Legality Due Diligence Tool for Cocoa produced in Colombia

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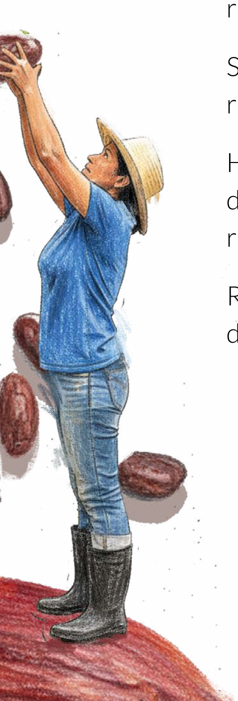


1 BACKGROUND

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, such as chocolate or cocoa paste.

The entry into application is scheduled for 31 December 2026 (and 30 June 2027 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 cocoa 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.

Overview of the cocoa sector in Colombia

Cocoa farming is one of the most important agricultural chains for sustainable rural development in Colombia. Beyond its economic value, this crop represents a strategic opportunity for social inclusion, peacebuilding and environmental conservation. In Colombia, more than 60,000 families depend directly on cocoa farming, many of them located in areas historically affected by armed conflict and with high poverty rates. Cocoa farming has been promoted as an alternative to illicit crops, contributing to territorial stabilisation and the strengthening of local economies.

From a production standpoint, cacao, which originated in the Amazon, is characterised by high geographical dispersion and a predominance of small producers. The departments of Santander, Antioquia, Arauca, Huila, Tolima and Nariño account for a large part of national production. However, the average yield—close to 500 kg/ha/year—is well below the estimated technical potential of more than 1,200 kg/ha. This gap is explained by the ageing of crops, limited technical assistance, low access to improved genetic material and the poor adoption of good agricultural practices.

Despite these challenges, Colombia has more than three million hectares with agroecological suitability for cocoa farming and, according to the Rural Agricultural Planning Unit (UPRA), more than one million with high suitability. This represents an opportunity for orderly and sustainable scaling up in regions such as the Amazon, with high forestry and agroforestry potential, where cocoa can be integrated into resilient systems, contributing to the productive restoration of areas degraded by livestock farming, environmental conservation and efficient land use.

On a social level, cocoa has strong territorial and cultural roots. Its production is linked to local knowledge, traditional practices and community identity processes. In addition, cocoa farming actively involves women and young people, whose growing participation needs to be strengthened through differential and inclusive approaches. Associativity also plays a key role, allowing producers to access services, specialised markets and certification processes, although many organisations still face management and sustainability challenges.

The cocoa production chain reflects a combination of structural challenges and strategic opportunities. Strengthening it requires a comprehensive vision that articulates productivity, sustainability, social inclusion, and land-use planning. This approach allows cocoa farming to be projected not only as a crop of commercial interest, but also as an engine of rural transformation and equitable development in Colombia.

Contrary to what happens with other agricultural systems, cocoa farming in Colombia is not a major cause of deforestation. Cocoa adapts well to agroforests, where it coexists with native trees and contributes to ecosystem restoration. Initiatives such as "Cocoa, Forests and Peace" and the national roadmap for deforestation-free cocoa promote sustainable practices, georeferenced traceability and implementation of international standards such as the EUDR.

Although there is a risk of disorderly expansion into sensitive areas, this can be mitigated through land-use planning, technical assistance and satellite monitoring. In this sense, cocoa not only prevents deforestation, but can also be an active part of the solution, generating rural income without compromising the country's environmental heritage.

Cooperation between Colombia and the European Union

In early 2024, the European Forest Institute (EFI) and the EU Delegation in Colombia agreed to provide technical support for the analysis of the relevant legal framework for cocoa, oil palm and coffee as one of the areas of work to facilitate access for these products to the EU market under the EUDR, among other lines of support for the economic, environmental and social sustainability of the sectors.

This tool is the result of collaboration between various public, private and civil society entities, with significant leadership from the National Federation of Cocoa Producers (Fedecacao), supported by EFI with the backing of 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. The Ministry of Agriculture, Swisscontact and Particip actively joined EFI's technical support.

The tool is based on the work of national and international experts in law and due diligence and on technical consultation with multiple national and international actors in the cocoa sector and government: the Ministries of Trade, Industry and Tourism, Agriculture and Rural Development, Environment and Sustainable Development, the Rural Agricultural Planning Unit (UPRA), ProColombia, the Colombian Agricultural Institute (ICA), trade associations such as the National Federation of Coffee Growers (FNC), Fedecacao, the National Federation of Oil Palm Growers (Fedepalma), and the National Association of Industrialists (ANDI), among others. Civil society organisations, such as Solidaridad Network, the Alisos Foundation, the Bioversity-CIAT Alliance and many other institutions and cocoa companies also participated in providing feedback at different steps.

2 OBJECTIVES AND GENERAL APPROACH

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

The tool was developed with the aim of:

- supporting the harmonisation of operators' due diligence approaches;
- encouraging, the simplification of procedures for actors in the supply chain who are likely to have to provide data to their customers;
- facilitating a better understanding of national contexts by the competent authorities of EU Member States responsible for controls;
- ensuring equitable access to information, reduce perceived risks and position Colombian origin with a competitive advantage.

It is the responsibility of operators trading cocoa or 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 tailor their due diligence to the risks identified. This tool provides guidance that may assist operators and other stakeholders in the sector in this regard.

It should be noted that this tool is likely to evolve over time and be updated due to various factors: possible legal reforms in the country, developments in public or private certification systems, lessons learnt from the practical implementation of national due diligence recommendations, additional guidance provided by the European Commission or competent authorities, integration of best practices and 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 cocoa 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/).

In addition, bilateral consultations have been held with key stakeholders, as well as outreach and feedback sessions with stakeholder groups, including cooperatives and export companies from the productive sectors (see Annex 3).

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.

The tool is based on technical consultation with all relevant national and international stakeholders in the coffee, cocoa and oil palm sectors: government departments and ministries, exporters, traders and chocolate manufacturers, producer cooperatives and associations, certification bodies, civil society organisations and EU importing countries (see Annex 3).

Scope of the recommendations

Who are these recommendations aimed at?

These recommendations are aimed at the various stakeholders involved in verifying the compliance of cocoa 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 cocoa 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 cocoa, 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 cocoa 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 cocoa 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 cocoa 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 cocoa 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 them recommendations to guide the implementation of national legislation by producers and exporters, to ensure that cocoa 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 cocoa.

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 cocoa non-compliance. They can also be used to raise awareness among producers, companies and consumers about the legality of Colombian cocoa.

How to use these due diligence recommendations?

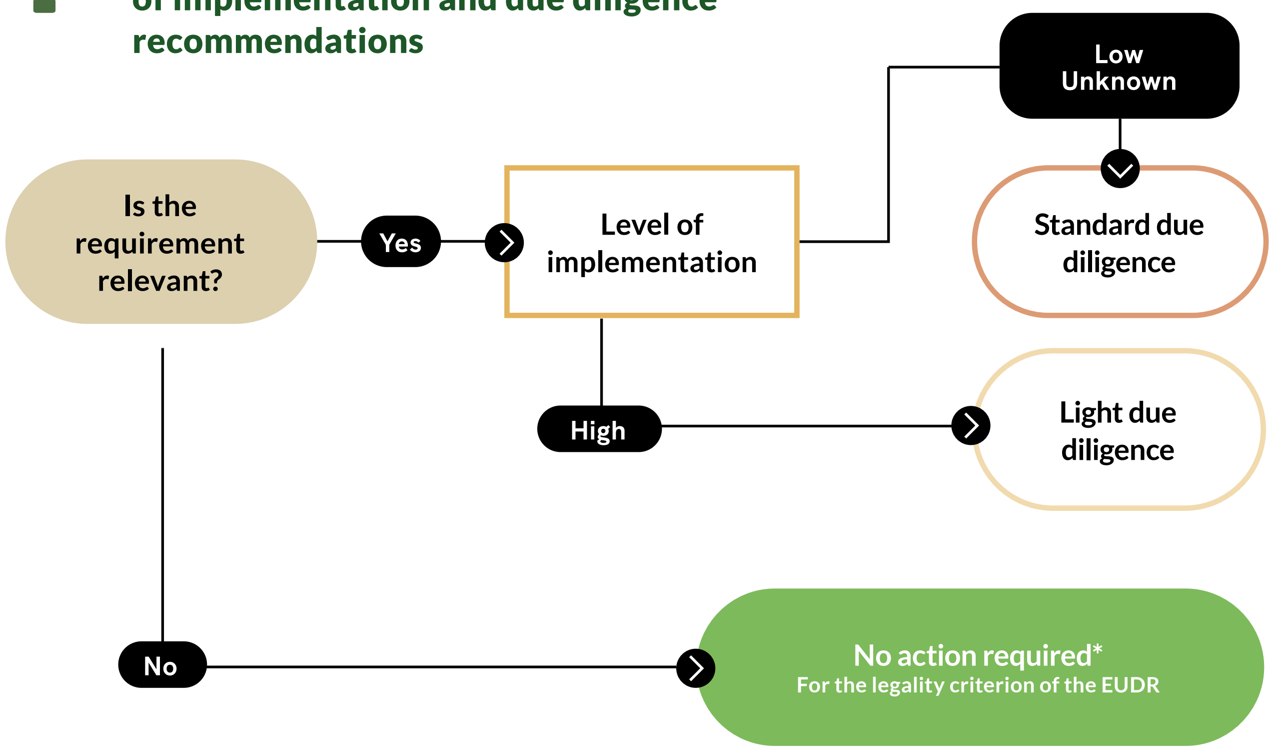
The recommendations presented in this tool aim to address all relevant legal requirements identified by stakeholders during the first phase of this study. They cover, in particular, all legal areas listed in Article 2(40) of the EUDR, in line with the precautionary approach adopted in the study (see 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 to limit the burden on those involved in the sector. For each requirement considered relevant to the production and trade of cocoa 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 cocoa and its derived products.**

Role of certification in due diligence

Cocoa certification systems are voluntary, public or private mechanisms that seek to ensure that cocoa 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 certifications, which can be implemented at national level on a mandatory basis or be private and voluntary (e.g. Rainforest Alliance, Fairtrade or Organic).

According to the EUDR, for the purposes of risk assessment, operators may consider information from certification schemes or other third-party verified schemes. However, the European Commission's guidelines of 2 October 2024 indicate 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 responsibility for due diligence. In other words, private certifications 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 considered:

- 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 cocoa sector in Colombia.

4 RECOMMENDATIONS FOR LEGAL DUE DILIGENCE IN THE CONTEXT OF NATIONAL COCOA PRODUCTION

The tables below, organised by area of law, show the due diligence recommendations agreed upon by consensus by the stakeholders.

CATEGORY 1 LAND-USE RIGHTS

In Colombia, land is central to rural development, cultural identity and social justice. The legal framework recognises various forms of tenure, such as private property, legitimate possession and collective territorial rights, all of which are legally protected and aimed at ensuring legal certainty, equity and sustainability. However, more than 50% of the territory has informal tenure, which limits access to rural development programmes, makes the formal market more expensive and restricts opportunities for small producers, including cocoa farmers.

Cocoa production reflects these tensions: its sustainability and competitiveness depend largely on secure access to land. In the collective territories of Afro-descendant and indigenous communities—covering more than 37 million hectares—successful cocoa production experiences with a territorial, environmental and cultural focus have emerged, such as those led by the Greater Community Council of the Atrato Integral Peasant Association (COCOMACIA), ASOCAIMAN, the Cauca Regional Indigenous Council (CRIC) and the Association of Indigenous Councils of Northern Cauca (ACIN). These initiatives demonstrate the potential of cocoa as an engine for local development, replacing illicit economies and strengthening local economies.

Land leasing is a common practice, but it faces challenges such as contractual instability and a lack of incentives for sustainable practices. This calls for more stable and environmentally responsible regulatory frameworks. In turn, instruments such as the delimitation of the National Agricultural Frontier, Land-use Plans (POT) and Rural Planning Units (UPRA) are key to guiding land use according to its natural vocation, protecting strategic ecosystems and articulating policies for the substitution of illicit crops, reparation for victims and comprehensive rural development.

Together, these elements form a comprehensive vision of the territory as a common good, a productive resource and a living space, where access to and sustainable use of land are essential conditions for equitable, resilient cocoa farming that is compatible with the country's peace and sustainability objectives.

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). **NB:** Land tenure may be individual or collective (see next requirement).	According to the Presumption of Informality Index, Colombia has 51,576 cocoa-producing plots, of which 50% correspond to Agricultural Production Units (UPA), accounting for 34,611 tonnes of cocoa, equivalent to 39% of national production. In addition, data from the National Plan for the Mass Formalisation of Rural Property covering 155 municipalities indicate that 33% of cocoa-producing plots are presumed to be informal (8,465 plots). These plots contribute approximately 13,000 tonnes of cocoa, representing 15% of national production (Source: Unidad de Planificación Rural Agropecuaria (UPRA). Índice de informalidad en la tenencia de la tierra rural en Colombia, 2020. UPRA, 2020).	High level of implementation Light due diligence	**Stakeholder consultations** Confirm that there are no complaints or litigation regarding the land where cocoa is produced (national and international press, NGOs, among others), interviews with stakeholders and consultation with official channels regarding complaints and reports. In rural areas, the National Land Agency (ANT) can be consulted to find out if there are any formalisation or allocation processes for vacant land, or complaints of irregular occupation of plots. **If there are indications of complaints or litigation,** then the following actions could be taken: **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 allocation). *(Continued on the next page)*

Legal requirement	Context	Level of implementation	Due diligence recommendations
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 of the land as described in the other related requirements.	In Colombia, the rural agricultural land-lease market is relatively dynamic for short-cycle crops; however, this practice is far less common for perennial crops such as cocoa. Only 5.6% of Agricultural Production Units (UPAs) and 6% of cocoa production are reported to be on leased land, compared with 83.4% of UPAs and 71.2% of production taking place on land that is privately or directly owned by the person exercising tenure over it. Although information on leasing costs remains limited, available evidence suggests that for smallholder cocoa producers (less than 5 hectares), particularly in systems associated with bananas and timber, land-leasing costs can represent up to 17% of total production costs.	High level of implementation Light due diligence	Request signed contracts or supporting documents that prove the status of the right to produce on another person's plot of land. 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. **Note:** Implementation of this legal requirement can be demonstrated with title deeds or their respective land certificates of ownership and transfer, or purchase and sale contracts for possessions, lease contracts, etc. However, the absence of documentary evidence does not imply illegality or non-compliance, as it is not a requirement for tenure to be considered legal in the country.

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 requirement).	Cocoa production on collectively owned lands in Colombia—including Indigenous reserves (resguardos indígenas) and territories titled to Afro-Colombian communities—offers significant opportunities for sustainable rural development, economic autonomy, and the conservation of forest ecosystems. However, these systems often face structural constraints, including limited access to credit, insufficient productive infrastructure, and security challenges in some rural areas, which can hinder the development of cocoa value chains in these territories. The legal framework governing collective land tenure is mainly established through recognition of Indigenous territorial rights in the Colombian Constitution and related legislation, and through Law 70 of 1993, which grants collective land rights to Afro-Colombian communities and regulates the titling and governance of their territories along the Pacific region and other areas. *(Continued on the next page)*	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: *(Continued on the next page)*

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 requirement).	These collective property regimes recognise the autonomy of communities to manage and use their territories according to their traditional authorities and internal governance structures. Data indicate that cocoa production also takes place within these collective territories. In Indigenous reserves, the largest number of cocoa-producing Agricultural Production Units (UPA) are located in the departments of Chocó (204 UPA), Putumayo (176 UPA), and Nariño (146 UPA). In addition, Afro-Colombian communities holding collective titles under Law 70 of 1993 account for approximately 15.6% of cocoa-producing UPAs, 11.5% of the planted area, 15.2% of the harvested area, and 9.8% of national cocoa production. With stronger organisational capacities, responsible public–private partnerships, and sustained technical support, collective communities have the potential to further position themselves as important actors in Colombia's cocoa sector, contributing to production systems that combine local identity, environmental sustainability, and social inclusion.	High level of implementation **Light due diligence**	**Compilation and verification of documents** • On a random basis (by sampling), request a certificate of membership in the community (Afro-Colombian Community Council) 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 socioeconomic 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.	In the specific case of cocoa production units of the total number of households in the value chain, 23% (15,862) are related to households that were displaced, making it the chain with the highest level of forced displacement to date. On the other hand, 2% (1,468 households) were forcibly abandoned and 2% (1,289 households) were affected by land dispossession.	Variable level of implementation **Standard due diligence**	**Stakeholder consultations** Verify that there is no significant land conflict in the supply area by conducting interviews with stakeholders: mayor's office, Community Action Board, NGOs, and other local stakeholders. If there is, proceed to the next step: **Collection and verification of data** • Consult reports from the Victims Unit-Single Victims Registry (RUV) or the Truth Commission, which offer interactive maps by municipality, for initial guidance. A productive plot on dispossessed land will only be determined to be illegal when a court ruling has been issued. • Consult the website of the land restitution unit https://www.urt.gov.co/, specifically the Single Registry of Dispossessed Lands (RUPTA) and the Registry System for Dispossessed and Forcibly Abandoned Lands (SRTDAF). • Consult the open data portal: https://www.datos.gov.co/browse?q=Restituci%C3%B3n+de+tierras&sortBy=relevance&page=1&pageSize=20 **Implementation of procedures and processes** • Request support from a municipal representative or ombudsman, especially if it relates to land that may be subject to monitoring or conflict.

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.	Of the 88,567 agricultural production units engaged in cocoa production, 64% are located within the agricultural frontier, representing 64% of the planted area and production. Thirty-one per cent of the Agricultural Production Units (UPA) in the National Agricultural Census are located in natural forests and non-agricultural areas, and 5% are in legal exclusions.	Low level of implementation **Standard due diligence** • If the plot is within the Agricultural Frontier, its risk in terms of legality of use may be low. • If the plot is in a conditional area or is excluded from the Agricultural Frontier, it may have a higher risk.	***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 Rural Agricultural Planning System (SIPRA) and perform a geospatial analysis by overlaying the production polygons, coordinates, and cadastral identification number of the plot or real estate registration number 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, a municipal land-use certificate can be requested from the planning office to determine whether the land use is agricultural and allows for cocoa farming with certain characteristics that condition the production system, which must be complied with. *(Continued on the next page)*

Legal requirement	Context	Level of implementation	Due diligence recommendations
Land-use rights **1.2.2** Agricultural activity is permitted under land use ordinances.	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 activities—such as cocoa farming and coffee cultivation—are expressly permitted and regulated within the rural areas defined by each POT. Implementation of this requirement is covered by requirement 1.2.1. 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 1,103 municipalities in the country: • 192 municipalities have updated POTs. • 877 municipalities have outdated POTs. • 30 municipalities have expired, medium-term validity POTs. • 4 municipalities have not formulated any POT.	Low level of implementation **Standard due diligence** • If the plot is within the Agricultural Frontier, its risk in terms of legality of use may be low. • If the plot is in a conditional area or is excluded from the Agricultural Frontier, it may have a higher risk.	***For plots outside the Agricultural Frontier:*** **Compilation and verification of documents** Request a land-use certificate from the environmental authority and your cocoa supplier or directly from the producer, demonstrating that agricultural use is authorised. Collect, if relevant, deforestation-free agreements, sustainable production agreements, or other enabling arrangements for agricultural use. In case of lack of clarity, or to ensure the proper implementation of the conservation agreement, a field inspection may be carried out. ***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.

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 arrangements such as lease, usufruct, sharecropping agreements, or provisional allocation contracts.

- Confirm that there are no complaints or litigation regarding the land where cocoa is produced (national and international press, NGOs, among others), interviews with stakeholders, but also complaints mechanisms.
- In rural areas, the National Land Agency (ANT) can be consulted to find out if there are any processes of formalisation or allocation of vacant plots, or complaints of irregular occupation of plots.

There are no indications of complaints or litigation

No further action requested

There are indications of complaints or litigation

Request signed contracts or supporting documents proving the status of the right to production on another's plot.

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.

Collect documents and verify (sampling):

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 allocation).

Light due diligence

Requirement 1.1.3

Land tenure is established by collective ownership

Geospatial analysis

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

The polygons are not within collective territories

No further due diligence actions recommended

The polygons are within collective territories

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

On a random basis (by sampling), request a Certificate of Membership in the Community or Reserve 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 on their territories.

Light due diligence

Requirement 1.1.4

The area of production has not been reported due to situations of forced displacement, abandonment or displacement of the original owner.

Verify that there is no significant land conflict in the sourcing area by conducting interviews with stakeholders: mayor's office, Community Action Board, NGOs and other local stakeholders.

No evidence of complaints or litigation

No further due diligence actions recommended

There are indications of complaints or litigation

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

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

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

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

Standard due diligence

Requirements 1.2.1, 1.2.2 and 2.1.1

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.

Agricultural activity is permitted under land use ordinances.

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.

Consult the UPRA's SIPRA rural agricultural planning system and carry out 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 in a conditional area or excluded from the Agricultural Frontier, additional actions are recommended.

For plots outside the Agricultural Frontier: request the Land-use Certificate from your supplier or directly from the producer if they have Deforestation-free agreements, sustainable production agreements, or other enabling arrangements for agricultural use.

In conditional areas: Request from the competent environmental authority information 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.

Where possible, support producers in obtaining formal permits for their agricultural activity in areas outside the Agricultural Frontier.

In case of lack of clarity, conduct a field verification.

The plot is clearly within the Agricultural Frontier

No further due diligence actions recommended

If it is unclear whether the plot is inside or outside the Agricultural Frontier (due to scale and proximity to the Frontier line).

In case of lack of clarity, conduct a field verification.

Standard due diligence

CATEGORY 2
ENVIRONMENTAL PROTECTION

Colombia has a robust environmental legal framework that seeks to balance agricultural production with ecosystem conservation. The 1991 Constitution recognises the right to a healthy environment and specifically protects areas such as natural parks, moorlands, wetlands and forest reserves, where agricultural activities are prohibited or restricted. These restrictions are complemented by standards on water use, waste management, emissions control and deforestation prevention, including its classification as a crime since 2021. Instruments such as the UPRA's national agricultural frontier and the Land-use Plans (POT) make it possible to identify areas that are suitable, restricted or excluded for production, facilitating land-use planning and environmental due diligence.

In this context, cocoa cultivation—most often developed under agroforestry systems—is generally considered to have a relatively low environmental impact when managed sustainably. However, unplanned expansion may create deforestation risks and conflicts with environmental regulations, particularly in excluded areas or zones subject to legal restrictions. In addition, informal land tenure—estimated to affect more than 50% of the national territory—limits traceability and complicates compliance with regulatory standards such as the EUDR. Productive activities in collective territories or environmentally sensitive areas also require a clear understanding of the applicable regulatory framework and land-use planning instruments. To mitigate these risks, cocoa development programmes promote planting on already cultivated land, the restoration of degraded soils, and the adoption of agroecological practices, with the aim of strengthening the environmental sustainability and traceability of the cocoa value chain.

Legal requirement	Context	Level of implementation	Due diligence recommendations
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.	Of the 88,567 agricultural production units engaged in cocoa farming, 64% are located within the agricultural frontier, representing 64% of the planted area and production. Thirty-one per cent of the UPAs are located in natural forests and non-agricultural areas, and 5% in legal exclusions.	Low level of implementation Standard due diligence	***See due diligence actions for legal requirements 1.2.1 and 1.2.2***

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.	The use of agrochemicals is common in commercial crops. However, in cocoa farming at the national level, one of the factors explaining low yields per hectare is related to the ***low use of fertilisers and other agrochemicals.*** The responsible use of agrochemicals is defined by a set of basic guidelines for the trade, transport, handling and use (the final disposal of containers is handled as a separate legal provision, but the recommended actions are implemented for requirements 2.1.2 and 2.1.4) of these, based on the responsibility of the different actors involved in the process. In cocoa farming, the cost structure is as follows: 49% for labour, 28% for inputs, 3% for tools and 19% for indirect costs. This reiterates the low use of agricultural inputs, due to the low level of technification of the crops. The cocoa chain and its agro-industry have different sources of information, such as: The Colombian Agricultural Institute (ICA) carries out health and input controls, registrations and health permits. *(Continued on the next page)*	Low implementation level **Standard due diligence**	**Compilation and verification of documents** Obtain the list of pesticides and fertilisers 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 the tools to monitor the application of fertilisers and pesticides and packaging management. *(Continued on the next page)*

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

2.1.2

Authorised agricultural inputs are used and managed appropriately according to technical procedures.</td>
<td>Cocoa producers have had access to a wide range of technical assistance from different entities; however, these processes have not had a broad impact. The low availability of resources for producers prevents them from carrying out activities and implementing inputs recommended by technical assistants.

The low level of phytosanitary control carried out on crops by producers contributes to the low productivity in the area. In addition, the lack of plant nutrition is another variable that limits production. These situations continue to confirm the low consumption of products and inputs in cocoa farming.</td>
<td>Low implementation level

Standard due diligence</td>
<td rowspan="2">• Train producers on authorised/unauthorised pesticides and fertilisers and on packaging treatment, e.g. through training, awareness campaigns, etc.

Stakeholder consultations

Consult NGOs, cooperatives and the administration on possible cases of soil degradation in the sourcing area.

Compilation and verification of documents

Consult possible reports from NGOs, cooperatives and the administration on possible cases of soil or water source contamination in the sourcing area.

• Plan for the management of pesticides or crop protection products, including biological products where relevant.

• Plan or procedure for managing solid waste and/or empty chemical containers

• Occupational health and contingency plan or procedure

• Training plan for employees in chemical management (include logs or attendance lists) in integrated chemical management.

• Company policies on the non-use of red-label products.

(Continued on the next page)</td>
</tr>
<tr>
<td>Environmental protection

2.1.4

Solid waste and agricultural input packaging are properly segregated, identified, and disposed of in accordance with applicable environmental regulations.</td>
<td>WASTE PACKAGING:

According to Fedecacao statistics, 63.5% of the country's producers do not fertilise their crops. This situation has led to low waste generation from packaging.

However, in 2008, the "Manual of Good Agricultural Practices (GAP) in cocoa farming" was developed, focusing on cleaner production systems.

(Continued on the next page)</td>
<td>High level of implementation

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

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.	Within this BPA framework, Fedecacao-Fondo Nacional del Cacao has implemented training programmes that include the safe handling of hazardous waste and agrochemical containers. These training courses instruct producers on implementation of manufacturer recommendations, triple washing, the perforation of empty containers and the responsible disposal of expired or non-compliant inputs. All of this is part of a preventive approach aimed at ensuring crop safety, protecting human and ecosystem health, and facilitating the traceability and auditing of cocoa production, in accordance with ICONTEC Standard 5811. In this context, webinars for the general public and in-person workshops with producers benefiting from the project have been held. In addition, the Bioentorno Foundation supports the implementation of these field training courses and hazardous waste collection routes. During 2022, 2023, 2024 and 2025, 2,224 cocoa farmers from across the country have been trained on this topic. **BIOMASS WASTE:** Solid waste from pruning can contribute an average of 1.8 tonnes of C/ha/year to the soil. Under this interpretation, agricultural pruning becomes relevant, as it can contribute to increasing the carbon input into the soil, which can be considered a high-impact mitigation strategy. Most of this waste is organic in composition and, as it comes from living beings, it is renewable. It also consists mainly of water, cellulose and lignin, is generated in large quantities and contributes to crops by improving the biomass in the soil. *(Continued on the next page)*	High level of implementation **Light due diligence**	• Procedure for the proper use of pesticides and fertilisers. • Log of chemical and biological product implementations on farms. • Plan for the management and use of personal protective equipment • Laboratory analysis results to verify the presence of chemicals in cocoa products, such as beans. **Collection and verification of data** • Conduct surveys and/or request self-declarations to determine whether the producer follows the mandatory technical procedure established for solid waste: *(Continued on the next page)*

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.	**INERT WASTE:** These are materials used in agricultural activities that end up as waste (plastics, artificial substrates, metal or plastic containers, cardboard, etc.). They have a high potential to contaminate soil and water. Furthermore, due to their slow degradation, it is necessary to prevent contamination of natural areas by implementing the necessary control and collection measures for subsequent storage. With resources from the National Cocoa Fund, training on environmental issues and a recycling campaign are being developed in the different technical units of Fedecacao at the national level.	High level of implementation **Light due diligence**	**Implementation of procedures and processes** • Promote the establishment of an improvement plan that ensures implementation of the legal requirement within two years. • Provide training to producers to ensure proper handling of packaging and solid waste **Note:** The law does not require direct documentation at the producer level for this indicator. Implementation would be demonstrated through practices on the farm. *These actions may be carried out in conjunction with those specified in requirement 2.1.2*

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.	Cocoa farming depends mainly on rainfall, as it is a rain-fed crop; however, irrigation is not common in the cultivation process for this crop. In addition, technical assistance includes topics on the efficient use and management of water for planting and crop management. According to the National Consulting Centre in Colombia, 4,684 farms have irrigation systems, corresponding to 5% of the farms reported nationwide. This means that 95% of the country's cocoa farms only use rainwater for their crops, given that most of the country's cocoa-growing areas have sufficient rainfall to meet the plant's water needs. In dry areas, with less than 1,500 mm of annual rainfall, the need for irrigation in cocoa farming increases. Irrigation has been identified as an important practice for improving cocoa productivity, especially in regions with prolonged dry periods. Similarly, irrigation is an indispensable practice for mitigating the possible effects of climate variability and change in the face of dry phenomena such as El Niño or a sharp reduction in water supply, as predicted by some models. *(Continued on the next page)*	High level of implementation **Light due diligence**	As a first step, identify whether irrigation systems are used by surveying producers in the sourcing area. If cocoa plantation uses irrigation that requires a concession, the following due diligence actions are recommended: **Collection and verification of data** • Collect, on a sampling basis, valid permits or concessions issued by the irrigation district or rural aqueduct authority, or evidence that such permits are currently under application. Consult VITAL - Comprehensive Environmental Procedures Window - RUIA Consultation of Infractions or Sanctions and environmental authorities about water use violations. **Implementation of procedures and processes** • Support producers in obtaining water concessions and implementing their provisions. **Field verifications** • If the information gathered indicates a risk of non-compliance, field checks are recommended, either in the form of interviews with producers or direct monitoring on the plantations.

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.	The characterisation of cocoa farming 2017-2021 by Fedecacao (2021) indicates that 89.15% of crops lack irrigation systems. The 10.85% that do have water mainly use sprinkler irrigation, followed by channels, drip irrigation and gravity irrigation. Some of the key players in the value chain interviewed pointed out that no more than 1% of crops use irrigation. It can thus be assumed that irrigation implementation is rare and that most plots do not have irrigation systems or access to irrigation water.	High level of implementation Light due diligence	
Environmental protection **2.1.8** Producers protect and conserve the soil	As a perennial crop, cocoa production does not compromise soil integrity and complies with legal provisions. The risks of non-compliance are very low. In general, cocoa farming does not contribute to desertification or erosion. Potential erosion, particularly on sloping land, is limited by the fact that cocoa plantations are perennial (soil fixation by seedlings) and by the practices used to create cocoa plantations (by hole, under forest cover, etc.). *(Continued on the next page)*	High level of implementation Light due diligence	**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 adopting best practices for managing soils at risk of erosion, soil degradation, and biodiversity loss, for example through training and awareness campaigns. *(Continued on the next page)*

Legal requirement	Context	Level of implementation	Due diligence recommendations

Environmental protection
 	
2.1.8
 	
Producers protect and conserve the soil
	Cocoa cultivation requires suitable agroecological conditions and is best established on flat or gently sloping soils with low erosion levels (Quiroz & Mestanza, 2012).
	
	There are many recognised benefits associated with cocoa cultivation; however, to achieve significant soil improvement through cocoa cultivation, agroforestry systems must be properly implemented.
	
	Two key soil-management factors are particularly relevant: erosion and slope. Around 80% of cocoa production occurs in areas with light to moderate erosion, representing approximately 70,606 tonnes of cocoa. In terms of slope, about 65% of cocoa-growing areas are located on slopes below 25%, which are generally suitable for cultivation. However, 24% of cocoa areas are located on moderately steep slopes (50–75%), covering roughly 45,930 hectares and producing about 20,016 tonnes of cocoa. Approximately 1% of cocoa-growing areas occur on slopes above 75%, which are considered unsuitable for cultivation.
	
	Risk analyses also indicate that 26% of cocoa areas are located in zones with low susceptibility to landslides, 34% in areas with medium susceptibility, and 40% in areas classified by UPRA as having high landslide susceptibility.
	
	(Continued on the next page)
		High level of implementation
		
		Light due diligence
			• Promote the use of leguminous species as shade trees and green manure to enhance nitrogen fixation and improve soil fertility.
			
			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.
			
			• Obtain, where available, details on possible training of producers (training organisations, date, participants, content, etc.) in good agricultural practices.
			  • Soil management and use plan
			  • Good agricultural practices manual
			  • 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 **2.1.8** Producers protect and conserve the soil	Agroforestry systems with cocoa provide several environmental benefits. They improve soil fertility and productivity, enhance nutrient availability through biological fixation, recycle nutrients from deeper soil layers, and increase soil organic matter (Beer et al., 2003). In addition, these systems reduce erosion and moisture loss, regulate soil temperature, and limit weed growth, contributing to improved soil conservation (Mera, 2017).	High level of implementation **Light due diligence**	
Environmental protection **2.1.9** Agricultural activities do not exceed legally established limits for atmospheric pollutants, and the burning of agricultural waste is conducted only after obtaining the required permit and in accordance with applicable legal conditions.	When preparing plots, although it is not a widespread practice, organic waste may be burned, as well as inorganic waste (packaging, bags, etc.). This is because there is no culture among farmers to avoid such practices and a lack of information and training on their harmful effects. In 2008, the "Manual of Good Agricultural Practices (GAP) in cocoa farming" was developed, focusing on cleaner production systems. GHG studies indicate that agroforests with cocoa capture up to 49.4 tonnes of carbon per hectare, while traditional systems capture only 19.2 tonnes per hectare. (Ortiz-Rodríguez, Villamizar-Gallardo, Naranjo-Merino, García-Caceres & Castaneda-Galvis, 2016). *(Continued on the next page)*	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 of crop residue burning • Train producers on the necessary permits and applicable conditions for the burning of agricultural waste. *(Continued on the next page)*

Legal requirement	Context	Level of implementation	Due diligence recommendations
Environmental protection **2.1.9** Agricultural activities do not exceed legally established limits for atmospheric pollutants, and the burning of agricultural waste is conducted only after obtaining the required permit and in accordance with applicable legal conditions.	Similarly, it is estimated that emissions from the cocoa chain amount to 479,957 t of CO2eq, or 0.4 Mt of CO2eq, which represents just 0.15% of national emissions and 4% of emissions associated exclusively with agricultural activities (Charry & Vélez, 2021). On the other hand, it is recognised that the establishment of agroforests for cocoa production in non-forested or degraded landscapes can sequester significant additional volumes of carbon in biomass and reduce atmospheric CO2 concentrations (IUCN, 2019). It is estimated that cocoa farming can achieve average removals of 76.03 kg CO2eq/ha/year.	High level of implementation Light due diligence	**Compilation and verification of documents** • Permits for the burning of agricultural waste • Policies and evidence of technical assistance to producers that address the prohibition of crop residue burning and raise awareness of its negative environmental impacts
Environmental protection **2.2.1** The producer did not establish new cocoa farms in areas deforested after 29 July 2021.	Law 2111 of 2021 amends the Penal Code by introducing the crime of deforestation in Article 330, which does not establish a cut-off date or baseline for deforestation, but elevates it to the status of a crime, **effective 29 July 2021.** In this vein, the 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 since the law came into force. It is widely recognised that, at present, cocoa farming in Colombia is not directly linked to deforestation; however, studies and research advances on this subject are still scarce. *(Continued on the next page)*	High level of implementation Light due diligence	**Geospatial analysis** • Overlay supplier points or polygons with IDEAM deforestation layers and deforestation hotspots. • If the polygons are in areas close to deforestation hotspots, the following is recommended: *(Continued on the next page)*

Legal requirement	Context	Level of implementation	Due diligence recommendations
Environmental protection **2.2.1** The producer did not establish new cocoa farms in areas deforested after 29 July 2021.	According to the analysis carried out by the UPRA, around 8% of cocoa production units are located near deforestation hotspots, representing approximately 9% of national production. Among the producing regions, the one with the highest number of UPA near deforestation hotspots is Nariño, followed by Santander and Antioquia. The figures indicate that the amount of land used for cocoa farming in deforested areas is considerably low. Despite this, various initiatives have been developed in collaboration with other countries and private and public entities, such as the Joint Declaration of Intent for the Reduction of Deforestation (DCI). In 2019, the DCI was renewed due to Colombia's efforts to reduce deforestation, which included, among others, the signing of deforestation-free agreements with the palm oil, meat, dairy, coffee and cocoa value chains (MADS, 2021). The deforestation-free cocoa agreement, "Cocoa, Forests and Peace," signed in 2018, promotes the implementation of sustainable production models, the protection and restoration of ecosystems and forests, and favours sustainable livelihoods for producers and the consolidation of peace. It should be noted that the "Cocoa, Forests and Peace" agreement focuses on post-conflict areas, allowing cocoa to be a sustainable alternative to the use of illicit crops, such as coca, concentrating on three regions: Alto Córdoba, Bajo Cauca Antioqueño and Sur de Bolívar; Nariño (Tumaco and the mountain range); and the Amazonian foothills.	High level of implementation Light due diligence	**Collection and verification of data** 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 **2.2.2** Producers who establish an agroforestry system or transform their forest plantation into an agricultural production system (including agroforests) on a plot of land must comply with the legal standards for land use.	In Colombia, cocoa is predominantly produced in agroforestry systems. The country has between 180,000 and 183,000 hectares of cocoa planted, according to Fedecacao/ MADR (2019–2021). As most cocoa is cultivated under shade and in association with other species, technical literature estimates that over 80–90% of these areas function as agroforests, although there is no official disaggregated data. These systems typically combine cocoa with species that provide shade and additional income before cocoa becomes productive, such as banana (temporary shade) and timber species used as permanent shade (e.g. teak, cedar, abarco), as well as avocado, rubber and other fruit trees. Although no specific studies assess this issue, it is considered highly unlikely that cocoa plantations have been established in areas of forest plantations that could be confused with natural forests. Cocoa is the primary crop, and commercial timber extraction is uncommon, suggesting a low risk of non-compliance with this requirement.	High level of implementation **Light due diligence**	**Collection and verification of data** As a first step, through surveys of cocoa producers, identify whether they use timber for commercial purposes within their agroforests. If this is the case, the following due diligence actions are recommended: **Compilation and verification of documents** • Collect authorisation from the ICA or local environmental authority for forest use. • Collect evidence of implementation of the commitments made at the time of registration of the ICA plantation (reforestation, compensation, etc.). **Collection and verification of data** In cases where there are no records with the ICA, inquiries should be made with the environmental authority in your jurisdiction: Consult VITAL - Comprehensive Environmental Procedures Window - RUIA Consultation of Infractions or Sanctions to see if there are any proceedings related to illegal exploitation.

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.	Cocoa in Colombia is predominantly grown in agroforestry systems that mimic the natural conditions in which the species originated in the Amazon rainforest. By integrating trees into agricultural landscapes, these systems can play an important role in biodiversity conservation. Cocoa agroforests are significantly more diverse than monocultures. They create microclimatic conditions that favour a wide range of flora and fauna, including species that support key ecosystem services, such as pollination and biological pest control, thereby benefiting cocoa production. In this sense, cocoa agroforests function as productive forest systems that provide habitat and refuge for diverse species. Agroforestry systems also enhance the resilience of cocoa farming to climate variability and change, mainly through increased biodiversity and more efficient use of resources under appropriate management. In addition, they contribute to climate change mitigation (Mosquera-Losada et al., 2015; Montagnini, 2015).	High level of implementation Light due diligence	**Information collection and verification** Review the Single Register of Environmental Violations **VITAL**: https://vital.minambiente.gov.co/SILPA_UT_PRE/RUIA/ConsultarSancion.aspx?Ubic=ext • Where available, submit 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 endangered species. • Conduct awareness campaigns for producers on the importance and protection of flora and fauna in the sourcing area. **Field verifications** If other due diligence actions have detected signs of risk of non-compliance with this requirement or proximity to protected areas (by cross-referencing with Agricultural Frontier in action 1.2.1), field visits may be conducted to confirm the correct implementation of 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 cocoa plots (presence or absence of sensitive ecosystems, such as watercourses and wetlands, as well as protected flora and fauna).

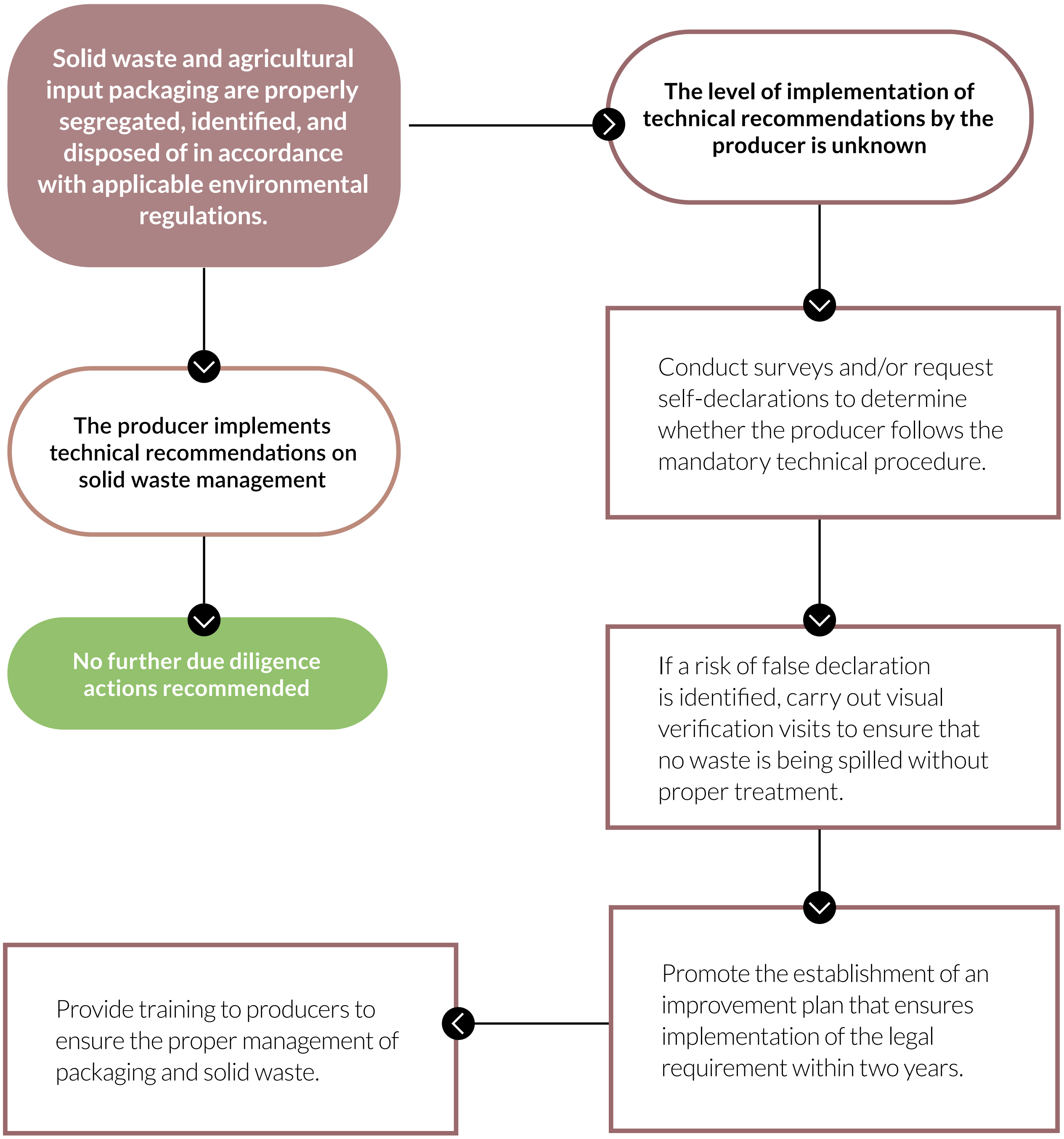
Requirement 2.1.2

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

- Obtain the list of pesticides and fertilisers authorised by the ICA.
- Collection of information from producers on the implementation of agrochemicals and the packaging management.
- Provide producers and cooperatives with an updated list of authorised agrochemicals.
- Provide producers with tools to monitor the application of fertilisers and pesticides and the packaging management.
- Training producers on authorised agrochemicals and container management.
- 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.

Standard due diligence

Requirement 2.1.4



Light due diligence

Requirement 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

Identify whether irrigation systems are used by surveying producers.

Cocoa plantation is not irrigated

No further due diligence actions recommended

Cocoa plantation uses irrigation that requires a concession/permit

- Collect, on a sampling basis, valid permits or concessions issued by the irrigation district or rural aqueduct authority, or evidence that such permits are currently under application.
- Consult with VITAL and environmental authorities regarding violations of water use.

Support producers in obtaining water permits and implementing their provisions.

If the information gathered has detected a risk of non-compliance, field checks are recommended, either through interviews with producers or direct monitoring on the plantations.

Standard due diligence

Requirement 2.1.8

Producers protect and conserve the soil.

- Confirm the absence of soil degradation in the sourcing area through interviews with cooperatives, NGOs, local authorities and other local actors.
- Support producers in adopting best practices for managing soils at risk of erosion, soil degradation, and biodiversity loss, for example through training and awareness campaigns.
- Promote the use of leguminous species as shade trees and green manure to enhance nitrogen fixation and improve soil fertility.
- Compile and verify: reports from NGOs, cooperatives and the administration on soil degradation; land-use and management plan; manual of good agricultural practices; integrated pest management plan or agrochemical molecule rotation plan; follow-up visit report by agronomists, etc.

Light due diligence

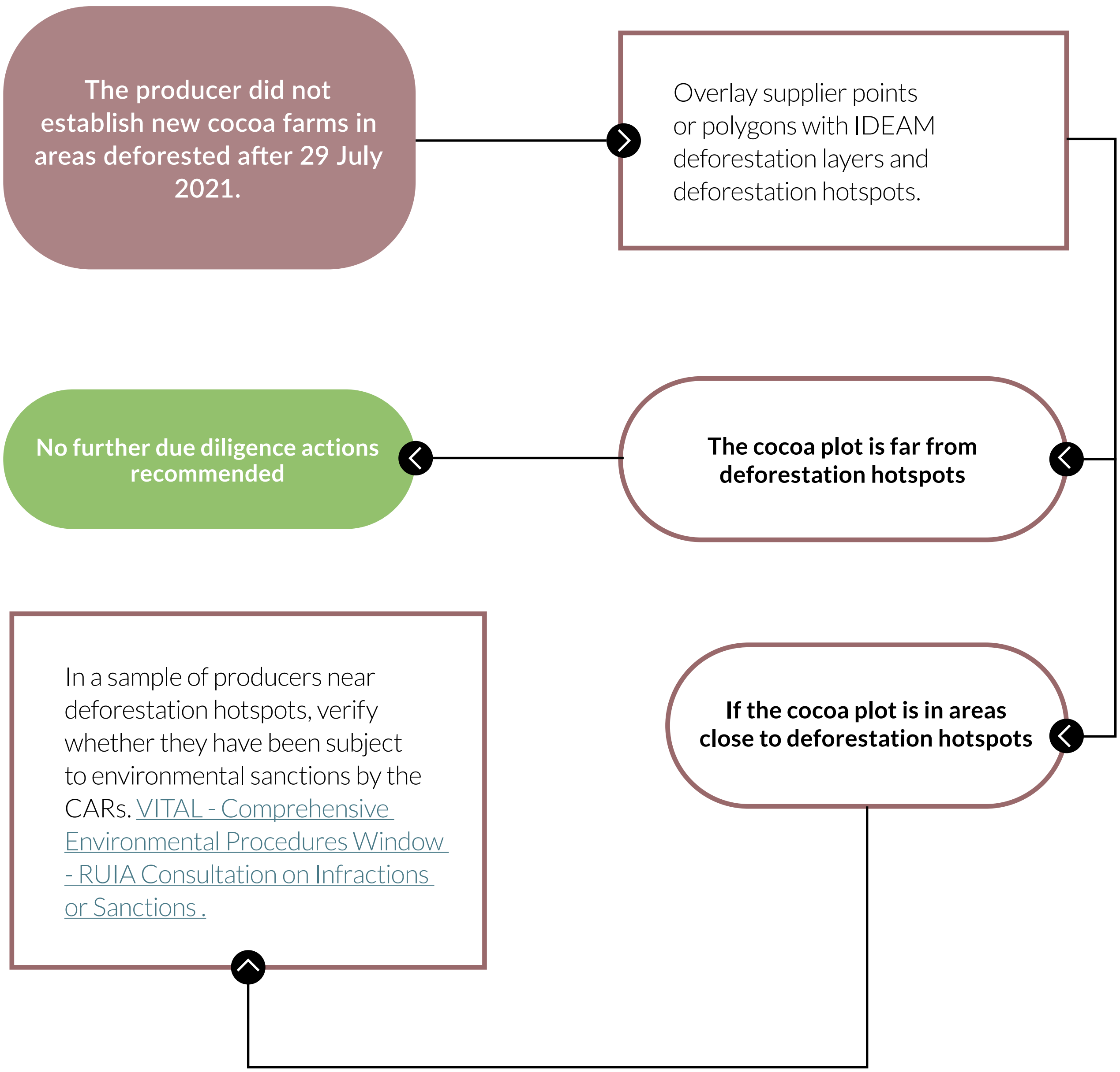
Requirement 2.1.9

Agricultural activities do not exceed legally established limits for atmospheric pollutants, and the burning of agricultural waste is conducted only after obtaining the required permit and in accordance with applicable legal conditions.

- Confirm the absence of air pollution in the sourcing area through interviews with cooperatives, NGOs, local authorities and other local actors.
- Promote good agricultural practices, including the prohibition of crop residue burning.
- Train producers on the necessary permits and applicable conditions for implementation.
- Collect and verify, by sampling: permits for the burning of agricultural waste; and policies and evidence of technical assistance to producers that address the prohibition of crop residue burning and raise awareness of its negative environmental impacts.

Light due diligence

Requirement 2.2.1



Light due diligence

Requirement 2.2.2

Producers who establish an agroforestry system or transform their forest plantation into an agricultural production system (including agroforests) on a plot of land must comply with legal standards for land use.

The producer did not establish cocoa plantations on former forest plantations and does not trade in timber harvested within its agroforests.

No further due diligence actions recommended.

The producer has established cocoa plantations on former forest plantations or trades in timber harvested within its agroforests.

Collect authorisation from the ICA or local environmental authority for timber harvesting.

Collect evidence of implementation of the commitments made at the time of registration of the ICA plantation (reforestation, compensation, etc.).

If there are no records with the ICA, consult VITAL (Integrated Environmental Procedures Window) and the RUIA (Register of Environmental Offenders) to see if there are any proceedings related to illegal logging:

VITAL - Ventanilla Integral de Trámites Ambientales -RUIA Consulta de Infracciones o Sanciones

Light due diligence

Requirement 2.2.4

Agricultural activity does not contravene the protection of endangered species or biodiversity conservation.

Consult the Single Register of Environmental Offences.

https://vital.minambiente.gov.co/SILPA_UT_PRE/RUIA/ConsultarSancion.aspx?Ubic=ext

Where available, compile studies on fauna and flora on farms.

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

If other due diligence actions have detected signs of risk of non-compliance with this requirement, or proximity to protected areas (by cross-checking with Agricultural Frontier in action 1.2.1), conduct field verifications.

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

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

Light due diligence

CATEGORY 3
THIRD PARTIES' RIGHTS AND FPIC

In Colombia, prior consultation and Free, Prior and Informed Consent (FPIC) are complementary legal mechanisms that protect the rights of Indigenous and Afro-Colombian peoples. While often used interchangeably, FPIC has a broader scope and is required when projects may threaten the physical, cultural or spiritual survival of a community, such as in cases of forced relocation or impacts on sacred sites. Both mechanisms are grounded in the 1991 Constitution and ILO Convention 169, and apply particularly in collective territories, where agricultural activities must respect cultural and natural heritage and ensure effective community participation.

Beyond its legal function, FPIC can also help build trust between communities, producers and public authorities, supporting more sustainable and culturally respectful agricultural practices. Experiences in regions such as Tolima and Cauca show that productive development can be compatible with the protection of cultural identity when dialogue and cooperation are established.

At the national level, the risk of non-compliance in the cocoa sector regarding third-party rights and prior consultation requirements is considered low, as most producers are smallholders operating outside collective territories or within them as members of the communities themselves.

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.	No further information is available regarding cocoa farming in areas of cultural heritage. Beyond its gastronomic and cultural value, cocoa also represents a legacy of sustainability and conservation. In many rural communities, the cocoa harvest is a cause for celebration. Cocoa fairs and gatherings not only showcase the fruit in all its forms—from the pod to the most refined chocolate—but also celebrate the union between culture and nature. *(Continued on the next page)*	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 (ICANH): https://geoparques.icanh.gov.co/#/ If there are archaeological sites or geoparks in the vicinity of the area of production, measures should be taken to manage these sites and agreements should be made with local communities for their access for rituals and other cultural activities, as appropriate. The following due diligence actions are recommended. **Stakeholder consultations** In areas with sacred sites of indigenous communities, consult with local NGOs and indigenous organisations to ensure that there are no violations of the cultural rights of the communities. *(Continued on the next page)*

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.	Black communities and the reserves established under Law 70 of 1993 account for 15.6% of the UPA, 11.5% of the planted area, 15.2% of the harvested area and 9.8% of national production. It was not possible to establish any specific relationship between the presence or impact of cocoa farming and sites of cultural and heritage significance. The largest number of cocoa production units in indigenous reserves is mainly located in the departments of Chocó (204 UPA), Putumayo (176 UPA) and Nariño (146 UPA).	High level of implementation **Light due diligence**	**Collection and verification of data** Collect, by sampling, the management and access agreements of communities with cultural rights.
Third parties' rights and FPIC **3.3.1** The rights of indigenous and Afro-Colombian peoples are respected.	According to the UPRA, black communities and reserves under Law 70 of 1993 account for 15.6% of UPAs, 11.5% of the area planted, 15.2% of the area harvested and 9.8% of national production in terms of cocoa. Most cocoa production units in indigenous reserves are located in the departments of Chocó (204 UPAs), Putumayo (176 UPAs) and Nariño (146 UPAs). The study by the National Council of Indigenous Territories (CNTI) on overlaps between Peasant Reserve Areas (ZRC) and indigenous territories concludes that there may be potential conflicts due to territorial overlap. There is significant overlap between requests for the establishment of ZRCs and indigenous territories that are already established or in the process of formalisation. These situations can generate social and legal conflicts, especially when the agricultural development interests of farmers clash with the ancestral rights of indigenous peoples. *(Continued on the next page)*	High level of implementation **Light due diligence**	**Geospatial analysis** Overlay the points or polygons of suppliers with layers of legally established collective territories or those adjacent to them (the Ministry of the Interior and the National Land Agency - ANT have geo-referenced information on collective territories). If there are overlaps or adjacencies, and evidence is provided that the producers belong to the reserve census or the Afro-Colombian community council, the production is legal. If the producer is not registered in the census or registry of the reserve or collective territory, there are strong indications of illegality, unless they present express authorisation from the representatives of the collective territory. *(Continued on the next page)*

<table>
<thead>
<tr><th>Legal requirement</th><th>Context</th><th>Level of implementation</th><th>Due diligence recommendations</th></tr>
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<tbody>
<tr>
<td></td>
<td>However, there is no accurate information available to assess the extent of cocoa farming by farmers specifically in formalised indigenous areas or areas in the process of formalisation.</td>
<td>High level of implementation

Light due diligence</td>
<td rowspan="2">In these cases, the following additional due diligence actions are recommended:

Stakeholder consultations

Interviews with authorities from the affected communities, such as community leaders and representatives of indigenous or Afro-descendant organisations and local NGOs, the Ombudsman's Office and/or the Ministry of the Interior.

In the case of large-scale production that could impact ethnic communities, which is unlikely given the scale of the activity in the country:

Document collection and verification

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

Implementation of procedures and processes

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

3.3.2

If the agricultural activity generates potential impacts on ethnic communities, the FPIC or Prior Consultation process was respected.</td>
<td>Cocoa production projects have no record of prior consultation or Free, Prior and Informed Consent (FPIC) processes, as there is generally insufficient evidence of encroachment by settlers or cocoa producers seeking to establish crops or projects in ethnic territories. Cocoa farming, which is generally conducted on a small scale, does not generally generate impacts that could affect the rights of indigenous communities.

Consultations are being held only in Putumayo, where the Ministries of the Interior and Agriculture are leading a process for a 24-hectare project in an indigenous reserve in Putumayo, as part of a programme to replace illicit crops, integrating the vision of the Nasa people.

Generally, in these territories, the indigenous communities themselves carry out productive activities. Third parties rarely engage in cocoa farming without conducting the necessary consultations.

Cocoa production is not reported as an activity that has an impact on ethnic communities.</td>
<td>High level of implementation

Light due diligence</td>
</tr>
</tbody>
</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: https://geoparques.icanh.gov.co/#/

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

No further due diligence actions recommended

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

Compile management and access agreements from communities with cultural rights, and verify that the restrictions and guidelines established by ICAHN for archaeological sites 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 3.3.1 and 3.3.2

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 supplier points or polygons with layers of legally constituted collective territories.

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

No further due diligence actions recommended

Overlaps occur but the producer is not registered in the reserve or indigenous territory

Consult with authorities from the affected communities, such as community leaders and representatives of indigenous or Afro-descendant organisations and local NGOs, the Ombudsman's Office and/or the Ministry of the Interior.

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

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

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

Light due diligence

CATEGORY 4
LABOUR RIGHTS

Labour relations in Colombia's agricultural sector are regulated by the Substantive Labour Code (CST) and complementary regulations that establish minimum standards for decent working conditions. These include the formalisation of contracts, respect for working hours (maximum 42 hours per week), payment of at least the legal minimum wage, provision of personal protective equipment (PPE), social security affiliation, freedom of association, and the prevention of discrimination and workplace harassment.

The cocoa sector generates more than 173,000 direct and indirect jobs, many of them temporary or seasonal, which can make formalisation and full social security coverage more challenging. In practice, some workers are covered by the public health system (SISBEN), a common situation in rural areas where temporary employment limits enrolment in the contributory system. Despite high levels of informality, the legal framework remains applicable, particularly in cases of labour inspections or workplace accidents.

The CST recognises several types of contracts—including fixed-term, indefinite, project-based, occasional and apprenticeship contracts—which can be adapted to rural activities. In practice, agricultural workers are often paid daily or by piecework, sometimes through verbal agreements, which is permissible provided that minimum labour rights are respected. The Agricultural Sector Price Information System reports various forms of rural remuneration, including daily, weekly or monthly payments, with or without meals.

Regarding occupational health and safety, employers must provide appropriate PPE, train workers in risk prevention and maintain records within the Occupational Health and Safety Management System (SG-SST). These obligations apply equally to cocoa farming, regardless of the type of employment arrangement.

Cocoa producers in different regions of Colombia often identify themselves as smallholder farmers, operating family-based production systems typically on plots of 5 hectares or less. For many, cocoa farming primarily represents a means of subsistence.

For the purposes of this tool, plots of 5 hectares or less are considered an indicator (or proxy criterion) of family farming. This interpretation follows a risk-based due diligence approach. Operators should conduct their own assessment based on their sourcing context and supply chain. Where a production unit regularly or extensively employs external salaried workers, it may no longer meet the principle of predominance of family labour and may therefore not qualify as family farming.

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.	According to the Rural Agricultural Plan, employment in the cocoa value chain and its agro-industry includes private company employees or labourers (16,563 people), self-employed workers (36,737), employers (3,408), unpaid family workers (10,545), unpaid workers in businesses of other households (3,139), and day labourers or farmhands (8,826). Self-employed workers represent the largest group and are primarily engaged in production activities, along with employers, unpaid family workers and day labourers. Based on data from the Large Integrated Household Survey, the population employed in the cocoa chain and its agro-industry is estimated at approximately 79,221 people, of whom 36% (28,189 people) have a formal employment contract. In cocoa farming specifically, around 77% of workers (47,154 people) do not have a written contract. In many cases, this reflects the prevalence of oral agreements, which are also recognised under Colombian labour law.	Not relevant for family farming High level of implementation on farms larger than 5 hectares **Light due diligence**	**Implementation of procedures and processes** The first step is to establish whether there are permanent workers in the area of production, as defined by law, i.e. people who are not members of the family unit. This step can be carried out using the threshold of 5 ha per farm. • For all producers with less than 5 hectares in production, no additional due diligence is recommended, as it is assumed that there will be no permanent workers and that temporary workers will have oral contracts. • For producers with more than 5 ha, surveys can be conducted to determine whether they have workers within the meaning of the law. If there are workers in the area of production, the following additional actions may be implemented. *(Continued on the next page)*

Legal requirement	Context	Level of implementation	Due diligence recommendations
Labour rights **4.1.2** 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.	According to Fedecacao, 83% of surveyed producers reported hiring day labourers for cocoa-related activities at least once in the previous year. Regarding labour intensity, 24% of producers work between 20 and 30 days per month on cocoa, 40% between 10 and 18 days, and 33% between 1 and 8 days per month. A 2023 study by the International Labour Organisation (ILO) highlights several labour challenges in the cocoa sector. Although the standard working day is eight hours, schedules vary across regions and production cycles, particularly during weeding, pruning and replanting periods. Because most cocoa production is carried out by family farming systems, working hours are often flexible and there is little distinction between work, caregiving and personal time. Tasks are also commonly gendered: men typically carry out activities such as pod harvesting and opening, as well as fermentation and drying when performed on farm, while women are more involved in processing. In addition, many producers cultivate multiple crops for both commercial and subsistence purposes, making it difficult to clearly isolate labour time dedicated specifically to cocoa farming.	Not relevant for family farming. On farms larger than 5 hectares: Low level of implementation **Standard due diligence**	**Collection and verification of data** • Using questionnaires, collect information on the type of employment (fixed-term, indefinite, temporary/casual) and under what conditions the work performed could be classified as salaried employment. Working conditions are understood as including 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 existence of contracts and working conditions by sampling. • Collect reports from labour inspectors if available. **Compilation and verification of documents** • 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 cocoa, highlighting working conditions), to obtain information on working conditions and possible cases of non-compliance with agreed working conditions, as well as any reports produced by national and local NGOs. *(Continued on the next page)*

Legal requirement	Context	Level of implementation	Due diligence recommendations
Labour rights **4.1.3** Workers must receive at least the legal minimum wage.	The ILO (2023) report refers to a 2016 sociodemographic characterisation of cocoa producers, which indicates that 33% of producers earn a monthly income below the legal minimum wage. Producers also report that low cocoa market prices in previous years, which vary across regions, have often resulted in insufficient and unstable incomes. Within the cocoa sector, temporary labour is commonly used, particularly in larger production units, for activities such as planting, pruning, weed control, harvesting and fermentation. These tasks are typically remunerated on a daily or piecework basis. The average daily wage ranges between COP 40,000 and COP 70,000, depending on the region.	Not relevant for family farming. On farms larger than 5 hectares: Low level of implementation **Standard due diligence**	**Stakeholder consultations** Consult national and local NGOs specialising in these issues to obtain information on working conditions and possible cases of non-compliance with labour conditions. **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 on plots larger than 5 ha 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, without discrimination between men and women. • That workers have access to protective equipment, do not carry excessive loads, and that there are documentary records of these processes as part of the OHSMS.
Labour rights **4.1.4** The employer must provide protective equipment and training to workers who perform hazardous activities.	Activities identified as hazardous in cocoa production: • Application of pesticides and fungicides. • Work on steep slopes or in areas prone to erosion. • Use of machetes, chainsaws, and scythes. • Manual loading of heavy sacks (over 25 kg). • Working in areas with poisonous wildlife (in humid areas). Another example is weed management and hoeing in crops (macaneo). This activity requires labour at least four times a year and requires workers to provide scything services to remove weeds from crops. *(Continued on the next page)*	Not relevant for family farming. On farms larger than 5 hectares: Low level of implementation **Standard due diligence**	

Legal requirement	Context	Level of implementation	Due diligence recommendations
Labour rights **4.1.4** The employer must provide protective equipment and training to workers who perform hazardous activities.	This is one of the activities most commonly contracted informally. The primary form of employment is daily wages, with a relationship assumed for each day of work and payment based on the time it takes to clear the plot. To perform this work, employers prefer that workers have their own tools (scythe, boots and, if possible, personal protective equipment). According to ILO (2023), a preliminary review showed major deficiencies in this area in agricultural production, with the exception of those producers linked to sustainability standards that require protection during pesticide application and when handling associated machinery and tools, as well as insurance in terms of occupational risks.	Not relevant for family farming. On farms larger than 5 hectares: Low level of implementation **Standard due diligence**	See the recommendations for requirements 4.1.1, 4.1.2 and 4.1.3
Labour rights **4.1.5** 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 law guarantees equal conditions in agricultural work, but there are significant gaps and discriminatory practices in the cocoa sector, especially towards rural women, ethnic communities (indigenous and Afro-Colombian), young people and people in vulnerable situations. According to AGROSAVIA's "Analysis of gender equality in the cocoa sector in Colombia" (2020), rural women represent about 30% of the cocoa workforce, but they face: • Lower incomes: on average, they earn 25–30% less than men for the same tasks. • Less access to land, inputs and credit. • Low representation in leadership or management positions in cooperatives or associations. *(Continued on the next page)*	Not relevant for family farming. On farms larger than 5 hectares: Low level of implementation **Standard due diligence**	

Legal requirement	Context	Level of implementation	Due diligence recommendations
Labour rights **4.1.5** 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 many cases, they work without direct remuneration, supporting family production units. According to ILO 2023, although women's participation in the cocoa producer group is only 27.3%, key operators in the sector are interested in promoting greater participation by women. The tasks of drying or shelling (removing the cocoa beans from the pods) require attention and care and are carried out primarily by women.	Not relevant for family farming. On farms larger than 5 hectares: Low level of implementation **Standard due diligence**	See the recommendations for requirements 4.1.1, 4.1.2 and 4.1.3
Labour rights **4.1.6** The employer complies with the current social security regime, including the payment of the corresponding contributions.	**For employees with an employment contract:** The employer is responsible for registering workers with the General Social Security System for Health, Pensions and Occupational Risks, and for making the corresponding contributions in accordance with applicable regulations. **For contractors providing services:** The contractor is responsible for their own affiliation to, and payment of contributions to, the General Social Security System for Health, Pensions and Occupational Risks. The contracting company must verify that the contractor is duly affiliated and that contributions are paid before and throughout the execution of the contract. In the specific case of the cocoa value chain and its agro-industry, available data indicate a high level of labour informality. According to information from the National Agricultural Census (CNA), only 8.8% of the population linked to the cocoa value chain is affiliated with the health system under the contributory regime, suggesting that the level of labour formality in the sector is below 10%. *(Continued on the next page)*	Not relevant for family farming. On farms larger than 5 hectares: Low level of implementation **Standard due diligence**	

Legal requirement	Context	Level of implementation	Due diligence recommendations
Labour rights **4.1.6** The employer complies with the current social security regime, including the payment of the corresponding contributions.	This places the cocoa value chain second among agricultural value chains in terms of presumed labour informality, after the sugar cane sector. Working conditions are generally more precarious in the primary production segment of the value chain. Many workers engaged without formal contracts lack access to labour benefits, such as severance payments, Christmas bonuses and paid leave, which are typically associated with formal employment relationships.	Not relevant for family farming. On farms larger than 5 hectares: Low level of implementation **Standard due diligence**	See the recommendations for requirements 4.1.1, 4.1.2 and 4.1.3
Labour rights **4.1.7** Workers are free to join a trade union of their choice and shall not be subject to retaliation for exercising this right.	Due to the informal nature of the sector and the fact that most farms have less than 25 employees, no systemic cases of this right being restricted for workers in the cocoa sector have been identified. Social dialogue has been led by Fedecacao through a representative structure of municipal and departmental committees. The Inter-sectoral Roundtable on Cocoa Traceability in Colombia is a forum for coordination and consultation between actors in the cocoa production chain (producers, processors, marketers, public, private and academic entities) which seeks, among other things, to contribute to reducing informality and creating environments that favour collective organisation and fair negotiation with workers.	Not relevant for family farming High level of implementation on farms with more than 25 permanent employees **Light due diligence**	As a first step, identify whether there are farms with more than 25 permanent employees in the sourcing area. For producers with farms with more than 25 employees: **Stakeholder consultations** Consult local and national NGOs specialising in these issues to ensure that there is no risk of non-compliance with freedom of association in the sourcing area. **Compilation and verification of documents** • 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 and/or freedom of association. *(Continued on the next page)*

Legal requirement	Context	Level of implementation	Due diligence recommendations
Labour rights **4.1.7** Workers are free to join a trade union of their choice and shall not be subject to retaliation for exercising this right.		Not relevant for family farming High level of implementation on farms with more than 25 permanent employees **Light due diligence**	**Implementation of procedures and processes** • Map the risks of non-compliance with anti-union practices in the supply chain, including outsourcing schemes designed to prevent unionisation. • Conduct internal and external audits: To detect illegal outsourcing practices aimed at limiting workers' rights to union membership. • Enable channels for complaints and grievances for direct and outsourced workers.
Labour rights **4.2.1** 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, particularly those linked to producer associations or unions, tend to comply with these obligations, as they generally show higher levels of labour formalisation. However, greater or more localised risks may arise on small farms, where employment relationships are often informal, contracts may be oral, and workers may lack affiliation to the health system. In such cases, workers may not effectively access statutory benefits such as maternity or paternity leave and other employment protections. No studies or empirical analyses were identified that specifically examine the implementation and impact of maternity and paternity leave in rural areas of Colombia, and even less so with a specific focus on cocoa producers. *(Continued on the next page)*	Not relevant for family farming On farms larger than 5 hectares: High level of implementation **Light due diligence**	**Stakeholder consultations** • Consult NGOs and stakeholders who are familiar with your value chain (at the supply chain level as a company). *(Continued on the next page)*

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<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

The employer shall grant 18 weeks of paid maternity leave to pregnant employees and 8 days of paid paternity leave to fathers.</td>
<td>Existing materials include a guide on the management of leave for civil servants, which outlines procedures and general coverage of such entitlements, as well as academic articles analysing the legal framework for job protection during parental leave in Colombia. However, these sources focus primarily on the formal urban labour market and do not assess implementation among informal agricultural workers or within production chains such as cocoa.

As a result, there is a significant knowledge gap regarding the effective implementation of parental leave rights in rural agricultural contexts, which could usefully be addressed through field-based studies in cocoa-producing regions.</td>
<td>Not relevant for family farming

On farms larger than 5 hectares:

High level of implementation

Light due diligence</td>
<td rowspan="2">Implementation of procedures and processes
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.
Enable complaint mechanisms and grievance mechanisms.
Create coexistence and joint staff committees as relevant bodies for the prevention of harassment in the workplace.
Monitor effective sanctions for workplace or sexual harassment.
Train supervisors and human resources managers on leave policies.
Promote the adoption of written policies on maternity and paternity protection in the fields.
Establish confidential reporting mechanisms to report non-compliance with labour rights, especially those of female workers.</td>
</tr>
<tr>
<td>Labour rights

4.2.2

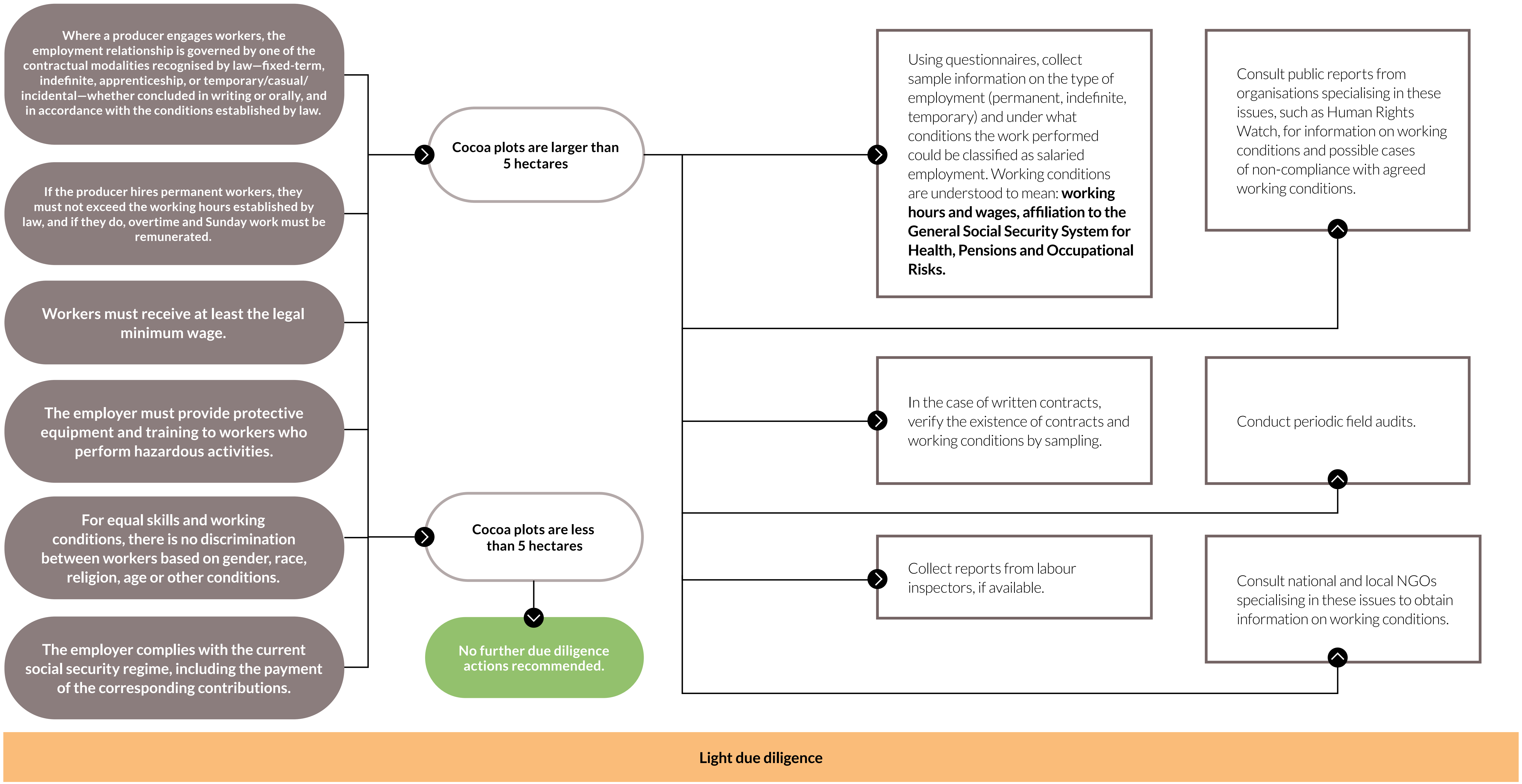
The employer shall adopt measures to prevent, address, and sanction workplace harassment and sexual harassment.</td>
<td>No analysis or research has been identified that specifically addresses the phenomenon of harassment (whether workplace, sexual or gender-based) in rural areas of Colombia with a focus on cocoa producers. The existing literature in the cocoa sector focuses on production, organisational and rural development aspects.</td>
<td>Not relevant for family farming

On farms larger than 5 hectares:

High level of implementation

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

Requirements 4.1.1, 4.1.2, 4.1.3, 4.1.4, 4.1.5, 4.1.6



Requirement 4.1.7

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 less than 25 permanent workers

No further due diligence actions recommended

The producer employs more than 25 permanent workers

Contractual 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 in the supply chain, including outsourcing schemes designed to prevent unionisation.

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

Enable complaint and grievance channels for direct and outsourced workers.

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

Standard due diligence

Requirements 4.2.1 and 4.2.2

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

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

The producer has less than 5 hectares

No further due diligence actions recommended

The producer has more than 5 hectares

Consultations and collection of relevant data such as public reports from NGOs and stakeholders who are familiar with your value chain. Verify, where appropriate, effective sanctions for workplace or sexual harassment

Training for supervisors and human resources managers on regulations regarding leave.

Written policies on maternity and paternity protection in agriculture.

Enable complaint and grievance mechanisms and promote the creation of coexistence and joint staff committees as relevant bodies for the prevention of harassment at work.

Establish confidential reporting mechanisms to denounce non-compliance with labour rights, especially for female workers.

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.

In Colombia, child and forced labour are prohibited by a robust legal framework that includes the 1991 Constitution, the Substantive Labour Code (CST), the Childhood and Adolescence Code (Law 1098 of 2006) and various ILO conventions, such as Conventions 138, 182, 29 and 105. The minimum working age is 15, under special conditions and with authorisation from the Ministry of Labour, ensuring that the child's education, health and overall development are not affected. Night work, dangerous or unhealthy work, and any form of economic exploitation or coercion are prohibited.

In rural areas, the regulations allow minors to participate in family farming activities if these are occasional, light and carried out in cultural or domestic economic contexts, without constituting an employment relationship or affecting the fundamental rights of the minor. This distinction is key in sectors such as cocoa farming, where family farming predominates and it is common for children and adolescents to collaborate in unpaid tasks.

Forced labour is also expressly prohibited. Law 985 of 2005 and Decree 1280 of 1997 criminalise human trafficking and other forms of modern slavery. The CST prohibits practices such as the withholding of documents or undue wage deductions that may lead to economic dependence or coercion.

In the cocoa sector, the risk of child or forced labour is considered low at the national level. However, isolated cases may occur in areas of high social vulnerability. Therefore, due diligence should include verification of respect for children's rights and the prevention of any form of forced labour as part of ethical, legal and sustainable production.

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.	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.** *(Continued on the next page)*	High level of implementation on farms larger than 5 hectares Light due diligence	**Stakeholder consultations** For small producers, consult the Colombian Institute of Family Welfare on rulings or reports of cases of child labour that put the health, integrity or education of minors at risk. **Collection and verification of data** • Consult public reports from relevant organisations, the ILO, databases on child labour or local authorities, Human Rights Watch, and national and local NGOs. *(Continued on the next page)*

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.	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. In family farming, child labour is not prohibited as long as there is no employment relationship or exploitation and the legal requirements regarding the health, safety and education of the child are respected. According to ILO 2023, child labour and forced labour are of utmost importance for global value and supply chains in the cocoa-chocolate sector. At the national level, there are no studies or indications that raise alarm bells about child and forced labour in the production of the subsector. However, given that in the dynamics of peasant economies, there are complex relationships between socialisation and work, it is important to take this into account when establishing baselines or approaching this issue. In this case, interviews with producers and extension workers revealed the existence of dynamics involving the assignment of manual tasks, such as unravelling outside school hours, as part of rural work and socialisation in rural activities. In the review of literature and secondary sources, no cases or reports of child labour in the sector were found. Similarly, there are challenges when it comes to carrying out labour inspection processes, due to the dispersed nature of the territories and the State's capacity to carry out verification.	High level of implementation on farms larger than 5 hectares Light due diligence	• Conduct surveys to identify production units that employ minors between the ages of 15 and 18. • Verify strict implementation of the law on working hours, permitted tasks and health protection, listing the associated tasks and working hours. This can be done, for example, through systematic surveys or by collecting geolocation data from the plots of land. • Collect, where available, authorisation issued by the Labour Inspector or, failing that, by the local territorial authority. **Implementation of procedures and processes** • Encourage your suppliers to adopt zero-tolerance policies on child labour. • Establish protocols to identify and perform mitigation for risks related to minors. • Develop an awareness plan on child labour on farms. **Field verifications** If the above is an indicator of a significant risk of non-compliance with child labour legislation, carry out field verifications with producers on a sample basis. Ensure that no children under the age of 15 are working on the farm and that the tasks performed by children over the age of 15 do not pose a risk to their health, in particular through interviews with the workers concerned.

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.	A review of the available literature and secondary sources did not identify any reported cases of forced labour in the Colombian cocoa sector. However, structural challenges remain regarding labour inspection and enforcement, particularly due to the dispersed nature of cocoa-producing areas and the limited operational capacity of the State to carry out regular inspections in remote rural territories. It should also be noted that Colombia is not identified as a high-risk country for forced labour in cocoa production in major global assessments, such as those conducted by the International Labour Organisation (ILO) and the Walk Free Foundation.	High level of implementation on farms larger than 5 hectares **Light due diligence**	**Stakeholder consultations** Conduct surveys or interviews with workers, trade unions (if any), NGOs and community leaders on working conditions, working hours, wages and safety at work. It is important to include both direct and subcontracted workers. **Implementation of procedures and processes** • Encourage and monitor labour suppliers to adopt and implement Codes of Conduct that explicitly prohibit forced labour. • Implement 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.

- Consult public reports from relevant organisations, ILO, databases on child labour, local authorities, Human Rights Watch, and national and local NGOs.
- For small producers, consult the Colombian Institute of Family Welfare on rulings or reports of child labour cases that put the health, integrity or education of minors at risk.
- Develop an awareness plan on child labour on farms, or zero-tolerance policies on child labour. Establish protocols to identify and implement mitigation measures for risks related to minors.
- Conduct surveys to identify production units that employ minors between the ages of 15 and 18 and verify strict implementation of the law on working hours, permitted tasks and health protection through surveys.
- Collect proof of schooling when authorisation has been issued by the Labour Inspector or, failing that, by the local territorial authority.
- Conduct periodic field verifications with producers, on a sample basis.

Light due diligence

Requirement 5.2.1

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

- Conduct surveys or interviews with workers, trade unions (if any), NGOs, and community leaders on working conditions, working hours, wages, and occupational safety.
- Implement training programmes on labour rights for supervisors and workers, focusing on forced labour and freedom of employment.
- Encourage and monitor labour suppliers to adopt and implement Codes of Conduct that explicitly prohibit forced labour.
- Conduct internal audits and external audits.
- Establish anonymous and confidential complaint mechanisms.

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, taxation, trade and the fight against corruption are fundamental pillars for ensuring legality and traceability in agricultural supply chains. Cocoa is regulated by robust institutional frameworks that include parafiscal levies administered by Fedecacao. These resources finance research programmes, technical assistance, crop renewal and organisational strengthening, contributing to the sustainability and formalisation of the sector.

Export of cocoa is not subject to direct taxes but must comply with customs and health requirements established by the National Tax and Customs Directorate (DIAN) and the ICA, which guarantees the traceability and legality of the exported grain. The cocoa sector, composed mainly of small and medium-sized producers organised into associations and cooperatives, has been strengthened by international cooperation programmes focused on the substitution of illicit crops and the formalisation of production.

Although some production areas coincide with territories historically affected by armed conflict or illegal economies, there is no significant evidence linking these chains to money laundering or corruption. On the contrary, the legal, traceable and organised nature of the value chain positions Colombian cocoa as a low-risk agricultural product in terms of the legality standards, transparency and sustainability required by international markets.

Legal requirement	Context	Level of implementation	Due diligence recommendations
Taxation, anti corruption, trade and customs **6.1.4** Cocoa buyers, processors and exporters must pay the parafiscal contributions and the stabilisation transfers to the Cocoa Price Stabilisation Fund.	Parafiscal resources are invested, among other purposes, in the sustainable development of the cocoa sector, including research and technological development, the promotion of sustainable technologies and practices, and extension services supporting the adoption of sustainable production practices. These investments therefore contribute to EUDR objectives. Key requirements for exporting cocoa beans from Colombia: Mandatory registration: Exporters must be registered with: • The National Cocoa Fund (Fondo Nacional del Cacao) – a parafiscal fund created under Law 67 of 1983 and Decree 1000 of 1984, financed through the cocoa development levy and used to support research, extension services and sector development. • The Cocoa Price Stabilisation Fund (FEPCACAO – Fondo de Estabilización de Precios del Cacao) – established under Law 101 of 1993 and regulated by Decree 1071 of 2015, which aims to stabilise producer prices by applying compensation or transfer mechanisms depending on market conditions. Role of producers and exporters regarding parafiscal contributions • Producers and exporters act as withholding agents for the cocoa development levy that finances the National Cocoa Fund. *(Continued on the next page)*	High level of implementation Light due diligence	**Compilation and verification of documents General requirements for cocoa exporters** **1. Registration and legal enabling** • Have a valid stabilisation agreement signed with FEPCACAO-Cocoa Price Stabilisation Fund (administered by Fedecacao) and notification from an international trading company if exporting on behalf of a third party. • The producer and exporter must be up to date with their cocoa development quota payments to the National Cocoa Fund. **2. Fiscal and parafiscal responsibility when the exporter is an operator for stabilisation transfers (parafiscal contributions).** • Document proving the declaration and payment of stabilisation transfers and the collection of the development quota within the period specified in the standard. **3. Export declaration** • Submit the export filing form (Annex 1) together with the DEC (Declaración de Exportación), the official Colombian customs declaration used to register and authorise the export of goods, to the Technical Secretariat of the Fund within 20 calendar days of the shipment authorisation. *(Continued on the next page)*

Legal requirement	Context	Level of implementation	Due diligence recommendations
Taxation, anti corruption, trade and customs **6.1.4** Cocoa buyers, processors and exporters must pay the parafiscal contributions and the stabilisation transfers to the Cocoa Price Stabilisation Fund.	• Exporters may be subject to price stabilisation transfers or compensation payments through FEPCACAO, depending on the difference between the reference price set by the fund and the actual sale price. Documentation required for each export: • Registration in the RUT (Registro Único Tributario) – the Single Tax Registry managed by DIAN, which identifies companies and individuals carrying out economic activities in Colombia. • Customs agency representation: A licensed customs broker (Agencia de Aduanas) must represent the exporter before the national customs authority DIAN (Dirección de Impuestos y Aduanas Nacionales – National Tax and Customs Directorate), as well as before port authorities and shipping companies. Powers of attorney must be granted and the Circular 170 compliance form completed. • Registration in VUCE (Ventanilla Única de Comercio Exterior) – the Single Window for Foreign Trade, an electronic government platform that centralises export and import procedures, including the FUCE (Formulario Único de Comercio Exterior – Single Foreign Trade Form). • Anti-narcotics inspection: Personal appearance before POLFA (Policía Fiscal y Aduanera – Fiscal and Customs Police) to authorise the letter of responsibility, a control mechanism used to prevent the use of export shipments for drug trafficking. *(Continued on the next page)*	High level of implementation **Light due diligence**	**4. Request customs requirements** Mandatory Documents: • *Commercial invoice* • *Packing list* • *Letter of responsibility* • *Weight and fumigation certificates* • *Phytosanitary certificate (ICA)* • *Certificate of origin (DIAN)* • *Certificate of quality* • *Export declaration to DIAN* • *Shipping authorisation* • *Bill of Lading or Sea Waybill, depending on the means of transport*

Legal requirement	Context	Level of implementation	Due diligence recommendations
Taxation, anti corruption, trade and customs **6.1.4** Cocoa buyers, processors and exporters must pay the parafiscal contributions and the stabilisation transfers to the Cocoa Price Stabilisation Fund.	• Certificate of good standing for the cocoa development levy, issued by the National Cocoa Fund, confirming that the exporter has complied with parafiscal contribution payments and uploaded to the DIAN export platform. • Number of the current stabilisation agreement with FEPCACAO, confirming the exporter's participation in the cocoa price stabilisation mechanism. According to Fedecacao (Federación Nacional de Cacaoteros – National Federation of Cocoa Growers), evasion of the cocoa development levy is minimal, partly because two large companies purchase nearly 80% of the cocoa beans produced nationally, which facilitates monitoring and collection of the contribution.	High level of implementation Light due diligence	
Taxation, anti corruption, trade and customs **6.2.1** Exporters are responsible for customs duties and taxes, as established by law.	Cocoa exporters in Colombia who intend to export cocoa must have:	High level of implementation Light due diligence	

Requirements 6.1.4 and 6.2.1

Cocoa buyers, processors, or exporters pay the parafiscal contributions and Stabilisation Fund defined by law.

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

Request mandatory customs documents:

- Commercial invoice.
- Packing list.
- Letter of responsibility.
- Weight and fumigation certificates.
- Phytosanitary certificate (ICA).
- Certificate of origin (DIAN).
- Quality certificate.
- Export declaration to DIAN.
- Shipping authorisation.
- Bill of Lading or Sea Waybill, depending on the means of transport.

Have a valid stabilisation agreement signed with FEPCACAO-Cocoa Price Stabilisation Fund (administered by Fedecacao) and notification from an international trading company if exporting on behalf of a third party.

The producer and exporter must be up to date with their cocoa development quota payments to the National Cocoa Fund.

Document proving the declaration and payment of stabilisation transfers and the collection of the development levy within the period specified in the standard.

Request the Customs Declaration form (DEX) from the technical secretariat of the Cocoa Development Fund.

Light due diligence

5 | ANNEX

Annex 1.
Mapping methodology

The first step in developing this tool for legality-related due diligence is to identify the relevant legal requirements under the EUDR for cocoa production in Colombia.

The EUDR defines the legality of commodities in light of 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; third parties' rights; 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; tax, anti-corruption, trade and customs regulations.

On 2 October 2024 (with an update in April 2025), the European Commission published a guidance document for the implementation of the EUDR, which interprets the provisions of the Regulation on the legality criterion. This document proposes to address the relevance of legal requirements through the following criteria:

- The requirements have a specific impact on the legal status of the area of production of the commodities [with the exception of tax, trade and customs standards];
- The requirements must be linked to the objectives of the Regulation to halt deforestation and forest degradation as part of the EU's commitment to addressing 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 the scope of application of the Regulation.

On the other hand, the guidance document would extend the scope of tax and anti-corruption regulations to steps of value chains 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 provisions of the EUDR, which sets out the legal obligations. However, it seeks to harmonise the implementation of the regulation among EU member states.

Each EU Member State will adopt its own approach to monitoring operators' implementation of the EUDR. Ultimately, only the judge in each EU country has the power to 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. However, 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 guidance provided.

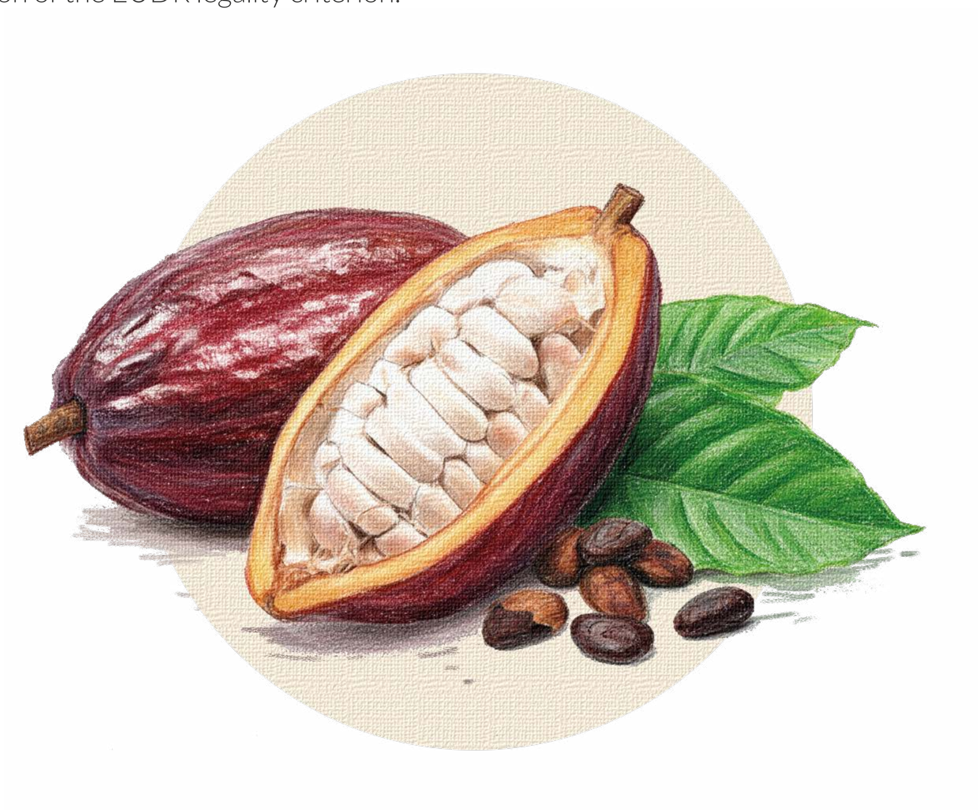
How the relevance of the requirements has been determined

Under the EUDR, the Operator is solely responsible for carrying out due diligence to ensure that the products it trades in present a negligible risk of illegality. However, the EU has recognised 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 objective of Annex 2, which contains the mapping of relevant legal requirements for cocoa 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 cocoa sector, meeting in consultation workshops and bilateral working meetings (see Annex 3), assessed the relevance of each relevant legal requirement for determining implementation of the EUDR legality criterion.

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

- The legal requirement does not apply to the cocoa plot or to the workers and third parties involved in the plot [with the exception of tax, trade and customs standards],
- The relevant legal requirement is not found in the context of cocoa production, because the conditions for its implementation are not found there,
- The legal requirement is of general implementation, is not subject to implementing texts that prevent its implementation or the monitoring of its implementation or compliance, and/or is covered by other more specific requirements.



Annex 2.
Mapping of relevant legal requirements for cocoa produced in Colombia

The tables below, organised by area of law, show the requirements retained as relevant and irrelevant, and the justifications provided by the stakeholders consulted for cocoa produced in Colombia.

The tables show the 42 legal requirements identified, 33 considered relevant and 9 not relevant, and the justifications provided by the stakeholders consulted.

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			
Land-use rights are guaranteed	**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 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		
Land-use rights are guaranteed	**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 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. The farmer exercises the **right to production on the plot** through lease, usufruct, sharecropping agreement 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 rent; 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, it requires a public deed and registration. • **Emphyteusis:** Use and enjoyment of another's plot in exchange for a fee. • **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.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
1.1 Land tenure regime as an enabling factor for land use			
Land-use rights are guaranteed	**1.1.2.** The farmer exercises the **right to production on the plot** through lease, usufruct, sharecropping agreement 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.	• **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
	1.1.3. 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. • **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. *(Continued on the next page)*	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
1.1 Land tenure regime as an enabling factor for land use			
Land-use rights are guaranteed	**1.1.3.** Land tenure is established by collective ownership **NB:** Land tenure may be individual or collective (see previous requirement).	• **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. **Romani people** • **Decree 4634 of 2011:** Measures for assistance, comprehensive reparation and restitution of land 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
	1.1.4. The area of production has not been reported due to situations of forced displacement, 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).** *(Continued on the next page)*	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
		1.1 Land tenure regime as an enabling factor for land use	
Land-use rights are guaranteed	**1.1.4.** The area of production has not been reported due to situations of forced displacement, abandonment or displacement of the original owner.	**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 Romani** 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
		1.2 Legal regime for land use	
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 261 of 2018 (Ministry of Agriculture)** • 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 organisation 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 scaling up 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

Areas of law	Legal requirement	Legal basis	Relevance
1.2 Legal regime for land use			
Legal requirements for land use are met	**1.2.2.** Agricultural activity is **permitted under 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
2.1 Environmental requirements applicable to agricultural activities			
Environmental requirements for agricultural activities are met **NB: This tool was developed at the national level only**	**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. *(Continued on the next page)*	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
2.1 Environmental requirements applicable to agricultural activities			
Environmental requirements for agricultural activities are met **NB: This tool was developed at the national level only**	**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	**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 criteria.	Relevant
	2.1.2. Authorised agricultural inputs are used and managed appropriately according to technical procedures.	**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 based on 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 hazardous pesticides (Dieldrin, Aldrin, Endrin, organochlorines and others listed). **Law 1650 of 2013** • Prohibits pesticides containing persistent and toxic substances (Stockholm Convention). *(Continued on the next page)*	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
2.1 Environmental requirements applicable to agricultural activities			
Environmental requirements for agricultural activities are met **NB: This tool was developed at the national level only**	**2.1.2.** Authorised agricultural inputs are used and managed appropriately according to 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 (MinAgricultura)** • 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
2.1 Environmental requirements applicable to agricultural activities			
Environmental requirements for agricultural activities are met **NB: This tool was developed at the national level only**	**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 in place.	**Regulatory framework for spills and water use in Colombia** • **Law 1955 of 2019 (Art. 279):** Exemption from water concessions and spill permits for domestic consumption in scattered rural dwellings; applies to small producers. • **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 obligations for wastewater management. 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.**	Not relevant Cocoa farming in Colombia does not generate spills due to the processing system used, which does not require the use of water.

Areas of law	Legal requirement	Legal basis	Relevance
2.1 Environmental requirements applicable to agricultural activities			
Environmental requirements for agricultural activities are met **NB: This tool was developed at the national level only**	**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 0754 of 2014:** Approves the methodology for the formulation, implementation, monitoring and updating of PGIRS. • **Decree 4741 of 2005, Articles 3 and 10:** Regulates hazardous waste (RESPEL); requires all generators to ensure its comprehensive management and formulate a management plan to prevent, reduce and minimise its hazardousness. • **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 recycling obligations for producers, importers and distributors.	Relevant
	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.	• **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 grant water permits and concessions. • **Law 373 of 1997:** Establishes mandatory programmes for efficient water use and conservation, with implementation also applicable to agricultural irrigation. *(Continued on the next page)*	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
2.1 Environmental requirements applicable to agricultural activities			
Environmental requirements for agricultural activities are met **NB: This tool was developed at the national level only**	**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.	• **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. • **Law 41 of 1993:** For irrigation users within an irrigation district.	Relevant
	2.1.6. The use of water for other activities, such as the processing or transformation of cocoa on the production plot, shall be carried out in accordance with the law on concessions or permits, with exceptions applicable to subsistence producers in scattered rural areas.	• **Decree 1076 of 2015, Book 2, Part 2, Chapter 2:** Regulates water concessions, requirements, procedures and common uses by operation of law (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. • **Law 1955 of 2019 (art. 279):** Exception to water concessions and spill permits for domestic consumption in scattered rural dwellings; applies to small producers (e.g. subsistence cocoa). • **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.	Not relevant Not relevant given the nature of the crops and processes associated with cocoa farming.

Areas of law	Legal requirement	Legal basis	Relevance
2.1 Environmental requirements applicable to agricultural activities			
Environmental requirements for agricultural activities are met **NB: This tool was developed at the national level only**	**2.1.7.** Agricultural activity **respects waterways** (riverbeds, streams, creeks 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. • **Decree 2245 of 2017:** Establishes technical criteria for the demarcation of buffer zones (characterisation, GIS, restoration, coordination with POT). • **Resolution 0957 of 2018 (MADS):** Adopts the Technical Guide to Criteria for the Demarcation 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. *(Continued on the next page)*	Not relevant Regulatory development has not been defined with technical guidelines or clear delimitation of the buffer zones for its implementation.

Areas of law	Legal requirement	Legal basis	Relevance
2.1 Environmental requirements applicable to agricultural activities			
Environmental requirements for agricultural activities are met **NB: This tool was developed at the national level only**	**2.1.7.** Agricultural activity **respects waterways** (riverbeds, streams, creeks and lakes) as established by law.	Some CARs, such as **CORPOBOYACÁ, CVC, CORANTIOQUIA, and CARDER,** have reported progress in demarcation, especially in areas of high-water pressure or risk of occupation. 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 Regulatory development has not been defined with technical guidelines or clear delimitation of the buffer zones for its implementation.
	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. • **Decree 2820 of 2010:** Regulates environmental licences, incorporating measures for soil protection against projects with an impact. • **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 the conservation and rational use of soil. • **Decree 1076 of 2015, art. 2.2.1.1.18.6:** Imposes obligations on rural landowners: to use the soil according to its vocation, to apply techniques to prevent its degradation and to 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

Areas of law	Legal requirement	Legal basis	Relevance
2.1 Environmental requirements applicable to agricultural activities			
Environmental requirements for agricultural activities are met **NB: This tool was developed at the national level only**	**2.1.9.** Agricultural activities do not exceed legally established limits for atmospheric pollutants, and the burning of agricultural waste is conducted only after obtaining the required permit and in accordance with applicable legal conditions.	• **Law 99 of 1993:** General Environmental Law. Recognises air as a natural resource and the basis for 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 532 of 2005:** Establishes requirements, permits and conditions for controlled open burning in rural and mining areas; authorises suspension during critical periods (art. 8). • **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
2.2 Protection of forest ecosystems & wildlife			
Protection of forest ecosystems and wild fauna and flora	**2.2.1.** The producer did not establish new cocoa farms in areas deforested after 29 July 2021.	• **Decree Law 2811 of 1974 (National Natural Resources Code):** 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. *(Continued on the next page)*	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
2.2 Protection of forest ecosystems & wildlife			
Protection of forest ecosystems and wild fauna and flora	**2.2.1.** The producer did not establish new cocoa farms in areas deforested after 29 July 2021.	• **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 amended the Criminal Code by introducing the offence of deforestation under Article 330. The Law does not establish a deforestation cut-off date or baseline; however, it elevates deforestation to the status of a criminal offence as of its entry into force on 29 July 2021. Likewise, the explanatory memorandum does not make use of geospatial information layers; nevertheless, it does refer to supporting figures that imply a defined period of analysis. Accordingly, this latter date is adopted as the cut-off date, and evidence may therefore be cross-checked and gathered from that date onwards or from cases of deforestation reported following the entry into force of Law 2111 of 2021.	Relevant
	2.2.2. Producers who establish an agroforestry system or transform their forest plantation into an agricultural production system (including agroforests) on a plot of land must comply with the legal standards for land 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). *(Continued on the next page)*	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
2.2 Protection of forest ecosystems & wildlife			
Protection of forest ecosystems and wild fauna and flora	**2.2.2.** Producers who establish an agroforestry system or transform their forest plantation into an agricultural production system (including agroforests) on a plot of land must comply with the legal standards for land use.	• **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.	Relevant
	2.2.3. Agricultural activity has a **management plan or environmental licence,** including an environmental impact study.	According to **Article 2.2.2.3.2.1** of Decree 1076 of 2015, only 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 farming.	Not Relevant In Colombia, agricultural activities related to cocoa do not require a management plan or an environmental licence.

Areas of law	Legal requirement	Legal basis	Relevance
2.2 Protection of forest ecosystems & wildlife			
Protection of forest ecosystems and wild fauna and flora	**2.2.4.** Agricultural activity **does not contravene the protection of endangered species or the conservation of biodiversity.**	• **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. • **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
3.1 Third parties’ rights and FPIC			
Substantive third parties’ rights are complied with	**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. • **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. 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. *(Continued on the next page)*	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 categories of this tool.

Areas of law	Legal requirement	Legal basis	Relevance
3.1 Third parties' rights and FPIC			
Substantive third parties' rights are complied with	**3.1.2.** 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.	• **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 categories of this tool.
3.2 Third parties' procedural rights			
The rights of third parties in the proceedings are respected	**3.2.1.** The local population has been informed of the agricultural project 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 the environmental licence as a mandatory instrument for projects, works or activities that may cause serious environmental damage, 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. *(Continued on the next page)*	Not Relevant Cocoa farming in Colombia is mainly carried out on small plots of land associated with family farming. In Colombia, there are no cases of large-scale 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
3.2 Third parties' procedural rights			
The rights of third parties in the proceedings are respected	**3.2.1.** The local population has been informed of the agricultural project through the environmental impact assessment process, if applicable.	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 Cocoa farming in Colombia is mainly carried out on small plots of land associated with family farming. In Colombia, there are no cases of large-scale 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.
3.3 FPIC			
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. *(Continued on the next page)*	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
		3.3 FPIC	
Rights of indigenous and Afro-Colombian peoples	**3.3.1.** The rights of indigenous and Afro-Colombian peoples are respected	• **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
	3.3.2. If agricultural activity generates potential impacts on ethnic communities, the FPIC or Prior Consultation process was respected.	• **1991 Constitution (Articles 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. *(Continued on the next page)*	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
3.3 FPIC			
Rights of indigenous and Afro-Colombian peoples	**3.3.2.** If agricultural activity generates potential impacts on ethnic communities, the FPIC or Prior Consultation process was respected.	• **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. • **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. • **Presidencial Directive 10 del 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):** 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*

Cocoa producers in different regions of the country tend to identify themselves as "small producers"; they work in production systems based on family labour, developed in areas of less than 5 hectares; for them, this type of cocoa farming represents "only a means of subsistence."

This interpretation is based on the risk approach to due diligence. The operator must implement the analysis they deem appropriate based on their own criteria and in accordance with their supply chain, since if a production unit permanently or massively employs external salaried workers, it would no longer comply with the principle of predominance of family labour and might not be recognised as family farming.

Areas of law	Legal requirement	Legal basis	Relevance
4.1 Workers' rights are respected			
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 occasional), 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 cocoa sector:** General labour regulations are not fully adapted to the particularities of cocoa farming, which is characterised by high seasonality and itinerant employment. This leads to high levels of informality, as noted in the Coffee Watch study (2021). The lack of written contracts is often interpreted as informality, which should not be interpreted as illegality, given that oral contracts are valid under the law. *(Continued on the next page)*	Relevant for production lots larger than 5 hectares.

Areas of law	Legal requirement	Legal basis	Relevance
4.1 Workers' rights are respected			
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.	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 for production lots larger than 5 hectares.
Working hours	**4.1.2.** 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:** establish 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 for production lots larger than 5 hectares.

Areas of law	Legal requirement	Legal basis	Relevance
4.1 Workers' rights are respected			
Minimum wage	**4.1.3.** 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 constant 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 for production lots larger than 5 hectares.
Personal protective equipment	**4.1.4.** 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: 1. Provide personal protective equipment appropriate to the risks. 2. Train workers in prevention, risk management and the use of PPE. 3. Maintain documentary records of these processes as part of the OHSMS. • This applies without exception to activities in coffee and cocoa cultivation. Although many workers are informal, 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 for production lots larger than 5 hectares.

Areas of law	Legal requirement	Legal basis	Relevance
4.1 Workers' rights are respected			
Absence of discrimination	**4.1.5.** 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 basis 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 • **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 for production lots larger than 5 hectares.
Social security	**4.1.6.** 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). *(Continued on the next page)*	Relevant for production plots larger than 5 hectares.

Areas of law	Legal requirement	Legal basis	Relevance
4.1 Workers' rights are respected			
Social security	**4.1.6.** The employer complies with the current social security regime, including the payment of the corresponding contributions.	• **Law 1562 of 2012:** Strengthens the General Occupational Risk System, with implementation applicable to all activities, including agriculture and cocoa farming. • **Decree 1072 of 2015 (Single Regulatory Decree on Labour):** Regulates the Occupational Health and Safety Management System (SG-SST), mandatory for all companies, including cocoa farms. • **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, which is very common in cocoa farming. Article 35 of Law 1438 of 2011 allows temporary or daily workers to remain in the Subsidised Scheme despite having an employment relationship, such that the employer must "contribute to the Subsidised Scheme the equivalent of the amount that the worker would contribute to the Contributory Scheme in proportion to their pay" (Congress of the Republic, 2011) **Changes from the latest labour reform, Law 2466 of 2025, with implementation limitations and challenges for the cocoa sector.** • Many cocoa workers are informal or work under oral/temporary contracts that are not always formally documented, making it difficult to immediately implement the new rights. • The seasonal and rural nature of the crop means that some employers and workers have practical difficulties in complying with certain requirements (e.g. fixed working hours or uniform benefits).	Relevant for production plots larger than 5 hectares.

Areas of law	Legal requirement	Legal basis	Relevance
4.1 Workers' rights are respected			
Freedom of association	**4.1.7.** 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 unions functions 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 200 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 employers 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
4.2 Gender equality is maintained			
Maternity and paternity leave	**4.2.1.** The employer shall grant 18 weeks of paid maternity leave to pregnant employees and 8 days of paid paternity leave to fathers.	• **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 indefinite.	Relevant for production lots larger than 5 hectares.

Areas of law	Legal requirement	Legal basis	Relevance
4.2 Gender equality is maintained			
Workplace or sexual harassment	**4.2.2.** 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 prohibited behaviours, prevention mechanisms and penalties for workplace harassment. • **Law 2365 of 2024:** broadened the scope of the legal framework by specifically incorporating sexual harassment in work and educational environments.	Relevant for production lots larger than 5 hectares.

Human rights*

Areas of law	Legal requirement	Legal basis	Relevance
5.1 Child labour is not present			
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.	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. • **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:** set 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 for production lots larger than 5 hectares.

Areas of law	Legal requirement	Legal basis	Relevance
5.2 Modern slavery or forced labour do not occur			
Forced labour	**5.2.1.** Forced labour, including any practices that restrict workers' freedom of employment, is strictly prohibited.	• **Law 23 of 1967:** approves 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 labour 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 an indication of abusive or forced working conditions.	Relevant for production lots larger than 5 hectares.

Tax, anti-corruption, trade and customs regulations

N.B. This is the only category in the EUDR that potentially affects entities throughout the supply chain, and not just at the level of the cocoa production plot.

Areas of law	Legal requirement	Legal basis	Relevance
6.1 Taxes & fees are paid			
Taxes	**6.1.1.** Plots where agricultural production takes place pay the unified property tax when applicable.	In Colombia, **the payment of unified property tax** is a **tax obligation** for owners, possessors or tenants of rural and urban real estate. **The Political Constitution of Colombia, Art. 338,** establishes the authority of local authorities (municipalities and districts) to levy 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 objectives of the regulation. No specific allocation for issues related to deforestation.
	6.1.2. Actors in the value chain who trade, process or store agricultural products 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**, agricultural production. Municipal regime authorising municipalities to collect ICA. Article 259 on ICA exempts agricultural production. • **Concepts of the Council of State** – Clarify that pure agricultural cultivation does not pay ICA, but associated industrial or commercial activities do.	Not relevant Not related to the objectives of the regulation. No specific allocation for issues related to deforestation.

Areas of law	Legal requirement	Legal basis	Relevance
6.1 Taxes & fees are paid			
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, at a general rate of 35% on taxable net income. **Natural persons:** Income exceeding approximately COP$ 59,377,000 per annum (about COP$ 4,950,000 per month); gross assets exceeding COP$ 190,854,000; credit card spending, deposits or investments exceeding certain thresholds. **Legal entity** (formal agricultural enterprise): They are required to declare and pay income tax from the moment they are formally established, with a general rate of 35% on taxable net 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 enterprise). **Special cases:** Producers covered by **the Simple Taxation Regime (RST)** pay a single simplified 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 objectives of the regulation. No specific allocation for issues related to deforestation.

Areas of law	Legal requirement	Legal basis	Relevance
6.1 Taxes & fees are paid			
Taxes	**6.1.4.** Cocoa buyers, processors and exporters must pay the parafiscal contributions and the stabilisation transfers to the Cocoa Price Stabilisation Fund.	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. This applies to the coffee, cocoa and palm sectors as follows: **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) **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 **Act 31 of 1965:** In the case of the cocoa sector, this Act established the Cocoa Development Levy, the proceeds of which are administered through the National Cocoa Fund, under the guidance and supervision of the Ministry of Agriculture and Rural Development and pursuant to a management agreement with the National Federation of Cocoa Growers (FEDECACAO). These funds are primarily allocated to research, technology transfer, technical assistance, marketing and strengthening the competitiveness of the cocoa sector.	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
6.1 Taxes & fees are paid			
Taxes	**6.1.5.** 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 significant changes to the VAT regime. • **Decree 4048 of 2008:** Regulates the DIAN's authority to interpret tax standards.	Not relevant Not related to the objectives of the regulation. No specific allocation for issues related to deforestation.
6.2 Customs and trade			
	6.2.1. 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. • **Law 67 of 1983** regulates development quotas, including that for cocoa. • **Decree 1000 of 1984** establishes in its paragraph: "When the products are processed by the growers themselves or on their behalf, the levy shall be incurred and deducted at the time of threshing or processing, taking into account the reference prices indicated by the Ministry of Agriculture. • **Resolution 00041 of DIAN 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. *(Continued on the next page)*	Relevant

Areas of law	Legal requirement	Legal basis	Relevance
6.2 Customs and trade			
	6.2.1. Exporters are responsible for customs duties and taxes, as established by law.	• **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. • **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

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 oil palm sectors concerned: ministries and government entities, exporters, traders and chocolate makers, 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.

FEDERACION NACIONAL DE CACAOTEROS

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