

GRS Announcement: Postponed HMSDD Reporting Requirements

May 2025

The Heightened Modern Slavery Due Diligence (HMSDD) Reporting Requirements are postponed until further notice.

The NSW Anti-slavery Commissioner (Commissioner) has decided to postpone the HMSDD Reporting Requirements under the Guidance on Reasonable Steps ('Guidance' or 'GRS').

This postponement will help ensure that the implementation of this reporting requirement is effectively integrated with broader reforms to NSW public procurement process currently being considered by the NSW Government to enforce labour standards and promote positive social impacts.

What is HMSDD Reporting?

Version 1.0 of the GRS (December 2023) outlined an expectation that covered entities will file an online report about each contract the entity is a party to that commences on or after 1 July 2024, has a value of AU\$150,000 (including GST) or more, and requires heightened modern slavery due diligence on the GRS Due Diligence Level Scale (refer to *Appendix L (P.169)* of the GRS).

The HMSDD Reporting is separate from the requirement to include information about reasonable steps in your formal annual report.

In a May 2024 [GRS Announcement](#), the Commissioner postponed the introduction of detailed HMSDD Reporting until an indicative date of 1 July 2025.

The HMSDD Reporting Requirement is now **postponed until further notice**.

Why are the HMSDD Reporting Requirements postponed?

The NSW Government's responses to two recent parliamentary inquiries in NSW signalled that the NSW Government intends to integrate modern slavery due diligence and reporting obligations more closely with industrial relations and social procurement frameworks:

1. Modern Slavery Committee — [Inquiry into the Ethical Clothing Extended Responsibilities Scheme 2005 \(NSW\)](#)
2. Standing Committee on Social Issues — [Inquiry into the procurement practices of government agencies in New South Wales and its impact on social development of the people of New South Wales](#)

The NSW Government's policy response to this integration will have significant implications for the work of the Office of the Anti-slavery Commissioner (OASC), and the implementation of HMSDD Reporting under the GRS. The Commissioner has postponed the HMSDD Reporting Requirement under the GRS while the timeline and substance of

the broader reforms become clear, to ensure there is no duplication or conflict in these parallel processes.

The Commissioner is engaging with the NSW Government to clarify future arrangements for implementation of the HMSDD Reporting Requirement and other aspects of the GRS.

What do I need to know?

The Commissioner has **postponed** the introduction of detailed HMSDD Reporting Requirements until further notice.

Note: the change to the HMSDD Reporting Requirement does not affect covered entities' statutory annual reporting obligations. Ensure you report annually on your modern slavery risk management effort within the deadlines applicable to your entity.

Reminder: covered entities with annual reporting obligations should report in two places:

- by including relevant information in their entity's formal Annual Report, and
- by submitting a copy of their annual reporting information to the Anti-slavery Commissioner's GRS Annual Reporting Form.

For more detail on annual reporting, see [Annual Reporting Template at Appendix K in the GRS](#) and [GRS Resource: Instructions for Annual Reporting](#).