covering nearly 18.5 million hectares, equivalent to 16% of Colombia's territory. Satelligence's historical analysis of deforestation for the period 2011–2023 reveals that only 1% of the area cultivated with oil palm is affected by deforestation, meaning that 99% of palm cultivation in Colombia is deforestation-free. Of that percentage, only 0.08% recorded deforestation between 2021 and 2023.	High level of implementation **Light due diligence**	**Geospatial analysis** • Overlay the plantations' polygons with IDEAM deforestation layers and deforestation hotspots. If the polygons are in areas close to deforestation hotspots, the following is suggested: • Use Satelligence information, provided by FEDEPALMA, which is freely available to the association. • Request that the Satelligence information be used in the sourcing area to verify whether deforestation occurred before 29 July 2021. **Compilation and verification of documents** • In a sample of producers near deforestation hotspots, verify whether they have been subject to environmental sanctions by the CARs. VITAL - Comprehensive Environmental Procedures Window - RUIA Consultation of Infractions or Sanctions.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Environmental protection **2.2.4.** Agricultural activity does not contravene the protection of endangered species or the conservation of biodiversity.	FEDEPALMA studies (Biodiverse Palm Landscape Project) show that palm plantations have been shown to serve as a refuge for species and ecosystem functionality, especially in mature steps of cultivation, more than other crops and pastures. Some protected wildlife species can be found on plantations. Farms near natural forests may have high levels of wildlife diversity. Poaching is not a common activity today and is highly controlled, but it can occur on plantations located near protected areas and natural forests.	High level of implementation **Light due diligence**	**Information collection and verification** • Review the Single Register of Environmental Infringements (RUIA) https://vital.minambiente.gov.co/SILPA_UT_PRE/RUIA/ConsultarSancion.aspx?Ubic=ext • Where available, collect studies of fauna and flora on farms. **Stakeholder consultations** • Confirm the correct implementation of biodiversity protection standards through interviews with community representatives, local NGOs, and local authorities. **Implementation of procedures and processes** • Support producers in assessing the presence of sensitive species, identifying biological corridors, and listing threatened species. • Conduct awareness campaigns for producers on the importance and protection of flora and fauna in areas of production.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Environmental protection **2.2.4.** Agricultural activity does not contravene the protection of endangered species or the conservation of biodiversity.		High level of implementation **Light due diligence**	**Field verifications** • If other due diligence actions have detected non-compliance risks with this requirement or proximity to protected areas (by overlaying with the Agricultural Frontier as in requirement 1.2.1), field visits may be conducted to confirm compliance with biodiversity protection standards through: (1) interviews with producers (level of knowledge of regulations, illegal hunting activities, protected species of fauna and flora, etc.); and (2) direct monitoring in palm groves (presence or absence of sensitive ecosystems, such as watercourses and wetlands, as well as protected flora and fauna).

Requirement 2.1.2

Authorised agricultural inputs are used and handled appropriately in accordance with technical procedures.

- Obtain the list of pesticides and fertilisers authorised by the ICA
- Collect information from producers on the application method of agrochemicals and the management of containers (control sheet/ questionnaire)
- Provide producers and cooperatives with an updated list of authorised agrochemicals
- Provide producers with tools to monitor the implementation of fertilisers and pesticides and the treatment of containers
- Training producers on authorised agrochemicals and container treatment
- Compile and verify various documents that demonstrate good management of agrochemicals, such as management plans, company policies, etc.
- Consult possible reports from NGOs, cooperatives and the administration on possible cases of soil degradation in the collection area

Light due diligence

Requirement 2.1.3

The production activity does not generate spills into water sources or, if it does, it has the respective management plans and spill permits in place

Conduct a survey with your suppliers or producers to determine whether they have cafeterias or restaurants

Producers do not have cafeterias or restaurant areas

No additional due diligence recommended

Producers have cafeterias or restaurants

Verify whether they have been subject to environmental sanctions by the CARs. VITAL - Comprehensive Environmental Procedures Window - RUA Consultation on Infractions or Sanctions

Request spill permits from suppliers

Light due diligence

Requirement 2.1.4

Solid waste and agricultural input packaging are properly segregated, identified, and disposed of in accordance with applicable environmental regulations

Conduct surveys and/or request self declarations to determine whether the producer follows the mandatory technical procedure established for solid waste

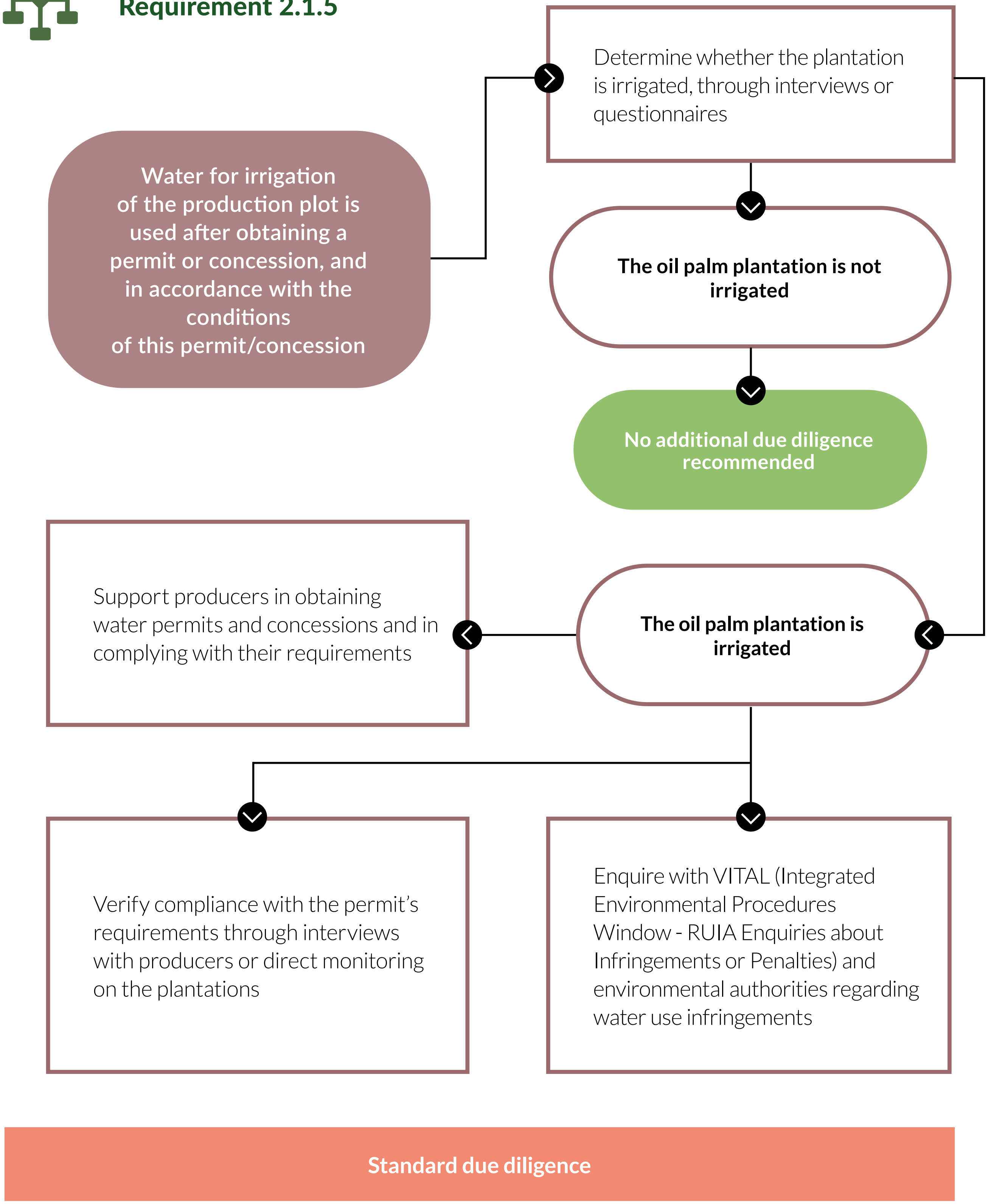
Conduct periodic and random checks at the producer level and environmental audits to evaluate the treatment of spills where relevant

Support producers with training to ensure the proper management of packaging and solid waste

Promote the establishment of an improvement plan that enables implementation of legal requirements within two years

Standard due diligence

Requirement 2.1.5



Requirement 2.1.8

Producers protect and conserve the soil

- Confirm the absence of soil degradation in the area through interviews with cooperatives, NGOs, local authorities and other local actors

- Support producers in best practices for the use of soils at risk of erosion, soil conservation and biodiversity loss, for example through training, awareness campaigns, etc.

- Obtain, where available, details on possible training for producers (training organisations, date, participants, content, etc.) in good agricultural practices. Consult the Single Register of Environmental Infringements

- Compile and verify: reports from NGOs, cooperatives and the administration on soil degradation; soil management and use plan; good agricultural practices manual; integrated pest management plan or agrochemical molecule rotation plan; follow-up visit report by agronomists, etc.

- Promote the use of legumes as shade and green manure (e.g. Flemingia congesta, Crotalaria sp.), which fix and return nitrogen to the soil

Light due diligence

Requirement 2.1.9

Agricultural activity does not exceed legal limits for atmospheric pollutants, and the burning of agricultural waste is carried out after obtaining a permit and in accordance with legal conditions

Confirm the absence of air pollution in the sourcing area through interviews with cooperatives, NGOs, local authorities and other local actors

Collect and verify, by sampling: Technical recommendation protocols on agricultural practices related to the implementation of chemicals that generate atmospheric pollution; record of infringements in the Single Register of Environmental Infringements (RUIA)

Promote good agricultural practices, including the prohibition and negative effects of crop residue burning

Establish policies and provide technical assistance to producers that address the prohibition of crop residue burning and raise awareness of its negative environmental impacts

Train producers on the necessary permits and applicable conditions

Light due diligence

Requirement 2.2.1

The producer did not establish new oil palm plantations in areas deforested after 29 July 2021

Overlay supplier points or polygons with IDEAM deforestation layers and deforestation hotspots

The plantation is located far from deforestation hotspots

No additional due diligence recommended

If the plantation is in areas close to deforestation hotspots

Use the Satelligence information provided by FEDEPLAMA, which is freely available to the association. Request that the Satelligence information be used in the sourcing area to verify whether deforestation occurred before 29 July 2021

In a sample of producers near deforestation hotspots, verify whether they have been subject to environmental sanctions by the CARs. VITAL - Comprehensive Environmental Procedures Window - RUIA Consultation of Infractions or Sanctions

Light due diligence

Requirement 2.2.4

The agricultural activity does not contravene the protection of endangered species or biodiversity conservation

Review the Single Register of Environmental Infringements (RUIA) https://vital.minambiente.gov.co/SILPA_UT_PRE/RUIA/ConsultarSancion.aspx?Ubic=ext

Where available, collect studies of fauna and flora on farms.

If other due diligence actions have detected non-compliance risks with this requirement or proximity to protected areas (by overlaying with the Agricultural Frontier as in requirement 1.2.1), field visits may be conducted to confirm compliance with biodiversity protection standards

Conduct awareness campaigns on the importance and protection of flora and fauna in areas of production

Support producers in assessing the presence of sensitive species, identifying biological corridors and listing threatened species

Confirm the correct implementation of biodiversity protection standards through interviews with community representatives, local NGOs, and local authorities

Light due diligence

CATEGORY 3
THIRD PARTIES' RIGHTS AND FPIC

Although approximately 80% of oil palm producers are smallholders, there remains a potential risk that medium- and large-scale producers may adversely affect the rights of third parties, particularly in areas inhabited by Indigenous or peasant communities. Similar risks may also arise in smallholder contexts, although their nature and scale are generally different. However, the environmental standards outlined above already address risks of adverse impacts on third parties, insofar as they protect rights such as the community's right to a healthy environment, as recognised in the 1991 Constitution. Colombian law does not establish separate or additional standards specifically dedicated to third-party or community rights beyond those embedded in the existing environmental framework. Certain aspects of community rights are also addressed under the section on land-use rights, in relation to access to land, and under the environmental protection section, with regard to protection against environmental pollution. In Colombia, there is no domestic legal framework that explicitly regulates Free, Prior and Informed Consent (FPIC) as an autonomous legal concept. Instead, Colombian law provides for a Prior Consultation mechanism, which applies only to projects carried out within Indigenous territories or to projects that directly affect Indigenous or ethnic communities.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Third parties' rights and FPIC **3.1.1.** Agricultural activities respect the protection of cultural heritage and avoid impacts on sites, resources and habitats of cultural, archaeological or historical importance to Indigenous communities.	Archaeological sites are demarcated in Colombia and are respected. In certain areas of the country, caution must be exercised when establishing new plantations that may detect new areas of archaeological importance and respect the rights of ancestral communities, such as the black line in Magdalena, which is of historical importance to nearby indigenous peoples. FEDEPALMA does not have this information.	High level of implementation **Light due diligence**	**Geospatial analysis** Overlay the polygons of the area of production with layers of cultural protection areas, archaeological sites and others already created by the Colombian Institute of Anthropology and History (ICAHN): https://geoparques.icanh.gov.co/#/ If there are archaeological sites or geoparks in the vicinity of the area of production, measures must be taken to manage these sites and agreements must be reached with local communities for access to them for rituals and other cultural activities, as appropriate. The due diligence actions described below are recommended. **Stakeholder consultations** In areas with sacred sites of indigenous communities, it is recommended to consult with local NGOs and indigenous organisations to ensure that there are no violations of the cultural rights of the communities. **Collection and verification of data** Collect, on a sample basis, management and access agreements with communities with cultural rights. Verify that the restrictions and guidelines established by ICAHN for discovery sites, archaeological finds, or protected areas are being complied with and implemented.

<table>
<tr><th>Legal requirement</th><th>Context</th><th>Level of implementation</th><th>Due diligence recommendations</th></tr>
<tr>
<td>Third parties' rights and FPIC

3.2.1.

The rights of indigenous and Afro-Colombian peoples are respected</td>
<td>There have been isolated cases of territorial conflicts and human rights violations in the past, compounded by institutional weakness in some areas of the country such as Guaviare and Nariño, but this is not considered a recurring situation. Most of these cases have already been resolved or are being addressed.

The following is a list of indigenous reserves located in palm-growing areas:

<table>
<tr><th>Indigenous reserves</th><th>Province</th><th>Gross area (ha)</th><th>%</th></tr>
<tr><td>El Cedro, Las Peñas, Pilví and La Pintada</td><td>Nariño</td><td>183</td><td>92.7</td></tr>
<tr><td>Piguambi Palangala</td><td>Nariño</td><td>12</td><td>6.2</td></tr>
<tr><td>Peña La Alegria</td><td>Nariño</td><td>1</td><td>0.5</td></tr>
<tr><td>La Sal</td><td>Meta</td><td>1</td><td>0.4</td></tr>
<tr><td>Sikuani de Awalibá</td><td>Meta</td><td>0</td><td>0.1</td></tr>
<tr><td>Total</td><td></td><td>198</td><td>100</td></tr>
</table>
</td>
<td>High level of implementation

Light due diligence</td>
<td rowspan="2">Geospatial analysis
Overlay the polygons of the production area with the maps of indigenous reserves and community councils held by the Ministry of the Interior. If there are overlaps between production areas and the producer is not registered in the census or register of the reserve or collective territory, or does not provide express authorisation from the representatives of the collective territory, there are strong indications of illegality. The due diligence measures described below are recommended.

Stakeholder consultations
Interviews with local authorities such as the Ombudsman's Office and/or the Ministry of the Interior and local NGOs.

Compilation and verification of documents
Relevant documents generated during the prior consultation process, such as notifications, meeting minutes, formal agreements with communities, participation report, and consultation results.

Implementation of procedures and processes
• Carry out prior consultation processes, when necessary, with effective and documented participation. Evaluate implementation of prior consultation processes externally through audits or reviews.
• Establish strong community relations and ongoing dialogue, establish complaint mechanisms open to indigenous peoples, and establish a mechanism for monitoring the agreements reached.</td>
</tr>
<tr>
<td>Third parties' rights and FPIC

3.3.1.

If the agricultural activity generates potential impacts on ethnic communities, the FPIC or prior consultation process was respected</td>
<td>(Only in areas close to collective territories)

Agricultural projects are required to carry out Free, Prior and Informed Consultation (FPIC) with indigenous peoples (and other ethnic communities) when these projects directly affect them, whether due to location, use of natural resources or social, cultural or environmental impacts.

According to the SISPA for the palm oil sector, 0.011% of oil palm crops are located in collective territories (black, indigenous and peasant reserve communities), a very low percentage that does not represent a significant risk.</td>
<td>High level of implementation

Light due diligence</td>
</tr>
</table>

Requirement 3.1.1

Agricultural activities respect the protection of cultural heritage and avoid impacts on sites, resources and habitats of cultural, archaeological or historical importance to Indigenous communities

Overlay the polygons of the area of production with layers of cultural protection areas, archaeological sites and others already created by the Colombian Institute of Anthropology and History (ICAHN): https://geoarques.icanh.gov.co/#/

There are no archaeological sites or geoparks in the vicinity of the area of production

No additional due diligence recommended

There are archaeological sites or geoparks in the vicinity of the area of production

Compile management and access agreements with communities with cultural rights, and verify that the restrictions and guidelines established by ICAHN for discovery sites, archaeological finds or protected areas are being complied with and implemented

Consult with local NGOs and indigenous organisations to ensure that there are no violations of the cultural rights of communities

Light due diligence

Requirements 3.2.1 and 3.3.1

The rights of indigenous and Afro-Colombian peoples are respected

If the agricultural activity generates potential impacts on ethnic communities, the FPIC or Prior Consultation process was respected

Overlay the polygons of the area of production with maps of collective territories

Overlaps occur and producers belong to the reserve or community council; production complies with the law

No additional due diligence recommended

There are overlaps in areas of production and the producer is not registered in the census of the reserve or indigenous territory

Carry out prior consultation processes when necessary, with effective and documented participation. Evaluate the implementation of prior consultation externally through audits or reviews

Establish strong community relations and ongoing dialogue, complaint mechanisms open to indigenous peoples, and mechanisms for monitoring the agreements reached

Collect relevant documents generated during the prior consultation process, such as notifications, meeting minutes, formal agreements with communities, participation reports, and consultation results

Interviews with local authorities such as the Ombudsman's Office and/or the Ministry of the Interior and local NGOs

Light due diligence

CATEGORY 4
LABOUR RIGHTS

Note: This category is specifically listed in Article 2.40 of the EUDR but is not directly related to the objectives of the Regulation.

In Colombia, informal employment remains a structural characteristic of the rural economy, with more than 80% of the agricultural workforce engaged in informal labour arrangements (National Administrative Department of Statistics, 2023). However, the oil palm sector presents a markedly different profile. According to data from FEDEPALMA's Employment and Social Security Observatory and studies conducted by Fedesarrollo, labour formalisation in the sector reaches approximately 80%, positioning it among the most advanced agricultural subsectors in terms of compliance with labour regulations.

The sector comprises a mix of large agro-industrial plantations and small- and medium-sized producers. Larger companies have generally adopted formal labour practices, including written employment contracts, affiliation to the social security system, and implementation of occupational health and safety standards. Nevertheless, challenges remain in smaller segments of the value chain. Some smallholders continue to rely on informal or temporary labour arrangements, particularly for field activities such as harvesting, pruning, and maintenance. These activities are often carried out by casual workers engaged through oral agreements and without full access to statutory labour protections.

Labour relations within the sector therefore vary considerably. Among smallholders, work is frequently organised through family or community-based arrangements. In contrast, large plantations often subcontract labour services. Such subcontracting structures may weaken the direct employer–employee relationship, potentially limiting the effective enforcement of labour standards. As a result, certain categories of workers may remain outside the full scope of legal obligations relating to occupational health and safety, social security coverage, and freedom of association.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Labour rights **4.1.1.** Where a producer engages workers, the employment relationship is governed by one of the contractual modalities recognised by law—fixed-term, indefinite, apprenticeship, or temporary/casual/incidental—whether concluded in writing or orally, and in accordance with the conditions established by law.	The palm oil sector has been one of the agro-industries most committed to formalising employment, especially in large and medium-sized business centres, many of which are linked to FEDEPALMA and voluntary certifications such as RSPO and APSColombia. According to figures from the second direct employment survey of the palm oil sector, 86.4% of workers are formally employed. Although the Colombian palm oil sector has made progress in recent years in terms of labour formalisation, especially among companies linked to FEDEPALMA, there are cases of informality in smaller production units.	High level of implementation **Light due diligence**	**Collection and verification of data** • Using questionnaires, collect information by sampling to determine whether there are workers in the area of production within the meaning of the law and the type of employment (fixed-term, indefinite, temporary) and the conditions under which the activity qualifies as salaried employment (such as: working hours and wages, affiliation to the general social security system for health, pensions and occupational risks). If there are workers in the area of production, the following additional actions may be taken. **Compilation and verification of documents** • In the case of written contracts, verify the working conditions stipulated in the contracts on a sample basis. • Collect reports from labour inspectors, if available. • Consult public reports from organisations specialising in these issues, such as the ILO and Human Rights Watch (reports on human rights in various sectors, including palm oil, highlighting working conditions), to obtain information on working conditions and possible cases of non-compliance, as well as any reports produced by national and local NGOs. **Stakeholder consultations** Consult national and local NGOs specialising in these issues to obtain information on working conditions and possible cases of non-compliance.

<table>
<tr><th>Legal requirement</th><th>Context</th><th>Level of implementation</th><th>Due diligence recommendations</th></tr>
<tr><td>**Labour rights**

4.2.1.

If a producer employs permanent workers, working hours must not exceed the limits established by law, and any overtime or work performed on Sundays must be remunerated</td><td>The risk is very low considering that workers on the plot always work during daylight hours and have midday breaks.

Informality is not associated with this type of labour abuse.

According to Cenipalma's IDS, 34% of farms do not report overtime pay or surcharges for Sundays and public holidays.

Forty-two percent make settlements with contracted personnel.

Sixty-four percent of farms provide workers with a detailed explanation of the terms of their employment.

The risk is very low considering that workers on oil palm plantations work during daylight hours and have midday breaks.</td><td>High level of implementation

Light due diligence</td><td rowspan="2">**Field verifications**

On a sample basis and/or if previous due diligence actions have indicated a risk of non-compliance, conduct periodic field verifications with producers to verify:

• that employers offer written contracts where necessary (permanent workers on defined terms)

• that workers receive the minimum wage and that working hours are respected.</td></tr>
<tr><td>**Labour rights**

4.3.1.

Workers must receive at least the legal minimum wage</td><td>Although a significant part of the formal palm oil sector complies with the legal minimum wage, risks persist in some areas and segments, especially where there is greater informality, excessive outsourcing or oral contracts. The risk increases when poorly structured worker cooperatives or labour intermediaries are used, or when workers are paid by the task without ensuring that their final monthly income reaches the legal minimum. It has also been documented that, in some cases, payment in kind or based on productivity can conceal remuneration below the legal threshold.</td><td>High level of implementation

Light due diligence</td></tr>
</table>

Legal requirement	Context	Level of implementation	Due diligence recommendations
Labour rights **4.3.1.** Workers must receive at least the legal minimum wage	According to the Second Direct Employment Survey of the Colombian Palm Sector, by 2023 the average wage paid in the oil palm sector was $1,634,879. This corresponded to 1.41 times the legal minimum wage in force for that year. Therefore, the average palm grower's wage is above the minimum wage. This is particularly significant when considering that Colombia has a high minimum wage compared to other palm oil-producing countries (Oviedo-Gil & Olivera, 2020). Informality is not associated with this type of labour abuse. According to Cenipalma's IDS: • 42% make settlements with contracted personnel. • 64% of farms provide workers with a detailed explanation of the terms of their employment. • 75% of farms receive payment equivalent to or higher than the current legal minimum monthly wage.	High level of implementation **Light due diligence**	
Labour rights **4.4.1.** Employers must provide protective equipment and training to workers who perform hazardous activities.	The sector has a very high level of labour formality, which includes social protection and occupational risk protection. However, this same level of formality presents a gap, mainly among smallholders, with particular attention to the implementation of occupational health and safety management systems. The activities identified as risky in palm oil are: • Application of pesticides and fungicides. • Use of machetes, chainsaws, and scythes. • Manual loading of heavy bunches.	Low level of implementation Standard due diligence	**Compilation and verification of documents** • Request evidence of implementation of the Occupational Health and Safety Management System (manuals, risk matrices, training schedules, etc.)

Legal requirement	Context	Level of implementation	Due diligence recommendations
Labour rights **4.4.1.** Employers must provide protective equipment and training to workers who perform hazardous activities.	• Working in areas with poisonous wildlife (in humid areas). • Working at heights. Therefore, although the level of formality is high, it is not sufficient to sustain a low health and safety risk at the sectoral level. In terms of the risks associated with work activities, small and medium-sized producers are mainly exposed to risk situations due to: • Lack of adequate personal protective equipment (PPE). • Absence of training and periodic monitoring of physical, chemical, or ergonomic risks. • Risks from exposure to agrochemicals without containment measures. • Deficiencies in access to occupational health services and occupational accident care.	Low level of implementation Standard due diligence	• Confirm with the employer, and through a copy of the relevant certificate, that workers are affiliated with a Labour Risk Administrator as recorded in the Single Registry of Affiliates (RUAF), and that workplace accidents are duly and timely reported. Collect any audit reports that prove the implementation of occupational health and safety requirements and adequate conditions in terms of infrastructure, equipment and safety implements at work. • Sectoral manuals with recommendations, trade union policies for safety and good working practices. **Implementation of procedures and processes** • Conduct employee training campaigns on risk prevention, use of hazardous materials, and first aid. **Stakeholder consultations** • Consult local NGOs specialising in these issues to obtain information on working conditions and possible cases of non-compliance with working conditions in the sourcing area. **Field verifications** • By sampling and/or if previous due diligence actions have indicated a risk of non-compliance, conduct field verifications to determine whether workers have access to protective equipment, whether they are carrying excessive loads, and whether there are documentary records of these processes as part of the Occupational Health and Safety Management System.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Labour rights **4.5.1.** No discrimination shall occur between workers on grounds of gender, race, religion, age, or any other protected characteristic, where capabilities and working conditions are equal.	Colombia has adopted international commitments on non-discrimination, which are reflected in national legislation and public policy. The Ministry of Labour has developed indicators and monitoring tools to promote equality and guide implementation within organisations. Large palm oil companies have explicit anti-discrimination policies. In the case of small and medium-sized producers, there may be risks of gender discrimination manifested in wage gaps. In Meta and Magdalena Medio, discrimination against immigrants with pay below the minimum wage was documented. In Tumaco and Nariño, discrimination against the Afro-Colombian population was reported (UNDP and ILO (2021). "Diagnosis of working conditions and gender gaps in the palm oil sector in Colombia" https://www.co.undp.org, RSPO and Rainforest Alliance audits – including cases of non-compliance on plantations, Tierra Digna and PCN (2018–2022), reports on collective labour rights in Tumaco and Bajo Atrato).	High level of implementation Light due diligence	**Collection and verification of data** • Review the Ministry of Labour's equality indicators and monitoring tools to confirm that the requirement is reflected in the company's non-discrimination policy and integrated into its internal policies and procedures. • Consult public reports from organisations specialising in these issues, such as ILO and Human Rights Watch (reports on human rights in various sectors, including palm oil, which highlight working conditions), to obtain information on possible cases of discrimination in the sourcing area. **Stakeholder consultations** If credible evidence or substantiated allegations of discrimination are identified in the previous step, consult national and local NGOs specialising in discrimination issues to obtain information on possible cases of non-compliance in the sourcing area. **Implementation of procedures and processes** • Train supervisors, field managers and human resources managers on inclusive and non-discriminatory practices. • Establish a secure and anonymous channel for workers to report discrimination or unequal treatment. • Implement internal audits to review labour practices in the field, with a focus on inclusion. • Include non-discrimination clauses in contracts with third parties (cooperatives). • Review and implement the Gender Equality Sector Policy toolkit.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Labour rights **4.6.1.** Workers are free to join a trade union of their choice and shall not be subject to retaliation for exercising this right.	The risk in small plantations is non-existent, as at least 25 employees are required to form a trade union. The palm oil sector has been identified as one of the most committed to decent work in rural areas, with more than 200,000 direct and indirect jobs. The results of the survey on trade union membership and employee funds in the Colombian agricultural sector indicate that 6.1% of those working in the sector were members of trade unions, while 2.6% were members of employee associations. However, the unionisation rate is high compared to the national total, which was estimated at 4.0% in 2024 (Alguero, 2024), and compared to the rate in the agricultural sector as a whole, which was 2.6% in 2020 (Vásquez, 2020). There is no specific information available for the sector on guarantees of freedom of association, which is why, applying a precautionary principle, a high level of implementation cannot be ensured, and a standard due diligence is recommended.	Low level of implementation **Standard due diligence**	As a first step, identify whether there are farms with more than 25 permanent employees in the sourcing area. An average of 1 employee per 10 ha is estimated, so if the plantation area exceeds 250 ha, this requirement could be relevant. For producers with farms with more than 25 employees: **Implementation of procedures and processes** • Conduct training and/or information campaigns for workers on labour rights. • Conduct internal and external audits to detect illegal outsourcing practices aimed at limiting workers' rights to union membership. • Establish complaint mechanisms for direct and outsourced workers. **Collection and verification of data** • Consult public reports from labour offices and local NGOs specialising in these issues, such as Human Rights Watch and ILO. • Contract verification: Ensure that there are no clauses or practices in employment contracts that directly or indirectly limit the right of association. • Map the risks of anti-union practices, including outsourcing schemes designed to prevent unionisation, through surveys of workers in sourcing areas.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Labour rights **4.7.1.** The employer complies with the current Social Security regime, including the payment of the corresponding contributions.	In Colombia, there is high social security coverage, either through the public System for the Identification of Potential Beneficiaries of Social Programmes (SISBEN) or through private systems. SISBEN does not cover occupational accidents. This is covered by the occupational risk system provided by the Labour Risk Administrator. The 2025 Labour Reform in Colombia (Law 2466 of 2025) recognises the challenges of formalisation in rural areas, including temporary rural workers such as harvesters, and establishes measures to facilitate their access to social security without unfairly affecting their status in SISBEN. According to Cenipalma's IDS, 71% of farms provide social security contributions and employment benefits to their direct workers. In cases where services are subcontracted, 96% of farms verify that contractors have duly paid social security contributions for their workers. This aligns with the relatively high level of labour formalisation observed in the palm sector.	High level of implementation **Light due diligence**	**Collection and verification of data** • Collect audit reports proving implementation of the requirement for social security affiliation at work for permanent workers. • Document the duration and conditions of employment to avoid penalties for failure to register. • Collect information on the social protection coverage of temporary workers with their employer (consult the Single Registry of Affiliates (RUAF) platform). • If the worker is not registered with the RUAF, check whether they are registered with SISBÉN and explain that temporary affiliation does not necessarily imply exclusion.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Labour rights **4.8.1.** The employer shall grant 18 weeks of paid maternity leave to pregnant employees and 8 days of paid paternity leave to fathers.	Large and medium-sized farms associated with trade unions tend to comply with these obligations, as they have high levels of labour formalisation. However, there may be a greater risk in small farms with oral contracts, informality or lack of affiliation to the health system, which prevents access to leave and benefits.	High level of implementation **Light due diligence**	**Compilation and verification of documents** For permanent employees, collect and analyse data on leave implementation, evidence of leave granted for maternity and paternity cases, if any, requesting the Integrated Contribution Settlement Form where payments during leave to the employer are recorded. **Implementation of procedures and processes** • Conduct training campaigns for supervisors and human resources managers on leave regulations. • Promote the adoption and implementation of written maternity and paternity protection policies on plantations. • Establish confidential complaint mechanisms to report non-compliance with maternity and paternity leave.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Labour rights **4.9.1.** The employer shall adopt measures to prevent, address, and sanction workplace harassment and sexual harassment.	At the sectoral level, the Gender Equality Policy identified the need to address gender-based violence. As part of closing gaps (in particular the gap "There is more violence against women than against men"), the sector has defined programmes to address and prevent it. One of these is the programme to promote women's participation and non-discrimination. To strengthen this programme, guidelines on non-discrimination and improving the working environment for women have been developed, in the form of a question-and-answer guide that provides companies with guidance on how to address violence in the workplace. The second programme addresses gender-based violence in palm oil cultivation. In addition, there is a guide for the prevention of workplace and sexual harassment based on national regulations. https://fedepalma.org/comunicados/fedepalma-consolida-su-politica-de-genero-impulsando-la-equidad-en-el-sector-palmero-colombiano/	High level of implementation Light due diligence	**Collection and verification of data** • Collect relevant data such as public reports from local authorities. **Implementation of procedures and processes** • Monitor effective sanctions for workplace or sexual harassment. • Promote employee training, internal policies and protocols for employees for the prevention, detection and handling of cases of workplace or sexual harassment with your suppliers. • Establish confidential reporting and complaint mechanisms for workplace or sexual harassment. • Establish joint employer–employee committees, including a Workplace Coexistence Committee, as formal mechanisms for the prevention and management of workplace harassment.

Requirements 4.1.1, 4.2.1, 4.3.1

Where a producer engages workers, the employment relationship is governed by one of the contractual modalities recognised by law—fixed-term, indefinite, apprenticeship, or temporary/casual/incidental—whether concluded in writing or orally, and in accordance with the conditions established by law

If a producer employs permanent workers, working hours must not exceed the limits established by law, and any overtime or work performed on Sundays must be remunerated

Workers must receive at least the legal minimum wage

- Using questionnaires, collect information on a sample basis to determine whether there are workers within the meaning of the law and the type of employment (fixed-term, indefinite, temporary/casual) and under what conditions the work performed could be classified as salaried employment (working hours and wages, affiliation to the general social security system for health, pensions and occupational risks)
- In the case of written contracts, verify the working conditions stipulated in the contracts on a sample basis
- Collect reports from labour inspectors, if available
- Consult public reports from organisations specialising in these issues, such as Human Rights Watch, for information on working conditions and possible cases of non-compliance
- Consult national and local NGOs specialising in these issues to obtain information on working conditions and possible cases of non-compliance
- By sampling and/or if previous due diligence actions have indicated a risk of non-compliance, conduct field verifications

Light due diligence

Requirement 4.4.1

The employer must provide protective equipment and training to workers who perform hazardous activities

Conduct training campaigns for employees on risk prevention, use of hazardous materials, and first aid

Consult local NGOs specialising in these issues to obtain information on working conditions and possible cases of non-compliance with working conditions in the sourcing area

- Request evidence of implementation of the Occupational Health and Safety Management System.
- Confirm with the employer, and through a copy of the relevant certificate, that workers are affiliated with a Labour Risk Administrator as recorded in the Single Registry of Affiliates (RUAF), and that workplace accidents are duly and timely reported.
- Collect any available audit reports.
- Collect sectoral manuals with recommendations, trade union policies on safety and good working practices.

By sampling and/or if the above due diligence actions have indicated a risk of non-compliance, carry out field checks to determine whether workers have access to protective equipment, whether they are carrying excessive loads, and whether there are documentary records of these processes as part of the Occupational Health and Safety Management System

Light due diligence

Requirement 4.5.1

No discrimination shall occur between workers on grounds of gender, race, religion, age, or any other protected characteristic, where capabilities and working conditions are equal

- Review the Ministry of Labour's equality indicators and monitoring tools to confirm that the requirement is reflected in the company's non-discrimination policy and integrated into its internal policies and procedures.
- Consult public reports from organisations specialising in these issues, such as ILO and Human Rights Watch (reports on human rights in various sectors, including palm oil, highlighting working conditions), for information on possible cases of discrimination in the sourcing area.

- Train supervisors, field managers and HR managers on inclusive and non-discriminatory practices.
- Establish a secure and anonymous channel for workers to report discrimination or unequal treatment.
- Implement internal audits to review labour practices, with a focus on inclusion.
- Include non-discrimination clauses in contracts with third parties (cooperatives).
- Review and implement the Gender Equality Sector Policy toolkit.

If credible evidence or substantiated allegations of discrimination are identified in the previous step, consult national and local NGOs specialising in discrimination issues to obtain information on possible cases of non-compliance in the sourcing area

Light due diligence

Requirement 4.6.1

Workers are free to join a trade union of their choice and shall not be subject to retaliation for exercising this right

The producer employs fewer than 25 permanent workers

No additional due diligence recommended

The producer employs more than 25 permanent workers

Conduct training and/or information campaigns for workers on labour rights

Establish complaints mechanisms for direct and outsourced workers

Conduct internal and external audits: To detect illegal outsourcing practices aimed at limiting workers' rights to union membership

Map the risks of anti-union practices in the supply chain, including outsourcing schemes designed to prevent unionisation, through surveys of workers in sourcing area

Consult public reports from labour offices and local NGOs specialising in these issues, such as Human Rights Watch and ILO

Contractual verification: Ensure that there are no clauses or practices in employment contracts that directly or indirectly limit the right of association

Standard due diligence

Requirement 4.7.1

The employer complies with the current social security regime, including the payment of the corresponding contributions

- Collect audit reports proving implementation of the requirement for social security affiliation at work for permanent workers
- Document the duration and conditions of employment to avoid penalties for failure to register
- Collect information on the social protection affiliation of temporary workers with the employer (consult the Single Registry of Affiliates (RUAF) platform)
  - If not in the RUAF, verify whether the worker is in the SISBÉN and explain that temporary affiliation does not necessarily imply exclusion

Light due diligence

Requirement 4.8.1

The employer shall grant 18 weeks of paid maternity leave to pregnant employees and 8 days of paid paternity leave to fathers

For permanent employees, collect and analyse data on licence implementation, evidence of licences granted for maternity and paternity cases, if any, requesting the Integrated Contribution Settlement Form where payments during the licence to the employer are recorded

Conduct training campaigns for supervisors and human resources managers on leave regulations

Promote the adoption and implementation of written maternity and paternity protection policies on plantations

Establish confidential reporting mechanisms to report non-compliance with maternity and paternity leave

Light due diligence

Requirements 4.9.1

The employer shall adopt measures to prevent, address, and sanction workplace harassment and sexual harassment

- Collect relevant data such as public reports from local authorities
- Follow up on effective sanctions for workplace or sexual harassment
- Establish confidential reporting and complaints mechanisms for workplace or sexual harassment
- Establish joint employer–employee committees, including a Workplace Coexistence Committee, as formal mechanisms for the prevention and management of workplace harassment
- Promote employee training, internal policies and protocols for employees for the prevention, detection and handling of cases of workplace or sexual harassment with your suppliers

Light due diligence

CATEGORY 5
HUMAN RIGHTS

Note: This category is explicitly included in Article 2(40) of the EUDR, although it is not directly related to the main objective of the Regulation.

Human rights requirements in Colombia's palm oil sector primarily focus on the prevention of child labour and forced labour. While, in certain rural contexts, children's participation in agricultural activities may be perceived as part of family-based learning, Colombian legislation—consistent with ILO Conventions No. 138 (Minimum Age) and No. 182 (Worst Forms of Child Labour)—prohibits any work that jeopardises the physical, mental, moral, or educational development of minors.

Colombian law permits employment from the age of 15, subject to prior authorisation from the Ministry of Labour. However, it strictly prohibits minors from engaging in hazardous activities, including certain tasks associated with palm cultivation. Decree 1174 of 2016 and Resolution 1796 of 2018 establish specific safeguards and conditions for the protection of minors in employment.

All forms of forced or compulsory labour are expressly prohibited under Colombian labour legislation, which provides for administrative and criminal sanctions against employers who engage in such practices. Although no systematic cases have been formally documented in the palm oil sector, residual risks may arise in contexts characterised by labour informality, insufficient oversight of subcontracting arrangements, or the recruitment of migrant workers under precarious conditions.

Most Legal requirements in this area derive from the Substantive Labour Code and Colombia's binding international obligations. Oversight and enforcement are primarily the responsibility of the Ministry of Labour and the judicial authorities.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Human rights **5.1.1.** Hazardous agricultural activities are prohibited for persons under 18, and individuals aged 15–17 may work only under the legally prescribed conditions regarding working time, weekly limits, and protection from hazardous tasks.	The high degree of labour formalisation in the palm agro-industry contributes to a low incidence of child labour, which may be more frequent in other agricultural activities. Family production units or informal activities associated with harvesting may present a higher risk. Formal companies present a negligible risk of non-compliance with this requirement. According to the IDS, less than 0.3% of farms report workers under the age of 15.	High level of implementation **Light due diligence**	**Collection and verification of data** • Conduct surveys to determine whether there are minors working on plantations, their age, tasks and working hours. • For smallholder suppliers, consult the Colombian Institute of Family Welfare about possible convictions or reports of child labour cases that put the health, integrity, or education of minors in the sourcing area at risk. **Implementation of procedures and processes** • Encourage suppliers to adopt zero-tolerance policies and towards child labour. • Establish protocols to identify and perform mitigation for risks related to minors. • Establish anonymous reporting and complaint mechanisms. **Field verifications** If other due diligence actions have detected signs of risk of non-compliance with this requirement, field visits may be conducted to confirm the correct implementation of child labour standards through: (1) interviews with producers (age, tasks and schedules, etc.); and (2) direct monitoring in palm groves (presence or absence of minors, tasks and working hours, etc.).

Legal requirement	Context	Level of implementation	Due diligence recommendations
Human rights **5.2.1.** Forced labour, including any practices that restrict workers' freedom of employment, is strictly prohibited	There is no evidence of forced labour in the oil palm sector. According to ILO, palm cultivation in Colombia has made progress in promoting decent work, with programmes such as the Plan Padrino for labour formalisation.	High level of implementation **Light due diligence**	**Collection and verification of data** Conduct questionnaires with workers (including subcontracted workers), trade unions (if any) and NGOs on working conditions, working hours, wages and other factors that may be indicators of forced labour or restrictions on workers' freedom of employment. **Implementation of procedures and processes** • Recommend and monitor labour suppliers in the implementation of Codes of Conduct that include the prohibition of forced labour. • Implement ongoing training programmes on labour rights for supervisors and workers, focusing on forced labour and freedom of employment. • Conduct internal audits and external audits (by independent entities). • Establish anonymous and confidential complaint mechanisms so that workers can report abusive labour practices without fear of reprisals.

Requirement 5.1.1

Hazardous agricultural activities are prohibited for persons under 18, and individuals aged 15–17 may work only under the legally prescribed conditions regarding working time, weekly limits, and protection from hazardous tasks

- Conduct surveys to determine whether minors are working on plantations, their age, tasks and working hours
- Consult with the ICBF regarding small producers' suppliers on any rulings or reports of child labour cases that put the health, safety or education of minors at risk
- If other due diligence measures have detected signs of potential non-compliance, conduct field visits to investigate child labour through: (1) interviews with producers (age, tasks and working hours, etc.); and (2) direct monitoring in palm groves (presence or absence of minors, tasks and working hours, etc.)
- Encourage your suppliers to adopt zero-tolerance policies on child labour
- Establish anonymous reporting and complaint systems
- Establish protocols to identify and perform mitigation for risks related to minors

Light due diligence

Requirement 5.2.1

Forced labour, including any practices that restrict workers' freedom of employment, is strictly prohibited

- Conduct surveys of workers, trade unions (if any), and NGOs on working conditions, hours, wages, and other factors that may be indicators of forced labour or restrictions on labour freedom
- Implement ongoing training programmes on labour rights for supervisors and workers, focusing on forced labour and freedom of employment
- Conduct internal audits and external audits
- Establish anonymous and confidential complaints mechanisms
- Recommend and monitor labour suppliers in the implementation of Codes of Conduct that include the prohibition of forced labour

Light due diligence

CATEGORY 6
TAXATION, ANTI-CORRUPTION, TRADE AND CUSTOMS

Note: This is the only category of law mentioned in Article 2.40 of the EUDR that may involve entities and activities throughout the supply chain of the country of production, and not only at the level of the production area.

In Colombia, tax implementation in the palm oil sector is dualistic. On the one hand, formally constituted companies—especially those linked to certification or export schemes—tend to implement their tax, trade and customs obligations in a documented and verifiable manner. On the other hand, there is still a **high** level of **informality in the primary links of the chain**, such as smallholders or contractors, which makes complete tax traceability difficult.

Tax authorities have identified cases of **partial evasion or underreporting of income** in rural areas, as well as intermediation practices that dilute fiscal responsibility. However, the export processes for crude and refined oil are subject to strict customs controls, and tax payments by exporters are generally well recorded.

In terms of the fight against corruption, Colombia has a robust legal framework but faces challenges in its implementation, especially in areas with low institutional presence. Law 1474 of 2011 (Anti-Corruption Statute) and Law 2195 of 2022 reinforce control mechanisms, although their implementation in the agro-industrial sector still needs to be strengthened.

In summary, although the formal palm oil sector complies with fiscal and commercial requirements at the upper levels of the chain, informality in primary production and institutional weakness in certain regions represent risks that must be considered in due diligence systems.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Taxation, anti-corruption, trade and customs **6.1.1.** Palm buyers, processors, or exporters pay the parafiscal contributions defined by law.	There is no risk of non-compliance at the producer level, as the obligation applies at the marketing and processing stages of the supply chain. The levy is paid by the extraction plant, and reported levels of non-compliance are low. Parafiscal resources are invested, among other purposes, in the sustainable development of the palm sector. These include research and technological development in sustainable production practices, as well as extension services that support producers in adopting such practices. As such, these resources contribute to objectives aligned with those of the EUDR. Unlike other parafiscal contributions, this levy is specific to the agricultural sector, which is why it is considered particularly relevant.	High level of implementation Light due diligence	**Compilation and verification of documents** Collect and analyse, by sampling, proof of payment of parafiscal charges to extracting companies through FEDEPALMA, in its capacity as administrator of the Palm Oil Parafiscal Funds, consultation to be carried out by the producer or oil trading company.
Taxation, anti-corruption, trade and customs **6.1.2.** Exporters are responsible for customs duties and taxes, as established by law	There is no risk, because the system blocks exports if this requirement is not met. An export declaration is required in order to export. Colombian palm oil is not subject to export duties when entering the EU, but customs formalities must be complied with.	High level of implementation Light due diligence	**Compilation and verification of documents** by sampling, collect export declarations.

Requirement 6.1.1

Palm buyers, processors, or exporters pay the parafiscal contributions defined by law

Collect and analyse, by sampling, proof of payment of parafiscal charges to extracting companies through FEDEPALMA, consultation to be carried out by the producer or oil trading company

Light due diligence

Requirement 6.1.2

Exporters are responsible for customs duties and taxes as established by law

Collect export declarations by sampling

Light due diligence

5 | ANNEX

Annex 1. Mapping methodology

The first step in developing this tool for legality-related due diligence consisted in identifying the relevant Legal requirements under the EUDR for palm oil production in Colombia.

The EUDR defines the legality of commodities according to two criteria:

- National Legal requirements must refer to the legal status of the production area.
- There are seven legal areas [for agricultural products]: land-use rights; environmental protection; the rights of third parties; labour rights; human rights protected under international law; the principle of Free, Prior and Informed Consent, as set out in the United Nations Declaration on the Rights of Indigenous Peoples; and tax, anti-corruption, trade and customs regulations.

On 2 October 2024 (updated in April 2025), the European Commission published a guidance document for the implementation of the EUDR, which interprets the Regulation's provisions on the legality criterion. The document aims to assess the relevance of Legal requirements according to the following criteria:

- The requirements have a specific impact on the legal status of the commodity production area [with the exception of tax, trade and customs standards].
- The requirements are linked to the Regulation's objectives of halting deforestation and forest degradation, as part of the EU's commitment to address climate change and biodiversity loss.

Given that not all labour requirements, as well as certain human rights and third parties' rights, are directly related to the objectives of the EUDR, there is debate as to whether they fall within its scope of application.

In addition, the guidance document extends the scope of tax and anti-corruption regulations to steps in the value chain beyond the area of production. It should be noted that the Commission's guidance document is not legally binding. As specified in the guidance document itself, it does not replace, add to or modify the EUDR's provisions, which establish the legal obligations. Its purpose it to harmonise the implementation of the Regulation across EU member states.

Each EU Member State will adopt its own approach to monitoring operators' implementation of the EUDR. Ultimately, only the courts in each EU country can interpret EU regulations in a legally binding manner and determine the scope of the legality test.

In this context, **this tool takes a precautionary approach**. It considers all areas of law listed in Article 2.40 and includes all requirements that are considered relevant in these seven areas. It indicates with an asterisk those Legal requirements that are not directly linked to the objectives of the EUDR.

This comprehensive approach will allow end users to choose the scope of their work based on their reading of the EUDR and the accompanying guidance.

How the relevance of the requirements has been determined

Under the EUDR, operators are solely responsible for carrying out due diligence to ensure that the products they trade in present a negligible risk of illegality. However, the EU recognises that producing countries can facilitate the work of operators and competent authorities (see question 1.30 of the FAQs), in particular by providing information that allows for a better understanding of the applicable national laws. This is precisely the purpose of Annex 2, which maps the relevant Legal requirements for palm oil produced in Colombia.

All existing legal texts and requirements in Colombia that fall within the scope of application of the seven legal categories specified above have been identified. Stakeholders in the palm oil sector, through consultation workshops and bilateral working meetings (see Annex 3), assessed the relevance of each Legal requirement to determine implementation of the EUDR legality criterion.

All identified Legal requirements were considered a priori relevant for assessing the conformity of palm oil or its derived products with the EUDR legality criterion, unless it can be clearly identified that:

- The Legal requirement does not apply to the oil palm plantation or to the workers and third parties involved in it [with the exception of tax, trade and customs standards]
- The Legal requirement is not relevant in the context of oil palm production, because the conditions for its implementation are not present
- The Legal requirement is generally applicable, is not subject to implementation texts that prevent its implementation or enforcement, and/or is covered by other more specific requirements.

Annex 2.
Mapping of relevant Legal requirements for palm oil produced in Colombia

The tables below, organised by area of law, show the requirements considered relevant and not relevant, and the justifications provided by the stakeholders consulted, for the cultivation of oil palm produced in Colombia. The tables below, presented by area of law, show the 42 Legal requirements identified, 33 considered relevant and 9 not relevant, and the justifications provided by the stakeholders consulted for each of the productive sectors evaluated, in this case for oil palm cultivation.

Requirements marked with an asterisk are not directly related to the EUDR objectives.

Land-use rights

Areas of law	Legal requirement	Legal basis	Relevance
1.1 Land tenure regime as an enabling factor for land use			
1.1. **Land use rights are guaranteed**	**1.1.1.** Land tenure is established by individual private ownership or by possession (regular or irregular). **NB:** Land tenure may be individual or collective (see the following requirement)	**Private property** • **1991 Constitution:** Recognises and protects private property, with a social function. • **Civil Code (Law 57 of 1887):** Regulates ownership, possession, modes of acquisition and acquisitive prescription. • **General Code of Procedure (Law 1564 of 2012):** Judicial procedures for the defence of property and possession. • **Law 1561 of 2012:** Establishes a special process for granting title deeds to small property owners. • **Law 1448 of 2011:** Restitution of land to victims of armed conflict. • **Law 1776 of 2016:** Promotes the formalisation of rural property. • **Law 1801 of 2016:** Police mechanisms for protection against property disturbances.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
1.1 Land tenure regime as an enabling factor for land use			
1.1. Land use rights are guaranteed	**1.1.1.** Land tenure is established by individual private ownership or by possession (regular or irregular). **NB:** Land tenure may be individual or collective (see the following requirement)	**Legitimate Possession** • **Civil Code (arts. 762–828):** Defines possession, its types and legal effects. • **General Code of Procedure (Law 1564 of 2012):** Regulates possessory and replevin actions. • **Law 1776 of 2016:** Recognises possession as a protected right and promotes rural formalisation. • **Law 1448 of 2011:** Protects the rights of displaced possessors and regulates restitution. • **Decree 902 of 2017 (arts. 36–37):** Empowers the National Land Agency to grant title to possession by administrative act. • **Law 1801 of 2016:** Police protection of possession against disturbances. • **Case law (Constitutional Court and Supreme Court of Justice):** Clarifies and reinforces the protection of legitimate possession.	Relevant
	1.1.2. Land tenure is established by collective ownership **NB:** Land tenure may be individual or collective (see previous requirement).	**Indigenous Reserves** • **Law 160 of 1994 (Art. 85):** Regulates the constitution, expansion and reorganisation of indigenous reserves. • **Decree 1071 of 2015:** Regulates the allocation, titling and legal protection of indigenous lands. • **Decree Law 4633 of 2011:** Measures for assistance, reparation and restitution of territorial rights to indigenous peoples. • **Law 1448 of 2011:** Restitution of land to victims, including indigenous communities. • **ILO Convention 169:** International recognition of the territorial and cultural rights of indigenous peoples.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
1.1 Land tenure regime as an enabling factor for land use			
1.1. Land use rights are guaranteed	**1.1.2.** Land tenure is established by collective ownership **NB:** Land tenure may be individual or collective (see previous requirement). .	**Black, Afro-Colombian, Raizal and Palenquero communities.** • **1991 Constitution:** Recognises ethnic and cultural diversity, protects collective territories. • **Law 70 of 1993:** Regulates collective titling and autonomous use of Afro-Colombian territory. • **Decree Law 4635 of 2011:** Comprehensive reparation and restitution of land to black and Afro-descendant communities who were victims. • **Decree 1071 of 2015:** Regulates the expansion, consolidation and legal protection of Afro collective territories. • **Law 1448 of 2011:** Restitution of land to victims of the conflict, including Afro-Colombian communities. • **ILO Convention 169:** International standards for territorial and cultural protection. **Roma (Gypsy) people** • **Decree 4634 of 2011:** Measures for assistance, comprehensive reparation and land restitution to the Rrom people. • **Decree 902 of 2017 (Art. 17):** Special programme for access to land with a differential approach for the Rrom people.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
1.1 Land tenure regime as an enabling factor for land use			
1.1. Land use rights are guaranteed	**1.1.3.** The farmer exercises the right to produce on the plot on the basis of legal arrangements such as leases, usufruct, sharecropping agreements, or provisional allocation contracts. This requirement is relevant when the producer has mere tenure, i.e., does not have land ownership or possession as described in the previous requirements.	**Civil Code (Law 57 of 1887)** • **Lease (arts. 1973–1991):** Use of a plot in exchange for a fee; regulates obligations, duration and restitution. • **Bailment (arts. 2200–2212):** Free loan for use, with obligation to return. • **Anticresis (arts. 2458–2460):** Delivery of real estate to the creditor to be paid with its fruits. • **Usufruct (arts. 823–829):** Use rights and enjoyment of another's property, for life or for a limited period; for real estate, requires a public deed and registration. • **Sharecropping (Law 6 of 1975, Decree 2815/1975, now Decree 1071/2015):** Joint exploitation of rural land, with distribution of fruits or profits; must be in writing. • **Law 160 of 1994 (Agrarian Reform):** Regulates ownership and land use of rural land, administration of vacant land and rural lease agreements; seeks to promote access to land and rural productivity. • **Law 1776 of 2016 (ZIDRES):** Creates Zones of Interest for Rural, Economic and Social Development, allowing the use of vacant land in agro-industrial projects under non-transferable ownership contracts. • **Law 70 of 1993 and Decree 1071 of 2015:** Regulate contracts on collective territories of Afro-Colombian communities; require community approval and written formalisation.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
1.1 Land tenure regime as an enabling factor for land use			
1.1. Land use rights are guaranteed	**1.1.4.** The area of production has not been reported for situations of forced expulsion, abandonment or displacement of the original owner.	**1991 Constitution** • **Art. 2:** Duty of the State to protect life, honour and property. • **Art. 58:** Protection of property and acquired rights. • **Art. 64:** Progressive access to land for peasants, especially displaced persons. • **Legislative Acts 1 and 2 of 2016–2017:** Incorporate transitional provisions for peace and victims. **Law 1448 of 2011 (Victims and Land Restitution Law)** • Restitution of dispossessed or abandoned land. • Creation of the Registry of Forcibly Dispossessed and Abandoned Land (RTDAF). • Judicial proceedings before specialised judges. • Jurisdiction of the Land Restitution Unit (URT/UAEGRTD) for administrative and judicial phases. **Law 387 of 1997** • Care and protection of displaced populations. • Creation of the Single Registry of Abandoned Plots and Territories (RUPTA). **Law 160 of 1994 (Agrarian Reform)** • Access to and redistribution of rural land. • Guaranteed access for farmers affected by the conflict. • Regulation of vacant land to prevent dispossession. **Decrees 4633, 4634 and 4635 of 2011** • Comprehensive reparation and restitution of land for indigenous, Afro-descendant and Roma communities. • Protection of collective territories affected by conflict. **Decrees 4829 of 2011, 440 of 2016, 1623 of 2023 (compiled in Decree 1071/2015, Part 15)** • Regulate administrative procedures for restitution. • Define the powers of the URT, administrative phases, handling of second occupants and operation of the RTDAF.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
1.2 Legal regime for land use			
1.2. Legal requirements for land use are met	**1.2.1.** The plot is located within the Agricultural Frontier; if it is located in conditional areas, production is only permitted under certain conditions that must be met.	**Law 1776 of 2016, art. 4** • Entrusts the Ministry of Agriculture with defining the Agricultural Frontier, taking into account environmental reserves and land use restrictions. **Resolution 216 of 2018 (MinAgricultura), amended by Resolution No. 327 of 2025** • Defines the National Agricultural Frontier and adopts the methodology for its identification. **Resolution 128 of 2017 (OSPR Policy)** • Establishes guidelines for the productive and social management of rural property, including the management and regulation of the Agricultural Frontier. **Agreement 024 of 1996 (INCORA)** • Regulates the creation of Peasant Reserve Zones (ZRC); its function is to prevent uncontrolled expansion of the Agricultural Frontier. **Final Peace Agreement 2016, Point 1 (Comprehensive Rural Reform)** • Commits the State to developing an environmental zoning plan that delimits the Agricultural Frontier.	Relevant
	1.2.2. Agricultural activity is permitted in accordance with land use ordinances.	**Law 388 of 1997** • Main standard on land use planning. Creates Land Use Plans (POT), mandatory for municipalities and districts, to be updated every 12 years (Art. 10). **Decree 1077 of 2015** • Regulates the formulation, adoption and implementation of POT, EOT and PBOT. Specifies urban planning, zoning and standards. **Law 99 of 1993** • Integrates environmental criteria into land use plans, ensuring sustainability and protection of strategic areas. **Law 1454 of 2011 (LOOT)** • General framework for territorial coordination between national, departmental and municipal levels in planning. **Law 2079 of 2021** • Reinforces the focus on sustainability and habitat within land use planning.	Relevant

Environmental protection

Areas of law	Legal requirement	Legal basis	Relevance
		2. Environmental protection	
2.1. Environmental requirements for agricultural activities are met	**2.1.1.** Agricultural activities are prohibited in protected areas or other legally excluded areas, unless expressly authorised in the applicable management plans or through formal management agreements with the competent authorities, and carried out in accordance with the conditions established therein.	**1991 Constitution** • Art. 63: Natural parks are inalienable, imprescriptible and unseizable. • Art. 79: Right to a healthy environment and duty of the State to protect ecological areas. **Law 2 of 1959** • Delimits seven National Forest Reserves; restricts land use and zones into strict conservation (A), restricted use (B) and limited agricultural use (C). **Decree 2811 of 1974 – Natural Resources Code** • Regulates the management of natural resources; defines the National Park System (arts. 327-330). **Decree 622 of 1977** • Regulates park categories; prohibits agricultural and extractive activities in areas of the system. **Law 99 of 1993** • Creates the Ministry of the Environment and the SINA; protects moorlands, water sources and water ecosystems. **Decree 3600 of 2007** • Regulates determinants of rural land use planning; classifies protected soils (moorlands, wetlands, riparian zones, aquifers). **Law 357 of 1997 (Ramsar Convention)** • Approves the international protection of wetlands. **Decree 1667 of 2002** • Designates Colombian wetlands as Ramsar sites. **Law 1753 of 2015, art. 172** • Prohibits high-impact agricultural and extractive activities in Ramsar wetlands.	Relevant

<table>
<tr><th>Areas of law</th><th>Legal requirement</th><th>Legal basis</th><th>Relevance</th></tr>
<tr><td colspan="4">2. Environmental protection</td></tr>
<tr><td rowspan="2">2.1. Environmental requirements for agricultural activities are met</td><td>2.1.1. Agricultural activities are prohibited in protected areas or other legally excluded areas, unless expressly authorised in the applicable management plans or through formal management agreements with the competent authorities, and carried out in accordance with the conditions established therein.</td><td>Decree 1076 of 2015
• Sole Regulatory Decree for the environmental sector; organises SINAP categories (parks, forest reserves, management districts, recreation areas, etc.); allows agriculture only under sustainable criteria in areas such as Integrated Management Districts or Civil Society Reserves.
Resolution 110 of 2022 (Ministry of Environment)
• Regulates the removal of Forest Reserve areas (Law 2/1959).
Law 160 of 1994, Decree 902 of 2017, and ANT agreements
• Regulate the use of unallocated vacant land and land-use rights for agricultural purposes under sustainability.</td><td>Relevant</td></tr>
<tr><td>2.1.2. Authorised agricultural inputs are used and handled appropriately in accordance with technical procedures.</td><td>Law 9 of 1979 (National Health Code)
• Regulates the manufacture, import, trade and use of chemical inputs.
Decree 2811 of 1974 (Natural Resources Code)
• Establishes guidelines for the use of chemical substances with environmental criteria.
Decree 1843 of 1991
• Regulates the handling, use and storage of agricultural pesticides; requires training for users.
Law 99 of 1993
• Empowers environmental authorities to control and sanction the improper use of agrochemicals.
Resolution 447 of 1974, 209 of 1978, 1849 of 1985, 150 of 2003 and 062376 of 2020 (ICA)
• Prohibit dangerous pesticides (DDT, Aldrin, Endrin, organochlorines and others listed).
Law 1650 of 2013
• Prohibits pesticides containing persistent and toxic substances (Stockholm Convention).</td><td>Relevant</td></tr>
</table>

Areas of law	Legal requirement	Legal basis	Relevance
2. Environmental protection			
2.1. Environmental requirements for agricultural activities are met	**2.1.2.** Authorised agricultural inputs are used and handled appropriately in accordance with technical procedures.	**Decree 1071 of 2015 (Agricultural Sector)** • ICA controls the registration, quality and safety of fertilisers, pesticides and bio-inputs; requires producers to allow inspections and report health risks. **Resolution 789 of 2007 (ICA)** • Establishes obligations regarding the storage, transport, final disposal and registration of hazardous substances. **Resolutions 375 of 2004 and 375 of 2021 (ICA)** • Regulate the registration and use of bio-inputs and plant extracts for agricultural use. **Resolution 1382 of 2013 (ICA)** • Defines procedures for the registration of chemical pesticides for agricultural use. **Resolution 3751 of 2013 (ICA)** • Regulates the registration, labelling and trade of fertilisers and soil conditioners. **Resolution 1704 of 2018 (Ministry of Agriculture)** • Promotes the use of biological inputs and clean agriculture. **Law 2183 of 2022** • Orders the creation of a technical protocol for bio-inputs, led by ANLA, with support from ICA and AGROSAVIA. **Decree 1076 of 2015 (Environment Sector)** • Requires environmental licensing for activities that pose a risk to ecosystems and regulates the introduction of species and bio-inputs. **Resolution 090832 of 2021 (ICA)** • Regulates the trade, distribution, and storage of agricultural inputs and seeds.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
2. Environmental protection			
2.1. Environmental requirements for agricultural activities are met	**2.1.3.** The production activity does not generate spills into water sources or, if it does, it has the respective management plans and spill permits in place.	**Regulatory framework for spills and water use in Colombia** • **Law 1955 of 2019 (Art. 279):** Exception to water concessions and spill permits for domestic consumption in scattered rural dwellings; applies to smallholders • **Decree 3930 of 2010:** Regulates the use and management of water resources and spill permits. • **Resolution 631 of 2015:** Sets parameters and maximum limits for specific spills into water bodies and sewers. • **Resolution 699 of 2021:** Regulates the spill of treated domestic wastewater into the ground. • **Decree-Law 2811 of 1974 (arts. 70, 77 and 137):** Recognises water as a public good, requires the construction of septic tanks and regulates their use under sustainability criteria. • **Decree 1076 of 2015 (arts. 2.2.3.2.1.1.1; 2.2.3.3.5.1; 2.2.3.3.4.3-4; 2.2.6.1.3.1):** Compiles provisions on concessions, spill permits and obligations for rational water use. • **Law 373 of 1997:** Mandates programmes for efficient water use and conservation. • **Decree 2981 of 2013 (art. 110):** Establishes additional wastewater management obligations. In summary: subsistence producers in scattered rural areas are **exempt from the concession and spill permit process,** but must ensure basic sanitation (septic tanks or treatment systems), complying with the quality parameters established in **Resolutions 699 of 2021 and 631 of 2015.**	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
		2. Environmental protection	
2.1. Environmental requirements for agricultural activities are met	**2.1.4.** Solid waste and agricultural input packaging are properly segregated, identified, and disposed of in accordance with applicable environmental regulations .	• **Decree 2981 of 2013, Articles 2 and 88:** Defines Comprehensive Solid Waste Management Plans (PGIRS) as mandatory municipal instruments for reduction, reuse, treatment, and final disposal. • **Decree 2981 of 2013, Art. 110:** Mandatory implementation of comprehensive waste management for all stakeholders. • **Resolution 1402 of 2006:** Develops Decree 4741/2005 on the prevention and management of hazardous waste. • **Resolution 1407 of 2018 (amended by Resolution 1342 of 2020):** Regulates the post-consumer management of paper, cardboard, plastic, glass and metal containers and packaging, establishing collection and recovery obligations for producers, importers and distributors.	Relevant
	2.1.5. Water for irrigation of the production plot may only be used after obtaining a permit or concession and in accordance with the conditions of this permit/ concession.	• **1991 Constitution (Articles 79 and 80):** Recognises the right to a healthy environment and the state's obligation to plan the management of natural resources, including water. • **Decree Law 2811 of 1974 (National Code of Natural Resources, arts. 131-136):** Regulates water use, including concessions for irrigation and drainage. • **Law 99 of 1993:** Creates the SINA and grants environmental authorities the power to issue water permits and concessions. • **Law 373 of 1997:** Establishes mandatory programmes for efficient water use and conservation, with implementation also applicable to agricultural irrigation. • **Decree 1541 of 1978:** Specifically regulates water concessions for different uses, including agricultural irrigation, and establishes user obligations. • **Decree 1076 of 2015 (DUR Environment):** Compiles and updates environmental regulations, including the water concession regime and irrigation permits. • **Resolution 0869 of 2004 (MAVDT):** Technical guidelines for water efficiency and conservation programmes.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
2. Environmental protection			
2.1. Environmental requirements for agricultural activities are met	**2.1.6.** The use of water for other activities associated with processing after obtaining a permit or concession and in accordance with the conditions of this permit/ concession.	• **Law 1955 of 2019 (Art. 279):** Exemption from water concessions and spill permits for domestic consumption in scattered rural dwellings; applies to smallholders. • **Decree Law 2811 of 1974 (National Code of Natural Resources, arts. 86, 88, 89):** Recognises water as a public good; its use requires a concession, except in cases provided for by law. • **Decree 1541 of 1978, art. 36:** Regulates procedures and conditions for granting surface and groundwater concessions, including agricultural activities. • **Law 99 of 1993:** Creates the Ministry of the Environment and the SINA, establishing guidelines for the conservation and sustainable use of water resources. • **Law 373 of 1997:** Establishes the Programme for Efficient Water Use and Conservation (PUEAA). • **Law 1450 of 2011 (PND):** Reaffirms access to water as a national priority and promotes its sustainable management. • **Decree 1076 of 2015, Book 2, Part 2, Chapter 2:** Regulates water concessions, requirements, procedures and common uses by ministerial decree (arts. 2.2.3.2.1.1 to 2.2.3.2.6.2). • **Resolution 509 of 2013:** Establishes administrative procedures for the application and granting of water concessions.	Not Relevant because it relates to processing, an activity carried out outside the area of production
	2.1.7. Agricultural activity respects waterways (riverbeds, ravines, streams and lakes) as established by law.	• **Decree Law 2811 of 1974, art. 83:** Defines waterways as strips of up to 30 m on each side of rivers and lakes for their protection. • **Decree 1449 of 1977, art. 3 (incorporated into Decree 1076 of 2015):** Requires rural landowners to conserve protective forest areas of at least 30 m with vegetation cover next to bodies of water. • **Circular 16 of 2019 (MADS):** Clarifies that the 30 m in Decree 1449 are a rural conservation obligation, not a criterion for limiting buffer zones.	Not Relevant No regulatory framework with technical guidelines has been adopted, nor has there been a clear delimitation of the areas where this requirement should be implemented.

Areas of law	Legal requirement	Legal basis	Relevance
2. Environmental protection			
2.1. Environmental requirements for agricultural activities are met	**2.1.7.** Agricultural activity respects waterways (riverbeds, ravines, streams and lakes) as established by law.	• **Decree 2245 of 2017:** Establishes technical criteria for the demarcation of riparian zones (characterisation, GIS, restoration, coordination with POT). • **Resolution 0957 of 2018 (MADS):** Adopts the Technical Guide to Criteria for the Delimitation of Waterways. • **Law 1333 of 2009 and Law 2387 of 2024:** Regulate the environmental sanctioning procedure for damage to water bodies and their protection zones. • **Law 2111 of 2021:** Reinforces the criminal protection of water resources through penalties for environmental damage. To date, there is no public indicator indicating how many regional autonomous corporations (CARs) have conducted comprehensive studies on the demarcation of waterways in Colombia. However, Decree 2245 of 2017 and the Technical Guide adopted by Resolution 0957 of 2018 assign this responsibility directly to regional environmental authorities, so it is expected that all CARs and urban authorities with environmental functions are making progress in these processes. The demarcation process is carried out by watersheds or bodies of water and depends on the prioritisation made by each environmental authority. Some CARs, such as CORPOBOYACÁ, CVC, CORANTIOQUIA, and CARDER, have reported progress in delimitation, especially in areas of high-water pressure or occupation risk. However, there is a significant lag in the rest of the country. The Ministry of Environment has promoted the implementation of the technical guide but has not published a consolidated national report with the total number of studies carried out.	Not Relevant No regulatory framework with technical guidelines has been adopted, nor has there been a clear delimitation of the areas where this requirement should be implemented.

Areas of law	Legal requirement	Legal basis	Relevance
2. Environmental protection			
2.1. Environmental requirements for agricultural activities are met	**2.1.8.** Producers protect and conserve the soil	• **Law 68 of 1988:** Promotes practices for soil conservation and erosion prevention. • **Decree 1743 of 1994:** Establishes mandatory environmental education programmes, including sustainable soil management. • **This applies to projects, works and/or extraction activities subject to environmental licensing. Resolution 541 of 2015:** Regulates the use and disposal of excavation materials to prevent soil degradation. • **Decree Law 2811 of 1974 (Natural Resources Code):** Establishes general principles for soil conservation and rational use. • **Decree 1076 of 2015, Art. 2.2.1.1.18.6:** Imposes obligations on rural landowners: to use the land according to its vocation, apply techniques to prevent its degradation, and protect vegetation cover in agricultural and livestock areas, roads, and water bodies. • **National Policy for Comprehensive Environmental Soil Management (GIAS, MADS 2013):** Strategic guidelines for monitoring, conservation and sustainable use of soil.	Relevant
	2.1.9. Agricultural activity does not exceed legal limits for atmospheric pollutants, and the burning of agricultural waste is carried out after obtaining a permit and in accordance with legal conditions.	• **Law 99 of 1993:** General Environmental Law. Recognises air as a natural resource and the basis of environmental management. • **Decree 948 of 1995:** Regulates air quality. Establishes maximum limits for atmospheric pollutants and requires the control of emissions from agricultural activities, including the burning of waste. • **Decree 1076 of 2015, art. 2.2.5.1.3.14:** Prohibits open burning in rural areas, with exceptions (soil preparation, frost control, among others) under strict regulation. • **Resolution 0391 of 2018:** Reinforces the prohibition of unauthorised agricultural burning, regulates technical conditions for controlled burning, and promotes alternatives such as composting and biomass use.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
2. Environmental protection			
2.2. **Protection of forest ecosystems and wild fauna and flora**	**2.2.1.** The producer did not establish new oil palm plantations in areas deforested after 29 July 2021.	• **Decree Law 2811 of 1974 (National Code of Natural Resources):** Regulates the sustainable management and use of forests; requires permits for exploitation and removal in forest reserves for the removal of natural cover. • **Law 160 of 1994, art. 52:** Creates the extinction of agricultural ownership rights over rural plots that are non-compliant with the social and ecological function of the property, including cases of deforestation. • **Decree 1071 of 2015, art. 2.14.19.2.7:** Details the burden of proof on the owner regarding the proper use of land in agricultural domain extinction proceedings. • **Resolution 261 of 2018 (UPRA):** Defines the National Agricultural Frontier, excluding areas with natural forests as of 2010, prohibiting agricultural activities in areas of deforestation after that date. • **Law 1333 of 2009:** Establishes the environmental sanctioning procedure for the implementation of offences such as unauthorised deforestation. • **Law 1708 of 2014:** Regulates judicial forfeiture, which can be implemented on plots linked to environmental crimes such as deforestation. • **Law 2111 of 2021 (amends the Penal Code, Art. 330):** Classifies deforestation as a crime, with criminal penalties effective from 29 July 2021. • **Law 2111 of 2021** amends the Penal Code by introducing the crime of deforestation in Article 330. It does not establish a cut-off date or baseline for deforestation, but it does elevate it to the status of a crime, coming into force on 29 July 2021. Nor does the explanatory memorandum use layers of geographic information. However, it does refer to supporting figures that connote a period of analysis. In this vein, the latter date is taken as the cut-off date, and evidence can be overlaid and taken from this date onwards or from cases of deforestation reported since the entry into force of Law 2111 of 2021.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
2. Environmental protection			
2.2. **Protection of forest ecosystems and wild fauna and flora**	**2.2.2.** Producers who establish an agro-forestry system or transform their forest plantation into an agricultural production system (including agrofor-ests) on a plot of land must comply with the legal standards for use.	• **Law 101 of 1993 (General Law on Agricultural Development):** Classifies commercial forestry activities as part of the agricultural sector, including agroforests. • **Decree 1498 of 2008 (compiled in Decree 1071 of 2015):** Regulates commercial forest crops and agroforests, provided they are not located in environmental protection areas. • **Decree 2398 of 2019:** Updates regulations on the movement of forest products; requires registration of plantations and agroforests with the Single Forestry Window (VUF). • **Decree Law 2811 of 1974 (National Code of Natural Resources):** Defines categories of forest plantations (industrial, protective and protective-productive) and requires permits for the movement of forest products (Arts. 223 and 230). • **Decree 1071 of 2015, art. 2.3.3.2:** Defines commercial forestry and equates it with industrial or commercial forest plantations. • **Decree 1076 of 2015, arts. 2.2.1.1.12.2 and 2.2.1.1.12.3:** Requires the registration of forest plantations, hedges, windbreaks and shade barriers with the environmental authority, establishing requirements for their use. • **Resolutions 1909 of 2017 and 081 of 2018 (MADS):** Regulate the Single National Online Safe Conduct (SUNL) for the movement of forest products. • **Conpes 3934 of 2018 (Green Growth Mission):** Establishes strategic guidelines for consolidating the forestry economy, including agroforests and non-timber products.	Not Relevant There is no agroforest with palm trees.

Areas of law	Legal requirement	Legal basis	Relevance
2. Environmental protection			
2.2. **Protection of forest ecosystems and wild fauna and flora**	**2.2.3.** The agricultural activity has a management plan or environmental licence, including an environmental impact assessment.	In accordance with Article 2.2.2.3.2.1 of Decree 1076 of 2015, only the projects, works and activities expressly indicated in Articles 2.2.2.3.2.2 and 2.2.2.3.2.3 of the same decree are subject to environmental licensing, which does not include agricultural activity related to coffee, oil palm or cocoa.	Not Relevant Palm oil production in Colombia is largely an agricultural activity that does not require a management plan or an environmental licence.
	2.2.4. The agricultural activity does not contravene the protection of endangered species or biodiversity conservation. .	• **Decree Law 2811 of 1974 (National Code of Natural Resources):** Defines wildlife (Art. 249) as national heritage (Art. 248); prohibits the destruction of habitats and harmful practices such as the use of fire, chemicals or the destruction of nests (art. 265); imposes conservation and rational management of hydrobiological resources (art. 266). • **Decree 1608 of 1978:** Regulates wildlife; requires the protection of critical habitats for native and migratory species (art. 219), collaboration in control and surveillance, and reporting of violations. It establishes that all exploitation must assess environmental impacts (Art. 14) and allows for the declaration of species with special protection (Art. 24). • **Law 99 of 1993:** Creates the Ministry of the Environment and the National Environmental System (SINA), establishing biodiversity as national heritage and of public interest. • **Law 1930 of 2018:** Regulates the comprehensive management of páramos and promotes sustainable agricultural practices to protect biodiversity in these ecosystems. • **Law 165 of 1994:** Approves the Convention on Biological Diversity, committing the country to the conservation and sustainable use of biodiversity.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
2. Environmental protection			
2.2. **Protection of forest ecosystems and wild fauna and flora**	**2.2.4.** The agricultural activity does not contravene the protection of endangered species or biodiversity conservation. .	• **Law 1333 of 2009:** Establishes environmental sanctioning procedures for offences affecting fauna and ecosystems. • **Resolution 1912 of 2017 (MADS):** Defines the official list of endangered wild species in Colombia.	Relevant

Third parties' rights and FPIC

Areas of law	Legal requirement	Legal basis	Relevance
3. Third parties' rights and FPIC			
3.1. **Substantive third parties' rights are respected**	**3.1.1.** Agricultural activities respect the protection of cultural heritage and avoid impacts on sites, resources and habitats of cultural, archaeological or historical importance to Indigenous communities.	• **1991 Constitution:** Recognises the right to cultural heritage and the State's duty to protect it. • **Law 45 of 1983:** Approves the 1972 UNESCO Convention for the Protection of the World Cultural and Natural Heritage. • **Law 21 of 1991:** Approves ILO Convention 169, protecting the territorial and cultural rights of indigenous peoples. • **Law 388 of 1997 (Art. 10, amended by Law 2294 of 2023):** Includes cultural heritage as a determining factor in land use planning. • **Law 1185 of 2008:** Amends the General Law on Culture, regulates tangible and intangible cultural heritage, and incorporates Special Management and Protection Plans (PEMP) into the POT. Art. 11.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
3. Third parties' rights and FPIC			
3.1. **Substantive third parties' rights are respected**	**3.1.1.** Agricultural activities respect the protection of cultural heritage and avoid impacts on sites, resources and habitats of cultural, archaeological or historical importance to Indigenous communities.	• **Law 1448 of 2011:** Guarantees the protection of sacred and cultural sites in the context of land restitution. • **Resolution 0262 of 2022 (Mincultura):** Establishes criteria for the identification, management, and sustainability of cultural landscapes.	Relevant
	3.1.2. The agricultural activity does not generate impacts that violate the rights of local communities and complies with Legal requirements regarding the rights of local communities to enjoy a healthy environment.	• **1991 Constitution (Art. 79):** Recognises the right to enjoy a healthy environment and the state's duty to protect environmental diversity and integrity. • **1991 Constitution (Art. 74):** Guarantees the right of access to information for implementation in environmental matters. • **Constitutional jurisprudence:** The Constitutional Court has defined this right as fundamental, enforceable by means of tutela, and as a cross-cutting principle of the legal system. • **Law 99 of 1993:** Creates the National Environmental System (SINA) and establishes principles of sustainability and citizen participation. • **Decree 1076 of 2015:** Compiles environmental regulations, regulates licences, management plans and participation mechanisms. • **Sectoral laws:** These include Law 1252 of 2008 (solid waste) and Law 373 of 1997 (efficient use and conservation of water). • **International instruments:** Colombia has ratified the Rio Convention (1992) on biodiversity, the Escazú Agreement (2022) on access to information and environmental justice, and the Minamata Convention (2013) on mercury control.	Not Relevant This right deals with the condition of the soil and air and is therefore articulated in multiple related rights, which are covered more specifically in other requirements of this tool.

Areas of law	Legal requirement	Legal basis	Relevance
3. Third parties' rights and FPIC			
3.2. The third parties' rights are respected	**3.2.1.** The local population has been informed of the agricultural project in a manner through the environmental impact assessment process (if applicable).	• **1991 Constitution (Articles 79 and 80):** Recognises the right to a healthy environment and establishes the state's duty to prevent and control environmental degradation, including the requirement for prior assessments. • **Law 99 of 1993:** Creates the National Environmental System (SINA) and establishes environmental licensing as a mandatory requirement for projects, works or activities that may cause serious damage to the environment, based on an Environmental Impact Assessment. • **Decree 1076 of 2015 (arts. 2.2.2.3.2.2. et seq.):** Compiles environmental regulations and details the requirements, scope and content of Environmental Impact Assessments, as well as the procedures for obtaining environmental licences. • **Resolution 631 of 2015 and Resolution 1503 of 2010:** These regulate technical aspects of spills and provide guidelines for preparing EIAs in specific sectors. • **Decree 2041 of 2014 (now incorporated into Decree 1076):** Regulated the procedure for environmental licences and defined which activities require EIAs. In general, agricultural crops are not subject to Environmental Impact Assessments, unless they are associated with large-scale projects that involve: • Significant transformation of specially protected areas, • Development in sensitive ecosystems (moorlands, wetlands, natural forests), • Or related activities (dams, irrigation districts, processors, etc.) that do require an environmental licence and, therefore, an EIA.	Not Relevant In Colombia, there are no cases of large projects or crops that require an environmental impact assessment and, therefore, the implementation of the obligation to inform local populations of the activity is not required.

Areas of law	Legal requirement	Legal basis	Relevance
3. Third parties' rights and FPIC			
3.3. Rights of indigenous and Afro-Colombian peoples.	**3.3.1.** The rights of indigenous and Afro-Colombian peoples are respected	• **1991 Constitution (Articles 7, 8, 246, 286, 287, 330, Transitional Provision 56):** Recognises ethnic and cultural diversity, protects territories, grants autonomy and jurisdiction to indigenous peoples, and guarantees participation in decisions on natural resources. • **Law 21 of 1991:** Approves ILO Convention 169, which ensures self-determination, prior consultation, and respect for ancestral territories. • **Law 89 of 1890:** Recognises the autonomy of indigenous reserves in economic and social governance according to their customs and traditions. • **Law 160 of 1994 (art. 94):** Guarantees access to land and recognises ethnic particularities in rural development. • **Decree 1088 of 1993:** Regulates the creation of associations of indigenous councils and traditional authorities. • **Decree 2001 of 1998:** Regulates the constitution of indigenous reserves. • **Decree 2333 of 2014:** Protects lands ancestrally occupied by indigenous peoples. • **Decree 1953 of 2014:** Establishes a special regime for the administration of indigenous territories. • **Decree Law 4633 of 2011:** Creates measures for comprehensive reparation and restitution of territorial rights to indigenous communities that are victims of the conflict. • **Decree 1500 of 2018:** Recognises the Black Line as the ancestral territory of the peoples of the Sierra Nevada. • **Decree 1320 of 1998:** Regulates prior consultation for indigenous and Afro-Colombian communities. • **Decree 2613 of 2016:** Adopts a protocol for inter-institutional coordination for prior consultation. • **Environmental laws and decrees (Law 165 of 1994, Decrees 870/2017 and 1007/2018):** Promote the participation of ethnic communities in conservation, access to genetic resources and benefits for traditional knowledge.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
3. Third parties' rights and FPIC			
3.4. FPIC	**3.4.1.** If the agricultural activity generates potential impacts on ethnic communities, the FPIC or Prior Consultation process was respected.	• **1991 Constitution (Arts. 2, 7, 8, 13, 63, 330, Transitory Provisions 55 and 56):** Recognises ethnic diversity, protects collective territories and guarantees participation in decisions that affect them. • **Law 21 of 1991:** Approves ILO Convention 169, which establishes the right to prior consultation of indigenous and tribal peoples. • **Law 70 of 1993:** Extends this right to Afro-Colombian communities, especially in projects involving the use of their territories. • **Law 99 of 1993:** Incorporates the participation of ethnic communities in environmental management. • **Law 160 of 1994:** Reinforces ethnic participation in agrarian reform and rural development. • **Law 1753 of 2015 (PND):** Reiterates prior consultation as a requirement in projects that affect ethnic rights or territories. • **Law 2294 of 2023 (PND 2022-2026)**: Consolidates the duty of prior consultation in policies, plans and projects involving ethnic communities. • **Decree 1320 of 1998:** Regulates the prior consultation procedure in natural resource exploitation projects. • **Decree 1069 of 2015 (DUR environment sector)**: Compiles standards on participation and administrative procedures for prior consultation.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
3. Third parties' rights and FPIC			
3.4. FPIC	**3.4.1.** If the agricultural activity generates potential impacts on ethnic communities, the FPIC or Prior Consultation process was respected.	• **Decree 1500 of 2018:** Recognises the Black Line as the ancestral territory of the peoples of the Sierra Nevada, with special protection. • **Decree 2353 of 2019:** Defines the functions of the Technical Subdirectorate for Prior Consultation. • **Presidential Directive 2013:** Guides the implementation of prior consultation in state projects, works or activities. Prior Consultation: This is the right of indigenous and Afro-Colombian communities to be informed and participate in decisions that may affect them, seeking to reach an agreement, but it does not imply that their consent is mandatory. Free, Prior and Informed Consent (FPIC in the strict sense): This goes beyond consultation, as it requires the express authorisation of the community. In Colombia, mandatory consent is implemented only in exceptional cases: **1.** Relocation or resettlement of communities. **2.** Storage or disposal of hazardous waste in their territories. **3.** Projects that have a high impact that threaten their physical or cultural survival.	Relevant

Labour rights

Areas of law	Legal requirement	Legal basis	Relevance
		4. Labour rights	
4.1. Employment contract	**4.1.1.** Where a producer engages workers, the employment relationship is governed by one of the contractual modalities recognised by law—fixed-term, indefinite, apprenticeship, or temporary/casual/incidental—whether concluded in writing or orally, and in accordance with the conditions established by law..	**Substantive Labour Code (CST):** Regulates the types of contracts (work or labour, fixed-term, indefinite, apprenticeship, temporary or casual), which also apply to the agricultural sector, although there are gaps in relation to the temporary and itinerant nature of rural work. **Resolution 464 of 2017 (Ministry of Agriculture):** Defines guidelines for Peasant, Family and Community Agriculture (ACFC), establishing that at least 50% of the workforce must be family or community members. **Implementation in the palm sector:** General labour regulations are not fully adapted to the particularities of the sector. Although the Colombian palm oil sector has made progress in recent years in terms of labour formalisation, especially among companies linked to FEDEPALMA, there are still risks of non-compliance in areas with high levels of informality, especially during the harvest season for temporary work and in smaller production units with low levels of entrepreneurship. **The implementation of Article 39 of the Substantive Labour Code (CST) is as follows:** • As a general rule, any employment contract in Colombia may be concluded verbally or in writing. • Exception: when the law requires the contract to be in writing, as in the following cases: - Fixed-term contract (Art. 46 CST): must be in writing, indicating the duration. - Apprenticeship contract (Law 789 of 2002, Art. 30): must be in writing. - Foreign workers: the immigration authority usually requires a written contract for visa and permit purposes. Therefore, if an oral contract does not comply with these mandatory writing requirements, it is automatically understood to be an indefinite-term contract.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
4. Labour rights			
4.2. Working hours	**4.2.1.** If a producer employs permanent workers, working hours must not exceed the limits established by law, and any overtime or work performed on Sundays must be remunerated.	Colombian labour law establishes a maximum weekly working day of 42 hours (Law 2101). In addition, Law 789 allows for flexible working hours. • **Law 2101: of 2021:** establishes a maximum number of working hours per week. • **Law 789 of 2002:** allows flexible working hours. • **Substantive Labour Code, Articles 160 and 161:** Establishes maximum working hours with exceptions. • **Resolution 464 of 2017:** identifies family farming and community farming, but working hours are adapted to family dynamics. • **Law 2101 of 2021,** Art. 2 modifies Art. 161 of the CST, gradually reducing the working week from 48 to 42 hours, with annual reductions of 2 hours until reaching 42 hours in 2026.	Relevant
4.3. Minimum wage	**4.3.1.** Workers must receive at least the legal minimum wage.	**Substantive Labour Code:** establishes the minimum wage each year. There are also fixed wages, which are paid on a regular basis; variable wages, which depend on conditions such as hours or targets; comprehensive wages, which include benefits such as bonuses and severance pay; and wages in kind, which are paid with goods or services. Articles 45 and 46 regulate payment for contracted work or labour.	Relevant
4.4. Personal protective equipment	**4.4.1.** The employer must provide protective equipment and training to workers who perform hazardous activities.	**The Substantive Labour Code (Art. 56)** establishes the employer's obligations regarding the protection and safety of workers. In Colombia, employers in the agricultural sector are legally obliged to: • Provide personal protective equipment appropriate to the risks. • Train workers in prevention, risk management and the use of PPE. • Maintain documentary records of these processes as part of the SG-SST.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
4. Labour rights			
4.4. Personal protective equipment	**4.4.1.** The employer must provide protective equipment and training to workers who perform hazardous activities.	This applies without exception to agricultural businesses. Although there are informal workers, the standard remains enforceable, especially if there is an inspection or if an accident occurs. **Substantive Labour Code, Articles 56, 57 and 348**: establishes the employer's obligations regarding the protection and safety of workers. **Decree 1072 of 2015 and Resolution 0312 of 2019:** On the protection of workers in agricultural work. **Law 55 of 1993:** Approves "Convention No. 170 and Recommendation No. 177 on Safety in the Use of Chemicals at Work" adopted by the 77th session of the ILO General Conference, Geneva, 1990. Article 10 of Convention 170.	Relevant
4.5. Absence of discrimination	**4.5.1.** No discrimination shall occur between workers on grounds of gender, race, religion, age, or any other protected characteristic, where capabilities and working conditions are equal.	In Colombia, the legal framework guarantees the right to equal treatment and non-discrimination in employment, in accordance with national legislation and international commitments. In the agricultural sector, all workers must enjoy the same rights, conditions and opportunities, regardless of their gender, race, age, sexual orientation, religion, disability or other personal or social conditions. • **Law 1496 of 2011:** establishes equal rights and guarantees for all workers. • **Law 16 of 1972:** prohibits discrimination on the grounds of race, sex, religion, language, opinions or social origin. • **Law 1482 of 2011:** punishes acts of discrimination or racism. • **Law 1257 of 2008** on discrimination and violence against women	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
4. Labour rights			
4.5. Absence of discrimination	**4.5.1.** No discrimination shall occur between workers on grounds of gender, race, religion, age, or any other protected characteristic, where capabilities and working conditions are equal.	• **Law 2365 of 2024:** on sexual harassment in the workplace. • **Resolutions 4607 of 2022, 2110 of 2023 and Circulars 0062 of 2021 and 055 of 2024:** reinforce the obligation to prevent, report and punish discriminatory acts, as well as to promote inclusive and equitable practices in recruitment and labour management.	Relevant
4.6. Freedom of association	**4.6.1.** Workers are free to join a trade union of their choice and shall not be subject to retaliation for exercising this right.	**Summary:** In Colombia, freedom of association is enshrined in Article 39 of the 1991 Constitution, which recognises the right of workers and employers to form trade unions or professional associations to defend their interests. This principle is developed in several key standards, including the Substantive Labour Code, Article 359 of which establishes that at least 25 members are required to form a workers' union and a minimum of five independent employers for an employers' union. In addition, Article 373 of the same Code assigns functions to trade unions such as studying the working conditions of their members and defending their labour rights. Law 83 of 1931 regulates basic aspects of trade unions, while Law 584 of 2000 reinforces guarantees of freedom of association. Finally, Article 292 of the Criminal Code, contained in Law 599 of 2000, classifies any attack on the right of association as a crime. • **1991 Constitution, Article 39:** recognises the right of workers and employers to form trade unions or professional associations to defend their interests. • **Substantive Labour Code (CST), Articles 359 and 373:** regulates trade union rights and functions according to the number of workers (a minimum of 25 employees to form a workers' union and a minimum of 5 independent employees for an employers' union). • **Law 584 of 2000:** reinforces guarantees of trade union freedom.	Relevant in production units with more than 25 permanent employees or a minimum of 5 independent employers for an employers' union

Areas of law	Legal requirement	Legal basis	Relevance
		4. Labour rights	
4.7. **Social security**	**4.7.1.** The employer complies with the current social security regime, including the payment of the corresponding contributions.	• **1991 Constitution (Articles 48 and 49):** Establishes social security and health as fundamental rights that are mandatory and universal. • **Substantive Labour Code – CST (1950):** Regulates labour relations in the country, with implementation also for rural workers. • **Law 100 of 1993:** Creates the Comprehensive Social Security System (health, pensions, occupational hazards, complementary social services). • **Law 1562 of 2012:** Strengthens the General Occupational Risk System, with implementation applicable to all activities, including agriculture and • **Decree 1072 of 2015 (Single Regulatory Decree on Labour):** Regulates the Occupational Health and Safety Management System (SG-SST), mandatory for all companies. • **Resolution 0312 of 2019:** Defines minimum SG-SST standards for employers and contractors, including small agricultural producers. • **Resolution 464 of 2017 (Ministry of Agriculture):** Recognises and regulates Peasant, Family and Community Agriculture, establishing special conditions for labour protection and social security for this type of productive unit. **Law 1438 of 2011,** in its Article 35, allows temporary or day labourers to remain in the Subsidised Regime despite having an employment relationship, such that the employer must "contribute to the Subsidised Regime the equivalent of the amount that the worker would contribute to the Contributory Regime in proportion to their pay" (Congress of the Republic, 2011)	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
4. Labour rights			
4.7. **Social security**	**4.7.1.** The employer complies with the current social security regime, including the payment of the corresponding contributions.	Changes from the latest labour reform, Law 2466 of 2025, with implementation limitations and challenges for the palm oil sector. • **Law 2466 of 2025** poses several challenges for the palm oil sector, including increased labour costs due to reduced working hours, higher night-time surcharges and the promotion of permanent contracts. In addition, agricultural work, which depends on natural cycles and requires flexible hours, could be affected by new limitations on overtime and work on public holidays. These changes require better planning, investment in labour formalisation, and adaptation to maintain the sector's productivity and competitiveness.	Relevant
4.8. **Maternity and paternity leave**	**4.8.1.** The employer shall grant 18 weeks of paid maternity leave to pregnant employees and 8 days of paid paternity leave to fathers.	**Summary:** In Colombia, maternity and paternity leave are paid and regulated by Law 2114 of 2021. Maternity leave, which was extended to 18 weeks by Law 1822 of 2017 and remains so; paternity leave (CST, art. 236), of 8 working days; for bereavement (CST, no. 10, art. 57), which corresponds to 5 working days, and for domestic calamity (CST, art. 57, no. 6), which is indefinite. • **Law 2114 of 2021:** Regulates maternity and paternity leave. Maternity leave, which, under Law 1822 of 2017, was extended to 18 weeks and remains so; paternity leave (CST, art. 236), 8 working days; for bereavement (CST, no. 10, art. 57), which corresponds to 5 working days, and for domestic calamity (CST, art. 57, no. 6), which is indeterminate.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
		4. Labour rights	
4.9. Workplace or sexual harassment	**4.9.1.** The employer shall adopt measures to prevent, address, and sanction workplace harassment and sexual harassment.	The Colombian legal framework on workplace harassment is mainly structured around two laws. Law 1010 of 2006 establishes a formal definition of workplace harassment, understood as any persistent and demonstrable behaviour towards a worker with the aim of instilling fear, intimidation, distress or demotivation. Law 2365 of 2024 broadened the scope of the legal framework by specifically incorporating sexual harassment in the workplace and educational settings. • **Law 1010 of 2006:** establishes a formal definition of workplace harassment. • **Law 2365 of 2024:** broadened the scope of the legal framework by specifically incorporating sexual harassment in work and educational environments. • **Law 1010 of 2006:** establishes prohibited behaviours, prevention mechanisms and penalties for workplace harassment.	Relevant

Human rights

Areas of law	Legal requirement	Legal basis	Relevance
5. Human rights			
5.1. Child labour	**5.1.1.** Hazardous agricultural activities are prohibited for persons under 18, and individuals aged 15–17 may work only under the legally prescribed conditions regarding working time, weekly limits, and protection from hazardous tasks. l	In Colombia, labour legislation protects minors by establishing that the minimum working age is 15, always with authorisation and under conditions that do not affect their health or education. The Substantive Labour Code prohibits the employment of minors under the age of 18 in hazardous work, and Law 1098 of 2006 (Childhood and Adolescence Code) limits their working hours to six hours per day and thirty hours per week, in addition to prohibiting night work between 6:00 p.m. and 6:00 a.m. These standards are complemented by international treaties ratified by Colombia, such as ILO Convention 138 and the Convention on the Rights of the Child, which reinforce the country's commitment to the prevention of child labour and the comprehensive protection of working adolescents, ensuring that their employment is safe, educational and respectful of their rights. **Substantive Labour Code, Arts. 171 and 424:** **Law 1098 of 2006:** Code on Children and Adolescents) limits their working hours: a maximum of 6 hours per day and 30 hours per week if the minor is between 15 and 17 years of age, provided that there is no employment relationship or exploitation. It prohibits night work, i.e. between 6:00 p.m. and 6:00 a.m. for all minors. With regard to work in family agricultural activities, it is not expressly prohibited if it is carried out on an occasional basis, is light work and is within the framework of the family culture or economy, without putting the health, integrity or education of the minor at risk. **Law 12 of 1991:** ratifies the Convention on the Rights of the Child.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
		5. Human rights	
5.1. Child labour	**5.1.1.** Hazardous agricultural activities are prohibited for persons under 18, and individuals aged 15–17 may work only under the legally prescribed conditions regarding working time, weekly limits, and protection from hazardous tasks. I	**Law 515 of 1999:** incorporates ILO Convention 138 on the minimum age for admission to employment. **Law 1622 of 2013:** recognises specific rights and guarantees for young people. **Resolution 3597 of 2013:** sets the minimum age for admission to employment at 15 years. In Colombia, minors are expressly prohibited from working at night, as part of legal measures to protect their health, development and education.	Relevant
5.2. Forced labour	**5.2.1.** Forced labour, including any practices that restrict workers' freedom of employment, is strictly prohibited.	**Law 23 of 1967:** ratifies ILO Convention 29 on forced labour (1930) and Convention 105 on the abolition of forced labour (1957). **Decree 1280 of 1997:** enacts Law 23, which obliges the State to eliminate any form of work demanded under threat or coercion. **Law 985 of 2005:** defines and punishes human trafficking, which is one of the contemporary forms of forced labour. **Substantive Labour Code, Art. 59:** prohibits practices that may generate economic coercion or undue dependence, such as unauthorised deductions from wages, which may be indicative of abusive or forced labour conditions.	Relevant

Tax, anti-corruption, trade and customs regulations

Areas of law	Legal requirement	Legal basis	Relevance
6. Taxation, anti-corruption, trade and customs			
6.1. Taxes	**6.1.1.** Plots used for agricultural production pay the unified property tax when applicable	• In Colombia, **the payment of unified property tax is a tax obligation** for owners, possessors or lessees of rural and urban real estate. • **Colombian Constitution, Art. 338):** establishes the competence of territorial entities (municipalities and districts) to impose taxes such as property taxes. • **Law 44 of 1990:** Establishes that this tax is levied on the cadastral value of the property and must be paid by the owner, possessor, or usufructuary. **In its Article 24, amended by Article 184 of Law 223 of 1995:** it established a property tax compensation corresponding to plots recognised as reserves by the Nation, charged to the National Budget. • **Municipal Tax Statute:** Each municipality has its own statute detailing property tax rates, deadlines and exemptions.	Not Relevant **Not related to the EUDR objectives. Not specific to the palm oil sector.**
	6.1.2. Actors in the value chain who trade in agricultural products, process or store them pay the Industry and Commerce Tax (ICA).	**Agricultural activities as such do not pay ICA,** but the processes of **marketing, processing, packaging, storage, etc.** carried out in urban or rural areas that involve industrial or commercial activity do pay it. This applies more to associations, cooperatives, intermediaries and companies within the jurisdiction of the municipality where the activity is carried out. **Law 14 of 1983** – Defines activities that are and are not subject to ICA. **Decree 1333 of 1986** – Municipal regime authorising municipalities to collect ICA. **Concepts of the Council of State** – Clarify that pure agricultural cultivation does not pay ICA but associated industrial or commercial activities do. **Article 259** on ICA exempts agricultural production.	Not Relevant **Not related to the EUDR objectives. Not specific to the palm oil sector.**

Areas of law	Legal requirement	Legal basis	Relevance
6. Taxation, anti-corruption, trade and customs			
6.1. Taxes	**6.1.3.** Value chain actors pay income tax	**National Tax Statute (Decree 624 of 1989 and its amendments), Articles 1 to 365:** regulates income tax payments and the applicable caps, defined by the DIAN according to the producer's income level and degree of formalisation. Most small rural producers with low incomes are not required to pay this tax. Legal entities (companies, formal associations) must declare and pay income tax regardless of their income, with a general rate of 35% on taxable net income. **Natural persons:** Income exceeding approximately $59,377,000 per year (about $4,950,000 per month); gross assets exceeding $190,854,000; credit card purchases, deposits or investments exceeding certain thresholds. **Legal entities** (formal agricultural companies): They are required to declare and pay income tax from the moment they are formally established, with a general rate of 35% on net taxable income. Some agricultural activities may be eligible for partial income exemptions or special treatment if they meet certain conditions (such as being a small rural business). **Special cases:** Producers covered by **the Simple Taxation Regime (RST)** pay a single reduced rate, which includes income tax, ICA and other taxes. Producers who join cooperatives or solidarity groups may have additional **tax benefits.** Law 1607 of 2012, Law 1819 of 2016, Law 1943 of 2018, and other subsequent laws have partially modified the income tax rules.	Not Relevant **Not related to the EUDR objectives. Not specific to the palm oil sector.**

Areas of law	Legal requirement	Legal basis	Relevance
6. Taxation, anti-corruption, trade and customs			
6.1. Taxes	**6.1.4.** Palm oil buyers, processors, or exporters pay the parafiscal contributions defined by law.	In Colombia, **parafiscal contributions** are mandatory payments established by law that certain economic sectors must make to finance specific funds or services of common interest to the same sector that pays them. They are not allocated to the general national budget, but to entities such as parafiscal funds, trade associations or technical institutes. In the agricultural sector, the charge is usually made at the point of purchase or export of the product. It applies to the coffee, cocoa and palm sectors as follows: **Law 138 of 1994:** On the purposes of the Palm Development Levy. **Decree 2354 of 1996, compiled in Decree 1071 of 2015:** on the organisation of the Price Stabilisation Fund for the palm oil sector. **Law 101 of 1993, Articles 29, 30 and 32:** Defines the sectors that are subject to this tax and how parafiscal funds are administered, among other activities, in: **1.** Research, technology transfer, and technical advice and assistance **2.** Health protection programmes **3.** Marketing and competitiveness support programmes **4.** Consumption promotion programmes (marketing and market)	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
6. Taxation, anti-corruption, trade and customs			
6.1. Taxes	**6.1.4.** Palm oil buyers, processors, or exporters pay the parafiscal contributions defined by law.	**5.** Economic, social and infrastructure programmes for the benefit of the sectors **6.** Sustainability and environmental programme **7.** Export promotion and consumption promotion **8.** Support for supply and demand regulation **9.** Production adjustment and health control	Relevant
	6.1.5. Exporters are responsible for customs duties and taxes, as established by law	**Decree 390 of 2016 (New Customs Regulation):** establishes the general framework for customs management, including the treatment of goods, import and export procedures, and related tax obligations. **Resolution 00041 of 11 May 2016** regulates Decree 390, developing the operational and technical aspects necessary for its implementation. **External Circular No. 000003 of 22 March 2016** clarifies the implementation of paragraph 1 of Article 674 of Decree 390, providing guidance to operators on implementation of tax and customs standards. **Resolution 46 of 2019,** annexes 1 to 10, supplements and details specific procedures on customs regimes and their tax implications. **Decree 1165 of 2019:** establishes the current customs regime. **Decree 920 of 2023:** introduces structural adjustments.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
6. Taxation, anti-corruption, trade and customs			
6.1. Taxes	**6.1.5.** Exporters are responsible for customs duties and taxes, as established by law	**Decree 659 of 2024:** amended certain articles of Decree 1165, updating key procedures. **Decree 360 of 7 April 2021:** also forms part of the legal framework regulating these taxes in foreign trade.	Relevant
	6.1.6. The actors in the chain pay value-added tax (VAT).	Tax Statute: • **Article 420:** Defines the events that generate VAT. • **Article 421:** Establishes what is considered a "sale" for VAT purposes. • **Law 1819 of 2016:** Introduced relevant modifications to the VAT regime. • **Decree 4048 of 2008:** Regulates the DIAN's authority to interpret tax standards.	Not Relevant Not related to the EUDR objectives. Not specific to the palm oil sector .

Annex 3: Consultations carried out

Colombia carried out a series of actions aimed at supporting the achievement of national objectives for the sustainability of the cocoa sector and access to the EU market. As such, in 2024 Colombia began developing tools to facilitate due diligence by operators within the framework of the EUDR.

This tool is based on the work of national and international experts in law and due diligence and on technical consultation with all national and international actors in the coffee, cocoa and palm oil sectors concerned: ministries and government entities, exporters, traders and producers, cooperatives and producer associations, certification bodies, civil society organisations and EU importing countries.

In addition, bilateral consultations have been held with key actors, as well as socialisation and feedback meetings with an expanded group of stakeholders, including cooperatives and exporting companies from the productive sectors.

Based on various analyses of the applicable legal framework in the country, the EFI team, together with Swisscontact, consolidated and supplemented all relevant standards for the palm, coffee and cocoa sectors in a first step, organised comprehensively according to the areas of law defined by the EUDR. These were structured into subcategories under a legal taxonomy developed by EFI in collaboration with Preferred by Nature, in order to facilitate their analysis.

For each subcategory, which groups together standards relating to the same objective, a Legal requirement was drafted in clear and understandable language for operators, which was validated through multistakeholder exercises. Likewise, the relevance of each requirement for the sectors involved was determined collectively and by consensus, thus closing the first step of the process (see Annex 2 of this tool).

The second step, focused on developing a risk pre-assessment, began with the work of sectoral expert groups. For each relevant Legal requirement, a search for information and analysis of existing data was carried out to establish the level of implementation and, failing that, the associated level of risk. This level was agreed upon based on evidence, with the purpose of formulating recommendations for due diligence actions to guide operators. These recommendations, based on sectoral risk per requirement, serve as guidance for operators to conduct their own risk analysis in their supply chains.

Annex 4:
Analysis of legal implementation alignment with the APSColombia standard

Certification under the Colombian Sustainable Palm Oil standard, APSColombia, forms an integral part of the Colombian palm oil sector's sustainability strategy. It establishes a set of principles, practices and Legal requirements that frame the formal and responsible production of palm oil within the Colombian context.

The NE001 standard is the voluntary certification standard applicable to oil palm growers. Its implementation is ensured through a process known as the APSColombia Protocol. The standard can be consulted at: https://apscolombia.co/wp-content/uploads/2023/03/NE_0011-FEDEPALMA-Cultivo.pdf, where further information on the overall strategy is also available.

The APSColombia Protocol involves a two-stage assessment process consisting of:

- a second-party pre-audit conducted by the APSColombia Corporation; and
- a third-party certification audit carried out by an accredited conformity assessment body (CAB).

During this process, plantations' compliance with applicable Legal requirements is verified and the relevant supporting evidence is documented. The information collected is compiled and managed through the APSColombia Digital platform.

The analysis presented below was not conducted as part of the development of the legality due diligence tool supported by EFI or any third party. Rather, it results from an internal benchmarking exercise carried out by APSColombia, comparing the requirements of the certification standard with the Legal requirements identified as relevant in Annex 2 of this tool, which indicates a high level of alignment between them.

This analysis did not include a detailed review of conformity assessment procedures or information management systems. Such a review is envisaged as a subsequent step that could be undertaken with the support of EFI.

Legal requirement		APSColombia standard	
Category	**Requirement**	**Scope**	**Reference NE001**
Land-use rights	Legal land tenure or use, land-use planning	Included	4.9.1
	Compliance with the Agricultural Frontier	Included	4.3.1
Environmental protection	Responsible use of agrochemicals	Included	4.1.2, 4.5.3
	Management of ordinary and hazardous waste	Included	4.5.5
	Legal water extraction and efficient water use	Included	4.2.2, 4.2.3
	Care of watercourses and protection zones	Included	4.4.1
	Soil conservation	Included	4.2.1
	Conservation and protection of biodiversity and ecosystems	Included	4.3.2
Regulations related to forests, including forest management and biodiversity conservation	No deforestation	Included	4.3.1
Third parties' rights	Identification of reserves and collective territories	Included	4.9.1
	Protection of cultural or archaeological heritage	Included (for new plantations)	4.3.1
Principle of Free, Prior and Informed Consent, according to the United Nations Declaration	Prior consultation in cases covered by Colombian law	Included	4.9.1, 4.9.3
Labour rights	Labour formalities: hiring, working hours, wages, social security	Included	4.7.1
	SGSST	Included	4.7.5
	Non-discrimination	Included	4.7.2
	Freedom of association	Included	4.7.6
Human rights	No child labour	Included	4.7.4
	No forced labour	Included	4.7.3
	Protection of human rights	Included	4.9.1

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