EFI

Report
August 2026

Technical Facility on Deforestation-Free Value Chains

Coverage by Rainforest Alliance of EUDR-relevant legal requirements: Cocoa from Peru

Global Gateway
Funded by the European Union
Team Europe Initiative on Deforestation-free Value Chains
France
AFD
European Forest Institute

Introduction

The table below presents an analysis of the coverage provided by the Rainforest Alliance Standard compared with the relevant legal requirements of the legal due diligence tool for cocoa produced in Peru. The analysis was carried out by the Technical Facility on Deforestation-free Value Chains, managed by the European Forest Institute (EFI), through a desk-based exercise involving a review of the certification scheme's publicly available documentation.

Rainforest Alliance certification was chosen due to its significance in the Peruvian cocoa sector. Peru produced 57,300 metric tonnes (MT) of Rainforest Alliance-certified cocoa in 2024, accounting for approximately 24% of total national production, and exported 33,700 MT.

Furthermore, the country is the world's sixth-largest producer of Rainforest Alliance-certified cocoa. Its selection also reflects the close link between this certification and the European market, which accounts for 72% of global imports of Rainforest Alliance-certified cocoa (1,106,500 MT), highlighting its importance in that market.

The Rainforest Alliance is a private certification scheme aimed at protecting land and forests, whilst promoting the rights and well-being of rural communities under three fundamental principles: social equity, environmental responsibility and economic viability. Its scope includes both small and large farms, as well as supply chain organisations such as processors, importers, exporters, brands and distributors, particularly in the cocoa sector.

Explanatory Notes

The Rainforest Alliance Standard contains a general legal compliance clause (clause 1.2.1), which stipulates that producers and certified organisations must comply with applicable legislation and that, where national regulations are stricter than the standard's requirements, the law takes precedence.

For the purposes of these comparative tables, where a Rainforest Alliance requirement addresses the scope covered by the relevant legal requirement, but national legislation sets out additional or stricter obligations, complete coverage is deemed to exist by virtue of the application of clause 1.2.1.

However, in such cases, an additional due diligence note is included, recommending that operators using the certification as information to support their due diligence verify that the most stringent aspects of national legislation have been effectively taken into account and verified during the certification process. These additional measures help to ensure that legal compliance is maintained even in those areas where national regulations exceed the requirements of the standard.

Scope and Limitations of the Comparative Tables

Certification schemes can provide useful information to support the due diligence required by the EUDR. However, certification does not replace operators' due diligence obligations. Operators must be able to justify why and how the information provided by a particular certification scheme contributes to compliance with the EUDR's requirements and assess whether it is sufficient and reliable, taking into account the specific characteristics and risks of their supply chains. To this end, the following elements, amongst others, should be considered:

Coverage of legal requirements: these tables analyse the extent to which the requirements of certain certification schemes cover the relevant legal requirements identified in the legal due diligence tool for cocoa produced in Peru. The assessment does not, in itself, imply that effective compliance with the legislation has been verified.

Robustness of the certification scheme: this aspect is not assessed in these tables. Operators should consider, amongst other factors, the scope of the certification, including the actors in the value chain and the products covered; the governance of the scheme and its internal procedures for review and updating; the mechanisms for the accreditation and supervision of certification bodies; the qualifications and independence of auditors; the methodology and frequency of audits; mechanisms for identifying, managing and addressing non-compliance; and measures designed to ensure impartiality and prevent conflicts of interest.

Traceability and risk of mixing: the tables also do not assess the traceability systems used by certification schemes or the existence of adequate mechanisms to prevent the mixing or substitution of certified products with non-certified products. These aspects must be assessed separately by the operator, taking into account the applicable chain-of-custody model and the specific characteristics of the supply chain.

Furthermore, the tables focus exclusively on compliance with the relevant legal requirements identified in the legal due diligence tool. They do not assess compliance with the requirement that products must be deforestation-free, which constitutes a separate obligation under the EUDR and which may also be fully or partially covered by certain certification schemes.

Consequently, the results of these tables do not constitute a general validation of the certification scheme, nor do they automatically allow the conclusion that certified products comply with the EUDR. The relevance and reliability of certification as supplementary information must be assessed on a case-by-case.

Certification Rainforest Alliance	Commodity Cacao	Country Peru	
Areas of Law	**Coverage**	**References**	**Comments**
1. Land-use Rights			
1.1. Individual land tenure is established through individual private ownership and/or possession (regular or irregular).	**Complete**	**1.2.1** – Management and producers comply with applicable laws relevant to the scope of the Rainforest Alliance Standard. Including but not limited to: - Land use right - Environment - Labor - Human rights - FPIC - Taxes and anti-corruption issues If an applicable law is stricter than a requirement in the Standard, the law will take precedence unless it has become obsolete. Conversely, if an applicable law is less strict than a requirement in the Standard, the requirement in the Standard will take precedence, unless the requirement explicitly permits the application of such law. **5.8.2** – The producer has legal or legitimate right to use the land, substantiated by ownership, leasehold, or other legal documents or by documentation of traditional or customary use rights. Verifiable traditional or customary use rights may also be used. If indigenous peoples and/or local communities, current or former local residents, or other stakeholders validly dispute the right to use the land (for example in cases of past dispossession, forced abandonment or illegal action), the Certificate Holder may demonstrate that they have legitimate right to use the land if: a. A conflict resolution and remediation process has been documented, implemented and accepted by the affected parties. b. In the case of past illegal action, these affected parties include relevant authorities. c. If the dispute involves indigenous peoples and local communities, large farms and individually certified farms follow an FPIC process. Please see A-08-SCRL-B-CH – Social Annex Please see SA-G-SD-45 Guidance T: Free, Prior and Informed Consent (FPIC) Processes	*The Rainforest Alliance Standard requires the producer to demonstrate a legal or legitimate right to use the land, explicitly recognising various forms of tenure: ownership, lease, other legal documents, and verifiable traditional or customary use rights (5.8.2).* *The general legal compliance clause (1.2.1) reinforces this coverage by requiring compliance with applicable legislation on land use rights. The scope of the Rainforest Alliance Standard is sufficiently broad to cover the various forms of individual tenure recognised by national legislation.*
1.2. A farmer who is not the owner or possessor of the land may exercise rights of	**Complete**	**1.2.1** – Management and producers comply with applicable laws relevant to the scope of the Rainforest Alliance Standard. Including but not limited to: - Land use right	*The Rainforest Alliance Standard requires that the right to use the land be*

use through verbal or written contracts of lease, loan, assignment of use, or concession.		- Environment - Labor - Human rights - FPIC - Taxes and anti-corruption issues If an applicable law is stricter than a requirement in the Standard, the law will take precedence unless it has become obsolete. Conversely, if an applicable law is less strict than a requirement in the Standard, the requirement in the Standard will take precedence, unless the requirement explicitly permits the application of such law. **5.8.2** – The producer has legal or legitimate right to use the land, substantiated by ownership, leasehold, or other legal documents or by documentation of traditional or customary use rights. Verifiable traditional or customary use rights may also be used. If indigenous peoples and/or local communities, current or former local residents, or other stakeholders validly dispute the right to use the land (for example in cases of past dispossession, forced abandonment or illegal action), the Certificate Holder may demonstrate that they have legitimate right to use the land if: a. A conflict resolution and remediation process has been documented, implemented and accepted by the affected parties. b. In the case of past illegal action, these affected parties include relevant authorities. c. If the dispute involves indigenous peoples and local communities, large farms and individually certified farms follow an FPIC process. Please see A-08-SCRL-B-CH – Social Annex Please see SA-G-SD-45 Guidance T: Free, Prior and Informed Consent (FPIC) Processes	*substantiated by formal documentation, such as title deeds, tenancy agreements or other legal documents (5.8.2), which covers the forms of land-use rights recognised under the national legislation.*
1.3. In rural communities, collective tenure is exercised through ownership or, in the case of forest land, through a concession title granted by the competent authority.	**Complete**	**1.2.1** – Management and producers comply with applicable laws relevant to the scope of the Rainforest Alliance Standard. Including but not limited to: - Land use right - Environment - Labor - Human rights - FPIC - Taxes and anti-corruption issues If an applicable law is stricter than a requirement in the Standard, the law will take precedence unless it has become obsolete. Conversely, if an applicable law is less strict than a requirement in the Standard, the requirement in the Standard will take precedence, unless the requirement explicitly permits the application of such law. **5.8.2** – The producer has legal or legitimate right to use the land, substantiated by ownership, leasehold, or other legal documents or by documentation of traditional or customary use rights. Verifiable traditional or customary use rights may also be used. If indigenous peoples and/or local communities, current or former local residents, or other stakeholders validly dispute the right to use the land (for example in cases of past dispossession, forced abandonment or illegal action), the Certificate Holder may demonstrate that they have legitimate right to use the land if: a. A conflict resolution and remediation process has been documented, implemented and	*The Rainforest Alliance Standard explicitly recognises verifiable traditional or customary land-use rights as a valid form of tenure (5.8.2), which encompasses the collective ownership of rural and indigenous communities.* *The general clause on legal compliance (1.2.1) reinforces this coverage by requiring compliance with applicable legislation on land-use rights, including the CLPI.*

		accepted by the affected parties. b. In the case of past illegal action, these affected parties include relevant authorities. c. If the dispute involves indigenous peoples and local communities, large farms and individually certified farms follow an FPIC process. Please see A-08-SCRL-B-CH – Social Annex Please see SA-G-SD-45 Guidance T: Free, Prior and Informed Consent (FPIC) Processes	
1.4. A farmer producing on the land of peasant or native communities does so through agreements with the community.	**Complete**	**1.2.1** – Management and producers comply with applicable laws relevant to the scope of the Rainforest Alliance Standard. Including but not limited to: - Land use right - Environment - Labor - Human rights - FPIC - Taxes and anti-corruption issues If an applicable law is stricter than a requirement in the Standard, the law will take precedence unless it has become obsolete. Conversely, if an applicable law is less strict than a requirement in the Standard, the requirement in the Standard will take precedence, unless the requirement explicitly permits the application of such law. **5.8.2** – The producer has legal or legitimate right to use the land, substantiated by ownership, leasehold, or other legal documents or by documentation of traditional or customary use rights. Verifiable traditional or customary use rights may also be used. If indigenous peoples and/or local communities, current or former local residents, or other stakeholders validly dispute the right to use the land (for example in cases of past dispossession, forced abandonment or illegal action), the Certificate Holder may demonstrate that they have legitimate right to use the land if: a. A conflict resolution and remediation process has been documented, implemented and accepted by the affected parties. b. In the case of past illegal action, these affected parties include relevant authorities. c. If the dispute involves indigenous peoples and local communities, large farms and individually certified farms follow an FPIC process. Please see A-08-SCRL-B-CH – Social Annex Please see SA-G-SD-45 Guidance T: Free, Prior and Informed Consent (FPIC) Processes	*The Rainforest Alliance Standard requires the producer to demonstrate a legal or legitimate right to use the land, explicitly recognising verifiable traditional or customary land-use rights, as well as documented agreements with communities (5.8.2).* *The scope of the standard is sufficiently broad to cover the various types of agreement between farmers and peasant or indigenous communities recognised by national legislation.*
2. Environmental Protection			

2.1. Agricultural or agroforestry activity carried out within a Natural Protected Area (ANP) takes place within an authorised zone, is subject to a Conservation Agreement, and is conducted in accordance with the ANP's Master Plan.	**Complete**	**6.1.2** – Production or processing does not occur in protected areas or their officially designated buffer zones, except where it complies with applicable law. Please see A-09-SCRL-B-FA – Environment Annex **6.1.1** – From January 1st, 2014, onward, natural forests and other natural ecosystems have not been converted into agricultural production or other land uses. Please see A-09-SCRL-B-FA – Environment Annex Environment Annex – A-09-SCRL-B-FA – Section 3 – Further details on the non-encroachment of protected areas To assess the risk of non-compliance with requirement 6.1.2 of the Standard, Rainforest Alliance's risk assessment determines the likelihood that a farm unit is located within a protected area or its designated buffer zones, and whether agricultural production within those areas is permitted under applicable law. Using the IUCN protected area classification, Rainforest Alliance has designated 'permitted' and 'not permitted' areas. In 'not permitted' protected areas, agricultural production is prohibited, while in 'permitted' protected areas, agricultural activities are allowed under specific conditions regulated by law.	*The Rainforest Alliance Standard prohibits production in protected areas and their buffer zones, allowing exceptions only where authorised by applicable legislation (6.1.2).* *The Environmental Annex sets out a risk-based verification mechanism that distinguishes between 'permitted' and 'non-permitted' protected areas using the IUCN classification, and requires documentary evidence and field visits for farms in high-risk areas.* *This mechanism is sufficiently comprehensive to cover Protected Natural Areas (PNAs) and their buffer zones in accordance with national legislation, including the requirement to have a Conservation Agreement in place and to comply with the PNA's Master Plan when production takes place within one of these areas.*
2.2. Agroforestry activity carried out on land classified as forest-suitable or protected land complies with the terms of the enabling title authorising agroforestry activities.	**Partial**	**6.2.3** Producers maintain and management monitors natural vegetation cover and reports annually. If there is less than 10% of the total area under natural vegetation cover or less than 15% for farms growing shade-tolerant crops, management sets targets and takes actions for farms to reach these thresholds as required in 6.2.4. Natural vegetation can include one or more of the following (not exclusive): • Riparian buffers • Conservation areas within the farm • Natural vegetation in agroforestry systems • Border plantings, live fences and barriers around housing and infrastructure, or in other ways	*The requirements 6.2.3 and 6.2.4 establish obligations related to the maintenance, monitoring, and restoration of natural vegetation cover on farms, expressly including the natural vegetation present in agroforestry systems. In this sense, they contribute to the conservation and management of forest*

		• Conservation and restoration areas outside the certified farm that effectively provide long-term protection of the subject areas (for at least 25 years) and yield additional conservation value and protection status relative to the *status quo*. Please see A-09-SCRL-B-FA –Environment Annex **6.2.4** There is natural vegetation cover • On at least 10% of the total area for farms growing non-shade tolerant crops • On at least 15% of the total area for farms growing shade-tolerant crops Please see A-09-SCRL-B-FA –Environment Annex	*cover within the agricultural plot.* *However, these requirements do not specifically address compliance with the legal obligations associated with the título habilitante that authorizes the development of agroforestry activities on forest-aptitude or protection lands. They also do not establish explicit requirements related to forest-use procedures, such as permits, authorizations, or management plans required by the competent authority when commercial forest activities or productive reconversion processes are carried out.*
2.3. The producer uses only authorised agrochemicals, following established good practices and technical procedures.	**Complete**	**4.6.1** – No agrochemicals are used that are: - On the Rainforest Alliance List of Prohibited Pesticides or List of Obsolete Pesticides - Prohibited by applicable law - Not legally registered in the country where the farm is located Producers use only agrochemicals sold by authorized vendors, in original and sealed packaging. Chemical substances used for livestock or pets are not included in the scope of this standard Applicable to group management in case the group management has a purchasing task. Please see A-07-SCRL-B-FA – Farming Annex	*The Rainforest Alliance Standard stipulates that the use of agricultural inputs must comply with clear technical criteria and adhere to current regulations, including the exclusive use of agrochemicals that are registered, authorised under applicable legislation and not prohibited by official lists or by the standard itself.* *It also incorporates a robust set of requirements relating to the proper handling of these inputs, including their preparation, application, record-keeping, final disposal and monitoring.*

2.4. The use of water for irrigation requires a licence or water-use permit under applicable national law.	**Partial**	**6.5.1** – Management complies with the applicable law for withdrawal of surface or groundwater for agricultural, domestic or processing purposes. If required, compliance is demonstrated through a license or permit (or a pending request). – Not applicable to small farms.	*The Rainforest Alliance Standard requires compliance with applicable legislation governing the abstraction of surface or groundwater for agricultural or processing use, including the obtaining of a licence or permit where required (6.5.1).* *However, this requirement does not apply to small farms, defined by the standard as farms with fewer than 10 permanent workers. National legislation on the use of water for irrigation does not establish an equivalent threshold based on farm size.*
2.5. Agricultural activity is not carried out in riparian buffer zone.	**Complete**	**1.2.1** – Management and producers comply with applicable laws relevant to the scope of the Rainforest Alliance Standard. Including but not limited to: - Land use right - Environment - Labor - Human rights - FPIC - Taxes and anti-corruption issues If an applicable law is stricter than a requirement in the Standard, the law will take precedence unless it has become obsolete. Conversely, if an applicable law is less strict than a requirement in the Standard, the requirement in the Standard will take precedence, unless the requirement explicitly permits the application of such law. **6.3.1** – Farms maintain existing riparian buffers adjacent to aquatic ecosystems. **6.3.2** – Producers maintain the following additional safeguards for the protection of drinking water in case the farm is located closer than 50m from a river, lake, or other water body that is frequently used as the main source of drinking. - Maintain or establish a riparian buffer that is at least 10m wide - Add an outer, additional 20m non-application zone (total 30m) where no pesticides or fertilizers are used - Add an additional 20m zone (from 30 to 50m from the waterbody), in which pesticides are only applied through mechanical, hand-assisted or targeted application	*The Rainforest Alliance Standard sets out specific measures for the protection of water resources and sensitive areas through requirements 6.3.1 and 6.3.2, which mandate the conservation of riparian buffer zones and the implementation of minimum distances from water bodies.* *The general clause on legal compliance (1.2.1) reinforces the obligation to respect riparian buffer zones and national provisions relating to the protection of riparian margins in accordance with national legislation.*

2.7. Producers properly manage solid waste generated in the production area in accordance with applicable legal obligations. Disused packaging and pesticides are disposed of in compliance with current regulations.	**Complete**	**4.6.9** – Empty pesticide containers and application equipment are washed three times, with the rinsing water used in the final batch of the mix for crop application. After applying pesticides, application equipment is washed three times, and any leftover mix is diluted with ten times the amount of clean water and applied evenly on the treated field to minimize environmental and health impacts. Empty pesticide containers are stored securely until they can be disposed of safely through a formal collection or recycling program or returned to the supplier. If the supplier does not accept empty containers, they are cut or perforated to prevent reuse. Prohibited, obsolete, and expired pesticides are returned to the supplier or local authority. If no collection system is available, these products are labelled and stored safely and separately from other products in a locked space. **6.7.1** – Waste is managed to avoid health and safety risks. It is stored and disposed of only in designated areas, not in natural ecosystems. Non-organic waste is not left on land. Large farms: **4.6.11** – Agrochemicals and application equipment are stored in accordance with the label instructions and in a way that minimizes negative impact on the environment and human health. Agrochemicals are stored in their original containers or packaging. Facilities for storing agrochemicals and application equipment are: - Dry, clean, well-ventilated and with a sound roof and impermeable floor - Safely locked and accessible only by trained handlers - Separated from crops, food products or packaging material - With an emergency spill kit - With visible and understandable safety warning signs and pictograms - With an emergency procedure, eye-washing area and an emergency shower For small farms in groups only requirement 4.6.10 applies. Small farms: **4.6.10** – Agrochemicals and application equipment are stored in accordance with label instructions to ensure minimal negative impact on the environment and human health. Agrochemicals must remain in their original containers or packaging. Facilities for storing agrochemicals and application equipment should be: - Dry, clean, and well-ventilated - Constructed from non-absorbent materials - Securely locked and accessible only by trained handlers - Inaccessible to children - Separated from crops, food products, and packaging materials	*The Rainforest Alliance Standard sets out specific requirements for the management of solid waste and packaging from agricultural inputs. Criterion 4.6.9 requires the proper handling of empty pesticide containers, including triple rinsing, safe storage until final disposal via formal collection or recycling schemes, return to the supplier, or rendering them unusable.* *Criterion 6.7.1 requires that waste be managed to avoid health risks, stored only in designated areas, without dumping into natural ecosystems and without leaving non-organic waste on the land. Criteria 4.6.10 and 4.6.11 set out different storage conditions for small and large farms respectively.*

2.10. The conversion of privately owned land classified as suitable for clean or permanent cultivation is carried out within the timeframes and conditions established by the legal framework.	**Complete**	**1.2.1** – Management and producers comply with applicable laws relevant to the scope of the Rainforest Alliance Standard. Including but not limited to: - Land use right - Environment - Labor - Human rights - FPIC - Taxes and anti-corruption issues If an applicable law is stricter than a requirement in the Standard, the law will take precedence unless it has become obsolete. Conversely, if an applicable law is less strict than a requirement in the Standard, the requirement in the Standard will take precedence, unless the requirement explicitly permits the application of such law. **6.1.1** – From January 1st, 2014, onward, natural forests and other natural ecosystems have not been converted into agricultural production or other land uses. Please see A-09-SCRL-B-FA – Environment Annex	*The Rainforest Alliance requirement is stricter regarding the conversion of natural forests and other natural ecosystems, but does not necessarily cover all instances of land-use change regulated by Peruvian legislation. In particular, there may be illegal conversions of land cover that do not constitute natural forests or natural ecosystems as defined by the standard (for example, certain forest plantations), which would not be covered by the certification process.* *However, to the extent that national legislation sets out stricter requirements, these must be complied with in accordance with criterion 1.2.1 of the Rainforest Alliance Standard.* *As an additional due diligence measure, it is recommended to verify the legality of land-use changes on private land that do not involve the conversion of natural forests or other natural ecosystems covered by the standard, but which may be subject to specific requirements under Peruvian legislation.*

2.11. The conversion of public domain land classified as suitable for clean or permanent cultivation is carried out within the timeframes and conditions established by the legal framework.	**Complete**	**1.2.1** – Management and producers comply with applicable laws relevant to the scope of the Rainforest Alliance Standard. Including but not limited to: - Land use right - Environment - Labor - Human rights - FPIC - Taxes and anti-corruption issues If an applicable law is stricter than a requirement in the Standard, the law will take precedence unless it has become obsolete. Conversely, if an applicable law is less strict than a requirement in the Standard, the requirement in the Standard will take precedence, unless the requirement explicitly permits the application of such law. **6.1.1** – From January 1st, 2014, onward, natural forests and other natural ecosystems have not been converted into agricultural production or other land uses. Please see A-09-SCRL-B-FA – Environment Annex **6.1.2** – Production or processing does not occur in protected areas or their officially designated buffer zones, except where it complies with applicable law. Please see A-09-SCRL-B-FA – Environment Annex	*The Rainforest Alliance's requirement is stricter regarding the conversion of natural forests and other natural ecosystems, but it does not necessarily verify all instances of land-use change regulated by Peruvian legislation.* *In particular, there may be illegal conversions of land cover that do not constitute natural forests or natural ecosystems as defined by the standard (for example, certain forest plantations), which would not be covered by the certification process.* *However, where national legislation sets out stricter requirements, these must be complied with in accordance with criterion 1.2.1 of the Rainforest Alliance Standard. As an additional due diligence measure, it is recommended to verify the legality of land-use changes on public land that do not involve the conversion of natural forests or other natural ecosystems covered by the standard, but which may be subject to specific requirements under Peruvian legislation.*

2.12. Agricultural activity is carried out with an approved Environmental Management Instrument where required by law.	**None**	**N/A**	*The Rainforest Alliance Standard does not address the obligation to carry out an environmental impact assessment or to have environmental management instruments in place.*
2.13. Agricultural activity does not contravene the protection of threatened species or the conservation of biodiversity	**Complete**	**6.4.1** – Threatened animals and plants are not hunted, killed, fished, collected, or trafficked. Producers and workers do not hunt other animals, except under these conditions: - Small farm producers may hunt non-threatened animals for personal use only. - Vertebrate wildlife pests may be hunted on the farm following the IPM plan as a last resort. Explosives or toxic substances are never used for hunting, fishing, or pest control. **6.4.2** – Producers do not keep wildlife in captivity. Captive wild animals present on the farm before the initial certification date are sent to professional shelters or may be kept only for non-commercial purposes for the rest of their lives. Captive wild animals and farm animals are treated according to the five freedoms of animal welfare. **6.4.3** – Producers avoid intentionally introducing or releasing invasive species. Producers do not dispose of existing invasive species or their parts in aquatic ecosystems.	*The Rainforest Alliance Standard sets out explicit provisions for the protection of threatened species and the conservation of biodiversity.* *It prohibits the hunting, collection or trafficking of threatened species, the keeping of animals in captivity for inappropriate purposes, and the introduction or spread of invasive species.*
3. Third-Party's Rights			
3.1. Agricultural activity respects the protection of cultural heritage and is carried out in a way that preserves archaeological, historical, and religious sites.	**Complete**	**5.8.1** – Management respects the legal and customary rights of indigenous peoples and local communities. Any activities affecting their land, resources, or interests, including High Conservation Values (HCVs) 5 or 6, must have their free, prior, and informed consent (FPIC). ILO Indigenous and Tribal Peoples Convention, 1989 (No. 169) Please see A-08-SCRL-B-CH – Social Annex Please see SA-G-SD-45 Guidance T: Free, Prior and Informed Consent (FPIC) Processes	*The Rainforest Alliance Standard establishes the obligation to obtain FPIC from indigenous peoples and local communities for any activity affecting their lands, resources or interests, including High Conservation Values (HCVs) 5 and 6, which specifically encompass the communities' cultural, historical and archaeological sites, resources and values (5.8.1).* *The Social Annex sets out the FPIC procedures*

			applicable to these contexts. The general legal compliance clause (1.2.1) reinforces this coverage. *As an additional due diligence measure, it is recommended that operators verify whether plots are located on or near sites of cultural, archaeological or historical significance, and that in such cases they document the FPIC process carried out in accordance with the Social Annex.*
3.3. Where agricultural activity requires an Environmental Management Instrument (see 2.12), this must be accessible and publicly available.	**None**	**N/A**	*The Rainforest Alliance Standard does not address the obligation to carry out an environmental impact assessment or to have environmental management instruments. It does not establish an obligation to make environmental information public.*
3.4. Where agricultural activity causes environmental harm or damage, the producer must demonstrate that compensation, indemnification or restoration measures have been taken.	**Partial**	**1.2.1** – Management and producers comply with applicable laws relevant to the scope of the Rainforest Alliance Standard. Including but not limited to: - Land use right - Environment - Labor - Human rights - FPIC - Taxes and anti-corruption issues If an applicable law is stricter than a requirement in the Standard, the law will take precedence unless it has become obsolete. Conversely, if an applicable law is less strict than a requirement in the Standard, the requirement in the Standard will take precedence, unless the requirement explicitly permits the application of such law. **1.5.1** – A Grievance Mechanism is in place that enables individuals, workers, communities, or civil society, including whistle-blowers, to raise complaints about the Certificate Holder's activities. Complaints can relate to any part of the Standard, including technical, social, or economic issues. The grievance mechanism may be provided by the Certificate Holder or by a third party. The Grievance Mechanism (see requirement 1.1.1) includes at least the following	*Requirement 1.5.1 requires the implementation of a Grievance Mechanism that enables individuals, communities and other stakeholders to lodge complaints and access remediation processes, including the application of the Remediation Protocol where relevant.* *Taken together, these requirements address the right of third parties to claim for environmental damage. However, the standard does not explicitly establish an obligation to*

		elements: - Representatives for group members or workers are part of the committee - Submissions in any language and accessible to persons without reading skills or internet access. - Acceptance of anonymous grievances with confidentiality. - Remediation of human and labour rights issues per the Remediation Protocol. - Documentation and timely sharing of grievances and actions taken with affected persons. - Protection against retribution for persons submitting grievances. Please see A-08-SCRL-B-CH – Social Annex Please see SA-G-SD-6 Guidance Document E: Grievance Mechanism	*guarantee compensation, indemnification or environmental restoration in accordance with the specific terms required by national legislation. Furthermore, the complaints mechanism does not apply to smallholdings.*
4. Labour Rights			
4.1. Workers employed on the plot perform their work under an open-ended or modal employment contract (seasonal or intermittent), in accordance with the conditions established by law.	**Complete**	**1.2.1** – Management and producers comply with applicable laws relevant to the scope of the Rainforest Alliance Standard. Including but not limited to: - Land use right - Environment - Labor - Human rights - FPIC - Taxes and anti-corruption issues If an applicable law is stricter than a requirement in the Standard, the law will take precedence unless it has become obsolete. Conversely, if an applicable law is less strict than a requirement in the Standard, the requirement in the Standard will take precedence, unless the requirement explicitly permits the application of such law. **1.2.2** – There is a comprehensive list of current service providers, suppliers, intermediaries, and subcontractors. Mechanisms, including contracts, are in place to ensure that these entities comply with the applicable requirements of the Standard for their activities within the scope of certification. For Farms - This is valid for work in the field, work in processing, and labour provision. - The term "Suppliers" refers only to other farms they buy certified product from. For small farms in groups requirement does not apply. **5.3.1** – Workers employed for 3 consecutive months or more must have a written contract signed by both parties. Those employed for less than 3 months must have at least a verbal contract, with the employer keeping records of these contracts. Written contracts for workers employed 3 consecutive months or more include: - Job duties - Job location - Working hours - Pay rate/method of calculation - Overtime pay rate - Payment schedule	*The Rainforest Alliance Standard requires the formalisation of the employment relationship through written or verbal contracts, as well as the clear communication of the terms and conditions to workers. This requirement applies both to direct recruitment and, in addition, to relationships with third parties (1.2.2).* *Although national legislation recognises the validity of verbal contracts for certain types of employment — particularly in family farming — the Rainforest Alliance Standard sets a stricter criterion for workers employed for more than three months, by requiring formalisation through written contracts.*

		- Deductions and benefits - Paid leave - Medical leave and protections for illness, disability, or accident - Notice period for termination Verbal contract records include: - Working hours - Pay rate - Overtime pay All workers understand their employment contracts before starting work and can request a copy anytime.	
4.2. Workers do not exceed the maximum working hours established by law.	**Partial**	**1.2.1** – Management and producers comply with applicable laws relevant to the scope of the Rainforest Alliance Standard. Including but not limited to: - Land use right - Environment - Labor - Human rights - FPIC - Taxes and anti-corruption issues If an applicable law is stricter than a requirement in the Standard, the law will take precedence unless it has become obsolete. Conversely, if an applicable law is less strict than a requirement in the Standard, the requirement in the Standard will take precedence, unless the requirement explicitly permits the application of such law. **5.5.1** – Workers do not exceed eight regular working hours per day or 48 hours per week. They receive a 30-minute break after six consecutive hours and one full rest day after six consecutive working days. Guards do not exceed 60 hours per week or the applicable regulation, whichever is stricter. **5.5.2** – Overtime work is voluntary and allowed if: a) It is requested timely. b) Paid according to national law or CBA, whichever is higher; if neither exists, paid at least 1.5 times the regular wage. c) It does not increase health and safety risks; incident rates during overtime are monitored and reduced if necessary. d) Workers have safe transport home.* e) The total work week does not exceed 60 hours, except in special cases.* f) Workers get a 30-minute break after 6 hours of work and at least 10 consecutive hours of rest per 24-hour period. g) A record of regular and overtime hours is kept.* h) For specific activities like harvesting which must be completed in a short window of up to 6 weeks, overtime may be up to 24 hours per week for a maximum of 12 weeks per year, and workers may work up to 21 consecutive days. *Conditions apply in specific situations.	*The Rainforest Alliance Standard sets out clear and specific provisions on working hours, overtime and monitoring mechanisms, with a maximum limit of 48 hours per week and 8 hours per day, mandatory rest periods and detailed regulations on overtime.* *However, these operational requirements do not apply to small farms unless the thresholds for temporary workers set out in the standard are reached, whilst national legislation does not establish an equivalent threshold based on farm size.*
4.3. Workers' wages must not be below the minimum wage established by law.	**Partial**	**1.2.1** – Management and producers comply with applicable laws relevant to the scope of the Rainforest Alliance Standard. Including but not limited to: - Land use right - Environment	*The Rainforest Alliance Standard explicitly stipulates that the wage paid to workers must be*

		- Labor - Human rights - FPIC - Taxes and anti-corruption issues If an applicable law is stricter than a requirement in the Standard, the law will take precedence unless it has become obsolete. Conversely, if an applicable law is less strict than a requirement in the Standard, the requirement in the Standard will take precedence, unless the requirement explicitly permits the application of such law. **5.3.3** – Management and producers adhere to collective bargaining agreements (CBA) relevant to the Rainforest Alliance Standard. Workers are paid at least the applicable minimum wage or the wage stipulated in a CBA, whichever is higher. For production quota or piece work, the payment must meet at least the minimum wage, based on a 48-hour working week or the national legal working hours limit, whichever is lower.	*equal to or higher than the current statutory minimum wage, or that stipulated in collective bargaining agreements (CBAs), whichever is higher.* *However, the operational requirements for wage verification and record-keeping do not apply to small farms unless the thresholds for temporary workers set out in the standard are reached, whilst national legislation does not establish an equivalent threshold.*
4.4. Agricultural workers have access to health services and the employer must provide them with life insurance.	**Partial**	**1.2.1** – Management and producers comply with applicable laws relevant to the scope of the Rainforest Alliance Standard. Including but not limited to: - Land use right - Environment - Labor - Human rights - FPIC - Taxes and anti-corruption issues If an applicable law is stricter than a requirement in the Standard, the law will take precedence unless it has become obsolete. Conversely, if an applicable law is less strict than a requirement in the Standard, the requirement in the Standard will take precedence, unless the requirement explicitly permits the application of such law. **5.3.4** – Deductions from wages for social security are only allowed if specified by applicable law or CBA. Voluntary deductions, like advance payments or loans, require worker consent. Employers must handle these remittances fully and in a timely manner. Disciplinary wage deductions are prohibited. Deductions for tools or gear are not allowed unless legally permitted. In-kind benefits must comply with the law and cannot exceed 30% of total pay. ILO Protection of Wages Recommendation, 1949 (No. 85)	*The Rainforest Alliance Standard, through criterion 5.3.4, regulates the management of wage deductions relating to social security at all certification levels, requiring that these be justified by applicable legislation and that payments be processed fully and promptly.* *However, at none of these levels does the standard establish an express obligation on the employer to enrol workers in the social security system or to take out the life insurance required by national legislation.* *The general legal compliance clause (1.2.1) covers this obligation indirectly, but does not constitute a specific verification mechanism for*

			enrolment and the taking out of insurance.
4.5. The employer is responsible for the health and safety of their employees and for ensuring that the working environment and conditions are adequate.	**Complete**	**5.6.1** – Management, with the assistance of staff or external experts possessing the necessary technical expertise, conducts an analysis of occupational health and safety risks within the certification scope. The management plan stipulates relevant measures and ensures their implementation by considering at least the following: - Risk analysis - Compliance with regulations - Worker training - Procedures and equipment to ensure health and safety - Safe use of machines The frequency and type of occupational health and safety incidents, including those related to agrochemical use, are recorded and specified for both men and women. Measures taken to prevent the recurrence of incidents are also documented. ILO Occupational Safety and Health Convention, 1981 (No. 155) ILO Safety and Health in Agriculture Convention, 2001 (No. 184) Please see A-07-SCRL-B-FA Farming Annex **5.6.3** – Group members and workers know emergency procedures. Warning signs and safety instructions are clearly displayed. Workers can leave imminent danger situations without permission or penalty. **5.6.8** – Workers in hazardous conditions (e.g. under challenging terrain, with machines or with hazardous materials) use Personal Protective Equipment (PPE) provided for free and receive training on how to use them.	*The Rainforest Alliance Standard requires the provision of PPE, risk management and training for workers in occupational health and safety. It sets out clear provisions on risk assessment, emergency procedures, the safe use of machinery and incident reporting.*
4.6 For equal capabilities and working conditions, there must be no discrimination between workers on grounds of gender, race, religion, nationality or age.	**Partial**	**5.1.1** Commitment: Management commits to assess and address child labor, forced labor, discrimination, and workplace violence and harassment by: - Coordinating the committees/persons responsible for managing grievances and gender issues (see requirement 1.1.1). - Raising awareness on these four issues with management and group staff at least once a year. - Informing workers/group members in writing that child labor, forced labor, discrimination and workplace violence and harassment are not tolerated, and that management has a system in place to assess and address related cases. This information is visibly displayed at central locations at all times. Note: In groups of small farms, a responsible person instead of a committee may be appointed. Please see SA-G-SD-1 Guidance Document L: Assess-and-Address **5.1.2** Risk mitigation: The management representative/committee includes mitigation measures in the management plan. The Certificate Holder can use mitigation measures identified in the	*The Rainforest Alliance Standard prohibits discrimination on multiple grounds — including gender, age, religion and ethnicity — in employment, and specifically establishes the principle of equal remuneration for work of equal value (5.3.6).* *This approach is reflected in a comprehensive system for the prevention, mitigation, monitoring and remediation of discrimination (5.1.1–5.1.4). However, the operational criteria that*

		Risk Assessment and implement corresponding measures. Please see A-11-SCRL-B-CH Risk Assessment Tool **5.1.3** Monitoring: The committee/management representative - Monitors risks and the implementation of risk mitigation measures - Reports potential cases of child labor, forced labor, discrimination, and workplace violence and harassment to the management and to the grievance committee - Monitors remediation activities (see 5.1.4) The intensity of the monitoring system is adjusted to the risk level and the issue. Please see SA-G-SD-20 Guidance Document R: Assess-and-Address Monitoring Tool **5.1.4** Remediation: The committee/management representative sets out in the management plan how to remediate cases of child labor, forced labor, discrimination, workplace violence and harassment. Confirmed cases are remediated and documented following the Rainforest Alliance Remediation Protocol. Safety and confidentiality of the victims is protected throughout the process. Please see A-08-SCRL-B-CH – Social Annex **5.3.6** – Work of equal value receives equal remuneration, free from discrimination on grounds such as gender, worker type, ethnicity, age, color, religion, political opinion, nationality, social origin, or other factors. ILO Equal Remuneration Convention, 1951 (No. 100)	*make up this system do not apply to small farms.*
4.7. The employer must grant the pregnant worker 98 days of pre- and post-natal leave and the father 10 days (in both cases extendable for special circumstances).	**Complete**	**5.5.3** – Permanent workers are entitled to paid parental leave, rights and benefits in accordance with applicable law. In absence of such law, workers receive paid maternity leave of at least 12 weeks, of which at least six weeks are taken after birth. They can return to their job after maternity leave on the same terms and conditions and without discrimination, loss of seniority or deduction of wages. Workers who are pregnant, nursing or have recently given birth are offered flexible working schedules and work site arrangements. Breastfeeding women have two additional 30-minute breaks per day and an appropriate space for breastfeeding to nurture the child. ILO Maternity Protection Convention, 1952 (No. 183) For small farms, the requirement only applies if they are hiring: - 10 or more temporary workers each working for three consecutive months or more, and/or - 50 or more temporary workers per calendar year	*The Rainforest Alliance Standard requires that maternity and paternity leave be granted in accordance with applicable legislation, including the payment of benefits. It also incorporates additional safeguards such as non-discrimination, job security and suitable facilities for breastfeeding.* *The minimum duration set by the standard in the absence of applicable legislation (12 weeks) is shorter than the 98-day pre- and post-natal leave*

			established by national legislation; therefore, in practice, the more favourable national requirement should prevail.
5. Human Rights			
5.2. Workers under the age of 18 must not be employed in agricultural activity.	**Partial**	**1.2.1** – Management and producers shall comply with the applicable legislation relevant to the scope of the Rainforest Alliance Standard. This includes, without limitation: land use rights; the environment; labour; human rights; FPIC; tax matters; and anti-corruption. If an applicable law is stricter than a requirement of the Standard, the law shall take precedence unless it has become obsolete. Conversely, if an applicable law is less stringent than a requirement of the Standard, the Standard's requirement shall take precedence, unless the requirement explicitly permits the application of that law. **5.1** – Assessing and Addressing Child Labour, Forced Labour, Discrimination, Violence and Harassment at Work. Child labour, forced labour, discrimination, and violence and harassment at work are not tolerated on Rainforest Alliance-certified farms. These definitions are based on the relevant ILO standards, which include: C. 138, the ILO Minimum Age Convention, 1973; C. 182, the ILO Worst Forms of Child Labour Convention, 1999; C. 29, the ILO Forced Labour Convention, 1930; C. 105, the ILO Convention on the Abolition of Forced Labour, 1957. **5.1.1** Commitment: Management commits to assess and address child labor, forced labor, discrimination, and workplace violence and harassment by: - Coordinating the committees/persons responsible for managing grievances and gender issues (see requirement 1.1.1). - Raising awareness on these four issues with management and group staff at least once a year. - Informing workers/group members in writing that child labor, forced labor, discrimination and workplace violence and harassment are not tolerated, and that management has a system in place to assess and address related cases. This information is visibly displayed at central locations at all times. Note: In groups of small farms, a responsible person instead of a committee may be appointed. Please see SA-G-SD-1 Guidance Document L: Assess-and-Address **5.1.2** Risk mitigation: The management representative/committee includes mitigation measures in the management plan. The Certificate Holder can use mitigation measures identified in the Risk Assessment and implement corresponding measures.	*The Rainforest Alliance Standard establishes a comprehensive system for assessing and addressing child labour, which includes commitments to zero tolerance, risk identification and mitigation, continuous monitoring and remediation processes.* *National legislation prohibits child labour in agricultural activities without exception. Therefore, under the general legal compliance clause (1.2.1), the prohibition on the employment of persons under the age of 18 would apply. However, the operational criteria that make up this system (5.1.1–5.1.4) do not apply to small farms.*

		Please see A-11-SCRL-B-CH Risk Assessment Tool **5.1.3** Monitoring: The committee/management representative - Monitors risks and the implementation of risk mitigation measures - Reports potential cases of child labor, forced labor, discrimination, and workplace violence and harassment to the management and to the grievance committee - Monitors remediation activities (see 5.1.4) The intensity of the monitoring system is adjusted to the risk level and the issue. Please see SA-G-SD-20 Guidance Document R: Assess-and-Address Monitoring Tool **5.1.4** Remediation: The committee/management representative sets out in the management plan how to remediate cases of child labor, forced labor, discrimination, workplace violence and harassment. Confirmed cases are remediated and documented following the Rainforest Alliance Remediation Protocol. Safety and confidentiality of the victims is protected throughout the process. Please see A-08-SCRL-B-CH – Social Annex	
5.3. Agricultural workers may resign freely, with written notice at least 30 days before termination. In the case of service contracts, the terms of the contract apply.	**Complete**	**1.2.1** – Management and producers shall comply with the applicable legislation relevant to the scope of the Rainforest Alliance Standard. This includes, without limitation: land use rights; the environment; labour; human rights; FPIC; tax matters; and anti-corruption. If an applicable law is stricter than a requirement of the Standard, the law shall take precedence unless it has become obsolete. Conversely, if an applicable law is less stringent than a requirement of the Standard, the Standard's requirement shall take precedence, unless the requirement explicitly permits the application of that law. **5.1.1** Commitment: Management commits to assess and address child labor, forced labor, discrimination, and workplace violence and harassment by: - Coordinating the committees/persons responsible for managing grievances and gender issues (see requirement 1.1.1). - Raising awareness on these four issues with management and group staff at least once a year. - Informing workers/group members in writing that child labor, forced labor, discrimination and workplace violence and harassment are not tolerated, and that management has a system in place to assess and address related cases. This information is visibly displayed at central locations at all times. Note: In groups of small farms, a responsible person instead of a committee may be appointed.	*The Rainforest Alliance Standard requires general compliance with applicable labour legislation through criterion 1.2.1, which includes respect for workers' right to voluntarily terminate their employment relationship.* *The Standard's focus on the prevention and elimination of forced labour, set out in section 5.1 and based on the ILO Conventions (No. 29 and No. 105), implies that work must be free from coercion, which encompasses the right to voluntarily terminate the employment relationship with the notice period established by national legislation.*

Please see SA-G-SD-1 Guidance Document L: Assess-and-Address

5.1.2 Risk mitigation:
The management representative/committee includes mitigation measures in the management plan. The Certificate Holder can use mitigation measures identified in the Risk Assessment and implement corresponding measures.

Please see A-11-SCRL-B-CH Risk Assessment Tool

5.1.3 Monitoring:
The committee/management representative
- Monitors risks and the implementation of risk mitigation measures
- Reports potential cases of child labor, forced labor, discrimination, and workplace violence and harassment to the management and to the grievance committee
- Monitors remediation activities (see 5.1.4)

The intensity of the monitoring system is adjusted to the risk level and the issue.

Please see SA-G-SD-20 Guidance Document R: Assess-and-Address Monitoring Tool

5.1.4 Remediation:
The committee/management representative sets out in the management plan how to remediate cases of child labor, forced labor, discrimination, workplace violence and harassment. Confirmed cases are remediated and documented following the Rainforest Alliance Remediation Protocol. Safety and confidentiality of the victims is protected throughout the process.

Please see A-08-SCRL-B-CH – Social Annex

As an additional due diligence measure, it is recommended that operators verify that employment contracts include the applicable termination clause.

5.4. Agricultural workers must not be subjected to forced or compulsory labour.	**Partial**	**5.1.1** Commitment: Management commits to assess and address child labor, forced labor, discrimination, and workplace violence and harassment by: - Coordinating the committees/persons responsible for managing grievances and gender issues (see requirement 1.1.1). - Raising awareness on these four issues with management and group staff at least once a year. - Informing workers/group members in writing that child labor, forced labor, discrimination and workplace violence and harassment are not tolerated, and that management has a system in place to assess and address related cases. This information is visibly displayed at central locations at all times. Note: In groups of small farms, a responsible person instead of a committee may be appointed. Please see SA-G-SD-1 Guidance Document L: Assess-and-Address **5.1.2** Risk mitigation: The management representative/committee includes mitigation measures in the management plan. The Certificate Holder can use mitigation measures identified in the Risk Assessment and implement corresponding measures. Please see A-11-SCRL-B-CH Risk Assessment Tool **5.1.3** Monitoring: The committee/management representative - Monitors risks and the implementation of risk mitigation measures - Reports potential cases of child labor, forced labor, discrimination, and workplace violence and harassment to the management and to the grievance committee - Monitors remediation activities (see 5.1.4) The intensity of the monitoring system is adjusted to the risk level and the issue. Please see SA-G-SD-20 Guidance Document R: Assess-and-Address Monitoring Tool **5.1.4** Remediation: The committee/management representative sets out in the management plan how to remediate cases of child labor, forced labor, discrimination, workplace violence and harassment. Confirmed cases are remediated and documented following the Rainforest Alliance Remediation Protocol. Safety and confidentiality of the victims is protected throughout the process. Please see A-08-SCRL-B-CH – Social Annex	*The Rainforest Alliance Standard establishes a comprehensive system for assessing and addressing forced labour, which includes commitments to zero tolerance, risk identification and mitigation, continuous monitoring and remediation processes.* *However, the operational criteria that make up this system (5.1.1–5.1.4) do not apply to smallholdings.*

5.5. The employer must prohibit all forms of sexual harassment in the workplace, guarantee effective protection to victims, and act with due diligence.	**Partial**	**1.2.1** – Management and producers comply with applicable laws relevant to the scope of the Rainforest Alliance Standard. Including but not limited to: - Land use right - Environment - Labor - Human rights - FPIC - Taxes and anti-corruption issues If an applicable law is stricter than a requirement in the Standard, the law will take precedence unless it has become obsolete. Conversely, if an applicable law is less strict than a requirement in the Standard, the requirement in the Standard will take precedence, unless the requirement explicitly permits the application of such law. **5.1** – Assessing and Addressing Child Labour, Forced Labour, Discrimination, Violence and Harassment at Work. Child labour, forced labour, discrimination, and violence and harassment at work are not tolerated on Rainforest Alliance-certified farms. These definitions are based on the relevant ILO standards, which include: No. 138, the ILO Minimum Age Convention, 1973; No. 182, the ILO Worst Forms of Child Labour Convention, 1999; No. 29, the ILO Forced Labour Convention, 1930; C. 105, the ILO Convention on the Abolition of Forced Labour, 1957. **5.1.1** Commitment: Management commits to assess and address child labor, forced labor, discrimination, and workplace violence and harassment by: - Coordinating the committees/persons responsible for managing grievances and gender issues (see requirement 1.1.1). - Raising awareness on these four issues with management and group staff at least once a year. - Informing workers/group members in writing that child labor, forced labor, discrimination and workplace violence and harassment are not tolerated, and that management has a system in place to assess and address related cases. This information is visibly displayed at central locations at all times. Note: In groups of small farms, a responsible person instead of a committee may be appointed. Please see SA-G-SD-1 Guidance Document L: Assess-and-Address **5.1.2** Risk mitigation: The management representative/committee includes mitigation measures in the management plan. The Certificate Holder can use mitigation measures identified in the Risk Assessment and implement corresponding measures. Please see A-11-SCRL-B-CH Risk Assessment Tool	*The Rainforest Alliance Standard establishes a comprehensive approach to preventing, addressing and sanctioning workplace and sexual harassment, through zero-tolerance policies, accessible and confidential complaints mechanisms with protection against retaliation, risk identification and mitigation, continuous monitoring and formal remediation processes.* *However, the criteria underpinning this coverage do not apply to small farms.*

		5.1.3 Monitoring: The committee/management representative - Monitors risks and the implementation of risk mitigation measures - Reports potential cases of child labor, forced labor, discrimination, and workplace violence and harassment to the management and to the grievance committee - Monitors remediation activities (see 5.1.4) The intensity of the monitoring system is adjusted to the risk level and the issue. Please see SA-G-SD-20 Guidance Document R: Assess-and-Address Monitoring Tool **5.1.4** Remediation: The committee/management representative sets out in the management plan how to remediate cases of child labor, forced labor, discrimination, workplace violence and harassment. Confirmed cases are remediated and documented following the Rainforest Alliance Remediation Protocol. Safety and confidentiality of the victims is protected throughout the process. Please see A-08-SCRL-B-CH – Social Annex	
7. Tax, Customs, Trade and Corruption			
7.1. The exporter complies with the payment of taxes on property, value added, corporate income, exports, as well as royalties and tariffs, and any other obligations established by law, as applicable to its tax regime and income level.	**Partial**	**1.2.1** – Management and producers comply with applicable laws relevant to the scope of the Rainforest Alliance Standard. Including but not limited to: - Land use right - Environment - Labor - Human rights - FPIC - Taxes and anti-corruption issues If an applicable law is stricter than a requirement in the Standard, the law will take precedence unless it has become obsolete. Conversely, if an applicable law is less strict than a requirement in the Standard, the requirement in the Standard will take precedence, unless the requirement explicitly permits the application of such law. Annex A-26-SRCL-B-FA: 'Alignment with the European Union Regulation on Deforestation (RUED)' – **Criterion 4** – The administration provides evidence of payment of all taxes relating to the production area that are applicable as prescribed by local laws and regulations. (Smallholdings – only in the case of individual certification).	*The Rainforest Alliance Standard requires general compliance with applicable national tax legislation through criterion 1.2.1.* *Additionally, the RUED4 requirement of the Policy on Alignment with the RUED (A-26-SRCL-B-FA) stipulates that the management must provide evidence of payment of all taxes relating to the production area in accordance with local laws and regulations.* *However, this requirement does not apply to small farms, whilst national*

			legislation does not set an equivalent threshold based on producer size.
7.2. The exporter complies with all customs formalities, including applicable legal, sanitary, phytosanitary, environmental, safety or quality control requirements for the type of goods concerned.	**None**	**N/A**	*The Rainforest Alliance Standard does not address customs formalities.*
7.3. Supply-Chain actors must not engage in corrupt practices, fraud or conflicts of interest, and act with transparency and integrity.	**Complete**	1.2.1 – Management and producers comply with applicable laws relevant to the scope of the Rainforest Alliance Standard. Including but not limited to: - Land use right - Environment - Labor - Human rights - FPIC - Taxes and anti-corruption issues If an applicable law is stricter than a requirement in the Standard, the law will take precedence unless it has become obsolete. Conversely, if an applicable law is less strict than a requirement in the Standard, the requirement in the Standard will take precedence, unless the requirement explicitly permits the application of such law. Annex A-26-SRCL-B-FA: 'Alignment with the European Union Regulation on Deforestation (RUED)' – Criterion 4 – The administration provides evidence of payment of all taxes relating to the production area that are applicable as prescribed by local laws and regulations. (Smallholdings – only in the case of individual certification).	*The Rainforest Alliance Standard requires general compliance with applicable national legislation, including anti-corruption measures, through criterion 1.2.1.* *Requirement RUED3 of the RUED Alignment Policy (A-26-SRCL-B-FA) sets out specific measures to prevent and address potential cases of corruption, fraud and nepotism, such as public statements, regular training and the adoption of measures to prevent and remedy such cases.*

Notes about the sources

This document was prepared using the most recent available versions of the reference materials consulted. All links were verified and accessed on August 21, 2026, ensuring that the analysis is based on up-to-date information published by Rainforest Alliance.

- Rainforest Alliance Sustainable Agriculture Standard Farm Standards - Version: A-1-S-B-F 1.4 – Link: https://knowledge.rainforest-alliance.org/docs/rainforest-alliance-sustainable-agriculture-standard-farm-requirements

- Alignment with the European Union Deforestation Regulation (EUDR) - Version: A-26-SRCL-B-FA - Link: https://knowledge.rainforest-alliance.org/docs/en/alignment-with-the-eudr-policy https://www.fairtrade.net/content/dam/fairtrade/fairtrade-international/standards/small-scale-producer/SPO_EN.pdf

- Annex Social Chapter v1.3 - A-08-SCRL-B-CH - Link: https://knowledge.rainforest-alliance.org/docs/en/social-annex-v13

- Annex Environment Chapter v1.3 - A-09-SCRL-B-FA - Link: https://knowledge.rainforest-alliance.org/docs/en/environment-annex-v13

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Global Gateway
Funded by the European Union
Team Europe Initiative on Deforestation-free Value Chains
France AFD
European Forest Institute