

# Observations on the draft second National Plan on Business and Human Rights

Irish Human Rights and Equality Commission

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Coimisiún na hÉireann um Chearta  
an Duine agus Comhionannas  
Irish Human Rights and Equality Commission

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The Irish Human Rights and Equality Commission was established under statute on 1 November 2014 to protect and promote human rights and equality in Ireland, to promote a culture of respect for human rights, equality and intercultural understanding, to promote understanding and awareness of the importance of human rights and equality, and to work towards the elimination of human rights abuses and discrimination.

# Contents

Introduction .....2

Observations on the draft National Plan on Business and Human Rights.....3

    Public Sector Equality and Human Rights Duty .....3

    Alignment with national and international standards and recommendations .....3

    Transposition of EU legislation .....5

    Gender pay gap reporting .....7

    Public Procurement.....7

    Access to remedy .....8

    IHREC’s role under the National Plan .....9

## Introduction

The Irish Human Rights and Equality Commission ('the Commission') is both the 'A' status National Human Rights Institution and the National Equality Body for Ireland, established under the *Irish Human Rights and Equality Commission Act 2014*. As well as our broad mandate to protect and promote human rights and equality, we are the Independent Monitoring Mechanism for Ireland under the United Nations Convention on the Rights of Persons with Disabilities ('UNCRPD'),<sup>1</sup> the independent National Rapporteur on the Trafficking of Human Beings,<sup>2</sup> and we will also be assigned the role of the co-ordinating National Preventive Mechanism ('NPM') under the Optional Protocol to the Convention against Torture ('OPCAT'), pending ratification.<sup>3</sup> We also have a role in working to uphold equality and rights protections on the island of Ireland post Brexit.<sup>4</sup> We are a member of the European Network of National Human Rights Institutions ('ENNHRI'), who have a working group which looks at the links between business and human rights.<sup>5</sup>

Under our Act, we are mandated to keep under review the adequacy and effectiveness of law and practice in the State relating to the protection of human rights and equality; and to make recommendations to the Government in relation to the measures that we consider should be taken to strengthen, protect and uphold human rights and equality in the State.<sup>6</sup> We welcome the Department of Foreign Affairs and the Department of Enterprise, Trade and Employment's invitation to provide our observations on the draft National Plan on Business and Human Rights.<sup>7</sup> It is critical that the National Plan plays a central role in embedding human rights and equality considerations into business activities both in Ireland and internationally. Below we set out some issues for your consideration in the development of the successor National Plan.

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<sup>1</sup> Section 103 of the *Assisted Decision-Making (Capacity) (Amendment) Act 2022* amends section 10(2) of the *Irish Human Rights and Equality Commission Act 2014* to provide that one of our functions is to promote and monitor the implementation in the State of the UNCRPD.

<sup>2</sup> IHREC, [Commission Takes on New Role as Ireland's National Rapporteur on the Trafficking of Human Beings](#) (2020).

<sup>3</sup> To be provided under the *Inspection of Places of Detention Bill*, when enacted.

<sup>4</sup> In the wake of the UK's withdrawal from the EU, the Commission, along with the Northern Ireland Human Rights Commission ('NIHRC') and the Equality Commission for Northern Ireland ('ECNI') comprise the Article 2(1) Working Group of the Dedicated Mechanism. This group is mandated to provide oversight of, and report on, rights and equality issues falling within the scope of the Article 2 [Windsor Framework] commitment that have an island of Ireland dimension.

<sup>5</sup> See ENNHRI's work on business and human rights: <https://ennhri.org/our-work/topics/business-and-human-rights/>

<sup>6</sup> Section 10(2) of the *Irish Human Rights and Equality Commission Act 2014*.

<sup>7</sup> In 2015, we submitted a response to the consultation on the development of the first National Plan on Business and Human Rights: IHREC, [Submission on Ireland's National Action Plan on Business and Human Rights](#) (2015).

# Observations on the draft National Plan on Business and Human Rights

## Public Sector Equality and Human Rights Duty

The State has a positive obligation to ensure that all Irish businesses respect human rights throughout their operations and take measures to avoid negative impacts on human rights in their supply chains and procurement contracts.<sup>8</sup> This is consistent with the statutory obligation on public bodies to actively promote human rights and equality in the performance of their functions, including where they sub-contract their functions to non-State actors, under the Public Sector Equality and Human Rights Duty ('the Public Sector Duty').<sup>9</sup> Human rights due diligence should be framed as having regard to the Public Sector Duty.

The Public Sector Duty should be central to the development, implementation, monitoring, and evaluation of the successor National Plan.<sup>10</sup> While this is an initial draft, we consider that the Public Sector Duty should be explicitly referred to in the successor National Plan and should along with the UN Guiding Principles be used to frame the actions included in the Plan.

## Alignment with national and international standards and recommendations

We welcome the intention of the successor National Plan to operationalise the UN Guiding Principles on Business and Human Rights. We call for the Plan to adhere to the aim of the UN Guiding Principles to achieve "tangible results for affected individuals and communities".<sup>11</sup> We

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<sup>8</sup> United Nations Office of the High Commissioner for Human Rights, [Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework](#) (2011).

<sup>9</sup> Section 42 of the Irish Human Rights and Equality Commission Act 2014 imposes a legal obligation on public bodies to have regard to the need to eliminate discrimination, promote equality of opportunity, and protect the human rights of those to whom they provide services and staff when carrying out their daily work. It puts equality and human rights in the mainstream of how public bodies execute their functions. Further information and guidance on the Duty can be found at: <https://www.ihrec.ie/our-work/public-sector-duty/>

<sup>10</sup> The Public Sector Duty requires public bodies to undertake an assessment of the equality and human rights issues pertaining to their purpose and functions; to devise an action plan to address the issues raised in the assessment; and to report annually on progress and achievements with regard to identified actions. To fulfil this requirement, our guidance recommends that public bodies consult with staff and service users, including those from minority groups, to identify issues and actions and monitor progress.

<sup>11</sup> United Nations Office of the High Commissioner for Human Rights, [Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework](#) (2011) p. 2.

note at this stage that this is a draft-working outline of the National Plan, and we look forward to the publication of the draft National Plan with further details on deliverables, key performance indicators, timeframes, and budget lines.<sup>12</sup> We support the recommendations made in 2021 that the successor National Plan should contain a series of time-limited plans; use more specific and directive language; and contain clear timelines and responsibilities.<sup>13</sup> Most recently, in our submission to the UN Committee on Economic, Social and Cultural Rights, we called for the second National Plan to be informed by stakeholder input, international obligations, best practice in other countries, and all-island considerations.<sup>14</sup>

The successor National Plan should take account of the findings and recommendations from the review of the previous Plan,<sup>15</sup> the review of access to remedy,<sup>16</sup> benchmarking assessments,<sup>17</sup> and the submissions to the consultation process<sup>18</sup>. The National Plan should be informed by and implement the recommendations to the State by the UN Committee on the Rights of the Child<sup>19</sup>, the UN Committee on Economic, Social and Cultural Rights,<sup>20</sup> the UN Committee on the Elimination of Racial Discrimination,<sup>21</sup> and relevant UN Committee General Comments<sup>22</sup>. The

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<sup>12</sup> We have recommended that the successor National Plan should include time-bound and measurable goals, and have a particular focus on human rights due diligence and governance to cover the entire value chain, both upstream and downstream, in line with international obligations. IHREC, [Ireland and the Sustainable Development Goals: Submission to the 2023 UN High-Level Political Forum on the second Voluntary National Review of Ireland](#) (2023) p. 39.

<sup>13</sup> Department of Foreign Affairs, [Review of implementation of National Plan on Business and Human Rights 2017-2020](#) (2021) p. 7. See IHREC, [Ireland and the Council of Europe Convention on preventing and combating violence against women and domestic violence](#) (2022) p. 57.

<sup>14</sup> IHREC, [Ireland and the International Covenant on Economic, Social and Cultural Rights: Submission to the Committee on Economic, Social and Cultural Rights on Ireland's fourth periodic report](#) (2024) p. 31. The Committee recommended the State "Expedite the adoption of the second National Plan on Business and Human Rights, ensuring broad consultations with civil society organisations and social partners, and , in that context, consider the "Guidance on national action plans on business and human rights" of the Working Group on the issue of human rights and transnational corporations and other business enterprises": Committee on Economic, Social and Cultural Rights, [Concluding observations on the fourth periodic report of Ireland](#), E/C.12/IRL/CO/4 (20 March 2024) para. 11(a).

<sup>15</sup> Department of Foreign Affairs, [Review of implementation of National Plan on Business and Human Rights 2017-2020](#) (2021).

<sup>16</sup> Rachel Widdis, [Review of Access to Remedy in Ireland](#) (2020, commissioned by the Department of Foreign Affairs).

<sup>17</sup> Trinity Centre for Social Innovation, [Irish Business and Human Rights: A snapshot of large firms operating in Ireland](#) (2024).

<sup>18</sup> <https://www.ireland.ie/en/dfa/role-policies/international-priorities/human-rights/business-and-human-rights/>

<sup>19</sup> Committee on the Rights of the Child, [Concluding observations on the combined fifth and sixth periodic reports of Ireland](#), CRC/C/IRL/CO/5-6 (28 February 2023) para. 13.

<sup>20</sup> Committee on Economic, Social and Cultural Rights, [Concluding observations on the fourth periodic report of Ireland](#), E/C.12/IRL/CO/4 (20 March 2024) para. 11.

<sup>21</sup> Committee on the Elimination of Racial Discrimination, [Concluding observations on the combined fifth to ninth reports of Ireland](#), CERD/C/IRL/CO/5-9 (23 January 2020) para. 48.

<sup>22</sup> Including: Committee on the Rights of the Child, [General comment No. 16 \(2013\) on State obligations regarding the impact of the business sector on children's rights](#), CRC/C/GC/16 (17 April 2013); Committee on Economic, Social and

National Plan should be aligned with and take account of other relevant areas including the State's anti-trafficking response,<sup>23</sup> and programmes of work to address climate change<sup>24</sup> and artificial intelligence<sup>25</sup>. The National Plan should take account of relevant legislation including the Employment Permits legislation.<sup>26</sup> The National Plan should also take account of the impact of business activities on structurally vulnerable groups including children,<sup>27</sup> women,<sup>28</sup> victims / survivors of trafficking, and victims / survivors of domestic, sexual and gender-based violence.<sup>29</sup>

## Transposition of EU legislation

We welcome the commitment to transpose the Corporate Sustainability Due Diligence Directive ('CSDDD'), as the Directive has the potential to advance corporate accountability and minimise the negative impacts of businesses on human rights and the environment.<sup>30</sup> The recently adopted CSDDD and the Regulation prohibiting products of forced labour in the EU, which is awaiting final

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Cultural Rights, [General comment No. 24 \(2017\) on State obligations under the International Covenant on Economic, Social and Cultural Rights in the context of business activities](#), E/C.12/GC/24 (10 August 2017).

<sup>23</sup> Important to consider the responsibilities owed by companies and businesses as legal persons in the prevention and reduction of demand for human trafficking within their activities and supply chains. IHREC, [Ireland and the International Covenant on Economic, Social and Cultural Rights: Submission to the Committee on Economic, Social and Cultural Rights on Ireland's fourth periodic report](#) (2024) p. 29.

<sup>24</sup> Effective governance and human rights due diligence is essential if Ireland is to successfully transition to a carbon-neutral economy. See IHREC, [Policy Statement on a Just Transition](#) (2023) p. 22; IHREC, [Ireland and the Sustainable Development Goals: Submission to the 2023 UN High-Level Political Forum on the second Voluntary National Review of Ireland](#) (2023) p. 37.

<sup>25</sup> Including the recent adoptions of the [European Union Regulation laying down harmonised rules of Artificial Intelligence \(Artificial Intelligence Act\)](#) and the [Council of Europe Framework Convention on Artificial Intelligence and Human Rights, Democracy and the Rule of Law](#).

<sup>26</sup> The [Employments Permits Bill](#) has passed both Houses of the Oireachtas and is awaiting being signed into law by the President.

<sup>27</sup> The Committee on Rights of the Child have recommended that Ireland "Ensure that the second national plan on business and human rights includes a specific focus on children's rights and has time-bound and measurable goals, in line with the 2021 review of the current National Plan on Business and Human Rights 2017– 2020". Committee on the Rights of the Child, [Concluding observations on the combined fifth and sixth periodic reports of Ireland](#), CRC/C/IRL/CO/5-6 (28 February 2023) para. 13(a).

<sup>28</sup> In 2023, the Committee on the Elimination of Discrimination against Women asked the State to inform them about "Measures adopted to address the disproportionate adverse impact of business activities on women and girls, including the development of the second national action plan on business and human rights and legislation on mandatory due diligence". See Committee on the Elimination of Discrimination against Women, [List of issues and questions prior to the submission of the eighth periodic report of Ireland](#), CEDAW/C/IRL/QPR/8 (14 November 2023) para. 21(b).

<sup>29</sup> We note that the Guiding Principles "should be implemented in a non-discriminatory manner, with particular attention to the rights and needs of, as well as the challenges faced by, individuals from groups or populations that may be at heightened risk of becoming vulnerable or marginalized, and with due regard to the different risks that may be faced by women and men. United Nations Office of the High Commissioner for Human Rights, [Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework](#) (2011) p. 2.

<sup>30</sup> IHREC, [Ireland and the International Covenant on Economic, Social and Cultural Rights: Submission to the Committee on Economic, Social and Cultural Rights on Ireland's fourth periodic report](#) (2024) p. 29.

approval by the European Council, have the potential to significantly bolster the anti-trafficking response.<sup>31</sup> The State should ensure full and expansive implementation of the CSDDD, the Regulation prohibiting products of forced labour in the EU, and the Corporate Sustainability Reporting Directive.<sup>32</sup>

We have recommended the introduction of legislation establishing a robust and mandatory human rights due diligence requirement for businesses,<sup>33</sup> including as an eligibility criterion for Government procurement, on a number of occasions.<sup>34</sup> The legislation should include the full value chain of all companies and environmental protections within its scope, prioritises transparency in reporting, and ensures effective sanctions and enforcement.<sup>35</sup> The implementation of this legislation will require capacity-building among business enterprises to

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<sup>31</sup> IHREC, [Trafficking in Human Beings in Ireland: Second Evaluation of the Implementation of the EU Anti-Trafficking Directive](#) (2023) pp. 73–74; IHREC, [Contribution to the European Commission’s 5th Progress Report on the Fight against Trafficking in Human Beings in the European Union](#) (2024) pp. 23–24.

<sup>32</sup> IHREC, [Ireland and the International Covenant on Economic, Social and Cultural Rights: Submission to the Committee on Economic, Social and Cultural Rights on Ireland’s fourth periodic report](#) (2024) p. 29; IHREC, [Ireland and the Sustainable Development Goals: Submission to the 2023 UN High-Level Political Forum on the second Voluntary National Review of Ireland](#) (2023) p. 38; IHREC, [Ireland and the Rights of the Child: Submission to the Committee on the Rights of the Child on Ireland’s combined fifth and sixth periodic reports](#) (2022) p. 21.

<sup>33</sup> According to the UN Working Group on the issue of human rights and transnational corporations and other business enterprises, legislation should require businesses to proactively manage actual and potential adverse human rights impacts and should consist of (a) identifying and assessing actual or potential adverse human rights impact (b) integrating findings from impact assessments and taking appropriate action (c) tracking the effectiveness of measures and (d) communicating how impacts and being addressed and demonstrating to stakeholders that the appropriate policies are in place. Working Group on Business and Human Rights, [Recommendations from the Working Group on Business and Human Rights regarding a legislative proposal on human rights and environmental due diligence in Europe – Letter to European Commissioner for Justice, Didier Reynders](#) (22 October 2020).

<sup>34</sup> IHREC, [Ireland and the International Covenant on Economic, Social and Cultural Rights: Submission to the Committee on Economic, Social and Cultural Rights on Ireland’s fourth periodic report](#) (2024) p. 28; IHREC, [Ireland and the Council of Europe Convention on preventing and combating violence against women and domestic violence](#) (2022) pp. 56–57; IHREC, [Ireland and the Rights of the Child: Submission to the Committee on the Rights of the Child on Ireland’s combined fifth and sixth periodic reports](#) (2022) p. 20; IHREC, [Ireland and the Convention on the Elimination of Racial Discrimination: Submission to the United Nations Committee on the Elimination of Racial Discrimination on Ireland’s Combined 5th to 9th Report](#) (2019) p. 148. See also the recommendation of the Committee on the Rights of the Child that Ireland should introduce mandatory requirements for the business sector to undertake assessments of, consultations on, and full public disclosure of the environmental, health-related and children’s rights impacts of their business activities and their plans to address such impacts: Committee on the Rights of the Child, [Concluding observations on the combined fifth and sixth periodic reports of Ireland](#), CRC/C/IRL/CO/5-6 (28 February 2023) para. 13(b). Further, see the recommendation of the Committee on Economic, Social and Cultural Rights that Ireland should “adopt a comprehensive regulatory framework on human rights due diligence, making it compulsory for business enterprises operating or domiciled in the State party’s jurisdiction and entities that they control, including those in their supply chains, to identify, prevent, mitigate and address abuses of economic, social and cultural rights in their domestic and overseas operations, giving priority to enterprises that are State-owned and those in which the State holds shares”: Committee on Economic, Social and Cultural Rights, [Concluding observations on the fourth periodic report of Ireland](#), E/C.12/IRL/CO/4 (20 March 2024) para. 11(b).

<sup>35</sup> IHREC, [Ireland and the International Covenant on Economic, Social and Cultural Rights: Submission to the Committee on Economic, Social and Cultural Rights on Ireland’s fourth periodic report](#) (2024) p. 29.



develop such due diligence as a norm, in particular on impacts which occur in the downstream value chain and tailored supports for small and medium enterprises.<sup>36</sup>

## Gender pay gap reporting

We note the draft action to “Complete the implementation of the Gender Pay Gap Information Act 2021 to monitor and promote gender-balanced compensation, including the development of a dedicated online portal to collect and analyse Ireland’s Gender Pay Gap”. We have been provided with new legal powers under the Act to tackle gender pay gaps in organisations.<sup>37</sup> We have raised concerns about the limited scope of current reporting obligations under the Act as it fails to capture data on small and medium enterprises, and the legislation does not impose a duty on employers to disaggregate data across multiple equality grounds despite the gender pay gap disproportionately affecting particular groups of women.<sup>38</sup> We have noted that the EU Pay Transparency Directive and EU Directive on Adequate Minimum Wages address some of these issues, and provide the State with an opportunity to go beyond existing commitments, with the ultimate goal of ensuring access to equal pay for women.<sup>39</sup> We have recommended that gender pay gap reporting is extended through ambitious transposition of the EU Pay Transparency Directive to increase the scope of organisations covered and mandate the collection of data across the grounds of discrimination in the Employment Equality Acts.<sup>40</sup>

## Public Procurement

We welcome the focus on public procurement in the National Plan. An important aspect of ensuring human trafficking and exploitation-free labour is the national regulation of

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<sup>36</sup> IHREC, [Ireland and the International Covenant on Economic, Social and Cultural Rights: Submission to the Committee on Economic, Social and Cultural Rights on Ireland’s fourth periodic report](#) (2024) p. 28.

<sup>37</sup> Where we have reasonable grounds for believing that an employer has failed to comply with the requirement to publish gender pay gap information under the Act, we may apply to the Circuit Court or the High Court for an order requiring the employer to comply. An employer that fails to comply with a Circuit Court or High Court order will be in contempt of that Court. We may also carry out, or invite a particular undertaking, group of undertakings or the undertakings making up a particular industry or sector, to carry out an equality review or prepare and implement an equality action plan. The Minister for Justice and Equality may also request us to consider exercising these powers of review. See sections 3 and 5 of the [Gender Pay Gap Information Act 2021](#).

<sup>38</sup> IHREC, [Ireland and the International Covenant on Economic, Social and Cultural Rights: Submission to the Committee on Economic, Social and Cultural Rights on Ireland’s fourth periodic report](#) (2024) p. 56.

<sup>39</sup> IHREC, [Ireland and the International Covenant on Economic, Social and Cultural Rights: Submission to the Committee on Economic, Social and Cultural Rights on Ireland’s fourth periodic report](#) (2024) p. 56.

<sup>40</sup> IHREC, [Ireland and the International Covenant on Economic, Social and Cultural Rights: Submission to the Committee on Economic, Social and Cultural Rights on Ireland’s fourth periodic report](#) (2024) p. 57.

procurement.<sup>41</sup> We have previously recommended that the State conducts a comprehensive human rights-led revision of the State’s procurement practices in the wider context of the UN Guiding Principles on Business and Human Rights and the State’s National Action Plan on Business and Human Rights, as well as in the context of its obligations under the Public Sector Duty.<sup>42</sup> Any guidance provided in relation to public procurement should cover the obligations under the Public Sector Duty. We recommend that public bodies bound by the Public Sector Duty include equality and human rights obligations in agreements with contractual partners, to prevent rights violations in outsourced public functions.<sup>43</sup>

## Access to remedy

It is critical that mechanisms are in place to ensure access to an effective remedy.<sup>44</sup> We have highlighted that rights holders who experience business-related adverse impacts face significant barriers to accessing a remedy, including due to the lack of collective redress mechanisms, significant legal costs, and limited legal aid or third party funding.<sup>45</sup> Access to effective remedies

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<sup>41</sup> IHREC, [Trafficking in Human Beings in Ireland: Evaluation of the Implementation of the EU Anti-Trafficking Directive](#) (2022) p. 161.

<sup>42</sup> IHREC, [Submission to GRETA in advance of its Second Evaluation Round of Ireland](#) (2016) p. 16; IHREC, [Ireland's Actions Against Trafficking in Human Beings: Submission by the Irish Human Rights and Equality Commission to the Council of Europe Group of Experts on Action against Trafficking in Human Beings \(GRETA\)](#) (2021) pp. 21–23; IHREC, [Trafficking in Human Beings in Ireland: Evaluation of the Implementation of the EU Anti-Trafficking Directive](#) (2022) pp. 28, 36, 58, 161; IHREC, [Trafficking in Human Beings in Ireland: Second Evaluation of the Implementation of the EU Anti-Trafficking Directive](#) (2023) pp. 74–75. The Committee on the Rights of the Child have called on the State to “enhance accountability in public procurement to ensure the availability, accessibility and quality of goods and services for children by non-State actors, including by requiring their compliance with the Public Sector Equality and Human Rights Duty and establishing the clear jurisdiction of independent monitoring mechanisms to receive and address complaints against them”: Committee on the Rights of the Child, [Concluding observations on the combined fifth and sixth periodic reports of Ireland](#), CRC/C/IRL/CO/5-6 (28 February 2023) para. 13(d).

<sup>43</sup> IHREC, [Ireland and the International Covenant on Economic, Social and Cultural Rights: Submission to the Committee on Economic, Social and Cultural Rights on Ireland’s fourth periodic report](#) (2024) p. 20.

<sup>44</sup> The Committee on the Rights of the Child have called for the State to “ensure that access to effective remedies is available in the State party for child victims living within or outside the State party concerning violations of their rights by companies operating in or managed from the State party’s territory”: Committee on the Rights of the Child, [Concluding observations on the combined fifth and sixth periodic reports of Ireland](#), CRC/C/IRL/CO/5-6 (28 February 2023) para. 13(d). The Committee on Economic, Social and Cultural Rights have called for the State to “set up effective complaint and redress mechanisms and collect information on complaints filed by victims of abuses of economic, social and cultural rights committed by State-owned and private business enterprises operating or domiciled in the State party and entities that they control, including those in their supply chains”: Committee on Economic, Social and Cultural Rights, [Concluding observations on the fourth periodic report of Ireland](#), E/C.12/IRL/CO/4 (20 March 2024) para. 11(d).

<sup>45</sup> IHREC, [Ireland and the International Covenant on Economic, Social and Cultural Rights: Submission to the Committee on Economic, Social and Cultural Rights on Ireland’s fourth periodic report](#) (2024) p. 28; IHREC, [Ireland and the Rights of the Child: Submission to the Committee on the Rights of the Child on Ireland’s combined fifth and sixth periodic reports](#) (2022) p. 21. See also Rachel Widdis, [Review of Access to Remedy in Ireland](#) (2020, commissioned by the Department of Foreign Affairs).

for human rights abuses must be available in Ireland for victims of Irish-domiciled or State-owned enterprises, whether such harms occur domestically or overseas.<sup>46</sup>

## IHREC's role under the National Plan

We note the draft action assigned to us under the National Plan to “consider engaging with the European Network of National Human Rights Institutions Working Group on Business and Human Rights, and in other actions relating to business and human rights, within its remit and subject to its discretion.” We note that this action is for discussion, and we would request you in revising the draft National Plan to remove the references to the Commission in the delivery of the actions in the National Plan. We cannot accept the Commission being named in a Government strategy or action plan as responsible for the delivery of actions due to our requirement of independence from the Government.<sup>47</sup> While we cannot be referenced in the National Plan, we are available to discuss with the Departments about aligning our work with the actions under the National Plan, including through engagement with the ENNHRI Business and Human Rights Working Group and engagements with the Northern Ireland Human Rights Commission and the Equality Commission for Northern Ireland.

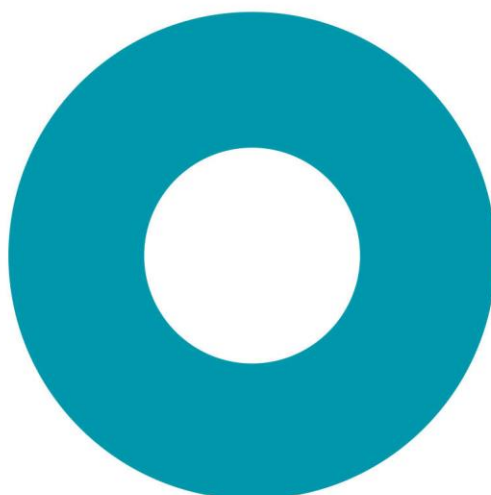
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<sup>46</sup> IHREC, [Ireland and the International Covenant on Economic, Social and Cultural Rights: Submission to the Committee on Economic, Social and Cultural Rights on Ireland's fourth periodic report](#) (2024) p. 29; IHREC, [Ireland and the Rights of the Child: Submission to the Committee on the Rights of the Child on Ireland's combined fifth and sixth periodic reports](#) (2022) p. 21.

<sup>47</sup> We are not accountable to the Minister and the Government for the performance of our functions; rather, we are directly accountable to the Oireachtas. The Minister and the Government cannot set our strategic priorities and activities; rather, our work is determined independently by the fifteen members of the Commission. We demonstrate the highest standards with regard to independence in the context of our mandate, functions, and use of resources. This principle of institutional independence is set out clearly in our legislation, the [Irish Human Rights and Equality Commission Act 2014](#). As Ireland's 'A' status National Human Rights Institution, we are guided by the [Principles Relating to the Status of National Human Rights Institutions \('Paris Principles'\)](#). We note the recent adoption of the European Union Directives on Standards for Equality Bodies, which includes a legal requirement for National Equality Bodies in the European Union, such as the Commission, to be independent from external influence, in particular as regards their legal structure, accountability, budget, staffing, and organisational matters.



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