



We believe in life before death

Vickie Wood  
Alternatives to Regulation Team  
Department for Business, Innovation and Skills  
3rd Floor, Spur 2  
1 Victoria Street  
London SW1H 0ET

Dear Vickie Wood,

**Christian Aid is a Christian organisation that insists the world can and must be swiftly changed to one where everyone can live a full life, free from poverty.** We work globally in over 40 countries for profound change that eradicates the causes of poverty, striving to achieve equality, dignity and freedom for all, regardless of faith or nationality. We are part of a wider movement for social justice. We provide urgent, practical and effective assistance where need is great, tackling the effects of poverty as well as its root causes.

We welcome the opportunity to respond to this consultation; for over 60 years Christian Aid and our partners around the world have been advocating for economic and financial systems that help create sustainable societies free from poverty. Both Christian Aid and many of our partners have been advocating for policies and practices that will ensure natural resources are a blessing and not a curse for the communities where they are found. Transparency and accountability are at the heart of this, and this is why as our partners are advocating for transparency and accountability from their governments and local companies, we are demanding transparency and accountability from companies based here in the UK and EU.

We support the submission made by PWYP UK, of which Christian Aid is a member, alongside 23 other UK based civil society organisations. Many of Christian Aid's partners are members of the global PWYP movement of over 790 organisations in more than 50 countries, showing the strong and united movement for transparency in extractive industries.

We are pleased that the UK is championing this issue, and we have consistently welcomed the announcements by the Government, including the commitment made at the Open Government Partnership for quick implementation of the Accounting and Transparency Directives<sup>1</sup>.

We look forward to the OGP National Action Plan commitments being met this year. We are aware of attempts by some within industry to seek to slow down the transposition process, and even to weaken the provisions within the directive. We trust

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<sup>1</sup> [http://www.opengovpartnership.org/sites/default/files/20131031\\_ogp\\_uknationalactionplan.pdf](http://www.opengovpartnership.org/sites/default/files/20131031_ogp_uknationalactionplan.pdf)

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Christian Aid works with the world's poorest people in more than 50 countries, regardless of race or faith. We tackle the causes and consequences of poverty and injustice. We are part of ACT International, the ecumenical relief network.

UK registered charity no 1105851 Republic of Ireland charity no CHY 6998  
Christian Aid is a company limited by guarantee, registered in England and Wales,  
at 35 Lower Marsh, London SE1 7RL, no 5171525



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that the UK will seek to reject these calls, and stick to both the commitments made on rapid transposition as well as the legal requirements to fully transpose the EU regulations.

In those areas where the UK does have scope to determine the nature of the UK version of the rules we would seek to stress the following points:

- Civil society should be included in the process of preparing best practice guidance. Civil society will be one of the main users of the reports, it is therefore vital that the guidance encourages reports that work for the users as well as the producers.
- The data being published should be in line with UK commitments to Open Data, and be accessible, open and machine-readable data.
- The penalty regime should be sufficient to dissuade companies from non-compliance.
- In the draft regulations produced there are two main concerns
  - The regulations need to ensure that UK parented companies report payments by all subsidiaries, not just UK registered ones
  - The penalty regime in the current regulations does not seem to cover instances where the report does not satisfy the content requirement of the regulations. This needs to change; there must be penalties for both not producing the report and not producing the report as required.
- The UK should consider extending the application of the Transparency directive to AIM listed companies
- The UK should also seek to encourage other jurisdictions to follow suit, including the Channel Islands.

We look forward to seeing the results of this consultation in due course, and we remain committed to assisting this process in any way we can. Should further information be required please contact Joseph Stead – [jstead@christian-aid.org](mailto:jstead@christian-aid.org) / 020 7523 2314.

Yours Sincerely,

Joseph Stead  
Senior Economic Justice Adviser

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