

Due diligence in relation to minerals and child labour

*Dr Alexander Ressos, TEP
Attorney-at-Law (Switzerland), Solicitor (Hong Kong),
Solicitor (England & Wales)*

The counter-proposal also introduced, at Art. 964j et seq. of the Code of Obligations, due diligence and transparency obligations for companies that place on the market or process in Switzerland minerals or metals containing tin, tantalum, tungsten or gold originating from conflict-affected or high-risk areas. These obligations also apply to companies offering products or services in respect of which there is a reasonable suspicion of the use of child labour.¹ Such companies must put in place a management system, a supply chain policy and a traceability system, identify and assess risks, take measures and report.

These obligations directly concern metals trading and the gold refineries established in Switzerland, whose importance Part G recalled. Gold, in particular, comes partly from conflict regions or from artisanal mining operations under contested conditions, so that the traceability of its origin is a major issue for the reputation of the Swiss financial centre.² Part I will return to African gold.

The Swiss system differs from the European model in its approach: it imposes due diligence obligations and leaves aside specific civil liability for damage caused abroad, which the 2020 initiative proposed and which the new initiative takes up again.

Provision	Content
Art. 964a et seq. CO	annual report on non-financial matters for large public-interest companies
Climate ordinance	report on climate matters aligned with international recommendations
Art. 964d et seq. CO	transparency of payments to governments for companies active in extraction

Due diligence in relation to minerals and child labour

Provision	Content
Art. 964j et seq. CO	due diligence in relation to conflict minerals and child labour

1 Notes

1. Art. 964j to 964l CO and Ordinance of 3 December 2021 on Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labour (ODiTr), in force since 1 January 2022, with exemption thresholds (100 kilograms of raw gold per year); text on lexfind.ch (accessed September 2026). ↩
2. Swiss Better Gold Initiative of the State Secretariat for Economic Affairs, transferred in 2025 to the Swiss Better Gold Association (SECO, “Factsheet Swiss Better Gold Initiative”, seco-cooperation.admin.ch); London Bullion Market Association, Responsible Gold Guidance, version 9, lbma.org.uk; Swissaid, “Sur la piste de l’or africain” (On the trail of African gold), 30 May 2024, cited in Part I. ↩

For general information only. This article does not constitute legal or tax advice, does not replace advice on an individual case and creates no lawyer-client relationship. It reflects the legal position as of September 2026.

Online version: helveticaregister.com/geneva-due-diligence-in-relation-to-minerals-and-child-labour