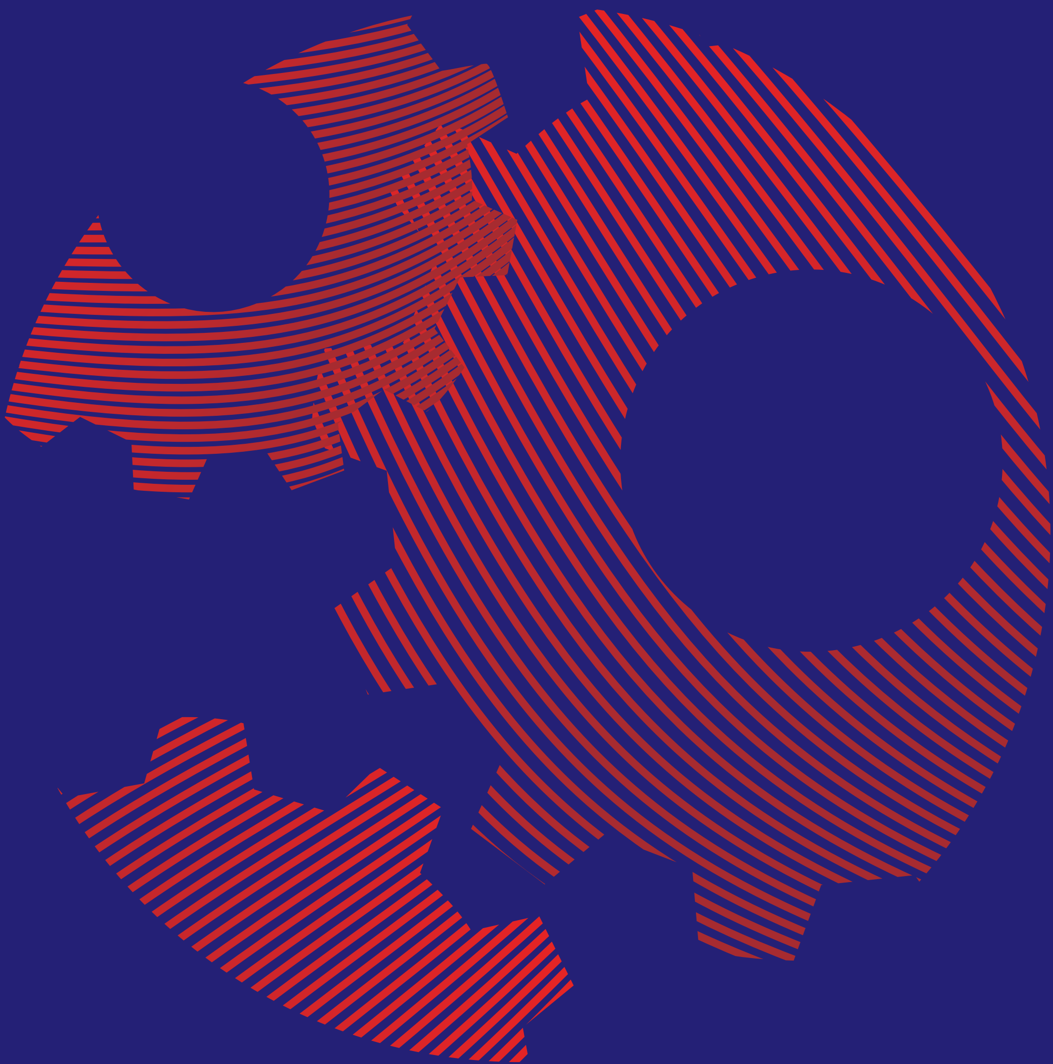
Meeting of the OECD Council at Ministerial Level

Paris, 3-4 June 2026



ANNUAL UPDATE ON OECD STANDARD-SETTING

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1. Since its creation, the OECD has developed around 500 legal instruments in a variety of areas, with 269 in force today.[1] OECD standards[2] fulfil three main objectives, bringing value to OECD Members and their citizens (Figure 1).

Figure 1. OECD Standards

2. This document, prepared by the OECD Directorate for Legal Affairs, presents an annual update on the OECD standard-setting activity since the last Meeting of the Council at Ministerial Level (MCM) on 3-4 June 2025 until this year's MCM on 3-4 June 2026.[3]

1. Standard-Setting Activity from June 2025 to June 2026

1.1. Adoption of New and Updated Legal Instruments

3. Following the adoption of 14 new or updated legal instruments in the period covered by the last annual update [C/MIN(2025)3], 8 new and updated legal instruments have been adopted including one new legal instrument scheduled to be welcomed at the 2026 MCM (Table 1). Most of the OECD standard-setting activity over the last year (around 88%) has been dedicated to updating existing legal instruments, allowing the Organisation to adapt its standards to reflect the latest developments in a given field.

[1] All OECD legal instruments are available on the online Compendium of OECD Legal Instruments.

[2] Within the OECD, the term "standard" is used to encompass all OECD legal instruments as well as other sets of policy principles or guidelines developed within the OECD framework. Many OECD standards have been embodied in substantive OECD legal instruments while others have not.

[3] The annual updates to the MCM are an outcome of the 2016-2021 Standard-Setting Review (SSR): see *Standard-Setting Review: Five-Year Report (2016-2021)* [C/MIN(2021)9].

Table 1. New or Updated Legal Instruments

Adopted between June 2025 and June 2026

Decision Revising the OECD Schemes for the Varietal Certification or the Control of Seed Moving in International Trade [OECD/LEGAL/0308] (update)
Arrangement on Officially Supported Export Credits [OECD/LEGAL/5005] + Sector Understanding on Export Credits for Civil Aircraft (ASU) [OECD/LEGAL/5011] (update)
Decision revising the OECD Standard Codes for the Official Testing of Agricultural and Forestry Tractors [OECD/LEGAL/0334] (update)
Decision concerning the Mutual Acceptance of Data in the Assessment of Chemicals [OECD/LEGAL/0194] (update)
Recommendation concerning the Model Tax Convention on Income and on Capital [OECD/LEGAL/0292] (update)
DAC Recommendation on Untying Official Development Assistance [OECD/LEGAL/5015] (update)
Recommendation on Quantum Technologies [OECD/LEGAL/0508] (new)

4. These 8 standards aim to improve outcomes for Members and their citizens on a wide array of policy challenges:

- In the period covered, updates were made to the *Seeds Schemes*[4], which provide an international framework for the certification of agricultural seed moving in international trade, and to the *Tractor Codes*[5], which are a set of rules and procedures for the official testing of agricultural and forestry tractors. The aim is for those instruments to continue playing a pivotal role in enhancing market confidence and transparency through the enforcement of quality control, the simplification and harmonisation of documentary and inspection procedures, and improved product traceability.
- The *Arrangement on Officially Supported Export Credits* [OECD/LEGAL/5005] (Arrangement), including the *Sector Understanding on Export Credits for Civil Aircraft* (ASU) [OECD/LEGAL/5011], was last updated in January 2026 to reflect technical amendments aimed at improving textual clarity and operational usability. The Arrangement's main purpose is to provide a framework for the orderly use of officially supported export credits in order to encourage competition among exporters based on quality and prices of goods and services exported rather than on the most favourable officially supported financial terms and conditions. Since its adoption in 1978, the Arrangement and its Sector Understandings, including the ASU, have been regularly updated to reflect Participants' policy needs as well as market developments and to level the playing field among them.
- The *OECD Guidelines for Testing of Chemicals* (OECD Test Guidelines) are the international standard for non-clinical health and environmental safety testing of chemicals and chemical products. They are an integral part of the *Decision concerning the Mutual Acceptance of Data in the Assessment of Chemicals* [OECD/LEGAL/0194] (MAD Decision). The MAD Decision guarantees that safety data developed in one MAD Adherent (OECD Members and non-OECD Members having adhered to the MAD Decision) using the OECD Test Guidelines and the OECD Principles of Good Laboratory Practice will be accepted for regulatory purposes in another MAD Adherent and need not be generated again. By reducing the duplication of tests and removing non-tariff trade barriers, the MAD system saves governments and chemical producers over EUR 309 million every year. In

[4] Decision Revising the OECD Schemes for the Varietal Certification or the Control of Seed Moving in International Trade [OECD/LEGAL/0308].
[5] Decision revising the OECD Standard Codes for the Official Testing of Agricultural and Forestry Tractors [OECD/LEGAL/0334].

the period covered, the OECD Test Guidelines were updated to meet countries' regulatory needs and to keep pace with scientific progress.

- The *Recommendation concerning the Model Tax Convention on Income and on Capital* [OECD/LEGAL/0292], adopted by the Council in 1997 on the proposal of the Committee on Fiscal Affairs (CFA), recommends that Adherents conclude bilateral tax conventions on income and on capital, and when doing so: align with the OECD Model Tax Convention on Income and on Capital (MTC); and follow its Commentaries, as modified from time to time, when applying and interpreting them. The MTC is used by Members and non-Members as the basis for the negotiation, application and interpretation of their bilateral tax treaties. There are now more than 3 000 such treaties largely based on the MTC. Tax treaties are generally transposed into domestic law and promote economic growth by removing barriers to cross-border trade, investment and exchanges of technology and labour. The MTC and its Commentaries constitute an important source of interpretation for both tax administrations and courts. The MTC and its Commentaries were updated in the period covered, including to reflect changes and additions made to the observations and reservations of OECD Members and the positions of non-Members.
- The *DAC Recommendation on Untying Official Development Assistance* [OECD/LEGAL/5015] was adopted by the Development Assistance Committee (DAC) on 25 April 2001, with the aim to untie bilateral official development assistance (ODA) to foster partnerships with partner countries and territories, strengthen their ownership of the development process, promote aid effectiveness, and support their integration into the global economy. In 2026, following an in-depth review, the DAC finalised a revision of the Recommendation. Beyond updating outdated references and clarifying its scope by explicitly excluding humanitarian assistance, the revision sought to give greater prominence to sustainable procurement in the implementation of untying, strengthen policies and practices to ensure a level playing field for suppliers, further promote locally led development, and enhance transparency and reporting on aid untying.
- The *Recommendation on Quantum Technologies* [OECD/LEGAL/0508] aims to guide the responsible development and use of trusted quantum technologies across all stages of technology development, in line with democratic values, human rights and fundamental freedoms; and to strengthen trust in cross-border collaboration, taking into account the new paradigm quantum information technologies represent. The first intergovernmental standard on quantum technologies, it provides key definitions for the purpose of the Recommendation, followed by four principles for all actors to pursue responsible development and use of trusted quantum technologies, and five policy recommendations for governments to orient national policy approaches and foster international co-operation in line with the four principles.

5. In developing or updating standards, the standard-setting working methods of the OECD have continued to improve in line with the findings of the *Standard-Setting Review: Five-Year Report (2016-2021)* [C/MIN(2021)9, section 3.2], including by:

- *Leveraging the multi-disciplinary and multi-stakeholder nature of the OECD to improve the quality and effectiveness of OECD standards*. For example, the development of the Recommendation on Quantum Technologies [OECD/LEGAL/0508] included a preparation phase benefiting from technical multistakeholder expertise through the Global Forum on Technology (GFTech)'s focus group on quantum technologies, as well as informal discussions among delegates of the Digital Policy Committee (DPC) and the Committee for Scientific and Technological Policy (CSTP) , through the GFTech informal Advisory Group.

- *Updating standards to flexibly adapt to technical developments*. For example, the four OECD Agricultural Codes and Schemes[6], some of the oldest OECD legal instruments, are updated on a continuous basis through their respective Annual Meetings to reflect the latest technical developments. Similarly, following the delegation of authority by Council to the Joint Meeting of the Chemicals Committee and the Working Party on Chemicals, Pesticides and Biotechnology to adopt technical amendments, the OECD Test Guidelines are regularly updated to keep pace with scientific progress and ensure that the data derived from the safety testing of chemicals are of high quality.

1.2. Supporting Dissemination and Implementation of OECD Standards

6. Over the past year, reports on the implementation, dissemination and continued relevance of 10 Recommendations were presented to substantive committees and/or Council (Table 2).

Table 2. Reports on the Implementation of Recommendations

June 2025 to June 2026

Reports on the Implementation of:	Committee(s)	Reference
Recommendation on Public Procurement	PGC	C(2025)104
Recommendation on the Safety Testing and Assessment of Manufactured Nanomaterials	CBC	C(2025)72
Recommendation on Public Service Leadership and Capability	PGC	C(2025)132
Recommendation concerning Effective Action against Hard Core Cartels	COMP	C(2025)154
Recommendation Concerning Guidelines on Earthquake Safety in Schools	EDPC	C(2025)176
Recommendation on the Determination of Transfer Pricing between Associated Enterprises	CFA	C(2025)172
Recommendation concerning Guidelines for Quality Provision in Cross-Border Higher Education	EDPC	C(2026)27
Recommendation on Regulatory Policy and Governance	RPC	C(2026)2
Recommendations on Public Integrity and on OECD Guidelines for Managing Conflict of Interest in the Public Service	PGC	C(2026)65

7. All the reports confirmed the relevance of the concerned instruments as part of the set of OECD legal instruments and acknowledged the efforts made by Adherents to implement them, while identifying certain implementation gaps. For example:

- The *Report on the Implementation of the Recommendation on Public Service Leadership and Capability* [C(2025)132] concludes that the Recommendation continues to be of high relevance to Adherents, highlighting that many of them have made significant progress across each of the three pillars of the Recommendation[7] in order to align public employment policies and practices to the needs of a modern and capable government. At the same time, it underscores that in many areas,

[6] Decision Revising the OECD Schemes for the Varietal Certification or the Control of Seed Moving in International Trade [OECD/LEGAL/0308]; Decision revising the OECD Standard Codes for the Official Testing of Agricultural and Forestry Tractors [OECD/LEGAL/0334]; Decision revising the OECD Scheme for the Application of International Standards for Fruit and Vegetables [OECD/LEGAL/0346]; Decision establishing the OECD Scheme for the Certification of Forest Reproductive Material Moving in International Trade [OECD/LEGAL/0355].

[7] The Recommendation presents 14 principles of a fit-for-purpose public service under three main pillars: (i) a values-driven public service where commonly understood values guide a results-oriented and citizens-centred culture, leadership and policy and services design; (ii) a trusted and capable public service with the ability to identify the skills and competencies it needs, and which aligns its employment systems to bring those skills and competencies in, develop them, and motivate their use; and (iii) a responsive and adaptive public service with the empowerment, resources and agility needed to effectively and efficiently address fast changing, ongoing and emerging challenges.

governments remain hampered by legacy employment policies and practices that were designed for another context. The Report concludes that this reinforces the importance of strong public service leadership, since fiscal constraints, AI, and upcoming waves of public service retirements offer a rare opportunity to reshape the size and capabilities of the public workforce.

- The *Report on the Implementation of the Recommendations on Public Integrity and on OECD Guidelines for Managing Conflict of Interest in the Public Service* [C(2026)65] shows steady progress by Adherents in strengthening integrity systems, adopting strategic frameworks, improving standards of conduct, and enhancing transparency and stakeholder engagement. At the same time, the pace and focus of reforms vary, reflecting diverse institutional settings, policy priorities, and capacities, and a persisting implementation gap between frameworks and practice. While the relevance of the Recommendations is confirmed by the Report, recent developments underscore the importance of strong institutional safeguards, transparency, and ethical standards, particularly as fiscal constraints and a shifting geopolitical context place increasing pressure on resources for anti-corruption and integrity efforts. The Report finds that addressing these challenges will require sustained action to close an implementation gap and ensure that integrity frameworks remain effective, resilient, and responsive to emerging risks.

8. The reporting exercise also provides an opportunity to review the relevance of the legal instruments in light of the latest developments and to provide follow-up actions to make sure that these instruments continue to support Adherents. For example:

- The *Report on the Implementation of the Recommendation on the Safety Testing and Assessment of Manufactured Nanomaterials* [C(2025)72] concludes that the tools listed in the Annex to the Recommendation for testing and assessment of nanomaterials should be regularly updated to reflect state-of-the-art developments in the field and ensure that the tests used to address the safety of nanomaterials are consistent and defensible.
- The *Report on the Implementation of the Recommendation on Public Procurement* [C(2025)104] concludes that while the Recommendation has supported public procurement reforms over the past decade, emerging technologies, growing policy objectives, fiscal constraints, and recent crises have exposed new risks and gaps. Concerns with trust and competition further underscore the need for greater transparency, a renewed focus on digital transformation and resilience, and a more streamlined and coherent framework, suggesting the necessity of a targeted revision to maintain the Recommendation's relevance.
- The *Report on the Implementation of the Recommendation on the Determination of Transfer Pricing between Associated Enterprises* [C(2025)172] shows that the Recommendation has been and continues to be of great relevance to Adherents that have made substantial efforts to apply and incorporate the arm's length principle and the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations in their transfer pricing systems. At the same time, to ensure the continued relevance of the Recommendation in the area of transfer pricing and tax certainty, Council abrogated the *Recommendation on Base Erosion and Profit Shifting Measures Related to Transfer Pricing* [OECD/LEGAL/0424], on the proposal of the CFA, as it overlapped in substance with the scope of the Guidelines, following subsequent amendments.

9. Committees have also continued to develop tools, practices and working methods to support the implementation and dissemination of OECD standards, including by:

- *Developing tools and online repositories of good practices to support implementation*. Building on the findings of a 2023 survey of 28 Members and partners, policy initiatives from the STIP Compass Open Science portal, and additional desk research by the Secretariat, an online Toolkit to support the implementation of the *Recommendation* *concerning Access to Research Data from Public Funding* [OECD/LEGAL/0347] was developed to aggregate national and international best practices and provide a living repository of policies and initiatives for enhanced access to research data.

- Working on dissemination strategies after the adoption of a new legal instrument to support outreach. Following the adoption of the Recommendation on Eliminating Government Support to Illegal, Unreported, and Unregulated Fishing [OECD/LEGAL/0507] in the period covered by the last report, a brochure was developed to support its dissemination, with Adherents discussing opportunities to encourage adherence amongst non-Adherents.

Continued Relevance of OECD Standards

10. In addition to the regular reporting to committees and Council on the implementation, dissemination and continued relevance of specific OECD legal instruments, the mechanisms identified in the Standard-Setting Review for more regular reviews of the stock of instruments[8] have continued to be leveraged across the Organisation. These include in particular the review of the stock of legal instruments as part of the process for the renewal of the mandate of a committee, as well as the integration of the review of the standard-setting activity in the In-depth Evaluation (IDE) of committees.

2. OECD Standard-setting: Upcoming Work

11. OECD standards are one of the core means through which the Organisation delivers tangible benefits for Members and their citizens. As a central function of the OECD, standard-setting has consistently enabled positive policy outcomes by levelling the global playing field, facilitating international co-operation and exchanges, and driving continuous improvement in public policy. Although most OECD standards are not legally binding, their strong uptake reflects the Organisation's distinctive evidence-based and consensus-driven approach, reinforced by peer review mechanisms, implementation toolkits and regular monitoring and review to ensure continued relevance and impact.

12. Building on this foundation, work will continue on both the development and implementation of OECD standards. Committees are currently advancing new or updated legal instruments in areas including infrastructure, governance of critical risks, public governance of public-private partnerships, and sustainable tourism development. In parallel, efforts to support dissemination and implementation of existing standards will continue, with implementation reports scheduled to reach Council on key OECD Recommendations, notably on good statistical practices, financial literacy, enhancing access to and sharing of data, and competition assessment.

[8] See, in particular, Progress Report on Standard-Setting Review [C/MIN(2018)11] and Standard-Setting Review: Five-Year Report (2016-2021) [C/MIN(2021)9, Section 3.2].

OECD MINISTERIAL COUNCIL MEETING 2026

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