

Cookie Comparison Table

Rules	UK	Germany	Ireland	France	Greece	Belgium	US	Singapore	China
When is consent required?	For any cookies other than those that: (i) are not strictly necessary; or (ii) are for the sole purpose of transmission of a communication over an electronic communications network.						Federal: None California: While no requirement, some companies subject to the law are relying on cookies as a means to obtain consent from 13-16 year olds. Consent is required if they are selling or sharing personal data from known minors. Cookies should be evaluated on a case-by-case basis to determine if data collection involves a sale or sharing for the purposes of targeted advertising. Virginia/ Colorado: Consent required for processing of personal data of a known child (under 13). While no requirement specific to cookies, in 2023 companies subject to the law will need to provide consumers the right to opt-out of targeted advertising. Some companies may do this via cookie banner.	For any cookies that collect, use or disclose personal data in Singapore.	For any cookies that fall into the definition of personal information unless there is another lawful basis.
What about analytic cookies?	Analytics cookies (both first party and third party) require consent. However, the ICO does say that where first party analytic cookies are potentially low risk and low level of intrusiveness it is unlikely any enforcement action would be taken. For third party cookies, the information provided to users must be “absolutely clear” and “highlighted in a prominent place” (i.e. you cannot just include it through a general privacy policy link).	The German data protection authorities refrained from making any final statements in the Telemedia Guidance 2021 on the legal basis for analytics cookies. They indicate that extremely light analytics (e.g. pixels that only count the number of visitors of a website without processing any personal data) might not require consent.	Analytics cookies (both first party and third party) require consent. Where a website uses first party analytics cookies for aggregated statistical purposes with clear information in a cookie notice as well as a user-friendly opt out mechanism, then use of first –party cookies will not be an enforcement priority for the DPC. Consent is required for each separate purpose for which cookies are used, but not for each individual cookie used. Consent cannot be implied from browser settings or from scrolling through or using a website.	Analytics cookies (both first party and third party) require consent. However, the CNIL accepts that certain types of analytic cookies can be regarded as strictly necessary if cumulative conditions are met, (e.g. lifespan of analytic cookies must not exceed 13 months, etc.).	Analytics cookies (both first party and third party) require consent. For example the use of third party analytic cookies, such as Google Analytics, requires consent. It is noted that the EDPB recognizes the low level of intrusiveness in case of first party analytics (as opposed to third party) and in this case, it is sufficient for the user to be able to “opt-out”.	Analytics cookies (both first party and third party) require consent.	Federal: None California: Must provide notice and right to opt-out for third party cookies, or first party cookies that are sold or shared with third parties. Virginia/ Colorado: In 2023, must provide notice and right to opt-out for third party cookies, or first party cookies that are shared with third parties for targeted advertising.	There is no prescribed distinction for analytic cookies, and they will be subject to the same consent requirements.	Analytics cookies (both first party and third party) require explicit consent.
Cookie walls	ICO guidance state that cookie walls are “unlikely to be valid”.	The German Federal Data Protection Officer indicated that Cookie-or-pay-walls (where the user can choose to use a website with cookies or without cookies but for a fee) might be lawful.	DPC guidance is silent on cookie walls.	No blanket prohibition, but the CNIL notes that these should be reviewed on a case-by–case basis.	Not permitted.	Not permitted.	US law is currently silent on cookie walls, so these are not presently subject to any prohibitions.	Singapore law is currently silent on cookie walls, so these are not presently subject to any prohibitions.	There is no explicit blanket prohibition on cookie walls so far. However, the CAC considers the denial of users’ access to mobile applications when they don’t consent to the privacy policy to be invalid. A case-by-case analysis is recommended.
‘Reject’ button on first layer	ICO guidance does not explicitly state that a “reject” button is needed, although it is preferable.	The user must be able to reject cookies with the same amount of clicks that is necessary to accept cookies. If there is the option to accept cookies in the first layer, the user must also have the option to reject cookies in the first layer. The data protection authorities do not specify, however, if the reject option must also be a button or could, e.g., be an “x” to close the cookie banner if the consequences are sufficiently explained.	If an “accept” button is used, equal prominence must be given to an option that allows the user to “reject” cookies or which allows users to manage cookies via a second layer where cookies can be rejected by type and purpose.	The CNIL’s guidance recommends that information and options (accept, reject, etc.) be provided at the first level of information.	Users must be able to, with the same number of actions (‘clicks’) and from the same level, either accept the use of trackers or reject it.	A “reject all” button at the same level and in the same forms as the “accept all” is button mandatory, unless there is another solution to refuse as easily as accept. However, the Belgian DPA strongly recommends that the mechanism for expressing a refusal be accessible on the same screen and with the same ease as the mechanism for expressing consent.	US law does not address or require this method. It is common to see a reject button on first layer.	Singapore law does not specify or prescribe the form in which consent can be given. It is possible for consent to be used though this is not needed.	The Chinese laws do not provide such detailed guidance yet. It is commonly seen that the ‘reject’ button is on the first layer.
Consent by closing the banner?	Not valid.	Not valid.	Not valid.	Not valid.	Not valid.	Not valid.	Not valid. When required, consent cannot be inferred from closing banner.	Singapore law does not specify or prescribe the form in which consent can be given. It is possible for consent to be given by a user closing a cookie banner.	Not valid.
Prominence requirements	Emphasising the “agree”/ “allow” cookie options over the “reject”/“block” cookie options is not a compliant way to collect consent.	Generally, nudging techniques may not be implemented. However, the data protection authorities do not specifically explain how the reject option must look like.	The DPC guidance prohibits use of an interface that “nudges” a user into accepting cookies over rejecting them. Use of banners or pop-ups must give equal prominence to “accept” and “reject”.	Options must be provided with the same design so that it cannot be deceptive for users or encourage one choice over another. In practice, this would mean having buttons or links for “accept all cookies”/ “refuse all cookies” displayed with the same format, size, and type in the cookie banner.	It is recommended to use buttons of the same size, accent and colour, providing the same ease of reading.	Not specified.	Not specified.	Not specified.	The Chinese laws do not provide such detailed guidance yet. In principle, to ensure the validity of the consent, the design or presentation should not be deceptive for users or encourage one choice over another.
Lifespan and retention	It is not specified how long consent should last, but it must be proportionate to the intended outcome and limited to what is necessary to achieve the stated purpose.	Not specifically stated. Strictly necessary cookies generally may only be session cookies.	Consent for cookies is no deemed invalid after 6 months. Cookie lifespaces must be proportionate to its purpose. Any indefinite retention is unlikely to be valid.	The retention period of the choices must be assessed on a case-by-case basis, but generally keeping choices for 6 months is considered good practice). The same period applies to the refusal of consent. Analytics cookies cannot last more than 13 months. Information collected by cookies can be stored for a maximum of 25 months.	Not specified, but it is suggested that, in the case of “rejection, it is bad practice to constantly prompt the user to make a new choice on each website visit.	The lifespan of a cookie must be limited to what is necessary to achieve the cookie’s purpose and cookies should not have an unlimited lifespan – they should be deleted within a reasonable time.	General data minimisation principles apply.	Not specified.	Cookies that fall within the definition of personal information shall follow the same requirements applicable to the personal information, including the minimisation principle on lifespan and retention only to the extent necessary.