

# Modern Slavery and COVID-19: reporting deadlines extended and Australian Government guidance

The Australian Government has extended reporting deadlines and issued COVID-19 guidance for entities required to comply with the *Modern Slavery Act 2018 (Cth)* (**Modern Slavery Act**). The Modern Slavery Act requires a reporting entity (being an entity based in, or operating in, Australia with an annual consolidated revenue of \$100 million or more) to:

- ensure their business is free from modern slavery, including in their supply chains; and
- document the steps taken to assess and address risks of modern slavery in an annual modern slavery statement that will be published on the Modern Slavery Statements Register maintained by the Australian Border Force (**ABF**).

### Extended timeframes

The deadlines for entities required to lodge modern slavery statements have been extended for three months due to the effects of COVID-19. This extension applies to all reporting entities under the Act with reporting periods that end on or before 30 June 2020.

The reporting deadlines are now as follows:

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

*Please note: the extension only changes the deadline for submission of modern slavery statements and does not alter the reporting periods for entities.*

### Guidance on the impact of COVID-19

The ABF has issued guidance on how entities can address the impact of COVID-19 in their modern slavery statements. This guidance can be found [here](#).

Modern slavery statements must address all mandatory criteria set out in the Act, however, the ABF recognises that this may be difficult for entities due to the widespread disruption caused by COVID-19. Many entities will have experienced changes to supply chains, delay and disruption to their planned actions to address modern slavery (e.g. audits, training programs), and reduced capacity to assess the effectiveness of any actions undertaken. The ABF encourages entities to clearly explain in their statements how COVID-19 has impacted their capacity to assess and address modern slavery risks during the reporting period.

The ABF also encourages entities to take steps to reduce the risk that COVID-19 will expose workers in their supply chains to modern slavery. Impacts such as shutdowns, workforce reductions and changes to supply chains can leave workers vulnerable. This is exacerbated by factors such as loss of income or fear of loss of income, low awareness of workplace rights or an inability to safely return home due to travel restrictions.

The ABF suggests that, amongst other actions, entities can help to reduce this risk in their operations and supply chains by openly communicating with suppliers and stakeholders about COVID-19 risks and honouring existing contracts where possible.

### More information

If you have any queries or would like further information about this article, please contact:

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