



Support tool for due diligence on the legality of cocoa under the EUDR

Module 2: Recommendations on due diligence regarding the legal requirements of cocoa produced in Cameroon

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About this document

Cameroon, under the aegis of the Sustainable Cocoa Committee and in partnership with the European Union's Cocoa Programme, is implementing a series of actions ("Cocoa actions") aimed at supporting the achievement of national objectives for the sustainability of the sector and access to the European market. In 2024, Cameroon began developing tools to facilitate due diligence by operators within the framework of the EUDR.

The support tool for due diligence on the legality of cocoa meets operators' needs in terms of compliance with the legal framework of the country of production (see more detailed explanations in the Introduction). It consists of two modules

1. Cameroonian legal requirements relevant to cocoa production and trade in Cameroon in the context of the EUDR;
2. Recommendations for cocoa compliance verification and risk management, including through private certification, to support operators' due diligence.

This document (module 2) was developed by the European Forest Institute (EFI), with funding from the European Union's Sustainable Cocoa Programme (SCP), and under the aegis of Cameroon's Sustainable Cocoa Committee. It was produced with the technical support of a consortium of legal and due diligence experts, including TAMI International Consulting and Preferred by Nature, and with input from stakeholders in the cocoa supply chain in Cameroon.

This document may be updated as the Cameroonian legal framework evolves.



Programme :



Technical partners:



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Foreword by MINADER and MINCOMMERCE

The cocoa sector holds a strategic place within the Cameroonian economy, owing to its substantial contribution to key macroeconomic aggregates. In 2024, the sector generated close to 1 trillion CFA francs in export revenues, thereby contributing to the reduction of the national trade deficit, the strengthening of foreign exchange reserves, and the enhanced integration of Cameroon into global value chains. Its favourable impact on rural employment generation and income growth for producers is equally evident.

The structural importance of the sector within the national economy deserves particular attention, especially in light of the growing challenges it encounters in export markets, notably those relating to sustainability, traceability, and compliance with international standards.

In this context, Cameroon has chosen to act both proactively and responsibly.

For example, Cameroon has undertaken the requisite measures, in partnership with the European Union, to bring the sector into compliance with the European Union's Deforestation Regulation (EUDR).

The development of this manual, dedicated *to due diligence on the legality of cocoa under the EUDR*, is part of this dynamic. It represents a concerted and rigorous effort led by sectoral administrations, stakeholders within the sector, civil society and technical and financial partners, notably the European Union. The manual identifies the legal and regulatory frameworks applicable to cocoa production and marketing in Cameroon and formulates recommendations for the implementation of due diligence with regard to the legality requirement for cocoa exported to the European market.

Beyond regulatory compliance, this work contributes to strengthening governance within the sector, safeguarding producers' livelihoods in a sustainable manner and consolidating Cameroon's strategic position in European markets, where sustainability requirements have become decisive.

We acknowledge with appreciation the commitment of all stakeholders who have contributed to this work.

Operators in the cocoa sector, as well as the competent authorities of the European Union, will find this manual a valuable tool to support the implementation of the EUDR.

Let us join efforts to ensure that Cameroonian cocoa is recognised a sustainable, legal and competitive product that fosters rural development and contribute to the economic prosperity of our country.

Luc Magloire MBARGA ATANGANA

Minister of Trade

Gabriel MBAIROBE

Minister of Agriculture and
Rural Development

Foreword by the Ambassador of the European Union to Cameroon

Since the end of 2021, Cameroon and the European Union have been engaged in dialogue to make the cocoa sector more sustainable — economically, socially, and environmentally — and to facilitate access to the European market for Cameroonian cocoa.

This dialogue has given rise to a number of concrete initiatives, known as Cocoa Actions, which support Cameroon's efforts to produce more responsible cocoa. One key initiative is the identification of national regulations to help stakeholders in the cocoa value chain comply with European requirements.

It is in this context that I welcome the publication of this mapping of legal requirements relating to cocoa production and trade in Cameroon. This document is a valuable reference tool: it will enable actors across the sector to better understand the applicable rules, particularly those related to the new European regulation on deforestation (EUDR).

This work has been carried out with rigour, openness, and collective engagement. It has brought together all relevant stakeholders: public institutions, producers, cooperatives, companies, civil society, and technical and financial partners. I wish to pay particular tribute to the commitment of the Cameroonian authorities, and in particular the Ministry of Trade and the Ministry of Agriculture, for their leading role in this process.

I also congratulate all those who, through the Sustainable Cocoa Programme, have contributed technically to this important achievement.

This document will be a valuable resource for all those seeking to place Cameroonian cocoa and its derived products on the European Union's market in compliance with the new sustainability requirements. It will help strengthen transparency, legality, and sustainability within Cameroon's cocoa sector.

This initiative is a clear reflection of our shared ambition: to build a strong cocoa sector that respects the environment and benefits all. The European Union is proud to support Cameroon in this vital transition towards a greener and fairer economy.

Jean-Marc CHATAIGNER
Ambassador of the European Union to Cameroon

Table of contents

About this document.....	2
Foreword MINADER and MINCOMMERCE.....	3
Foreword by the Ambassador of the European Union to Cameroon.....	4
Table of contents	5
1. Context.....	7
The European Union Deforestation Regulation	7
2. Objectives and methodology.....	8
Methodology of the tool	8
This report sets out the preliminary results of steps 2 and 3.....	8
General approach	8
How to use these due diligence recommendations?	9
What are these recommendations for?	9
Scope of recommendations.....	10
Simplified or enhanced due diligence	11
Role of certification in due diligence.....	11
The EUDR and certification.....	12
Description of the certification systems covered by the tool.....	12
3. Due diligence recommendations regarding the legal requirements relevant to conventional cocoa.....	14
Category 1: Land-use rights	14
1.1. Requirements calling for simplified due diligence actions	15
1.2. Requirements calling for enhanced due diligence actions	16
Category 2: Environmental protection.....	17
2.1. Requirements calling for simplified due diligence actions	18
2.2. Requirements calling for enhanced due diligence actions	19
Category 3: Third parties' rights	22
3.1 Requirements calling for simplified due diligence actions	22
3.2 Requirements calling for enhanced due diligence actions	22
Category 5: Taxation, fight against corruption, trade and customs	23
5.1. Requirements calling for simplified due diligence actions	23

5.2 Requirements calling for enhanced due diligence actions	24
Category 6: Labour rights*	25
6.1. Requirements calling for simplified due diligence actions	26
6.2. Requirements calling for enhanced due diligence actions	27
Category 7: Human rights*	29
7.1. Requirements calling for simplified due diligence actions	30
7.2 Requirements calling for enhanced due diligence actions	31
4. Recommendations for due diligence regarding the legal requirements relevant to the production of certified cocoa (voluntary systems) in Cameroon	32
Category 1: Land-use rights	33
Category 2: Environmental protection.....	35
Category 3: Third parties' rights	37
Category 5: Tax, anti-corruption, trade and customs regulations	38
Category 6: Labour rights*	40
Category 7: Human rights*	43
5. Consultations carried out	45
Annex 1— Detailed methodology	47
Precautionary approach adopted for the tool.....	47
Definition of due diligence Definition of due diligence	48
Annex 2—Information on the Rainforest Alliance and Fairtrade systems	49
Information on Rainforest Alliance	49
Information on Fairtrade	49

1. Context

The European Union Deforestation Regulation

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-risk commodity (EUDR). This regulation requires operators and traders importing forest-risk commodities into the EU to demonstrate that these products are traceable, deforestation-free and legal. The scope of application covers seven commodities: coffee, cocoa, rubber, palm oil, soya, cattle and wood, as well as derived products such as chocolate and cocoa paste. Entry into application is scheduled for 31 December 2025 (and 30 June 2026 for micro and small undertakings established as such before 31 December 2020).

Companies affected by the regulation (operators and traders) will be required to carry out “due diligence” prior to exporting or placing their products on the market, in order to gather sufficient information to ensure that the product carries no or a negligible risk of non-compliance. Consequently, operators placing cocoa or derived products on the EU market will have to ensure that these have been produced in accordance with the relevant legislation of the country of production (article 3), which is defined as concerning the legal status of the area of production. The EUDR takes a flexible approach, listing several areas of law without specifying particular legal instruments, as these differ from country to country and may be subject to change. These areas are [for agricultural commodities]:

- a) land-use rights
- b) environmental protection
- d) third parties’ rights
- e) labour rights
- f) human rights protected by international law
- g) the principle of free, prior and informed consent, including as set out in the UN Declaration on the Rights of Indigenous Peoples
- h) tax, anti-corruption, trade and customs regulations

In this context, understanding the legislative framework of the country of origin, identifying the legal requirements relevant to the commodity concerned, and determining the means of verifying compliance with these requirements are a challenge not only for the operators responsible for due diligence, but also for the competent authorities in the European Union responsible for controls, as well as for the various stakeholders involved.

2. Objectives and methodology

This tool for due diligence on cocoa legality aims to:

- Identify all the Cameroonian legal requirements applicable to cocoa production and trade and relevant to the EUDR;
- Provide recommendations for verifying cocoa compliance and risk management, including through private certification, to support operators' due diligence.

Methodology of the tool

This tool is divided into three steps:

- Step 1: Mapping of relevant national legal requirements applicable to cocoa production and trade in Cameroon in the context of the EUDR
- Step 2: Development of due diligence recommendations for operators, based on an analysis of the level of implementation of the relevant legal requirements, existing means of verification and the role of private certification
- Step 3: Testing of due diligence recommendations by industry players and revision based on feedback

This report sets out the preliminary results of steps 2 and 3.

General approach

The objective of this approach is to promote a national and consensual vision of the legal requirements that apply to Cameroonian cocoa, in order to: i) support the harmonisation of operators' due diligence approaches; ii) encourage the simplification of procedures for upstream players in the supply chain likely to have to provide data to their customers; and iii) facilitate a better understanding of national contexts by the Competent Authorities of EU Member States in charge of controls. **It is important to note that the results provided are not legally binding, do not impose any obligation on the relevant parties, and do not constitute legal advice.** It is the responsibility of operators placing cocoa or its derived products on the EU market to identify the relevant legal requirements within the meaning of article 2(40) of the EUDR, and to adapt their due diligence to the risks identified. The results of this work provide guidance that can support operators and other industry stakeholders in this direction.

In addition, these results are likely to evolve over time and be updated due to many factors: potential legal reforms in the country, evolution of public or private certification schemes, lessons learnt from the practical implementation of national due diligence recommendations (step 3), additional guidance provided by the European Commission or competent authorities, integration of best practices and technological advances, etc.

The tool is based on the work of national and international experts in law and due diligence, and on technical consultation with all the national and international players in the cocoa sector: government departments and ministries, exporters, traders and chocolate makers, cooperatives and producer associations, certification bodies, civil society organisations and importing countries in the European Union.

How to use these due diligence recommendations?

Who are these recommendations aimed at?

These recommendations are intended for various stakeholders concerned with verifying the compliance of cocoa and derived products with the EUDR. They may be useful to:

- **Operators within the meaning of the EUDR:** any natural or legal person who, in the course of a commercial activity, places 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 makes the products concerned available on the EU market.
- **Competent authorities of the EU:** authorities designated by the Member States to ensure compliance with the obligations of the EUDR.
- **Actors in the supply chain in Cameroon:** producers, cooperatives, traders, exporters and other stakeholders involved in the production and marketing of cocoa, who must provide operators with the information, data and documents necessary for the implementation of due diligence.
- **Cameroonian public entities:** government administrations and bodies responsible for: regulating the cocoa sector (production and marketing); labour issues; land; forestry; the environment and sustainable development.
- **Civil society:** non-governmental organisations, associations and other actors playing a monitoring role, supporting producers and advocating to ensure the compliance of cocoa and its derived products with Cameroonian 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 rely on these recommendations to set up and document their due diligence system, ensuring that the cocoa they trade complies with the EUDR requirements on legality. They can use them to identify the documents and information to be collected or other actions to be carried out with their suppliers in Cameroon, and to assess the risks associated with their supply chain.

The **competent authorities of the EU** can use these recommendations as a standard for assessing the compliance of products placed on the market with the EUDR. They can also rely on these recommendations to harmonise their controls and interpret documents from Cameroon.

Actors in the supply chain in Cameroon can use these recommendations to understand the implications of the EUDR requirements for Cameroonian cocoa and the expectations of European operators and traders subject to it. These recommendations can be used to structure and document the information to be provided. They can also help them anticipate the risks of non-compliance and adapt their agricultural and commercial practices.

Cameroonian public entities can use these recommendations to strengthen compliance checks of producers and exporters with national legislation, in order to guarantee that the cocoa traded complies with the Cameroonian laws in force. They can also use them to support small producers in achieving compliance by providing them with better access to information on current regulations and buyer requirements. They can rely on these recommendations to make data more transparent and accessible, in particular by facilitating access to administrative documents, in order to help operators demonstrate the legality of cocoa.

Civil society can use these recommendations to monitor the application of Cameroonian legal requirements by companies and the authorities. It can use them to conduct analyses and produce reports on the risks of non-compliance of Cameroonian cocoa. It can also use them to raise awareness among producers, companies and consumers of the issues surrounding the legality of Cameroonian cocoa.

Scope of recommendations

Identification of the legal requirements relevant to the cocoa sector in Cameroon

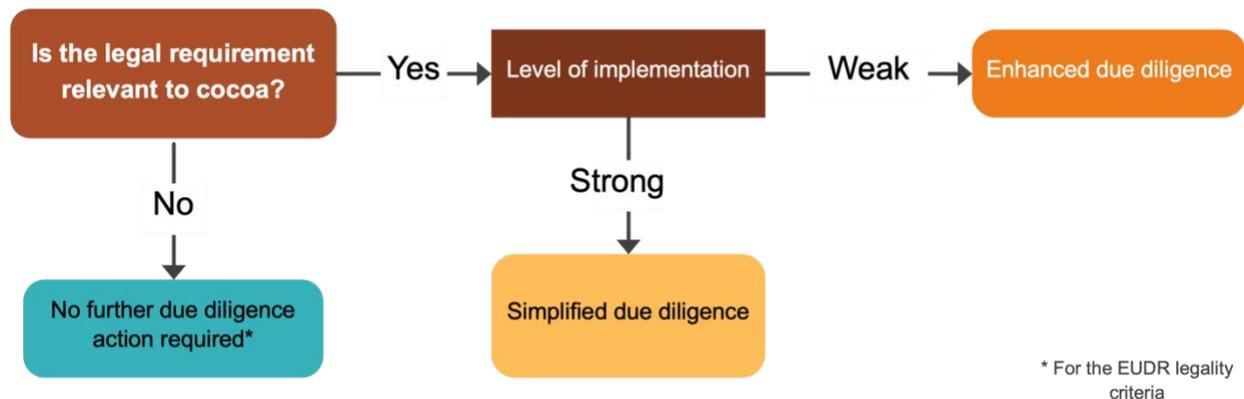
The recommendations presented in this document aim to address all the relevant legal requirements identified by the stakeholders in the first module (see the report *Legal requirements relevant to cocoa in Cameroon*)¹. These cover, in particular, all the legal areas listed in article 2.40 of the EUDR, in accordance with the precautionary approach adopted by the approach (see appendix 1). Nevertheless, a distinction is made between the requirements directly linked to the objectives of the EUDR and the others, which are marked with an asterisk. This flexible approach allows the user of the recommendations to adapt their due diligence actions according to their interpretation of the scope of the EUDR.

¹ https://efi.int/sites/default/files/files/flegtredd/Sustainable-cocoa-programme/Documents/20250318_LIVRABLE_1_CAM_ENG.pdf

Simplified or enhanced due diligence

This tool adopts a pragmatic approach, which aims to identify due diligence actions proportionate to the risks, in order to limit the burden on those involved in the sector. For each requirement deemed relevant to cocoa production and trade in Cameroon, a level of implementation has been assessed. The level of implementation adopted by the tool is based on: relevant literature, experts' knowledge of the sector, field surveys carried out as part of the work, and bilateral and multistakeholder consultations organised as part of this work.

Where the level of implementation assessed for a requirement is high, the risk of non-compliance is considered negligible. Consequently, simplified due diligence actions are recommended. On the other hand, when the level of implementation for a requirement is low, the risk of non-compliance is considered significant. Consequently, enhanced due diligence is recommended.



However, this analysis is only indicative and has only been carried out at the country level. **It is the responsibility of the operators to carry out a risk analysis of non-compliance of their products for each shipment.** It is within this framework that the present recommendations provide a range of due diligence options. **These actions are neither prescriptive nor presented in any particular order. It is up to the operators to choose from these options according to the context, their knowledge of their supply chains and the identified risks for cocoa and its derived products.**

Role of certification in due diligence

Cocoa certification schemes are voluntary public or private mechanisms aimed at guaranteeing that the production and marketing of cocoa respect certain environmental, social and economic standards. They can be set up by governments, international organisations, NGOs or private companies. This tool differentiates between so-called “conventional” cocoa and cocoa certified according to certain standards (details below). Conventional is defined here as “non-certified”.

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. Different types of certifications exist, they can be implemented at the national level with a mandatory character or be private and voluntary (e.g. Fairtrade, Rainforest Alliance...).

According to the EUDR, for the purposes of risk assessment, operators can take into account “information from certification schemes or other third-party verified schemes...” However, the European Commission guidelines of 2 October 2024 indicate that “self-declaration schemes that do not rely on third party attestation procedures are outside of the scope of this guidance and are, by definition, less robust because of the 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 their due diligence to meet the criteria of legality, deforestation and traceability.

Operators must be able to justify why and how the certification systems meet the requirements of the EUDR. To this end, three elements should be taken into account:

- The coverage of the legal requirements relevant to the EUDR by the certification system (**addressed by this tool**).
- The robustness of the certification system (not addressed by this tool): in particular the scope of the certification (applicable to which actors in the value chain? To which products?), the governance (management of internal procedures and updates, for example), the accreditation processes of the control bodies; the qualification of auditors and the frequency of audits; the management of non-compliance, impartiality and the management of conflicts of interest, etc. This information should be regularly re-evaluated by the operator, particularly with regard to the requirements of the EUDR.
- Traceability and the absence of mixing with non-certified products (not addressed by this tool).

It should also be noted that the deforestation-free requirement is not covered by this tool, but can also be covered by certification systems. This tool focuses only on the legal requirements.

Description of the certification systems covered by the tool

Two certification systems are covered:

- **Rainforest Alliance** is a private certification that focuses on the protection of land and forests in a way that advances the rights and prosperity of rural communities according to three main principles: social equity, environmental responsibility and economic viability of farming communities. It is aimed at small and large farms and organisations such as processors, importers or exporters, brands and distributors, particularly for

cocoa. The Rainforest Alliance certification programme is largely aligned with the EUDR, with a few minor but crucial differences between their requirements. Adjustments are being made to ensure that the certification fully meets the requirements of the EUDR. This tool is based on the coverage of legal requirements by the Rainforest Alliance standard including the voluntary EUDR module for farms.

- **Fairtrade** is a private fair-trade certification. Its specifications (particularly for cocoa) set out the requirements that actors in fair supply chains must meet, whether they are rural cooperatives, large farms or factories employing labour, or companies that buy and sell Fairtrade products. The Fairtrade specifications incorporate detailed social, economic and environmental criteria.

More information on these two standards is available in Appendix 2. Section 4 provides due diligence recommendations specific to Rainforest Alliance or Fairtrade certified cocoa.

3. Due diligence recommendations regarding the legal requirements relevant to conventional cocoa

Category 1: Land-use rights

Land law in Cameroon is dual in nature, with customary law and civil law coexisting. The 1974 ordinance establishes the land title as the sole proof of land ownership, but recognises peaceful customary land use. It is therefore not **strictly mandatory for small cocoa producers to have a land title in order to hold land rights and cultivate their land**. The vast majority of land in Cameroon, including cocoa-producing plots, is occupied and farmed without title deeds. Nevertheless, land rights, including rights of occupation and land-use rights, are generally clearly determined at the local level by customary law. Although the existence of land disputes in Cameroon cannot be denied, cocoa cultivation itself generates few land disputes, as indicated during consultations carried out during this work with the Ministry of Lands, Cadastre and Land Affairs in September 2024. At village level, when disagreements arise over the use of plots, they are generally resolved effectively within the communities by local or customary administrative and judicial bodies.

Cameroonian legislation prohibits agriculture in the permanent forest estate, unless it is permitted in the forest management plans, and only in the areas provided for in these documents. However, in practice, the establishment of cocoa plantations does not always respect the delimitation of areas and authorised uses, and cases of encroachment into areas not provided for in these plans are often observed. In addition, many forests in the permanent forest estate do not have management plans.

1.1. Requirements calling for simplified due diligence actions

Legal requirements		Context and levels of implementation and risk	Recommended due diligence actions
 Land ownership & Use rights	 <p>Land ownership is demonstrated by a land title established in accordance with the laws and regulations in force.</p>	<p>Around 80% of cocoa production in Cameroon is carried out by small producers. These farmers, who are often family farmers, mainly cultivate small plots of land (Lescuyer et al. 2019, p. 14)².</p> <p>Access to land for cocoa cultivation in Cameroon is governed by a legal framework that combines aspects of formal land law and customary practices. The coexistence of customary law and modern law is recognised in the texts in Cameroon.</p> <p>It is not strictly mandatory for small-scale cocoa producers to have a land title in order to hold land rights and cultivate their land.</p> <p>Land registration is not widespread in rural areas and particularly in areas of cocoa production in Cameroon. The proportion of cocoa producers in Cameroon with a title deed is generally low. Only 10% of the national territory occupied by the population is registered and the largest portion is found in the cities. Several studies and reports indicate that a minority of cocoa producers have formal title deeds (5.4% of a population of 294 surveyed according to Nguiffo et al. 2023, p. 19³; 1.19% of a population of 84 surveyed, according to producer surveys as part of this work). A large part of the agricultural land is held according to customary rules, which makes it difficult to obtain formal titles. On the other hand, the complexity and length of the procedure, as well as the associated costs, are significant barriers to obtaining formal land ownership titles for cocoa producers. Producers are not always informed of the procedures for obtaining a title deed.</p> <p>In the case of community forests, the State is the guardian of the forest, the communities have no property rights over these forests. There are collective rights that bind heirs (management of undivided family land with multiple heirs) that can be a source of conflict, and long-term temporary transfer rights that are often challenged by heirs after the death of their father. The management of a family plantation is rotational: when the owner who created the plantation dies, the beneficiaries take turns managing the plantation.</p>	 <p>Stakeholder consultations Confirm that there is no significant land dispute in the sourcing area by conducting interviews with stakeholders: chiefdoms, notables, local residents, NGOs and other local actors.</p>
	 <p>Farmers must have either formal property rights sanctioned by a land title, or rights of occupation or peaceful use of the plot.</p>	<p>The vast majority of land in Cameroon, and particularly the plots used for cocoa production, are occupied and farmed without title deeds. A recent study of 294 producers shows that 76% of farms are based on customary land (Nguiffo et al. 2023).</p> <p>There are also cases where the cocoa farm is managed under a management contract.</p> <p>Land rights and land-use or occupation rights are generally clearly determined at the local level by customary law.</p> <p>Disputes are very rare and are dealt with effectively by local processes.</p>	 <p>Implementation of procedures/processes Supporting producers in obtaining formal land titles.</p>
			 <p>Collection and verification of documents If adequate documentary collection systems exist, collect and record available documents attesting to land ownership (land title, certificate of ownership, notarised deed of sale, deed of donation or inheritance, certification of customary ownership, deed of sale or traditional exchange, proof of residence or occupation, cadastral plan, contracts for the rental of cultivated areas, or other land regularisation document).</p>
			 <p>Collection of relevant data Identify which plots are occupied and developed by someone other than the holder of the land rights.</p>

² E. Lescuyer, G., Boutinot, L., Goglio, P., Bassanaga, S., 2019. Analyse de la chaîne de valeur du cacao au Cameroun. Rapport pour l'Union européenne, DG-DEVCO. Value Chain Analysis for Development Project (VCA4D CTR 2016/375-804), https://www.researchgate.net/publication/339089858_Analyse_de_la_chaine_de_valeur_du_cacao_au_Cameroun

³ Nguiffo et al, La législation européenne contre la déforestation importée et la production de cacao au Cameroun : vers l'exclusion des petits producteurs ? CED, 2023, <https://cedcameroun.org/bibliotheque/la-legislation-europeenne-contre-la-deforestation-importee-et-la-production-de-cacao-au-cameroun-vers-l'exclusion-des-petits-producteurs/>

1.2. Requirements calling for enhanced due diligence actions

Legal requirements	Context and levels of implementation and risk	Recommended due diligence actions
 <p>Protected areas</p> <p>The practice of agriculture is strictly prohibited in permanent forest areas, unless this is provided for in the classification act and in accordance with the approved management plan or the approved simple management plan for the said forest.</p>	<p>The cocoa plantations located in the forests of the permanent domain must be taken into account in the management plans. Similarly, plantations in community forests must be provided for in the simple management plans for these forests. Nevertheless, cocoa production activities are very often present in communal forests, protected areas and UFAs (Forest Management Units, a type of forests within the permanent forest estate), without this being provided for in the approved management plans or simple management plans. Furthermore, when agricultural production activities are provided for in the management plan or simple management plan, it is common for plantations to extend beyond the areas permitted in the forest management documents.</p> <p>Protected areas, including parks, form part of the permanent forest estate and are covered by this requirement. There are also cases of encroachment for cocoa cultivation in these protected areas.</p> <p>The Santchou wildlife reserve is particularly affected by cocoa cultivation.</p>	<p>1. Determine whether the cocoa comes from a forest in the permanent forest estate, and the type of forest, if applicable:</p>  <p>Map analyses Overlay the geolocation data of the plots (data collected for the EUDR traceability requirement) with the boundaries of the Cameroon forest atlas.</p> <p>2. Where applicable, if the area of production is in the permanent forest estate:</p>  <p>Document collection and verification Collect the classification document and the development plan or simple management plan, as appropriate. Check that these documents authorise the agricultural activity, and the associated constraints (location of the area, surface area). If applicable, check whether the area in question has been declassified (declassification decree).</p>  <p>Stakeholder consultations Confirm the proper implementation of the provisions of the Land-use Plan or Simple Management Plan relating to the area of production of cocoa in the forest through interviews with community representatives, local NGOs, local authorities and other local stakeholders.</p>  <p>Field verifications Conduct field visits to confirm the proper implementation of the provisions of the Land-use Plan or Simple Management Plan relating to the area of production of cocoa in the forest, by: (1) interviewing community forest managers and producers of cocoa in the forest; and (2) making direct observations in the forest and on the cocoa plots.</p>
 <p>At the national level, the exercise of use rights is prohibited in restricted areas and other areas designated in particular by the Ministry responsible for forests and the Ministry responsible for mines, in accordance with the regulations on quarries.</p>	<p>Areas are often closed off, particularly for ecological reasons (fragile ecological systems, riparian zones, etc.).</p> <p>Studies show a trend towards the extension of existing plantations or the creation of new plantations in new areas of production, including to the detriment of forest areas where there are prohibitions.</p> <p>Integration of the management of vacant land consisting of wooded savannahs that are newly developed? These are the subject of land disputes that are very difficult to resolve.</p>	<p><i>In the sourcing area:</i></p>  <p>Stakeholder consultations Ask the local authorities, particularly the forestry authorities (central administration or forestry station managers) and other stakeholders such as researchers and NGOs, if there are any restricted areas in the sourcing area.</p>  <p>Map analyses Overlay the geolocation data of the plots (data collected for the EUDR traceability requirement) with the map of restricted areas. <i>At plot level, where applicable (when there are, or there is the possibility of there being, such restricted areas in the sourcing area):</i></p>

Legal requirements	Context and levels of implementation and risk	Recommended due diligence actions
		 <p>Field verifications Conduct field visits to confirm the proper implementation of the provisions of the Management Plan or Simple Management Plan relating to the area of cocoa production in the forest, through: (1) interviews with community forest managers and cocoa producers in the forest; and (2) direct observations in the forest and on the cocoa plots.</p>

Category 2: Environmental protection

the legal requirements relating to environmental protection for cocoa cultivation, the main elements to note are as follows:

- **Pesticides and fertilisers** are commonly used in cocoa plantations. The use of pesticides in particular is a major issue and can pose a risk of contamination for local communities and the environment, especially when unauthorised products are used. The use of pesticides is closely linked to other environmental protection issues, such as the protection of soil and watercourses and waste management. This issue is also linked to certain labour rights requirements and third parties' rights of local communities that may be affected by non-compliant uses of these agrochemical products. The law stipulates that professional applicators of these products must be authorised in order to guarantee the proper use of pesticides. However, in practice, these professional applicators are not sought after in cocoa plantations.
- There is also an issue around **the conversion of community forests, which must comply with simple management plans for these forests**, a requirement that is little known to local communities. It should be noted that the tool identified the legal framework applicable to land clearing, but does not prejudge compliance with the EUDR's deforestation-free criteria, which will have to be evaluated separately.
- As cocoa farming in Cameroon is mainly carried out in forest ecosystems, it is subject to the obligation to preserve protected animal and plant species. The banks of waterways are particularly fragile ecosystems in which cocoa is often produced (when the area is not subject to flooding), which leads to potentially high risks of degradation. In addition, certain protected species of fauna may be found on farms, and illegal hunting practices may occur on farms close to natural forests and protected areas.
- Moreover, cocoa plantations are on average less than 4 hectares in size. They are therefore exempt from the obligation to carry out an environmental assessment (impact statement or environmental and social impact assessment, as the case may be) which only applies to projects over 100 hectares. In Cameroon, a very small number of farms exceed 100 hectares, and these comply with this requirement.

2.1. Requirements calling for simplified due diligence actions

Legal requirements	Context and levels of implementation and risk	Recommended due diligence actions
<div data-bbox="163 298 201 375"></div> <div data-bbox="134 386 226 467">Pesticides Water Soil</div>	<div data-bbox="264 298 323 358"></div> <div data-bbox="331 298 541 342">Pesticide applicators are authorised.</div> <div data-bbox="264 483 323 544"></div> <div data-bbox="331 440 604 537">All soil-related activities are carried out in such a way as to avoid or reduce soil erosion and desertification.</div>	<div data-bbox="1268 331 1314 391"></div> <div data-bbox="1352 315 1713 337">Collection and verification of documents</div> <div data-bbox="1352 350 1948 394">Collect approvals for the applicators used by producers on the basis of a sample (from the applicators or MINADER).</div> <div data-bbox="1352 456 1524 479"><i>In the sourcing area:</i></div> <div data-bbox="1268 493 1314 553"></div> <div data-bbox="1352 483 1680 506">Document collection and verification</div> <div data-bbox="1352 521 1892 591">Consult the potential reports from NGOs, cooperatives and the administration relating to potential cases of soil degradation in the sourcing area.</div> <div data-bbox="1268 634 1325 678"></div> <div data-bbox="1352 623 1587 646">Stakeholder consultations</div> <div data-bbox="1352 660 1938 721">Confirm the absence of cases of soil degradation in the sourcing area through interviews with cooperatives, NGOs, authorities and other local actors.</div> <div data-bbox="1352 764 1801 787"><i>With producers and intermediaries in the supply chain:</i></div> <div data-bbox="1268 813 1314 873"></div> <div data-bbox="1352 797 1717 820">Implementation of procedures/processes</div> <div data-bbox="1352 829 1923 873">Support producers in the best practices for the use of soil at risk of erosion, for example through training, communication campaigns, etc.</div> <div data-bbox="1268 917 1314 971"></div> <div data-bbox="1352 911 1587 933">Collection of relevant data</div> <div data-bbox="1352 943 1892 1013">Possibly obtain details on potential training for producers (training organisations, date, participants, content, etc.) in good agricultural practices.</div>
<div data-bbox="163 1062 201 1117"></div> <div data-bbox="134 1130 233 1273">Environmental and social impact assessments</div>	<div data-bbox="264 1062 323 1122"></div> <div data-bbox="331 1057 625 1273">Any project likely to have an impact on the environment must undergo a social and environmental impact assessment, an environmental assessment or an environmental impact notice, when the size of the proposed area is equal to or greater than 100 ha.</div>	<div data-bbox="1268 1062 1314 1122"></div> <div data-bbox="1352 1057 1755 1079"><i>Determine whether the plot is larger than 100 ha:</i></div> <div data-bbox="1352 1089 1470 1112">Map analysis</div> <div data-bbox="1352 1122 1948 1144">Analyse the geolocation data of the plots to determine their surface area.</div> <div data-bbox="1268 1193 1314 1253"></div> <div data-bbox="1352 1193 1577 1216"><i>If applicable (plot <100 ha):</i></div> <div data-bbox="1352 1226 1680 1248">Document collection and verification</div> <div data-bbox="1352 1258 1877 1281">Collect the environmental impact assessment/evaluation/notice.</div>

2.2. Requirements calling for enhanced due diligence actions

Legal requirements		Context and levels of implementation and risk	Recommended due diligence actions
 Use of pesticides/fertilisers	 Only approved pesticides, insecticides and fungicides are used by farmers following the prescribed technical itinerary.	Pesticides and fertilisers are used extensively in cocoa production. The obligation applies in particular to those who use pesticides: the producer and his or her applicators. The majority of producers or applicators obtain pesticides either from cooperatives or on local markets. Producers covered by a sustainability certificate or members of a cooperative, as well as professional applicators, generally use authorised/registered pesticides. On the other hand, producers not affiliated with a certification scheme or cooperative have difficulty implementing this requirement. They are not always informed of the regulatory framework and the list of authorised pesticides and fertilisers. They purchase the products in very informal contexts. Almost half of the pesticides used for cocoa in Cameroon are not approved (Mahop, 2012) ⁴ . Interviews conducted with more than 80 producers in 2024 as part of this work highlighted the fact that a large majority (56%) of producers using pesticides do so through personal purchases (EFI, 2024).	 Implementation of procedures/processes —Systematic collection of information from producers, if available, on: (1) the method of application of fertilisers and pesticides, insecticides and fungicides (direct or by subcontracting); (2) the type of fertilisers and pesticides, insecticides and fungicides used (in particular for fertilisers/pesticides purchased on markets, check that they are on the updated list of approved products); and (3) the method of packaging treatment. This information collection can be done, for example, by regularly filling in a fertiliser and pesticide application monitoring sheet and a packaging monitoring sheet, or by regularly filling in a questionnaire. —Provision to producers of the up-to-date list of authorised/non-authorised fertilisers and pesticides at the cooperative level as well as the list of approved applicators. —Provision to producers of tools for monitoring the application of fertilisers and pesticides and the treatment of packaging, for example monitoring sheets for collecting information. —Support for producers on authorised/unauthorised pesticides and fertilisers and on the treatment of packaging, for example through training, communication campaigns, etc.
	 Only approved fertilisers are used in the fields, according to the planned technical itinerary.		
 The spillage, flow, burial or dumping of agricultural waste in water is prohibited.	Excessive or inappropriate application of pesticides and fertilisers can result in chemicals leaching into waterways. These cases do occur, but are not frequent. In the case of cocoa farms close to waterways/in low-lying areas, it is possible that the sprayers are prepared directly using the water resource.		
Waste management  Waste must be disposed of in an environmentally sound manner in order to eliminate or reduce its harmful effects on human health, natural resources, flora and fauna, and on the quality of the environment in general.	This legal requirement applies mainly to inorganic waste; there is no real requirement for the management of organic waste (i.e. cocoa pods). Inorganic waste comes from agrochemical containers. Non-biodegradable agricultural waste is classified as hazardous. The regulatory framework stipulates that non-biodegradable agricultural waste must be treated or disposed of by approved facilities. Knowledge of the regulations and good practices for the treatment of pesticide and fertiliser packaging (after use, triple washing, perforation and no reuse) varies greatly among cocoa producers, some of whom are not aware of or trained in this issue. In practice, empty pesticide packaging is either abandoned in the orchards, burnt, returned to the supplier or reused for domestic	 Document collection and verification Collection and documentary verification of the following: —Certificate of training for producers in the proper use of fertilisers and pesticides and good practices in the treatment of packaging by an approved institution (e.g. MINADER, etc.) —Documents for the purchase of fertilisers and pesticides from approved suppliers —Approvals of third-party applicators —Fertiliser and pesticide application monitoring sheet for applicators —Partnership contract with an organisation authorised to collect hazardous waste —Waste return slip to the central office of the cooperative or intermediary	

⁴ Mahop R. J. et al, (2014), Utilisation des pesticides dans le secteur du cacao au Cameroun : caractérisation des moyens de fourniture, de la nature, de la manière et des raisons de leur utilisation, Communication à la 17e Conférence Internationale sur la Recherche Cacaoyère, 2012. Int. J. Biol. Chem. Sci. 8(5) : 1976-1989, octobre 2014, ISSN 1997-342X.

Legal requirements		Context and levels of implementation and risk	Recommended due diligence actions
		<p>purposes. Agrochemicals are often used without personal protective equipment, and containers are frequently washed in watercourses, in violation of labour and environmental protection standards.</p> <p>Some of the pesticide packaging is systematically returned to the suppliers through the cooperatives, but cases of abandoned pesticide packaging in plantations or domestic reuse are also frequent and in non-compliance with the regulations in force.</p> <p>A study carried out in 2017 in the Mbangassina production basin in Cameroon shows that 60% of certified producers abandon the packaging of phytosanitary products used in orchards, compared with 90% of non-certified producers (Boete Bebe, 2017)⁵.</p>	<p> Collection of relevant data</p> <ul style="list-style-type: none"> —Details of producer training (training organisations, date, participants, content, etc.) —Aggregate data on fertiliser and pesticide application methods and the type of fertiliser/pesticide, as well as on empty packaging treatment methods <p> Field verifications</p> <ul style="list-style-type: none"> —Verification at the producer level, on a regular and sample basis, to assess the potential use of unauthorised fertilisers and pesticides and the treatment of empty packaging: (1) interviews with producers; and (2) direct observations, particularly in the storage and empty packaging disposal areas. Record these checks in the due diligence register. —Checks at the level of intermediaries, if they monitor producers at their level.
<p> Conversion of forests</p>	<p> In community forests, all land clearing must be carried out in accordance with the Simple Management Plan. In community forests, all land clearing must be carried out in accordance with the Simple Management Plan.</p>	<p>This requirement only applies to cocoa produced in community forests, which is not a major source of production for Cameroon.</p> <p>Simple community forest management plans (PSG) generally exist and do provide for authorised activities within the community forest. However, they are not always up to date. They must be revised every five years and the costs of this revision are not always affordable for the communities concerned.</p> <p>This requirement only applies to cocoa produced in community forests, which is not a major source of production for Cameroon.</p> <p>Simple community forest management plans (PSG) generally exist and do provide for authorised activities within the community forest. However, they are not always up to date. They must be revised every five years and the costs of this revision are not always affordable for the communities concerned.</p>	<p> Map analysis</p> <p>Overlay the geolocation data of the plots with the data of the Cameroon forest atlas to determine the cases where cocoa is produced in community forests.</p> <p>2. <i>Where applicable (the cocoa comes from a community forest):</i></p> <p> Document collection and verification</p> <p>Collect the current simple management plan for the community forest in question. Check that the management plan authorises land clearing for agricultural activity, and the associated constraints (area, surface area, other conditions for land clearing).</p> <p> Stakeholder consultations</p> <p>Confirm the proper application of the provisions of the Simple Management Plan relating to land clearing for agricultural activity through interviews with community representatives, local NGOs, local authorities and other local stakeholders. Confirm the proper application of the provisions of the Simple Management Plan relating to land clearing for agricultural activity through interviews with community representatives, local NGOs, local authorities and other local stakeholders.</p>

⁵ Boete Bebe Gue (C.), Le cacao durable au Cameroun : utopie ou réalité ? Cas du bassin de production de Mbangassina, Mémoire de Master en sciences et gestion de l'environnement dans les pays en développement, Université de Liège, Université Catholique de Louvain, 2016-2017, 59 p. <https://matheo.uliege.be/bitstream/2268.2/3288/7/TFE%20MS%20SGE%20PED%202016-2017%20BOETE%20BEBE%20GUE%20CYBILLE.pdf>

Legal requirements		Context and levels of implementation and risk	Recommended due diligence actions
		Furthermore, the provisions of the Simple Management Plans is not always respected (Circular letter from the MINFOF to the Heads of Forestry Posts, 2023) ⁶ .	<p>Field verifications</p> <p> Conduct field visits to confirm the proper application of the provisions of the Simple Management Plan relating to land clearing for agricultural activity, through: (1) interviews with community forest managers and cocoa producers in the forest; and (2) direct observations in the forest and on cocoa plots.</p>
<p> Biodiversity and endangered species</p>	<p> Activities in forest areas must take account of nature conservation, the preservation of animal and plant species and their habitats, the maintenance of biological balances and ecosystems, and the conservation of biological and genetic diversity against all causes of degradation.</p>	<p><i>Ecosystems</i></p> <p>Generally, swampy areas and the edges of waterways are ecosystems in which cocoa has a very good yields and are therefore very popular with cocoa farmers. The risk of degradation of these ecosystems is high.</p> <p><i>Fauna</i></p> <p>Some protected species of fauna can be found on farms (cases of human-wildlife conflicts have been recorded). Farms close to natural forests may see mammals and birds passing through, especially during migration periods.</p> <p>Producers whose plantations are located near protected areas and classified forests of the permanent forest estate are likely to engage in or facilitate illegal hunting activities.</p> <p><i>Flora</i></p> <p>When the plantations are created, some heritage trees may be preserved. If they are classified as protected, their exploitation is prohibited by the owner of the plot, but this is generally not respected by some producers, who may either remove them or give access to illegal loggers⁷.</p>	<p>1. <i>At the level of the sourcing area:</i></p> <p> Document collection and verification</p> <p>Collect and analyse the MINFOF offences register (search online on the ministry's website or request by post) to check whether the producer has been involved in offences relating to the preservation of ecosystems, fauna and flora.</p> <p> Stakeholder consultations</p> <p>Confirm the proper application of biodiversity protection standards through interviews with community representatives, local NGOs, local authorities (forestry office, gendarmerie) and other local stakeholders (are there alternatives to bushmeat, are there frequent cases of arrest for poaching, etc.).</p> <p>2. <i>At the level of the production plot:</i></p> <p> Field verifications</p> <p>Conduct field visits to confirm the proper application 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 observations on the cocoa plots (presence or absence of sensitive ecosystems such as waterways and marshy areas, as well as protected flora and fauna).</p>

⁶ Lettre circulaire n° 3398/L/MINFOF/SETAT/SG/DF/SDAFF/SDAF/SDFC, du 14 juin 2023

⁷ Kamath, V., Sassen, M., Arnell, A., Van Soesbergen, A., & Bunn, C. (2024). Identifying areas where biodiversity is at risk from potential cocoa expansion in the Congo Basin. *Agriculture, Ecosystems & Environment*, 376, 109216. doi:10.1016/j.agee.2024.109216 ; et Ndo, E., Akoutou Mvondo, E., Kaldjob, C., Mfoumou Eyi, C., Sonfo, A., Dongmo, M.,... Toda, M. (2024). Socioeconomic factors influencing the gathering of major non-timber forest products around Nki and Boumba-Bek national parks, southeastern Cameroon. *Forest Policy and Economics*, 168, 103293. doi:10.1016/j.forpol.2024.103293

Category 3: Third parties' rights

Due to the small size of cocoa farms, they are generally not likely to infringe the rights of third parties, especially since the villages are often largely populated by the producers themselves. Furthermore, this work did not identify any cases of cocoa farming in sites or habitats of cultural significance.

The requirements relating to environmental impact studies, and the related consultations, are only relevant above a certain surface area. They are thus relevant in a very limited number of cases in Cameroon.

Some requirements relevant to community rights are also addressed in category 1, in relation to land access rights, and in category 2, in relation to protection against pollution.

3.1 Requirements calling for simplified due diligence actions

Legal requirements		Context and levels of implementation and risk	Recommended due diligence actions
 Consultation of local communities	 The environmental and social impact assessment or strategic environmental assessment must be carried out with the participation of the populations concerned through public consultations and hearings, in order to gather their opinions on the project.	A study carried out in 2023 of 294 producers in 22 localities in Cameroon shows that at least 77% of cocoa plots in Cameroon are less than 100 ha (65% are less than 5 hectares) and are therefore not subject to this requirement for a study, assessment or environmental impact assessment (Nguiffo et al., 2023). Plots of 100 hectares or more are rare and often belong to commercial plantations or more industrialised farms. A study carried out in 2023 of 294 producers in 22 localities in Cameroon shows that at least 77% of cocoa plots in Cameroon are less than 100 ha (65% are less than 5 hectares) and are therefore not subject to this requirement for an environmental impact assessment, evaluation or notice (Nguiffo et al., 2023). Plots of 100 hectares or more are rare and often belong to commercial plantations or more industrialised farms.	 1. Determine the size of the plot: Map analysis Analyse the geolocation data of the plots to determine their surface area (if greater than 100 hectares).  2. Where applicable: Document collection and verification Collect the evaluation report or notice, or the environmental impact assessment. Verify that the document mentions the consultations carried out with the local populations concerned.

3.2 Requirements calling for enhanced due diligence actions

No requirement calls for enhanced due diligence action in this category.

Category 5: Taxation, fight against corruption, trade and customs⁸

NB: This is the only category of the EUDR that potentially concerns **entities throughout the supply chain of the country of production**, and not only at the level of the area of production.

In Cameroon, to date, the collection of taxes and duties from cocoa producers remains difficult due to the informal nature of the sector. In addition, a certain administrative tolerance can be observed, as in the case of the non-extension of tax controls to cocoa farmers. However, the marketing and export formalities and taxes paid by exporters are generally well respected and documented.

5.1. Requirements calling for simplified due diligence actions

Legal requirements		Context and levels of implementation and risk	Recommended due diligence actions
 Taxes	 <p>The cocoa marketing business is subject to the payment of either the tax in full discharge of liabilities or the business tax and the corporate tax, depending on the type of company.</p>	<p>The collection of taxes and duties is easiest for the cocoa trade (interview with the DERF/DGI/MINFI of 21/06/24).</p> <p>With the one-stop shop system, cocoa cannot be traded if the exporter or company has not fulfilled its tax obligations. Tax receipts/certificates of conformity are available, digitised and regularly issued by the tax authorities, with the certificate being the end-of-chain document.</p>	 <p>Document collection and verification</p> <p>Collect by sampling receipts/certificates of tax compliance from those in the value chain involved in the marketing of cocoa.</p>
 Customs duties	 <p>The exporter must pay the customs duties upon export.</p>	<p>When exporting cocoa, the exporter must pay customs duties. Cocoa cannot be exported if the exporter does not have a certificate of tax compliance.</p> <p>This certificate shows that the cocoa exporter has fulfilled his obligations to the tax authorities. It shows the declared items and volumes, the amount paid and the date of issue.</p> <p>There may be a minor risk of concealment of the import tax base (interview with the DGD's DAJ on 21/06/24). Nevertheless, the procedures are largely paperless, which greatly limits malpractice.</p>	 <p>Document collection and verification</p> <p>Possibly collect customs declarations and tax compliance receipts/certificates by sampling from those involved in the cocoa marketing value chain.</p> <p>Check that the documents are signed and stamped by the Cameroonian administrative authorities and that the quantities declared are the same as the quantities actually purchased.</p> <p>The authenticity of tax compliance certificates can be verified at this address: https://teledclaration-dgi.cm/modules/Common/Account/Login.aspx</p>

⁸ NB. This document does not contain any information on Category 4 of the standard used (Free, Prior and Informed Consent—FPIC). This is because Cameroon does not have a legally binding framework for Free, Prior and Informed Consent (FPIC). See the report “*Legal requirements relevant to cocoa in Cameroon*”

5.2 Requirements calling for enhanced due diligence actions

Legal requirement		Context and levels of implementation and risk	Recommended due diligence actions
 <p>Commercial restrictions</p>	 <p>The entity that markets the cocoa must have signed the declaration of existence.</p>	The individuals and entities (economic operators, producers, professional organisations) that market cocoa do not always carry out the formality of declaring its existence (interview with the DAJ/MINCOMMERCE of 24/07/2024).	 <p>Document collection and verification</p> <ul style="list-style-type: none"> —Systematically collect the declarations of existence of the actors in the value chain engaged in cocoa marketing activities. —Collect the declaration of existence or their constitutive document as a local processing unit or producer group for all intermediaries in the value chain engaged in cocoa purchasing activities. —Collect for all intermediaries in the value chain engaged in cocoa purchasing activities, the sales slips associated either with a market calendar or with an agreement signed with the producers. —Collect for all intermediaries in the value chain engaged in cocoa purchasing activities, all sales slips.
	 <p>The profession of cocoa buyer is open only to economic operators with a certificate of existence, local processing units and producer groups.</p>	Some actors not covered by the regulations engage in the commercialisation of cocoa (interview with the DAJ/MINCOMMERCE of 24/07/24). The exported cocoa products may come from buyers who are not registered and do not have the required authorisations.	
	 <p>The cocoa is sold either at regular markets or under agreements signed between producers and buyers.</p>	<p>—Commercial transactions are not always carried out within the framework provided for by the regulations (interview with the DAJ/MINCOMMERCE of 24/07/24).</p> <p>—The market calendar is drawn up by the producers or producer organisations, who submit a copy to the administrative authority. The authority decrees the market calendar for the district and the inter-branch organisation is responsible for distributing it. Market calendars therefore exist, but compliance with this requirement is not systematic.</p> <p>For various reasons, these plantations are leased by third parties for long periods. The unidentified lessee carries out marketing operations on his own behalf. If the managers of the PO marketing the members' produce register the produce using the owner's information, the lessee will automatically lose the quality premium if the latter has delivered grade 1 cocoa.</p>	
	 <p>A sales slip is issued when cocoa is sold.</p>	The sale of cocoa does not systematically give rise to the establishment of a sales slip (interview with the DAJ/MINCOMMERCE of 24/07/24).	

Category 6: Labour rights*

N.B. This category is specifically listed in Article 2(40) of the EUDR, but is not directly related to the objectives of the Regulation.

In general, informal workers represent nearly 90% of the total number of workers in Cameroon (National Commission on Human Rights and Freedoms of Cameroon (CNDHL), 2020⁹). The cocoa sector relies largely on **small family plantations**, often less than 4 ha, as well as on a network of *coxeurs* (known as individuals who engage in the illicit purchase of cocoa from producers) and cooperatives responsible for the initial stages of supplying, sorting, drying and selling cocoa to traders and exporters.

Labour on cocoa plantations is largely based on **family and village networks**, organised either by the owner or holder of customary land laws over the plot, or by the farmer who rents or receives the land free of charge (sharecropping agreements). The majority of people employed on the cocoa plantations is casual labourers. These farming methods, which mostly do not involve a relationship of subordination between owners, farmers and field workers, fall outside the scope of most of the labour law requirements (and therefore from most of the requirements listed below).

The legal requirements below apply only in the case of **paid labour**. They are not applicable in many cases in the cocoa production sector, which is dominated by family plantations. A first step in due diligence is to determine whether there is paid labour in the sourcing area. This can be done for all producers by collecting information on the type of employment of the plantation workers through a questionnaire. This questionnaire can be filled in during systematic surveys or when collecting geolocation data of the plots. Intermediaries can support this data collection relating to producers and their employees. This questionnaire will also make farmers aware of the issue of salaried employment. If this first stage shows that there is no salaried work in the sourcing area, no additional due diligence action is recommended.

⁹ CNDHL, Rapport Annuel, 2020, <https://www.cdhc.cm/admin/fichiers/Rapports2024-01-3110-20-32.pdf>

6.1. Requirements calling for simplified due diligence actions

Legal labour	Context and levels of implementation and risk	Recommended due diligence actions
 <p>Workers' rights</p>	<p>Work in the cocoa plantations is mainly family-based (Nguiffo et al. 2023). The Labour Code does not specifically regulate task work or casual workers. The provisions relating to working hours do not apply to task work.</p> <p>This requirement is generally well respected, as work in cocoa production does not take place at night and the 24-hour weekly rest day (Sunday or another day depending on religious observance) is well respected.</p> <p>However, as cocoa culture is closely linked to the harvest seasons, producers and workers on the plantations are often forced to work longer during harvest periods.</p> <p>Overtime is common for seasonal or day labourers employed during the cocoa harvest. These workers may be required to work long days, sometimes well beyond normal hours, to meet the demand for harvesting and other activities related to cocoa production (such as fermentation, drying, or transport).</p>	<p>1. <i>At the level of the sourcing area:</i></p> <p> Collection of relevant data</p> <p>Possibly consult the public reports of organisations specialising in these issues, in particular the Cocoa Barometer (detailed analyses of the cocoa supply chain, including discussions on labour rights) and Human Rights Watch (reports on human rights in various sectors, including cocoa, highlighting working conditions), as well as potential reports produced by national and local NGOs.</p> <p>Ensure that the sourcing area does not present a particularly high risk of non-compliance with working hours, hindrance of the freedom of association of workers, or remuneration below the legal minimum.</p> <p>Stakeholder consultation</p> <p>You may also wish to consult local organisations working for labour rights to obtain information on working conditions and any cases of non-compliance with working hours, obstruction of the freedom of association of workers, or remuneration below the legal minimum.</p>
	<p>Workers are free to join a trade union of their choice within the framework of their profession or branch of activity and may not be subject to sanctions for this reason.</p>	<p>2. <i>At the level of production plots:</i></p> <p> Document collection and verification</p> <p>Possibly collect samples, in the event that workers are employed on the plantation:</p> <p>—Employment contracts (check that they mention working hours that comply with legal requirements)</p>
 <p>Remuneration</p>	<p>Consultations carried out during this work showed that in the cocoa-growing sector in Cameroon, the small number of permanent employees are generally paid the guaranteed minimum wage (SMIG). Workers who carry out tasks on the plots earn the SMIG or more at the end of the month. Moreover, as the SMIG is set at a fairly low level, it is respected and often even exceeded.</p>	<p> —Documents relating to the freedom of association of workers employed by cocoa producers (procedures illustrating the association and consultation mechanisms, list of staff representatives, minutes of meetings between staff representatives and the employer, grievance registers, collective agreements, etc.)</p> <p>—Documents relating to the remuneration paid to workers</p>
	<p>If workers are employed on a permanent basis, their monthly remuneration must not be less than the statutory minimum.</p>	
	<p>In the case of task work, the remuneration must be calculated in such a way that it provides the worker of average ability and working normally, a salary at least equal to that of the worker paid by the hour and performing similar work.</p>	

6.2. Requirements calling for enhanced due diligence actions

Legal requirements		Context and levels of implementation and risk	Recommended due diligence actions
 <p>Workers' rights</p>	 <p>All workers are entitled to equal pay, all other things being equal, in terms of work and professional aptitude, regardless of their origin, gender, age, status or religious denomination.</p>	<p>—In the context of cocoa cultivation, there are cases of discrimination based on gender and race and against migrant workers.</p> <p>—In practice, internally displaced workers from crisis regions are in greater demand than others because of their knowledge of cocoa cultivation. The work did not find any cases of wage discrimination against them.</p> <p>—On the other hand, there are cases of discrimination against certain indigenous peoples with regard to remuneration where they reside.</p> <p>—Women, although often involved in cocoa farming, are often underpaid and have less access to resources, land and training. Their work is often considered secondary, even though it is crucial for production.</p>	<p>1. <i>At the level of the sourcing area:</i></p> <p>Collection of relevant data</p>  <p>Consult the public reports of specialised organisations on these issues, in particular the Cocoa Barometer (detailed analyses of the cocoa supply chain, including discussions on labour rights) and Human Rights Watch (reports on human rights in various sectors, including cocoa, highlighting working conditions), as well as potential reports produced by national and local NGOs. Ensure that the sourcing area does not present a particularly high risk of labour discrimination, harm to the health and safety of workers, lack of appropriate provisions for the handling of chemicals or failure of employers to provide appropriate equipment.</p> <p>Collect reports from labour inspectors if available.</p>
 <p>Operations/ activities are secured</p>	 <p>Employers must look after the health and safety of their employees and ensure that the working environment and the working equipment are adequate.</p>	<p>—Although the activities in the cocoa sector in Cameroon are not mechanised and the activities are seasonal and, on a task-by-task basis, health and safety issues are nevertheless relevant with regard to certain materials used for shelling and the application of chemicals.</p> <p>—Studies have shown that tools and instruments for spreading fertilisers, fungicides and insecticides are often handled without proper precautions.</p> <p>—The cost of keeping employees safe is identified as one of the factors for non-compliance with this requirement (Lescuyer et al. 2019).</p>	<p>Stakeholder consultations</p>  <p>Consult local organisations working for labour rights to obtain information on working conditions and possible cases of discrimination at work, breaches of workers' health and safety, lack of appropriate provisions for the handling of chemicals or failure by employers to provide appropriate equipment.</p>
	 <p>Appropriate measures must be taken in all workplaces where hazardous materials are produced, handled, used, stored or transported.</p>	<p>—Studies have shown that the tools and instruments used to spread fertilisers, fungicides and insecticides are often handled without proper precautions.</p> <p>—The cost of making employees safe is identified as one of the factors in non-compliance with this requirement (Lescuyer et al. 2019).</p> <p><i>N.B. This tool interpreted the 1984 decree as also applicable to casual workers.</i></p>	<p>2. <i>At the level of the production plot</i></p> <p>Document collection and verification</p>  <p>—Manuals of procedures relating to the health and safety of workers</p> <p>—Manuals of procedures relating to the handling of chemicals</p> <p>—Manuals of procedures relating to workers' equipment</p> <p>In the event that one or more permanent or long-term employees on the plantation are displaced workers, members of indigenous populations and/or women:</p> <p>—List of workers/employer register</p> <p>—Employment contracts (verify the expected salaries)</p>

Legal requirements	Context and levels of implementation and risk	Recommended due diligence actions
 <p>Effective protective equipment must be provided to workers according to the specifics of the work to be performed.</p>	<p>In shelling and chemical application operations, there is a high risk of non-compliance with this requirement. The cost of securing employees is identified as one of the factors for non-compliance with this requirement (Lescuyer et al. 2019).</p> <p><i>N.B. In view of the existing risks in the profession, boots, gloves and masks for the application of chemicals should be provided.</i></p>	<p>—Proof of payment of workers (verify the differences in salaries with employees who do not belong to the aforementioned groups)</p> <p>Field verifications  <i>In the event that there is one or more employees on the plantation:</i></p> <ul style="list-style-type: none"> —Ensure that working conditions and work equipment do not jeopardise the health and safety of workers. —Ensure that appropriate arrangements are made for the handling of chemicals. —Ensure that appropriate work equipment is provided. —In the event that one or more permanent or long-term employees on the plantation are displaced workers, members of indigenous populations and/or women. —Ensure that wages are equal for all workers with equal working conditions and professional aptitude.

Category 7: Human rights*

N.B. This category is specifically listed in Article 2(40) of the EUDR, but is not directly related to the objectives of the Regulation.

Human rights requirements in the cocoa sector mainly concern the issues of child labour and the absence of forced labour.

Child labour on cocoa plantations in Cameroon is a major issue, although it is sometimes perceived and defined as a socialising activity. According to the International Labour Organisation (ILO), child labour is defined as any activity that deprives children of their childhood and their potential, harming their physical and mental development (*references*: ILO conventions 138 and 182).

The Cameroonian legal framework regulates working hours and acceptable tasks for children. According to Cameroon's Labour Code, children are allowed to work from the age of 14, and those under 14 in cocoa farms may do so within a family framework marked by socialisation and learning. A study commissioned by the FAO and the Cameroonian government is underway to assess the extent of this phenomenon in the sector. The preliminary results of this study indicate that 16% of the children surveyed are involved in an activity related to cocoa production during the 2024 season, with involvement increasing with age. Despite their significant involvement in cocoa production activities, the children's schooling is only slightly threatened, as enrolment rates in the study areas remain very high (92% on average). In other words, whether or not children work on a cocoa plantation, school attendance remains high. In addition, a draft decree on hazardous work for children is in the process of being signed by the Ministry of Labour and Social Security.

With regard to human rights, the majority of the relevant requirements relate to labour rights. This work did not find any cases of sexual harassment or forced labour in the sector. The protection of indigenous peoples is enshrined in the Constitution. Furthermore, the Labour Code prohibits any form of discrimination based on origin, age, sex, status or religious denomination. However, cases of discrimination persist in the regions where these peoples live, particularly with regard to remuneration. Nevertheless, this requirement is also covered by the Labour Code and is dealt with in category 6.

7.1. Requirements calling for simplified due diligence actions

Legal requirements		Context and levels of implementation and risk	Recommended due diligence actions
 Absence of modern slavery Forced labour	 Except in the cases provided for by law, no deductions may be made from wages.	Deductions from bonuses are mentioned in an analysis of the cocoa value chain in Cameroon as being part of the bad practices observed within cooperatives. This work does not reveal any cases of deductions from the salaries of personnel employed in the sector (Lescuyer et al., 2019).	<p>1. At the level of the sourcing area:</p> <p> Collection of relevant data</p> <p>Consult the public reports of specialised organisations on these issues, in particular the Cocoa Barometer (detailed analyses of the cocoa supply chain, including discussions on labour rights) and Human Rights Watch (reports on human rights in various sectors, including cocoa, highlighting working conditions), as well as potential reports produced by national and local NGOs.</p> <p>Ensure that the sourcing area does not present a particularly high risk of modern slavery, forced labour or sexual harassment.</p> <p>Stakeholder consultation</p> <p> Consult local organisations working for labour rights to obtain information on working conditions and possible cases of modern slavery, sexual harassment or forced labour, e.g. through deductions from wages by the producer in the sourcing area. Consult local organisations working for labour rights to obtain information on working conditions and possible cases of modern slavery, sexual harassment or forced labour, e.g. through deductions from wages by the producer in the sourcing area.</p> <p> 2. At the level of production plots:</p> <p>Document collection and verification</p> <p>[in connection with wages]: Collect documents relating to the payment of wages of workers employed by cocoa producers on a sample basis (procedures illustrating the payment of wages, lists of workers, employment contracts, pay slips or pay checklists, etc.).</p>
	 Forced or compulsory labour is prohibited.	The workers employed in the cocoa plantations are mostly casual workers hired for short periods of time. The consultations carried out as part of this work showed that cases of forced labour in the sector were extremely rare.	
 Gender	 It is forbidden to put pressure on or coerce a worker of any kind in order to obtain favours of a sexual nature.	There have been no proven cases of sexual harassment in the cocoa sector.	

7.2 Requirements calling for enhanced due diligence actions

Legal requirements		Context and levels of implementation and risk	Recommended due diligence actions
  Child labour	 <p>Unless otherwise authorised by the Minister of Labour, children under the age of 14 may not be employed.</p>	<p>The issue of child labour on cocoa plantations remains ambiguous in Cameroon: sometimes considered an essential stage of socialisation, sometimes considered as compromising the future of children.</p> <p>The employment of children under the age of 14 in the agricultural sector remains a matter of concern (UCW, Cameroon Report, 2012)¹⁰.</p> <p>Interviews with the Ministry of Labour conducted as part of this work confirm that the issue of the employment of children under the age of 14 in the sector remains a challenge.</p> <p>The preliminary results of the ongoing FAO study indicate that 16% of the children surveyed were involved in activities related to cocoa production during the 2024 season, with involvement increasing with age. The Centre and South regions are the areas where most children are involved in cocoa farming. Despite their significant involvement in cocoa production activities, the schooling of children is only slightly threatened, as enrolment rates in the study areas remain very high (92% on average). In other words, whether or not they work on a cocoa plantation, school attendance remains high. Applying the precautionary approach leads to the implementation of this legal requirement being assessed as low.</p>	<p><i>Determine whether it is part of the family work or a job.</i></p> <p><i>At the level of the sourcing area:</i></p> <p>Document collection and verification</p> <p>—Consult the public reports of specialised organisations on these issues, in particular the Cocoa Barometer (detailed analyses of the cocoa supply chain, including discussions on workers’ rights) and Human Rights Watch (reports on human rights in various sectors, including cocoa), as well as potential reports produced by national and local NGOs, for example: Atlantic Cocoa Cooperation (ACC), the International Cocoa Initiative (ICI) Foundation, the New Humanitarian.</p> <p>—Ensure that the sourcing area does not present a particularly high risk of child labour involving children under the age of 14 and posing risks to their health.</p> <p>—Collect school maps of primary schools in the districts of the sourcing area to assess whether there is good school coverage or a lack of schools that increases the risk.</p> <p>Stakeholder consultation</p> <p>Consult local organisations that work for labour rights to obtain information on the risk of work by children under 14 and work presenting risks to their health in the sourcing area.</p> <p><i>At the level of the production plots, determine the profile of the workers on the plantation:</i></p> <p>Collection of relevant data</p> <p>Collect the list and ages of plantation workers for all producers. For child labourers aged 14 and over, list the associated tasks and working hours. This can be done, for example, through systematic surveys or when collecting geolocation data for plots. Intermediaries can support this collection of data on producers and their employees.</p> <p>Field verifications</p> <p>On a sample basis, carry out regular field verifications with producers. Ensure that no children under 14 are working on the plantation and ensure that the tasks performed by children over 14 do not present risks to their health, in particular through interviews with the workers concerned.</p>
	 <p>Children do not take part in activities that are disproportionate to their physical and mental abilities, in deplorable conditions and which present risks to their health.</p>	<p>One study (Lescuyer et al. 2019, pp. 75, 77) reports that the producers interviewed believe that even if their involvement in agricultural work does not compromise their schooling, children are not protected from dangerous work (considered dangerous work includes: tasks involving the use of a sharp and/or blunt instrument, activities involving fire, working at height, agricultural mechanical work and the handling and spreading of phytosanitary products).</p> <p>Another study shows that nearly 35% of the work entrusted to children in cocoa farms is dangerous (clearing, phytosanitary treatment, shelling) (Pianguoul, 2024).¹¹</p> <p>Studies also reveal that the instruments used to spread fertilisers, fungicides and insecticides are handled without proper precautions, including by children (Lescuyer et al. 2019).</p>	   

¹⁰ Understanding Children’s Work, Comprendre le travail des enfants et l’emploi des jeunes, Rapport Cameroun, 2012.

<https://documents1.worldbank.org/curated/ar/959591541772749154/pdf/WP-FRENCH-PUBLIC-ADD-SERIES-See-73756-travailenfants-Cameroun20130111-151632.pdf>

¹¹ Pianguoul Alihe M. P., Mise en place d’un Système de Suivi et de Remédiation du Travail des Enfants (SSRTE) au sein des groupes de producteurs certifiés Atlantic Cocoa Corporation (ACC) : cas du groupe ACC Farmers Group Bafia, Mémoire pour le Diplôme d’Ingénieur agronome, Université de Dschang, 2024.

4. Recommendations for due diligence regarding the legal requirements relevant to the production of certified cocoa (voluntary systems) in Cameroon

This section applies to cocoa certified under voluntary certification systems. For more details, see Appendix 2, which provides details on the Rainforest Alliance and Fairtrade systems, explaining the use of these certifications in EUDR due diligence.

For all the requirements covered, the due diligence to be carried out is as follows:

- Collect information on the certification system covering the supplier (producers, cooperatives, exporters), as well as the nature of their certificate (check the certification body's database). In addition, consult the information on the supplier's certificate (certificate number, date of issue, validity, status, etc.).
- Check the certification details of the products sold on the sales documents (invoices, specifications, delivery notes, etc.)
- Consult any audit reports that may be available, and check that there is no non-compliance with the relevant legal requirements. If there has been non-compliance, check whether it has been resolved and the processing time. If the audit report is not accessible, obtain a confidentiality agreement with the supplier and the certification body to access the full report. Summaries of Rainforest Alliance audits can be consulted online, and Rainforest Alliance publishes on its website the list of certificate holders aligned with the EUDR: <https://www.rainforest-alliance.org/business/certification/list-of-eudr-aligned-certificate-holders/>

NB: In addition, document the functioning of the system on the traceability of certified products and the robustness of the audit and certification system.

→ **For requirements that are partially covered:**

→ Find out about the actions implemented by the supplier to comply with the requirement and the status of compliance in the audit reports, and rely on **the due diligence actions proposed for conventional cocoa** (section 3 above).

→ **For requirements not covered**

Rely on the due diligence **actions proposed for conventional cocoa** (section 3 above).

Category 1: Land-use rights

Land law in Cameroon is dual in nature, with customary law and civil law coexisting. The 1974 ordinance establishes the land title as the sole proof of land ownership, but recognises peaceful customary land use. It is therefore **not mandatory for small cocoa producers to have a land title in order to hold land rights and to cultivate their land**. The vast majority of land in Cameroon, including cocoa-producing plots, is occupied and farmed without title deeds. Nevertheless, land rights, including occupation and land-use rights, are generally clearly determined at the local level by customary law. Although the existence of land disputes in Cameroon cannot be denied, cocoa cultivation itself generates few land disputes, as indicated during consultations carried out during this work with the Ministry of State Property, Land Registry and Land Affairs in September 2024. At the village level, when disagreements arise over the use of plots, they are generally resolved effectively within the communities by local or customary administrative and judicial bodies.

Cameroonian legislation prohibits agriculture in the permanent forest estate, unless it is permitted in the forest management plans, and only in the areas provided for in these documents. However, in practice, the establishment of cocoa plantations does not always respect the delimitation of areas and authorised uses, and encroachment into areas not provided for in these plans is often observed. In addition, many forests in the permanent forest estate do not have management plans.

Legal requirements		RAINFOREST ALLIANCE		FAIRTRADE	
		Coverage	References	Coverage	References
 Land-use rights	 <p>Land ownership is established by a land title drawn up in accordance with the laws and regulations in force.</p>	Covered	Criteria 1.2.1; 5.8.2 Standard SA-S-SD-1 Farm requirements Version 1.3	Partly covered The standard requires the legal registration of the producer organisation, but does not require the collection of land-related documents from its members. *Low risk	Criteria 1.1.3, 4.2.2 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2.
	 <p>Farmers must have either formal property rights sanctioned by a land title, or rights of occupation or peaceful use of the plot.</p>	Covered	Criteria 1.2.1; 5.8.2 Standard SA-S-SD-1 Farm requirements Version 1.3	Partly covered The standard requires the legal registration of the producer organisation, but does not require the collection of land tenure documents from its members. *Low risk	Criteria 1.1.3, 4.2.2 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2.
 Protected areas	 <p>The practice of agriculture is strictly prohibited in permanent forest areas, unless this is provided for in the classification act and in accordance with the approved management plan or the approved simple management plan for the said forest.</p>	Covered	Criteria 6.1.2; Standard SA-S-SD-1 Farm requirements Version 1.3	Covered	Criteria 3.2.30; 3.2.31 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2. <i>From January 2024:</i> Criteria_3.4.1 Fairtrade Standard for Cocoa version 27.09.2023_v.2.6
	 <p>At national level, the exercise of use rights is prohibited in areas that have been placed under a ban on exploitation and other areas designated in particular by the Ministry responsible for forests and the Ministry responsible for mines, in accordance with the regulations on quarries.</p>	Covered	Criteria 5.8.2; 6.1.2 Standard SA-S-SD-1 Farm requirements Version 1.3	Covered	Criteria 3.2.30; 3.2.31 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2. <i>From January 2024:</i> Criteria_3.4.1 Fairtrade Standard for Cocoa version 27.09.2023_v.2.6

Category 2: Environmental protection

On the legal requirements relating to environmental protection for cocoa cultivation, the main elements to note are as follows:

- **Pesticides and fertilisers** are commonly used in cocoa plantations. The use of pesticides in particular is a major issue and can pose a risk of contamination for local communities and the environment, especially when unauthorised products are used. The use of pesticides is closely linked to other environmental protection issues such as the protection of soil and waterways and waste management. This issue is also linked to certain labour rights requirements and the third parties' rights of local communities that may be affected by non-compliance in the use of these agrochemical products. The law stipulates that professional applicators of these products must be authorised in order to guarantee the proper use of pesticides. However, in practice, these professional applicators are not used in cocoa plantations.
- There is also an issue around the **conversion of community forests, which must comply with simple management plans for these forests**, a requirement that is little known to the local communities. It should be noted that this work identified the legal framework applicable to land clearing, but does not prejudge compliance with the EUDR's deforestation-free criteria, which will have to be assessed separately.
- As cocoa farming in Cameroon takes place mainly in forest ecosystems, it is subject to the obligation to preserve protected animal and plant species. The edges of watercourses are particularly fragile ecosystems in which cocoa is often produced (when the area is not subject to flooding), which leads to potentially high risks of degradation. In addition, certain protected species of fauna can be found on farms, and illegal hunting may occur on farms close to natural forests and protected areas.
- Moreover, cocoa plantations are on average less than 4 hectares in size. They are therefore exempt from the obligation to carry out an environmental assessment (impact statement or environmental and social impact assessment, as the case may be) which only applies to projects of more than 100 hectares. In Cameroon, a very small number of farms exceed 100 hectares; and these comply with this requirement.

Legal requirements		RAINFOREST ALLIANCE		FAIRTRADE	
		Coverage	References	Coverage	References
 Use of pesticides/ fertilisers	 Only approved pesticides, insecticides and fungicides are used by farmers according to the prescribed technical itinerary.	Covered	Criteria 1.2.1, 4.6.1; 4.6.2, 4.6.3 Standard SA-S-SD-1 Farm requirements Version 1.3 Annex SA-S-SD-22 Annex Chapter 4 Farming	Covered	Criteria 3.2.15; 3.2.16 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2.
	 Pesticide applicators are certified.	Covered	Criteria 1.2.1, 4.6.1; 4.6.2, 4.6.3 Standard SA-S-SD-1 Farm requirements Version 1.3 Annex SA-S-SD-22 Annex Chapter 4 Farming	Covered	Criteria 1.1.6; 3.2.15; 3.2.16 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2.

Legal requirements		RAINFOREST ALLIANCE		FAIRTRADE	
		Coverage	References	Coverage	References
Protection of water resources Waste Management Soil use	 Only approved fertilisers are used in the fields according to the planned technical itinerary.	Partly covered. The criteria covering fertilisers focus more on how they should be used.	Criteria 4.4.4; 4.4.6 N1; 4.4.7 Standard SA-S-SD-1 Farm requirements Version 1.3	Partly covered. The criteria covering fertilisers focus more on how they should be used.	Criteria 3.2.22; Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2.
	 The spillage, flow, burial or dumping of agricultural waste in water is prohibited.	Covered	Criteria 6.3.1; 6.3.2; 6.6.1; 6.6.2; 6.6.3 Standard SA-S-SD-1 Farm requirements Version 1.3	Covered	Criteria 3.2.28; 3.2.29 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2
	 Waste must be disposed of in an environmentally sound manner in order to eliminate or reduce its harmful effects on human health, natural resources, flora and fauna, and on the quality of the environment in general.	Covered	Criteria 6.7.1; 6.7.2; 6.7.3 N1 Standard SA-S-SD-1 Farm requirements 1.3	Covered	Criteria 3.2.38; 3.2.39 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2
	 All soil-related activities are carried out in such a way as to avoid or reduce soil erosion and desertification.	Covered	Criteria 4.4.2; 4.4.3 Standard SA-S-SD-1 Farm requirements Version 1.3	Covered	Criteria 3.2.20; 3.2.21 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2
 Forests conservation	 In community forests, all land clearing must be carried out in accordance with the Simple Management Plan.	Partly covered. No specific criteria on a management level.	Criteria 6.1.1; 6.1.2 Standard SA-S-SD-1 Farm requirements Version 1.3 SA-S-SD-24 Annex Chapter 6 Environment SA-P-SD-2-V1.2 Rainforest Alliance Policy: Alignment with the European Union Deforestation Regulations (EUDR)—valid <u>from 15 January 2024</u>	Partly covered. No specific criteria on a management level.	<u>Since January 2024</u> : Criteria 3.4.1; 3.4.2; 3.4.3; 3.4.5 Fairtrade Standard for Cocoa version 27.09.2023_v.2.6
 Environmental and social impact assessments	 Any project likely to have an impact on the environment must undergo a social and environmental impact assessment, an environmental assessment or an environmental impact notice, when the size of the proposed space is equal to or greater than 100 ha.	Partly covered. For large farms No criteria specifying submission to an environmental impact assessment. *Low risk	Criteria 6.1.2; 6.1.3 Standard SA-S-SD-1 Farm requirements Version 1.3	Covered	<u>Since January 2024</u> : Criteria 3.4.2; 3.4.3 Fairtrade Standard for Cocoa version 27.09.2023_v.2.6
 Biodiversity and endangered species	 Activities in forest areas must take account of nature conservation, the preservation of animal and plant species and their habitats, the maintenance of biological balances and ecosystems, and the conservation of biological and genetic diversity against all causes of degradation.	Covered	Criteria 4.2.1; 4.2.2; 6.2.1; 6.2.2 Standard SA-S-SD-1 Farm requirements Version 1.3 Criteria 4.2.1 and 6.2.1 apply to large farms, while criteria 4.2.2 and 6.2.2 apply to small farms.	Covered	Criteria 3.2.33 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2 <u>Since January 2024</u> : Criteria 3.4.3 Fairtrade Standard for Cocoa version 27.09.2023_v.2.6

Category 3: Third parties' rights

Due to the small size of the cocoa farms, they are generally not likely to infringe on third parties' rights, especially since the villages are often largely populated by the producers themselves. In addition, this work did not find any cases of cocoa farming in sites or habitats of cultural importance.

The requirements relating to environmental impact assessments, and the related consultations, are only relevant above a certain surface area. They are thus relevant in a very limited number of cases in Cameroon.

Some requirements relevant to community rights are also covered in category 1, in relation to land access rights, and in category 2, in relation to protection against pollution.

Legal requirements		RAINFOREST ALLIANCE		FAIRTRADE	
		Coverage	References	Coverage	References
 Consultation of local communities	 <p>The environmental and social impact assessment or strategic environmental assessment must be carried out with the participation of the populations concerned through public consultations and hearings, in order to gather their opinions on the project.</p>	Covered	Criteria 5.8.1 (large farms); 6.1.2 (large and small farms) Standard SA-S-SD-1 Farm requirements Version 1.3	Not covered *Low risk	

Category 5: Tax, anti-corruption, trade and customs regulations

NB. This category is the only one in the RDUE that potentially concerns **entities throughout the supply chain of the country of production**, and not only at the level of the area of production.

In Cameroon, to date, the collection of taxes and duties from cocoa producers remains difficult due to the informal nature of the sector. In addition, a certain administrative tolerance can be observed, as in the case of the non-extension of tax controls to cocoa farms. However, the marketing and export formalities and taxes paid by exporters are generally well respected and documented.

Legal requirements		RAINFOREST ALLIANCE		FAIRTRADE	
		Coverage	References	Coverage	References
 Taxes	 The commercialisation of cocoa is subject to the payment of either the tax in full discharge of liabilities or the business tax and corporate tax, depending on the type of company.	Covered (if EUDR module requested)	Criteria 1.2.1 Standard SA-S-SD-1 Farm requirements Version 1.3 EUDR criteria 4, Alignment with the European Union Regulation on Deforestation and Forest Degradation (EUDR), SA-P-SD-2-V1, version 1— <u>valid from 15 January 2024</u> <i>Only applies to small farms in the context of individual certification (i.e. in the context of group certification, it will only apply to management or large farms). Only applies to small farms in the context of individual certification (i.e. in the context of group certification, it will only apply to management or large farms).</i>	Not covered *Low risk	
 Customs duties and quotas	 The exporter must pay the customs duties on export. The exporter must pay the customs duties on export.	Partly covered The standard does not cover the export part; however, it mentions the payment of fees required by local regulations. It could cover this requirement if the producer organisation itself handles the export. *Low risk	Criteria 1.2.1 Standard SA-S-SD-1 Farm requirements Version 1.3 EUDR criteria 4, Alignment with the European Union Regulation on Deforestation and Forest Degradation (EUDR), SA-P-SD-2-V1, version 1— <u>valid from 15 January 2024</u> <i>Only applies to small farms in the context of individual certification (i.e. in the context of group certification, it will only apply to management or large farms). Only applies to small farms in the context of individual certification (i.e. in the context of group certification, it will only apply to management or large farms).</i>	Not covered *Low risk	

Legal requirements		RAINFOREST ALLIANCE		FAIRTRADE	
		Coverage	References	Coverage	References
 Commercial restrictions	 The entity that sells the cocoa must have signed the declaration of existence.	Not covered		Not covered	
	 The profession of cocoa buyer is open only to economic operators with a certificate of existence, local processing units and producer groups. The profession of cocoa buyer is open only to economic operators with a certificate of existence, local processing units and producer groups.	Not covered		Not covered	
	 The cocoa is sold either at regular markets or under agreements signed between producers and buyers. The cocoa is sold either at regular markets or under agreements signed between producers and buyers.	Not covered		Partly covered	Criteria 1.1.6; 2.3.1; Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2
	 A sales slip is drawn up when the cocoa is sold.	Partly covered Does not cover the entire value chain.	Criteria 1.2.1; 2.1.5; 2.1.8 Standard SA-S-SD-1 Farm requirements Version 1.3	Partly covered Does not cover the entire value chain.	Criteria 1.1.6; 2.1.3; 2.1.4; 2.1.5 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2

Category 6: Labour rights*

N.B. This category is specifically listed in Article 2 of the EUDR, but is not directly related to the objectives of the Regulation.

In general, informal workers represent nearly 90% of the total number of workers in Cameroon (National Commission on Human Rights and Freedoms of Cameroon (CNDHL), 2020¹²). The cocoa sector relies largely on **small family plantations**, often less than 4 ha, as well as on a network of coxieurs (known as individuals who engage in the illicit purchase of cocoa from producers) and cooperatives responsible for the initial stages of supplying, sorting, drying and selling cocoa to traders and exporters.

Labour on cocoa plantations is largely based on **family and village networks**, organised either by the owner or holder of customary land laws over the plot, or by the farmer who rents or receives the land free of charge. The majority of people employed on the cocoa plantations is casual labourers. These farming methods, which mostly do not involve a relationship of subordination between owners, farmers and field workers, fall outside the scope of most of the labour law requirements (and therefore from most of the requirements listed below).

The legal requirements below apply only in the case of **paid labour**. They are not applicable in many cases in the cocoa production sector, which is dominated by family plantations. A first step in due diligence is to determine whether there is paid labour in the sourcing area. This can be done for all producers by collecting information on the type of employment of the plantation workers through a questionnaire. This questionnaire can be filled in during systematic surveys or when collecting geolocation data of the plots. Intermediaries can support this data collection relating to producers and their employees. This questionnaire will also make farmers aware of the issue of salaried employment. If this first stage shows that there is no salaried work in the sourcing area, no additional due diligence action is recommended.

¹² CNDHL, Rapport Annuel, 2020, <https://www.cdhc.cm/admin/fichiers/Rapports2024-01-3110-20-32.pdf>

Legal requirements		RAINFOREST ALLIANCE		FAIRTRADE	
		Coverage	References	Coverage	References
 Workers' rights Workers' rights	 <p>In all agricultural or similar companies, working hours are limited to 2 400 hours per year, i.e. forty-eight (48) hours per week, subject to compliance with rest periods and the regular organisation of overtime.</p>	Covered	Criteria 1.2.1; 5.5.1 Standard SA-S-SD-1 Farm requirements Version 1.3 Applicable to small farms	Covered	Criteria 1.1.6; 3.3.24 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2 Applies to members who employ more than 10 workers working more than 30 hours per week and present for a month or more in the course of a year or an equivalent period. Fairtrade recommendation: This requirement will apply to all workers employed by an organisation from May 2025. If national legislation accepts oral contracts, these are also accepted provided they offer the same benefits as a written contract. SPOs support and train their members and provide models if necessary.
	 <p>All workers are entitled to equal pay, all other things being equal in terms of work and professional aptitude, regardless of their origin, gender, age, status or religious denomination.</p>	Covered	Criteria 1.2.1; 5.3.8 Standard SA-S-SD-1 Farm requirements Version 1.3	Covered	Criteria 1.1.6; 3.3.1 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2
	 <p>Workers are free to join a trade union of their choice within the framework of their profession or branch of activity and cannot be subject to sanctions for this reason. Workers are free to join a trade union of their choice within the framework of their profession or branch of activity and cannot be subject to sanctions for this reason.</p>	Covered	Criteria 1.2.1; 5.5.2 Standard SA-S-SD-1 Farm requirements Version 1.3 For small farms, the requirement only applies if they hire: —10 or more temporary workers, each working for 3 consecutive months or more, and/or —50 or more temporary workers per calendar year.	Covered	Criteria 1.1.6; 3.3.13 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2
 Remuneration	 <p>If workers are employed on a permanent basis, their monthly remuneration must not be less than the legal minimum.</p>	Covered	Criteria 1.2.1; 5.3.3 Standard SA-S-SD-1 Farm requirements Version 1.3	Covered	Criteria 1.1.6; 3.3.19 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2
	 <p>In the case of task work, their remuneration must be calculated in such a way that it provides the worker of average ability and working normally, a salary at least equal to that of the worker paid by the hour and performing similar work.</p>	Covered	Criteria 1.2.1; 5.3.3 Standard SA-S-SD-1 Farm requirements Version 1.3	Covered	Criteria 1.1.6; 3.3.19 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2

Legal requirements		RAINFOREST ALLIANCE		FAIRTRADE	
		Coverage	References	Coverage	References
 Operations/ activities are secured	 Employers must look after the health and safety of their employees and ensure that the working environment and the working equipment are adequate.	Covered	Criteria 1.2.1, 5.6.2; 5.6.3; 5.6.4; 5.6.6; 5.6.9; 5.6.10; 5.6.11; 5.6.12 Standard SA-S-SD-1 Farm requirements Version 1.3 <i>For small farms, the requirement only applies if they hire:</i> —10 or more temporary workers, each working for 3 consecutive months or more, and/or —50 or more temporary workers per calendar year	Covered	Criteria 1.1.6; 3.3.29 - 3.3.36; 3.3.37-3.3.39 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2 <i>(if more than 10 workers work more than 30 hours a week and are present for 1 month or more during the course of a year)</i>
	 Appropriate measures must be taken in all workplaces where hazardous materials are produced, handled, used, stored or transported.	Covered	Criteria 1.2.1, 5.6.2; 5.6.3; 5.6.4; 5.6.6; 5.6.9; 5.6.10; 5.6.11; 5.6.12 Standard SA-S-SD-1 Farm requirements Version 1.3 <i>For small farms, the requirement only applies if they hire:</i> —10 or more temporary workers, each working for 3 consecutive months or more, and/or —50 or more temporary workers per calendar year	Covered	Criteria 1.1.6; 3.3.29 - 3.3.36; 3.3.37-3.3.39 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2 <i>(if more than 10 workers work more than 30 hours a week and are present for 1 month or more during the course of a year)</i>
	 Effective equipment must be provided to workers according to the specifics of the work to be performed.	Covered	Criteria 1.2.1, 4.6.3; 5.6.9 Standard SA-S-SD-1 Farm requirements Version 1.3 <i>(5.6.9) For small farms, the requirement only applies if they hire:</i> —10 or more temporary workers, each working for 3 consecutive months or more, and/or —50 or more temporary workers per calendar year	Covered	Criteria 1.1.6; 3.2.5; 3.3.29 - 3.3.36 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2

Category 7: Human rights*

N.B. This category is specifically listed in Article 2 of the EUDR, but is not directly related to the objectives of the Regulation.

The human rights requirements in the cocoa sector mainly concern the issues of child labour and the absence of forced labour.

Child labour on cocoa plantations in Cameroon is a major issue, although it is sometimes perceived and defined as a socialising activity. According to the International Labour Organization (ILO), child labour is defined as any activity that deprives children of their childhood and their potential, harming their physical and mental development. (*Reference: ILO Conventions 138 and 182*).

The Cameroonian legal framework regulates working hours and acceptable tasks for children. According to Cameroon's Labour Code, children are allowed to work from the age of 14, and those under 14 in cocoa farms may do so within a family framework marked by socialisation and learning. A study commissioned by the FAO and the Cameroonian government is underway to assess the extent of this phenomenon in the sector. The preliminary results of this study indicate that 16% of the children surveyed are involved in an activity related to cocoa production during the 2024 season, with involvement increasing with age. Despite their significant involvement in cocoa production activities, the children's schooling is only slightly threatened, as enrolment rates in the study areas remain very high (92% on average). In other words, whether or not children work on a cocoa plantation, school attendance remains high. In addition, a draft decree on work that is dangerous for children is in the process of being signed by the Ministry of Labour and Social Security.

With regard to human rights, the majority of the relevant requirements relate to labour rights. This work did not find any cases of sexual harassment or forced labour in the sector. The protection of indigenous peoples is enshrined in the Constitution. Furthermore, the Labour Code prohibits any form of discrimination based on origin, age, sex, status or religious denomination. However, cases of discrimination persist in the regions where these peoples live, particularly with regard to remuneration. Nevertheless, this requirement is also covered by the Labour Code and is dealt with in category 6.

Legal requirements		RAINFOREST ALLIANCE		FAIRTRADE	
		Coverage	References	Coverage	References
  Child labour	 Unless otherwise authorised by the Minister of Labour, children under the age of 14 may not be employed.	Covered	Criteria 1.2.1, 5.1.1, 5.5.4 Standard SA-S-SD-1 Farm requirements Version 1.3 Annex S01 Glossary version 1.3	Covered	Criteria 1.1.6; 3.3.8 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2
	 Children do not take part in activities that are disproportionate to their physical and mental abilities, in deplorable conditions and that present risks to their health.	Partly covered The requirements relate to a commitment to assess and resolve proven cases of child labour, mitigate the risks by implementing a management plan with mitigation measures, monitor the risks of child labour, and resolve proven cases. However, the standard does not have specific criteria on hazardous work for children.	Covered Criteria 1.2.1, 5.1.1- 5.1.4 Standard SA-S-SD-1 Farm requirements Version 1.3 Only applies to small farms in the context of individual certification (i.e. in the context of group certification, it will only apply to management or large farms).	Covered	Criteria 1.1.6; 3.3.10 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2
 Absence of modern slavery  Forced labour	 Except in the cases provided for, no deductions may be made from the salary.	Covered	Criteria 1.2.1, 5.3.2 Standard SA-S-SD-1 Farm requirements Version 1.3 Applicable to small farms	Covered	Criteria 1.1.6; 3.3.5 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2
	 Forced or compulsory labour is prohibited.	Covered Criteria 1.2.1, 5.1.1- 5.1.4 Standard SA-S-SD-1 Farm requirements Version 1.3 Only applies to small farms in the context of individual certification (i.e. in the context of group certification, it will only apply to management or large farms).	Covered	Criteria 1.1.6; 3.3.5 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2	
 Gender	 It is forbidden to put pressure on or coerce a worker in any way to obtain favours of a sexual nature.	Covered	Criteria 1.2.1, 5.1.1- 5.1.4 Standard SA-S-SD-1 Farm requirements Version 1.3 Only applies to small farms in the context of individual certification (i.e. in the context of group certification, it will only apply to management or large farms).	Covered	Criteria 1.1.6; 3.3.3; 3.3.4 Standard Fairtrade for Small Producers' Organisations version 03.04.2019_v2

5. Consultations carried out

The results presented in this report were the subject of the following exchanges and consultations:

- Launch and brainstorming workshop on 11 June 2024 in Yaoundé.
- Between June and September, 84 cocoa producers, including seven women and 77 men, were consulted in the Centre, South and Littoral Regions. In addition, resource persons were consulted. These were
 - Public entities: Ministry of Trade (MINCOMERCE), Ministry of Lands, Cadastre and Land Affairs (MINDCAF), Ministry of Agriculture and Rural Development (MINADER), Ministry of Finance (MINFI), Ministry of Social Affairs (MINAS), Ministry of Labour and Social Security (MINTSS), Ministry of Environment, Nature Protection and Sustainable Development (MINEPDED), Ministry of Forestry and Wildlife (MINFOF)
 - The industry's regulatory framework: National Cocoa and Coffee Board (ONCC), Interprofessional Cocoa and Coffee Council (CICC), Cocoa and Coffee Industry Development Fund (FODECC), the Cocoa and Coffee Exporters Group (GEX) and the Cocoa Development Support Project (PAD Cacao).
 - Producers and traders: producers/producer groups (CONAPROCAM, ANPC, CONAFAC), SIC CACAO, Telcar Cocoa, Olam Food and Ingrédients (OFI), AMS, SUCDEN, MOI FOODS, SIC CACAO, CCQ, Achanyi & Sons holdings plc, S-Bet, Atlantic Cocoa Cooperation (ACC), Néo Industry,
 - Certification bodies: Rainforest Alliance and Preferred by Nature.
 - National and international NGOs: World Wide Fund (WWF), CIFOR-ICRAF, Service d'Appui aux Initiatives Locales de Développement (SAILD), Green Development Advocates (GDA), Ecosystème et Développement (ECODEV), Forêt et Développement Rural (FODER), Tropical Forest and Rural Développement (TFRD), Dynamique participative pour le Développement Local (DYPADEL), APED, AAFEBEN
 - Technical and financial partners, and: IDH, GIZ, FAO, AFD.
- Consultations with stakeholders were organised by EFI with the support of TAMI International on 11 and 12 September 2024 in Yaoundé. The aim of these consultations was to inform stakeholders about the progress of the work and to gather their views on certain aspects of the due diligence process.
- The fourth meeting of the technical group monitoring Cocoa actions in relation to traceability (GTT) was held on 12 September 2024 in Yaoundé. The purpose of this consultation was to inform the members of the TMT about progress made in the legal study of cocoa and to reach a consensus on the legal requirements relevant to cocoa produced in Cameroon, as well as on the due diligence approach relating to legality.
- Consultations on a representative sample of due diligence recommendations relating to legality were held on 18 November 2024, in Yaoundé. The aim of this consultation was

to present a first draft of the due diligence recommendations to stakeholders and gather their comments and opinions.

- Revision by the participants of the report of the 18 November 2024 workshop report containing the first draft of the due diligence recommendations, taking into account the feedback received during the consultation workshop.
- Multi-stakeholder workshop to present the results held in Yaoundé on 26 February 2025. The workshop was organised under the leadership of the Ministries of Trade and Agriculture and Rural Development, the National Cocoa and Coffee Board, and the Interprofessional Cocoa and Coffee Council.
- A test of due diligence recommendations with more than 15 private sector representatives took place from February to May 2025.

Annex 1— Detailed methodology

Precautionary approach adopted for the tool

On October 2, 2024, the European Commission (EC) published a guidance document on the implementation of the EUDR, which interprets the provisions of the regulation on the legality criteria. This document proposes to address the relevance of legal requirements through the following criteria:

- Requirements must specifically impact or influence the legal status of the area of production
- Requirements must be linked to the objectives of the EUDR, i.e. halting deforestation and forest degradation in the context of the EU's commitment to address climate change and biodiversity loss.

Since all labour requirements, as well as certain human rights and third parties' rights, are not directly linked to the objectives of the EUDR, there is debate as to whether they would fall within the scope of the EUDR.

On the other hand, this guidance would extend the scope of tax and anti-corruption legislation to downstream steps of value chains if these regulations contribute to combating deforestation. Similarly, trade and customs regulations would be relevant where they apply to in scope products, beyond the area of production.

It should be noted that the Commission guidance is not legally binding. It does not replace, add to or modify the provisions of the EUDR. Each EU Member State will adopt its own approach to control operators' compliance with the EUDR. Ultimately, only judges in each EU Member States have the power to interpret the regulation in a binding manner and determine the scope of the legality criterion.

Against this background, **this tool adopts a precautionary approach**. It considers all the areas of law listed in Article 2.40 of the EUDR and includes all requirements deemed relevant in these seven areas. In addition, it also covers requirements relating to taxation, anti-corruption, trade and customs beyond the area of production.

The document indicates with an asterisk those requirements which are not directly linked to the objectives of the EUDR. This exhaustive approach will enable end users to choose the scope of application of their work according to their reading of the EUDR and the guidance provided.

Definition of due diligence Definition of due diligence

Due diligence is a continuous and dynamic process aimed at identifying, assessing and mitigating the risks associated with sourcing activities (art. 8). It is not a fixed tool (checklist), but a dynamic mechanism that evolves according to new information or changes in risk, for example substantiated concerns (art. 10 of the EUDR) and changes in the supply chain. Furthermore, due diligence is not a simple compilation of documents. When the operator collects documents, s/he must ensure the authenticity of these documents as well as the reliability and veracity of their content. Due diligence is also contextual, as it varies according to the specific characteristics of each operator, the nature of the product (beans, butter, etc.), its suppliers, the number of intermediaries, the sourcing area, etc. In addition, it must be carried out by the operator for each shipment within the framework of the EUDR.

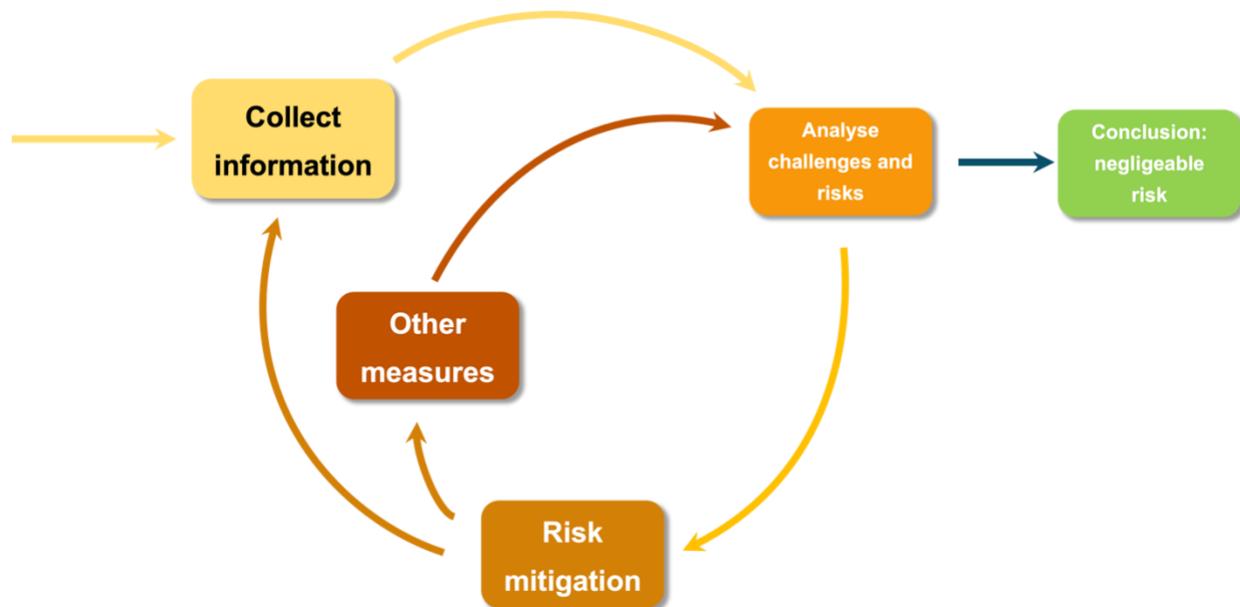


Figure 1: the steps of due diligence

Regarding the role of the various parties in due diligence, it should be remembered that the operator assumes all risks related to non-compliance with the EUDR of products imported into the EU. It is the operator who has the obligation to carry out due diligence (article 4.3.), who is liable, and who can be sanctioned in case of non-compliance (article 25).

Nevertheless, the European Union has recognised that producing countries can facilitate the work of operators and competent authorities, in particular by providing information that allows for a better understanding of the applicable national laws (this is the purpose of the module 1, which mapped the legal requirements relevant to cocoa).

Annex 2—Information on the Rainforest Alliance and Fairtrade systems

Information on Rainforest Alliance

Rainforest Alliance is a private certification that focuses on the protection of land and forests in a way that advances the rights and prosperity of rural communities according to three main principles: social equity, environmental responsibility and economic viability of farming communities. It is aimed at **small and large farmers**¹³, and organisations such as processors, importers, exporters, brands and distributors, particularly for cocoa.

The audit cycle runs over **three years** with an **annual verification**.

Rainforest Alliance has set up systems to help producers and supply chain actors comply with EUDR requirements. A **voluntary module**¹⁴ has been created with certain requirements aligned with the EUDR: *polygons/geolocation points; anti-corruption; proof of payment of fees, royalties and local taxes at the level of the production plot; conversion of forests after 31 December 2020*.

These requirements **only apply to holders of a farm certificate in the cocoa and coffee sector**. Certified farms can choose to apply these additional requirements and include them in their audits in order to encourage stakeholders further down their supply chains to comply with the EUDR and continue to sell their products on the European market.

Summaries of the audit reports of the farms including alignment with the EUDR module are **published online**: <https://www.rainforest-alliance.org/business/certification/list-of-eudr-aligned-certificate-holders/>

Information on Fairtrade

Fairtrade is a private **fair trade certification**. Its specifications (particularly for small producers¹⁵ and for cocoa¹⁶) establish the requirements that actors in fair supply chains must meet, whether they are rural cooperatives, large farms or factories employing labour, or companies that buy and sell Fairtrade products. The Fairtrade specifications incorporate detailed social, economic and environmental criteria.

¹³ [SA-S-SD-1-V1.3FR](#)

¹⁴ [Alignement sur le Règlement Européen contre la Déforestation et la Dégradation des Forêts \(RDUE\) | Rainforest Alliance | Pour les entreprises](#)

¹⁵ [Standards for small-scale producer organisations](#)

¹⁶ [Cocoa](#)

After the first certification, the producer organisations are inspected at **least twice every three years**. In addition to these periodic surveillance audits, Flocert (the certification body in charge of the audits) regularly carries out unannounced audits.

As part of the implementation of the EUDR, the Cocoa and Coffee standards have been adapted: collection of geolocation data, deadlines and deforestation, traceability, etc.¹⁷

¹⁷ [PowerPoint-Presentation](#)

