



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

Business and Human Rights in Ireland

Irish Human Rights and Equality Commission

May 2026

Published by the 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

Glossary	1
Executive summary	3
Recommendations	5
Who we are	11
Introduction	1
International standards.....	7
National context.....	11
Role of the Irish Human Rights and Equality Commission	15
Public Sector Equality and Human Rights Duty	17
Implementing a business and human rights framework in Ireland	20
National Action Plan on Business and Human Rights	20
Transposition of the Corporate Sustainability Due Diligence Directive	25
Access to remedy.....	28
Decent work	31
Human trafficking and forced labour	33
Environmental and climate action	35
Digital regulation and artificial intelligence.....	37
Human Rights Defenders.....	40
Trade in the Occupied Palestinian Territory and trade with Israel	42
Binding international treaty on business and human rights	46
Conclusion	49

Glossary

AI	Artificial Intelligence
CoE	Council of Europe
CETA	EU-Canada Comprehensive Economic and Trade Agreement
CSDDD	Corporate Sustainability Due Diligence Directive
CSRD	Corporate Sustainability Reporting Directive
DIHR	Danish Institute for Human Rights
EHRIA	Equality and Human Rights Impact Assessment
ENNHRI	European Network of National Human Rights Institutions
Equinet	European Network of Equality Bodies
EU	European Union
FRA	European Union Agency for Fundamental Rights
GANHRI	Global Alliance of National Human Rights Institutions
HRC	United Nations Human Rights Council
HRDs	Human Rights Defenders
ICJ	International Court of Justice
IHREC	Irish Human Rights and Equality Commission
ILO	International Labour Organisation
LBI	International legally binding instrument to regulate, in international human rights law, the activities of transnational corporations and other business enterprises
NAP	National Action Plan on Business and Human Rights
NCP	National Contact Point
NEB	National Equality Body

NHRI	National Human Rights Institution
NIHRC	Northern Ireland Human Rights Commission
OECD	Organisation for Economic Co-operation and Development
OEIGWG	Open-ended intergovernmental working group on transnational corporations and other business enterprises with respect to human rights
OHCHR	Office of the High Commissioner for Human Rights
SLAPPs	Strategic Lawsuits Against Public Participation
SME	Small and medium-sized enterprise
UN	United Nations
UNGPs	United Nations Guiding Principles on Business and Human Rights
UPR	Universal Periodic Review Process by the United Nations Human Rights Council

Executive summary

Business and human rights is focused on the State's obligation to protect human rights from abuse by businesses, the responsibility of businesses to respect human rights, and ensuring access to effective remedies when human rights have been abused. The responsibility to respect human rights applies to all businesses, regardless of their size or location. A key element of a business respecting human rights is carrying out human rights due diligence, with meaningful engagement with stakeholders, to assess and address adverse impacts of business activities.

This policy statement sets out the key elements required to underpin the implementation of a business and human rights framework in Ireland for all stakeholders: to the State, businesses, human rights defenders, civil society, rights holders and other stakeholders. We are concerned about the growing imbalance between the interests of the State, the public and businesses; a balance that is central to Ireland's social partnership tradition and membership of the values-based Union of Equality.

The business and human rights agenda in Ireland has stagnated. Ireland has had no national action plan on business and human rights since 2020; and commitments on its successor have not been delivered. Ireland needs a national action plan with clear targets, indicators, outcomes, and timelines, as well as budget lines to ensure transformative change. There is clear evidence that the principles of business and human rights are not being fully implemented by the State and businesses, which has serious implications for those impacted by business activities both in Ireland and in other territories where Irish businesses operate in. The State must place the values of human rights and equality at the heart of business activities. It should not let narratives around competitiveness be used to erode human rights and equality protections; rather, human rights and equality must be inherent to and explicit in the Government's prioritisation of competitiveness.

Ireland's approach of using voluntary and non-binding measures to encourage businesses to respect human rights has not worked; the State must put in place mandatory obligations on businesses to respect human rights and equality, including in their operations, businesses relationships and throughout their value chains. Key to this will be the transposition of the

European Union Corporate Sustainability Due Diligence Directive by 26 July 2028, which makes it mandatory for businesses in the EU within the scope of the Directive to conduct human rights due diligence. However, changes to the Directive have hindered its potential to hold businesses to account and will lead to a fragmented legal and regulatory framework for Irish businesses who fall within or outside the scope of the Directive.

There must be coherence between the business and human rights framework and legislation and policies concerning equality and non-discrimination, trade union rights and the right to collective bargaining, environmental and climate action, human trafficking and forced labour, regulation of digital technologies, civic space, human rights defenders, trade and investment, and procurement. The State must ensure our trade policies do not support genocide, crimes against humanity and war crimes.

Our positions and recommendations highlight the fundamental changes required in the State's approach to business and human rights to ensure that human rights and equality protections are at the core of business activities.

Recommendations

International Standards

The Commission recommends that:

- international human rights and equality standards, including the United Nations Guiding Principles on Business and Human Rights should be clearly reflected in legislation, policy, and practice concerning the human rights and equality impacts of business activities.

National context

The Commission recommends that:

- the State prioritises implementing an ambitious and strengthened business and human rights framework in Ireland which contains robust human rights, equality and non-discrimination protections. The framework should be reflected in Ireland's economic and trade agenda, including the implementation of key domestic policies such as the Action Plan on Competitiveness and Productivity.
- the State ensures that the SME Test includes and weights human rights and equality impacts in its methodology.

Role of Irish Human Rights and Equality Commission

The Commission recommends that:

- the State appropriately resources IHREC to strengthen our capacity to work on business and human rights and to effectively monitor the implementation of the UN Guiding Principles on Business and Human Rights and other human rights and equality standards in Ireland.
- the State ensures mechanisms are in place to facilitate meaningful engagement between IHREC and the State on legislation, policy and practice related to business

activities and that the State proactively responds to or implements our recommendations.

Public Sector Equality and Human Rights Duty

The Commission recommends that:

- the State has due regard to the Public Sector Equality and Human Rights Duty when developing and adopting policy, legislation and processes related to business activities, including ensuring that the Duty is central to the development, implementation, monitoring, and evaluation of the new National Action Plan on Business and Human Rights.
- public bodies, including State-owned enterprises, have due regard to the Public Sector Equality and Human Rights Duty when developing and adopting policies and processes on their business activities.

Implementing a business and human rights framework in Ireland

National Action Plan on Business and Human Rights

The Commission recommends that:

- the State prioritises the publication of the National Action Plan on Business and Human Rights, which includes clear targets, indicators, outcomes, timelines, budget lines, and a named body responsible for the implementation of each action.
- the State ensures that the development, implementation and monitoring of the National Action Plan on Business and Human Rights is informed by input from civil society and human rights defenders, international obligations on business and human rights, best practice in other countries, and island of Ireland considerations.
- the State establishes and resources a multistakeholder group to monitor the implementation of the National Action Plan on Business and Human Rights, and

ensures the publication of independent benchmarking reports, a mid-term review, and an independent evaluation at milestones in its delivery.

Transposition of the Corporate Sustainability Due Diligence Directive

The Commission recommends that:

- the State prioritises early and ongoing engagement with stakeholders including the Commission, human rights defenders, civil society, and trade unions on the transposition of the Corporate Sustainability Due Diligence Directive into Irish law. The engagement should include a focus on areas where Ireland can be ambitious and aligned with international human rights and equality standards in transposing the Directive.

Access to remedy

The Commission recommends that:

- the State strengthens the role of the OECD National Contact Point in promoting business respect for human rights and equality, and providing remedy where breaches occur.
- the National Action Plan on Business and Human Rights includes a priority focus on actions to ensure access to effective remedies for victims of human rights abuses of Irish-domiciled businesses, whether harms occur domestically or overseas.

Decent work

The Commission recommends that:

- the National Action Plan on Business and Human Rights recognises the right to decent work, including the right to collective bargaining, and includes specific actions to respect and protect the right to decent work of structurally vulnerable groups.
- the State publishes without delay the legislation to transpose the EU Pay Transparency Directive. In ambitiously transposing the Directive, the State should exceed the

minimum requirements, where possible, particularly on intersectional discrimination and on mandating the collection and reporting of data across the grounds of discrimination in the Employment Equality Acts.

Human trafficking and forced labour

The Commission recommends that:

- the State introduces a standalone offence for holding a person in slavery, servitude or forced or compulsory labour.
- the State increases its efforts, in line with the obligations under the amended EU Anti-Trafficking Directive, to punish, by criminal and non-criminal sanctions, legal entities implicated in human trafficking, in the context of their business activities and supply chains.

Environmental and climate action

The Commission recommends that:

- the State considers the measures required in response to the International Court of Justice's Advisory Opinion on the Obligations of States in respect of Climate Change, including the regulatory and legislative measures required to limit the emissions of businesses.

Digital regulation and artificial intelligence

The Commission recommends that:

- the National Action Plan on Business and Human Rights has a specific focus on the responsibilities of technology companies and includes requirements on technology companies to respect and protect human rights and equality.

- the State ensures the national approach to AI includes the participation of people most affected, ensuring that the design, development, and regulation of AI systems are inclusive, intersectional, and rights-based from the start.

Human Rights Defenders

The Commission recommends that:

- the State adopts legislative and policy measures to ensure businesses adequately protect and engage with human rights defenders in their activities and when carrying out human rights due diligence.
- Irish businesses, whether operating in Ireland or abroad, adopt a policy, in consultation with human rights defenders, on the protection of human rights defenders from threats and attacks in their supply chains and throughout business activities, operations and relationships.
- the State enacts a strong legislative framework, accompanied by policy and regulatory measures, to protect human rights defenders from Strategic Lawsuits Against Public Participation.

Trade in the Occupied Palestinian Territory and trade with Israel

The Commission recommends that:

- the State includes a prohibition on trade in services in the Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Bill and passes the legislation without delay.
- the State ends all military defence contracts with Israel, halt trade in dual-use items, and ensures that neither Ireland's airspace and territory nor Ireland's data centres can be used to support Israel's military operations.
- the State continues to press for the suspension of the EU-Israel Association agreement, which governs trade between the EU and Israel, on the grounds of violation

of Article 2 which says that the Agreement shall be based on respect for human rights and democratic principles.

Binding international treaty on business and human rights

The Commission recommends that:

- the State prioritises publicly advocating for the European Union to adopt a formal negotiating mandate on the legally binding instrument to regulate, in international human rights law, the activities of transnational corporations and other business enterprises. National Human Rights Institutions, National Equality Bodies, and civil society within the European Union should be meaningfully included in the development of a negotiated position.
- the State, alongside the European Union, actively participates in the drafting process for the legally binding instrument, including advocating for National Human Rights Institutions and National Equality Bodies to be specifically named in the text, with the aim of achieving an ambitious and effective international treaty on business and human rights.

Who we are

The Irish Human Rights and Equality Commission is Ireland's independent National Human Rights Institution and National Equality Body.¹ We protect and promote equality and human rights in Ireland.²

We are the Independent Monitoring Mechanism for Ireland under the United Nations Convention on the Rights of Persons with Disabilities;³ the independent National Rapporteur on the Trafficking of Human Beings;⁴ and will be assigned the role of the Co-ordinating National Preventive Mechanism under the Optional Protocol to the Convention against Torture,⁵ pending ratification. Alongside Northern Ireland's human rights and equality bodies, we have a mandate to consider and report on equality and rights issues with an island of Ireland dimension.⁶ We also have legal powers under the Gender Pay Gap Information Act 2021,⁷ and a fundamental rights role in relation to the EU Artificial Intelligence Act⁸.

We are mandated to keep under review the adequacy and effectiveness of law and practice in the State relating to the protection of equality and human rights; and to make recommendations to the Government in relation to the measures that we consider should be taken to strengthen, protect and uphold equality and human rights in the State.⁹ We assist public bodies with their statutory obligations under the Public Sector Equality and Human Rights Duty to have regard to the need to eliminate discrimination, promote equality and protect the human rights of their staff, customers, service users and everyone affected by their policies and plans.¹⁰

¹ Established under the [Irish Human Rights and Equality Commission Act 2014](#).

² See our recently published Strategy Statement 2025-2027: IHREC, [Strategy Statement 2025-2027](#) (2025).

³ Section 103 of the [Assisted Decision-Making \(Capacity\) \(Amendment\) Act 2022](#).

⁴ IHREC, [Commission Takes on New Role as Ireland's National Rapporteur on the Trafficking of Human Beings](#) (2020).

⁵ To be provided under the *Inspection of Places of Detention Bill*, when enacted.

⁶ We work with the Northern Ireland Human Rights Commission (NIHRC) in the Joint Committee, as set out in the Belfast Good Friday Agreement. Following the UK's withdrawal from the EU, we also comprise the Article 2(1) Working Group of the Dedicated Mechanism, along with the NIHRC and the Equality Commission for Northern Ireland (ECNI).

⁷ *Gender Pay Gap Information Act 2021*.

⁸ Article 77 of the [European Union Artificial Intelligence Act](#). Department of Enterprise, Trade and Employment, [Minister Calleary announces key milestone in the implementation of the EU regulation on AI](#) (31 October 2024).

⁹ Section 10(2) of the [Irish Human Rights and Equality Commission Act 2014](#).

¹⁰ Section 42 of the [Irish Human Rights and Equality Commission Act 2014](#).

In our Strategy Statement 2025-2027, we have prioritised the following aims within the context of our work:

- Developing robust responses to current and emerging threats to human rights and equality;
- Enhancing accountability mechanisms;
- Strengthening the human rights and equality infrastructure in the State;
- Fulfilling our international role as part of a global network of National Human Rights Institutions and National Equality Bodies; and
- Operating as a model organisation for implementing human rights and equality in practice.¹¹

¹¹ IHREC, [Strategy Statement 2025-2027](#) (2025).

Introduction

Business enterprises should respect human rights. This means that they should avoid infringing on the human rights of others and should address adverse human rights impacts with which they are involved.¹²

The landmark United Nations Guiding Principles on Business and Human Rights (UNGPs), adopted in 2011, clarified the responsibility on the Irish State and Irish businesses to ensure that human rights and equality principles are embedded in the activities of Irish businesses, both in Ireland and abroad.¹³ Business and human rights is a critical area for protecting human rights and equality in the State due to profound impact that business activities can have on human rights and equality. Adverse impacts can particularly affect structurally vulnerable groups including women, children, victims of trafficking, disabled people, indigenous communities, ethnic minorities, migrants, LGBTQIA+ people, and human rights defenders.

Ireland has an obligation to effectively regulate and monitor businesses operating in Ireland. The business landscape in Ireland comprises multinational corporations, large enterprises and a large proportion of small and medium-sized enterprises (SMEs).¹⁴ Irish businesses have extensive activities overseas and in global value chains. No matter their size or region they are operating in, every Irish business is expected to respect human rights, and they should put in place the policies and processes to show that they are respecting human rights through their operations and business relationships.¹⁵

¹² Principle 11 of the United Nations Guiding Principles on Business and Human Rights: United Nations, [Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework](#) (2011) p. 13.

¹³ See ‘[International standards](#)’ section below.

¹⁴ In 2022, SMEs (less than 250 employees) accounted for 99.8 percent of all enterprises and 68 percent of persons employed: Central Statistics Office, [Business in Ireland 2022 – Summary Results](#) (2024). In 2022, foreign-owned multinational enterprises represented just 3.2 percent of total enterprises in Ireland but generated 71.4 percent (€921 billion) of total turnover and 71.0 percent (€301 billion) of total Gross Value Added (GVA) in the Irish business economy. These foreign-owned multinationals were 26.1 percent EU owned and 73.9 percent non-EU owned: Central Statistics Office, [Business in Ireland 2022 - Insights on Multinationals](#) (2024).

¹⁵ United Nations Office of the High Commissioner for Human Rights (OHCHR), [Frequently asked questions about the Guiding Principles on Business and Human Rights](#) (2014) pp. 32-33.

The approach of the State to implementing the UNGPs has focused on voluntary measures to encourage businesses to respect human rights and equality standards in their business activities.¹⁶ While some Irish businesses have taken steps to integrate human rights and equality standards into their activities,¹⁷ this process is too slow and inconsistent across sectors to lead to meaningful change and tangible impacts. Research has shown that the top 50 publicly-listed companies operating in Ireland and 10 of the largest State-owned enterprises are falling significantly short of incorporating the UNGPs into the policies and processes.¹⁸ Several Irish companies, including State-owned enterprises, have been linked with human rights abuses in other States.¹⁹ Ireland must move beyond voluntary commitments to put in place mandatory obligations on businesses to respect human rights and equality, including in their operations, businesses relationships and throughout their value chains.

Ireland's business and human rights framework has been subject to repeated criticism by United Nations treaty bodies who made recommendations to Ireland on areas such as Ireland's National Plan on Business and Human Rights, human rights due diligence, and access to effective remedies and redress mechanisms for victims of abuse by Irish businesses operating in Ireland and abroad.²⁰ We have consistently called for the State to prioritise domestic implementation of recommendations from international human rights

¹⁶ Shane Darcy, [Whose business is human rights?](#) (2021, RTÉ).

¹⁷ Ibec have recently launched their '[Open for Business](#)' campaign which will provide its members with practical tools to shape public conversations about the positive economic and social impact of inclusion.

¹⁸ Researcher examined the implementation of the UNGPs in Ireland using the [Corporate Human Rights Benchmark Core UNGP Indicators](#) (2021) from the World Benchmarking Alliance. 86 percent of the Top 50 sample scored less than 50 percent of the available marks, with 32 percent scoring below 20 percent and 52 percent scoring below 30 percent. 28 percent of companies scored no points on the human rights due diligence indicators. See Benn Hogan, ML Rhodes, Maximilian Schormair and Mary Lawlor, [Irish Business and Human Rights: A snapshot of large firms operating in Ireland](#) (2024, Centre for Social Innovation, Trinity Business School).

¹⁹ Irish Coalition for Business & Human Rights, [Make it your business: How Ireland can ensure business respect human rights and the environment](#) (2021) p. 20.

²⁰ Committee on the Elimination of Discrimination against Women, [Concluding observations on the eighth periodic report of Ireland](#), CEDAW/C/IRL/CO/8 (10 July 2025) para. 44; 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) paras. 10-11; 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; 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) paras. 47-48.

mechanisms, and to establish and resource the necessary domestic mechanisms to support implementation. This is why we have a deep concern that Ireland remains without a national action plan on business and human rights since the previous plan expired in 2020,²¹ and there was no commitment to a successor action plan in the current Programme for Government.²² A policy gap at a time of significant developments on business and trade nationally, regionally and internationally leaves businesses, departments, rightsholders, and other stakeholders unclear on the requirements on the State and businesses to respect and protect human rights, and to remedy human rights violations. With Ireland’s strategic location in the European and global economy, an ambitious, comprehensive and coherent human rights and equality aligned framework, setting out the key policy, legislative and regulatory actions required, must be put in place without delay.

As recognised by the UN Committee on Economic, Social and Cultural Rights,²³ Ireland must prioritise the adoption of a framework on human rights due diligence.²⁴ Effective human rights due diligence carried out by businesses will identify, mitigate and prevent adverse human rights impacts in their operations and business relationships. The landscape for due diligence in Ireland will be changing in the next few years with the adoption at the European Union level of the Corporate Sustainability Due Diligence Directive (CSDDD) which makes it mandatory for businesses in the EU within the scope of the CSDDD to conduct human rights due diligence.²⁵ While we welcome the adoption of the CSDDD, its provisions have been significantly diluted under the Omnibus I package which limits its potential to hold

²¹ Government of Ireland, [National Plan on Business and Human Rights 2017-2020](#).

²² Department of the Taoiseach, [Programme for Government – Securing Ireland’s Future](#) (2025).

²³ In 2024, the Committee on Economic, Social and Cultural Rights recommended that Ireland: “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”. Ireland is required to report on the follow-up to the implementation of this recommendation by 31 March 2026: 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).

²⁴ Principles 17-21 of the UNGPs cover human rights due diligence: United Nations, [Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework](#) (2011) pp. 17-24.

²⁵ European Commission, [Corporate sustainability due diligence](#). See text of the amended CSDDD: [Directive \(EU\) 2026/470 of the European Parliament and of the Council of 24 February 2026 amending Directives 2006/43/EC, 2013/34/EU, \(EU\) 2022/2464 and \(EU\) 2024/1760 as regards certain corporate sustainability reporting requirements and certain corporate sustainability due diligence requirements](#).

corporations responsible for human rights and environmental harms occurring in their global supply chains.²⁶ Omnibus I dramatically reduced the scope of businesses covered which will lead to a fragmented legal and regulatory framework for Irish businesses who fall within or outside the scope of the Directive.²⁷

The changes to the CSDDD are part of the wider simplification agenda and the narrative around competitiveness within the EU and Ireland.²⁸ While reducing unnecessary administrative burdens is a legitimate aim, the simplification measures and proposals appear to be driven by corporate lobbying²⁹ (including from outside the EU) and risk deregulation by the back door,³⁰ at the expense of fundamental rights, equality and non-discrimination protections, environmental protection, transparency, and workers' rights. We must be wary of a self-interested anti-regulation discourse which would strip away fundamental rights protection in the interests of corporate profits.³¹ There is a need to challenge any narrative that suggests human rights and equality are an obstacle to competitiveness, which can then excuse inaction on business and human rights.³² Businesses thrive in a stable regulatory environment grounded in legal certainty, accountability, and strong social cohesion.

²⁶ See concerns raised: European Network of National Human Rights Institutions (ENNHRI), [ENNHRI Statement on the Omnibus I Proposal to inform Trilogue Negotiations](#) (November 2025); Irish Coalition for Business & Human Rights, [Irish government slammed for support for 'slash and burn' of EU environment and human rights safeguards](#) (December 2025).

²⁷ The amended CSDDD will apply to EU companies with more than 5,000 employees and 1.5 billion euros turnover and non-EU companies with 1.5 billion euros turnover in the EU. The original CSDDD applied to EU companies with more than 1,000 employees and 450 million euros turnover and non-EU companies with 450 million euros turnover in the EU. It is estimated that the change in scope excludes 80 percent of companies initially in scope and CSDDD would now only apply to around 1,000 EU companies in 14 of the EU Member States, with some EU Member States having no companies within scope: DIHR, [Safeguarding the effectiveness of the CSDDD and CSRD following the Omnibus I](#) (17 December 2025) p. 4.

²⁸ European Commission, [Competitiveness compass](#).

²⁹ SOMO, [The secretive cabal of US polluters that is rewriting the EU's human rights and climate law](#) (3 December 2025); SOMO, [How Big Oil kills sustainability and climate legislation](#) (2 October 2025); Social LobbyMap, [The lobbying effect: How corporate influence shaped the EU's sustainability Omnibus proposal](#) (2025).

³⁰ European Commission President von der Leyen has acknowledged that the European Commission is pursuing a deregulation agenda: "Because when we look at simplification, we all agree we need simplification, we need deregulation": [Speech by President von der Leyen at the Copenhagen Competitiveness Summit](#) (1 October 2025).

³¹ IHREC, [Commission urges strong human rights safeguards in Ireland's regulation of Artificial Intelligence](#) (21 October 2025).

³² Research of 235 large, global firms in high-risk sectors has shown that "respecting human rights and maintaining competitiveness are not a dilemma, but are in fact compatible goals". Evidence shows that stronger corporate human rights performance is associated with positive financial outcomes. See United Nations

The simplification and competitiveness agenda should protect not erode human rights and equality, and Ireland should be robust in supporting this narrative regionally and internationally.³³ The State should also challenge any undue influence by businesses on the democratic process within the EU and Ireland which seeks to undermine and weaken the value of human rights and equality protections.³⁴ We need to ensure the Irish and EU law and policy making process is evidence-informed with transparent, timely and meaningful public consultations and supported by human rights and equality impact assessments conducted before, during and after the process.³⁵

The business and human rights framework is related to implementation of the Sustainable Development Goals, human rights and equality budgeting, the response to human trafficking, climate and environmental action, and regulation of digital technologies and artificial intelligence. A coherent and aligned approach is needed in these areas to ensure a strengthened human rights and equality base. However, we consider that business and human rights is not receiving the priority it requires in Ireland. This is despite the advocacy and policy work of IHREC, human rights defenders, and civil society, including the Irish

Development Programme, [Human Rights vs. Competitiveness – A False Dilemma? Data on the Financial Implications of Corporate Human Rights Performance](#) (2025). See also Council of Europe, [Human rights and competitiveness: Reframing the business case for human rights](#) (2025).

³³ Ireland's Presidency of the Council of the EU in the second half of 2026 and its candidacy for the UN Human Rights Council for 2027-2029 offer Ireland the opportunity to provide leadership on upholding human rights and equality values in the context of business activities. There should be alignment between the priorities for the EU Presidency and the campaign for the UN Human Rights Council. We draw attention to the recent end of mission statement by the United Nations Special Rapporteur on the human right to a clean, healthy and sustainable environment, Astrid Puentes Riaño, following their country visit to Ireland. The Special Rapporteur's statement lays out how Ireland can be a leader in ensuring that regulation and simplification can respect and protect human rights. See United Nations, [End of Mission Statement at the conclusion of the country visit to Ireland – Astrid Puentes Riaño, United Nations Special Rapporteur on the human right to a clean, healthy and sustainable environment: February 9 - 20, 2026](#) (20 February 2026).

³⁴ The UN Working Group on Business and Human Rights have set out recommendations to ensure that corporate engagement with the political processes is responsible and rights-respecting in line with the UNGPs: [Corporate influence in the political and regulatory sphere: Ensuring business practice in line with the Guiding Principles on Business and Human Rights](#), A/77/201 (20 July 2022).

³⁵ In response to the European Commission's call for input on revisions to the EU Better Regulation framework, ENNHRI have called for the European Commission to ensure any revisions to the framework do not weaken fundamental rights protections or undermine transparency, consistency, accountability and legal certainty in EU lawmaking. See ENNHRI, [ENNHRI response to the call for evidence on the revision of the EU's Better Regulation Framework](#) (February 2026).

Coalition on Business and Human Rights³⁶ and their member organisations, who have sought to keep the principles of business and human rights on the agenda.

With the stagnation of the business and human rights agenda in Ireland, this policy statement aims to set out to the State, businesses, human rights defenders, civil society, rightsholders and other stakeholders the key elements to underpin the implementation of a business and human rights framework in Ireland. This policy statement builds on our longstanding work in this area³⁷ and will guide us in our engagement with the business and human rights agenda in the future. The policy statement emphasises the importance of the legal obligations of the Public Sector Equality and Human Rights Duty (the Duty) in guiding the State's development of policy and legislation concerning business and human rights and in its procurement practices. The Duty also is important for State-owned enterprises in developing their own policies and processes. Our positions and recommendations highlight the fundamental changes required in the State's approach to business and human rights to ensure that human rights and equality protections are at the core of business activities.

³⁶ [Irish Coalition for Business and Human Rights](#).

³⁷ IHREC was a member of the [Implementation Group of the National Plan on Business and Human Rights 2017-2020](#). IHREC provided submissions to the State in [2015](#) and [2016](#) to inform the development of the National Plan on Business and Human Rights 2017-2020. IHREC provided observations on a draft second National Plan on Business and Human Rights in [2024](#). We have raised business and human rights in domestic policy work and in our international reporting to the European Union, Council of Europe and United Nations.

International standards

There are several relevant standards and guidance at the United Nations (UN), European Union (EU), Council of Europe (CoE), and Organisation for Economic Co-operation and Development (OECD) level which can inform implementing a framework in Ireland to ensure greater respect for human rights and equality amongst businesses. However, it is important to recognise that many of these standards do not create legal obligations and are instead non-binding and / or voluntary measures for States and businesses. Ireland has a dualist legal system, and the State has thus far resisted calls by IHREC and international treaty bodies to incorporate international human rights standards in domestic legislation.

The United Nations Guiding Principles on Business and Human Rights (UNGPs) are the global standard for preventing and addressing the risk of adverse impacts on human rights involving business activity, and they provide the internationally accepted framework for enhancing standards and practices regarding business and human rights.³⁸

The UNGPs are founded on three pillars:

- **The State duty to protect human rights** against abuse by businesses in their territory and/or jurisdiction through effective policies, legislation, regulations and adjudication to prevent, investigate, punish and redress the abuse.

- **The corporate responsibility to respect human rights** by not infringing the rights of others and addressing the adverse human rights impacts with which they are involved.

³⁸ The UNGPs were developed by the Special Representative of the Secretary-General on the issue of human rights and transnational corporations and other business enterprises. The Human Rights Council (HRC) endorsed the Guiding Principles in its [resolution 17/4 of 16 June 2011](#). The UNGPs are grounded in recognition of: (a) States' existing obligations to respect, protect and fulfil human rights and fundamental freedoms; (b) The role of business enterprises as specialised organs of society performing specialised functions, required to comply with all applicable laws and to respect human rights; (c) The need for rights and obligations to be matched to appropriate and effective remedies when breached. The UNGPs apply to all States and to all business enterprises, both transnational and others, regardless of their size, sector, location, ownership and structure. The UNGPs do not create new legal obligations for States but rather they clarify and elaborate upon existing obligations for States under human rights standards including the Universal Declaration of Human Rights and UN treaties. See United Nations, [Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework](#) (2011).

- The State should ensure **access to effective remedy**, both judicial and non-judicial, for rights-holders who experience business-related human rights abuses.

Other relevant standards and initiatives at the UN include the Global Compact,³⁹ recommendations by treaty body mechanisms,⁴⁰ and the work of the UN Working Group on Business and Human Rights⁴¹ and the Annual Forum on Business and Human Rights⁴² to support the implementation of the UNGPs. Two key resources for States and businesses alongside the UNGPs are the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct⁴³ and the International Labour Organisation (ILO) Tripartite declaration of

³⁹ The [United Nations Global Compact](#) is a voluntary initiative of the United Nations launched in 2000 which calls on business to align their operations and strategies with ten universal principles on human rights, labour, environment, and anti-corruption. [The Ten Principles of the UN Global Compact](#) are derived from existing international standards including the Universal Declaration of Human Rights. It is the world's largest corporate sustainability initiative and supports the UN's engagement with the private sector. There are over 25,000 participants based in 167 States. There are over [75 Irish companies](#) who have joined the Compact and there is an [Irish Network](#) which was launched in 2024. To join the UN Global Compact, a company's highest-level executive commits that the company will implement the ten principles and act in support of UN Goals.

⁴⁰ The United Nations Committee on Economic, Social and Cultural Rights have clarified the duties of States to prevent and address the adverse impacts of business activities on economic, social and 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). The United Nations Committee on the Rights of the Child have set out the scope of the obligations on States with regard to children's rights and the business sector: [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).

⁴¹ At the same time as endorsing the UNGPs in 2011, the [HRC](#) established the Working Group on the issue of human rights and transnational corporations and other business enterprises (referred to as the Working Group on Business and Human Rights). The Working Group has a mandate to promote the effective and comprehensive dissemination and implementation of the UNGPs. The Working Group reports annually to the HRC and the General Assembly with recommendations to States, businesses and other stakeholders on measures to be taken to implement the UNGPs in different business areas and sectors. See [Working Group on Business and Human Rights](#).

⁴² The [HRC](#) established the Forum to "discuss trends and challenges in the implementation of the Guiding Principles and promote dialogue and cooperation on issues linked to business and human rights, including challenges faced in particular sectors, operational environments or in relation to specific rights or groups, as well as identifying good practices." The Annual Forum brings together the UN and its entities, States, intergovernmental and regional organisations, businesses, trade unions, national human rights institutions, academics, civil society, human rights defenders, and rights holders. See [United Nations Forum on Business and Human Rights](#).

⁴³ The Guidelines were introduced in 1976 and have been continuously updated, most recently in 2023, to reflect business and societal changes and priorities. The Guidelines provide non-binding principles and standards for responsible business conduct in a global context consistent with applicable laws and internationally recognised standards. The Guidelines are recommendations by governments for businesses to align their activities with sustainable development and conduct due diligence to avoid adverse impacts on people, planet and society. The Guidelines cover key areas of business responsibility: human rights; employment and industrial relations; environment; bribery and other forms for corruption; consumer interests; science, technology and innovation; competition; and taxation. See OECD, [OECD Guidelines for Multinational Enterprises on Responsible Business Conduct](#) (2023). See also OECD, [OECD Due Diligence Guidance for Responsible Business Conduct](#) (2018).

principles concerning multinational enterprises and social policy⁴⁴. At the CoE, they have adopted a recommendation to provide guidance to States on the implementation of the UNGPs across the CoE region.⁴⁵

As noted above, a significant recent development at the EU level⁴⁶ is the adoption of the Corporate Sustainability Due Diligence Directive (CSDDD)⁴⁷ alongside the Corporate Sustainability Reporting Directive (CSRD)⁴⁸. The two Directives were amended under the Omnibus I package which postponed deadlines for implementation,⁴⁹ reduced the number of businesses covered by the CSDDD and CSRD,⁵⁰ and excluded the full value chain of all businesses. The provisions of the amended CSDDD and the Omnibus I process have been subject to criticism by the Office of the High Commissioner for Human Rights (OHCHR),⁵¹ UN

⁴⁴ The Tripartite Declaration was adopted in 1977 and has been amended several times since, most recently in 2022. The Declaration provides guidance to multinational enterprises on social policy and inclusive, responsible and sustainable workplace practices. The principles are addressed to multinational enterprises, governments, and employers' and workers' organisations and cover areas such as employment, training, conditions of work and life, and industrial relations as well as general policies. See ILO, [Tripartite declaration of principles concerning multinational enterprises and social policy](#) (2022).

⁴⁵ The Recommendation calls for States to review their legislation, policy and practice to ensure compliance with the Recommendation. It outlines additional protections for workers, children, indigenous people, and human rights defenders. CoE, [Human Rights and business – Recommendation CM/Rec\(2016\)3 of the Committee of Ministers to Member States](#) (2016). The CoE also set up an [Online Platform for Human Rights and Business](#) to promote the sharing of national expertise and practice in the field of business and human rights.

⁴⁶ For EU regulatory initiatives related to business and human rights: see DIHR, [How do the pieces fit in the puzzle? Making sense of EU regulatory initiatives related to business and human rights](#) (2026).

⁴⁷ The CSDDD require companies within scope to conduct human rights due diligence: European Commission, [Corporate sustainability due diligence](#).

⁴⁸ The CSRD requires companies within scope to report annually in their directors' report on environmental, social and governance and human rights matters according to EU mandatory standards entitled European Sustainability Reporting Standards: European Commission, [Corporate sustainability reporting](#). Ireland transposed the CSRD into Irish law under the [European Union \(Corporate Sustainability Reporting\) Regulations 2024](#) and transposed the Stop the Clock Directive which postpones by two years the entry into scope of CSRD reporting requirements for so-called Wave 2 and Wave 3 companies under the [European Union \(Corporate Sustainability Reporting\) Regulations 2025](#).

⁴⁹ The transposition deadline for the CSDDD is postponed to 26 July 2028. The reporting requirements for certain companies within the scope of the CSRD have been postponed for two years under the Stop the Clock Directive.

⁵⁰ The threshold for the CSRD has increased to companies with over 1,000 employees (from 250) and a net-turnover of €450 million. The Minister for Enterprise, Tourism and Employment has stated that this amendment has removed approximately 80 percent of companies from the scope of CSRD: Department of Enterprise, Tourism and Employment, [Minister Burke signs regulations to give effect to EU Directive on cutting red tape and simplifying the obligations on business in relation to corporate sustainability reporting](#) (18 July 2025).

⁵¹ OHCHR, [OHCHR Commentary on the Omnibus Proposal: EU proposal risks backsliding on historic Corporate Sustainability Directive](#) (May 2025).

Working Group on Business and Human Rights⁵² the European Network of National Human Rights Institutions,⁵³ and Irish civil society⁵⁴ amongst other stakeholders including businesses for failing to align with the UNGPs and lacking transparency and meaningful stakeholder engagement. The European Ombudswoman ruled that the way the Omnibus I package was progressed amounted to ‘maladministration’, falling short of the European Commission’s own standards.⁵⁵

The Commission recommends that international human rights and equality standards, including the United Nations Guiding Principles on Business and Human Rights should be clearly reflected in legislation, policy, and practice concerning the human rights and equality impacts of business activities.

⁵² UN Working Group on Business and Human Rights. [Statement by the United Nations Working Group on Business and Human Rights on the European Commission’s “Omnibus simplification package”](#) (20 March 2025); UN Working Group on Business and Human Rights, [Statement by the United Nations Working Group on Business and Human Rights encouraging the European Union to ensure that any developments relating to the Corporate Sustainability Due Diligence Directive are in alignment with the UN Guiding Principles on Business and Human Rights](#) (12 February 2025).

⁵³ ENNHRI, [ENNHRI Statement on the Omnibus I Proposal to inform Trilogue Negotiations](#) (November 2025); ENNHRI, [ENNHRI raises important concerns over the European Commission’s Omnibus I proposal](#) (March 2025).

⁵⁴ Irish Coalition for Business & Human Rights, [Irish government slammed for support for ‘slash and burn’ of EU environment and human rights safeguards](#) (16 December 2025); Irish Coalition for Business & Human Rights, [Defending the CSDDD: Ireland’s role in protecting the EU Corporate Sustainability Due Diligence Law](#) (April 2025)

⁵⁵ European Ombudsman, [Ombudsman finds maladministration in how Commission prepared urgent legislative proposals](#) (26 November 2025)

National context

The national framework for business and human rights in Ireland was the first National Plan on Business and Human Rights 2017-2020.⁵⁶ The Plan aimed to give effect to the UNGPs, and the actions were structured around the pillars of the UNGPs. A multi-stakeholder Implementation Group – which IHREC was a member of alongside Departmental officials, business representatives, and civil society – was established to monitor the implementation of the Plan.⁵⁷ Key deliverables under the Plan included a baseline assessment of the existing legislative and regulatory framework applying to business and human rights in Ireland,⁵⁸ guidance for business enterprises,⁵⁹ and a review of access to remedy in Ireland⁶⁰.

A Departmental review of the Plan reported a high implementation rate;⁶¹ however, observers criticised elements of the Plan due to a failure to meet key commitments within agreed timeframes and that the Plan focused on ‘promotion’ rather than mandatory and ambitious requirements.⁶² The Implementation Group made a series of recommendations for a new Plan including that it should focus on time-bound and measurable goals, specific and directive language, and clear timelines and responsibilities.⁶³ A consultation on a second Plan was

⁵⁶ Government of Ireland, [National Plan on Business and Human Rights 2017-2020](#).

⁵⁷ Department of Foreign Affairs and Trade, [The Implementation Group for the National Plan on Business and Human Rights](#).

⁵⁸ ReganStein and Leading Edge Group, [National Plan on Business and Human Rights: Baseline Assessment of Legislative and Regulatory Framework](#) (2019, Department of Foreign Affairs and Trade).

⁵⁹ Implementation Group for the National Plan on Business and Human Rights 2017-2020, [Business and Human Rights Guidance for Business Enterprises](#) (2021, Department of Foreign Affairs).

⁶⁰ Rachel Widdis, [Review of Access to Remedy in Ireland](#) (2020, Department of Foreign Affairs) p. 49.

⁶¹ According to the Report, 91 percent of priority commitments (21 out of 23) are either fully implemented or are being implemented on an ongoing basis and implementation plans are either in place or under consideration in relation to the remaining two (9 percent) priority commitments. Department of Foreign Affairs, [Review of implementation of National Plan on Business and Human Rights 2017-2020](#) (2021).

⁶² See commentary in Ciara Hackett, Ciarán O’Kelly and Clare Patton, [The case of the Irish National Contact Point for the OECD Guidelines for Multinational Enterprises: Challenges and opportunities for the business and human rights landscape in Ireland](#) (2020); Shane Darcy, [Embedding Business & Human Rights in Ireland: Legislating for Human Rights Due Diligence](#) (2020).

⁶³ The Implementation Group also recommended that Ireland should be a regional and global leader in this area, and the new Plan should reflect developments at the EU, UN, and OECD level: Department of Foreign Affairs, [Review of implementation of National Plan on Business and Human Rights 2017-2020](#) (2021).

launched in 2023,⁶⁴ and while a draft plan was shared with stakeholders for input in 2024⁶⁵ the new action plan has yet to be published and is not included as a Government commitment in the Programme for Government.⁶⁶ This leaves Ireland without a coherent framework to ensure that the State and businesses uphold human rights and equality values.⁶⁷

Improving competitiveness is a key priority in the Programme for the Government,⁶⁸ and the Government committed to prioritising an Action Plan on Competitiveness and Productivity, which was subsequently published in September 2025.⁶⁹ It is unclear how this will link with the new national action plan on business and human rights, as there is no reference to business and human rights in the Action Plan. The Action Plan contains limited references to human rights and equality,⁷⁰ which is concerning as promoting competitiveness should not come at the expense of protecting and respecting human rights and equality. This speaks to a government with an economic and trade agenda, which does not place a high value on human rights and equality. It is a policy choice of a government rather than an economic or trade imperative to not include human rights and equality protections in national policy frameworks.

The Action Plan on Competitiveness and Productivity prioritises that all Government departments will apply the SME Test to all measures, including legislation, policy, and

⁶⁴ Department of Foreign Affairs and Trade, [Tánaiste and Minister Calleary launch public consultation for new National Plan on Business and Human Rights](#) (2023). See submissions to the consultation: Department of Foreign Affairs and Trade, [National Plan on Business and Human Rights: Public Consultation for new National Plan on Business and Human Rights](#).

⁶⁵ We provided observations on the draft action plan in June 2024: IHREC, [Observations on the draft second National Plan on Business and Human Rights](#) (2024).

⁶⁶ In June 2025, during the [interactive dialogue with the UN Working Group on Business and Human](#), the State noted that “Ireland is also currently developing our second National Plan on Business and Human Rights, which will reaffirm our strong commitment to the implementation of the UN Guiding Principles.”

⁶⁷ We discuss our recommendations on the new national plan in the section ‘[National Action Plan on Business and Human Rights](#)’.

⁶⁸ Department of the Taoiseach, [Programme for Government – Securing Ireland’s Future](#) (2025) pp. 7, 12, 13-14.

⁶⁹ The Action Plan on Competitiveness and Productivity is a whole-of-government plan which focuses on the economic areas that fall with Ireland’s domestic sphere of influence: Government of Ireland, [Action Plan on Competitiveness and Productivity](#) (2025).

⁷⁰ Only in the context of the legal system: “The most important objective of any country’s courts and legal system is to provide for and maintain a clear framework of rules that protect citizen’s rights and liberties, ensure equality before the law, resolve disputes fairly and uphold the rule of law and maintain public order.” Government of Ireland, [Action Plan on Competitiveness and Productivity](#) (2025) p. 75.

regulation.⁷¹ The European Commission⁷² and the OECD⁷³ encourage their Member States to apply the SME Test in the policymaking process. The guidelines and template for Ireland's SME Test asks policy makers to consider the regulatory burden on SMEs of any new proposals and to think about alternative options or mitigating measures to minimise disproportionate impacts on SMEs.⁷⁴ While recognising that assessing regulatory burden is a legitimate goal, it is unclear how the SME Test includes human rights and equality considerations in its methodology.⁷⁵

We note that concerns have been raised about proposed legislation to give effect to the investment court system provisions in the EU-Canada Comprehensive Economic and Trade Agreement (CETA) and other international agreements.⁷⁶ The investment court system, which will operate outside the Irish legal system, will allow businesses to sue the Irish State for State policies which are regarded as negatively affecting their investments. This could constrain ambitious policymaking as businesses could seek compensation if Ireland's social and environmental policies, legislation and regulation impact their profit.⁷⁷ The State's approach

⁷¹ "All Government Departments will apply the SME test to all measures, in particular to policy initiatives where it is proposed to increase costs on small business and include the SME test in the Government handbook." Government of Ireland, [Action Plan on Competitiveness and Productivity](#) (2025) p. 17.

⁷² The European Commission apply the SME test to EU legislative proposals. See European Commission, [SME Test](#). See also [SME Test for better regulation - Use of the test in EU Member States](#) (2024).

⁷³ OECD, [The SME Test: Taking SMEs and entrepreneurs into account when regulating – Annex to the OECD Best Practice Principles on Regulatory Impact Assessment](#) (2022).

⁷⁴ The SME test was launched in 2021, with a government decision in May 2024 requiring any major new measure from Government to be assessed for its impact on SMEs. Policymakers should apply the SME test and the "think small first" principle to all policy. The SME test should be applied at the earliest stage of policymaking. See Department of Enterprise, Tourism and Employment, [SME Test](#).

⁷⁵ The July 2025 [Guidelines and template for the application of the SME test](#) make no reference to human rights and equality in the steps in conducting the SME test. The four steps of the SME test are: consultation, identification, impact and mitigation. We have previously expressed concern about the use of the SME test being the deciding factor on the inclusion of socio-economic status as a ground of discrimination under equality legislation: IHREC, [Pre-Legislative Scrutiny of the Equality \(Miscellaneous Provisions\) Bill 2024](#) (2025) p. 10.

⁷⁶ The [Arbitration \(Amendment\) Bill 2025](#) was introduced in response to the Supreme Court's decision in [Costello v Ireland](#) that CETA could only be ratified if the *Arbitration Act 2010* was amended. Oireachtas members have raised concern that there was no pre-legislative scrutiny of the Bill and criticised the investor court system: see [Debates](#). See also concerns raised by civil society: Irish Coalition for Business and Human Rights, [We must not put corporate profits ahead of the public good](#) (25 February 2026); Evie Clarke, Co-ordinator of the Irish Coalition for Business and Human Rights, [Proposed 'investor courts' will put corporate interests ahead of public ones](#) (13 February 2026, letter to the Irish Times).

⁷⁷ Irish Coalition for Business and Human Rights, [We must not put corporate profits ahead of the public good](#) (25 February 2026); Evie Clarke, Co-ordinator of the Irish Coalition for Business and Human Rights, [Proposed 'investor courts' will put corporate interests ahead of public ones](#) (13 February 2026, letter to the Irish Times).

to CETA can be contrasted with its approach to the Energy Charter Treaty. The Irish Government has signalled its intent to withdraw, along with other EU Member States, from the Energy Charter Treaty which allows energy companies to sue the State over its energy transition policies.⁷⁸ The process of withdrawal has been slow and the European Commission has recently sent a letter of formal notice to the State requesting it withdraw from the Treaty without undue delay.⁷⁹

The Commission recommends that the State prioritises implementing an ambitious and strengthened business and human rights framework in Ireland which contains robust human rights, equality and non-discrimination protections.

The Commission recommends that the framework should be reflected in Ireland's economic and trade agenda, including the implementation of key domestic policies such as the Action Plan on Competitiveness and Productivity.

The Commission recommends that the State ensures that the SME Test includes and weights human rights and equality impacts in its methodology.

⁷⁸ Department of Climate, [Energy and the Environment, Minister Ryan welcomes decision to withdraw from the Energy Charter Treaty](#) (31 May 2024). On 3 March 2026, the Minister for Foreign Affairs stated that a memorandum would be brought to Government shortly and the formal process to withdraw would begin the second quarter of 2026: [Parliamentary Question on Energy Policy](#) (3 March 2026)

⁷⁹ Ireland was one of 16 Member States to be sent a letter of formal notice. As the EU and Euratom withdrew from the Energy Charter Treaty on 28 June 2025 and trade and investment are the competency of the EU, the European Commission called for the Member States to withdraw. See European Commission, [January Infringements package: key decisions](#) (30 January 2026).

Role of the Irish Human Rights and Equality Commission

National human rights institutions that comply with the Paris Principles have an important role to play in helping States identify whether relevant laws are aligned with their human rights obligations and are being effectively enforced, and in providing guidance on human rights also to business enterprises and other non-State actors.⁸⁰

National Human Rights Institutions (NHRIs) and National Equality Bodies (NEBs) are active contributors nationally, regionally and internationally in ensuring the promotion and protection of human rights and equality in the context of business activities; this includes calling for States to implement the UNGPs, the ILO Tripartite Declaration, and the OECD Guidelines for Multinational Enterprises.⁸¹ We work collectively through our international networks, including the Global Alliance of National Human Rights Institutions (GANHRI), the European Network of National Human Rights Institutions (ENNHRI), and the European Network of Equality Bodies (Equinet).⁸²

NHRIs worldwide have committed through the Edinburgh Declaration to use our mandates and functions to promote enhanced protection against business-related human rights abuse, ensure greater accountability and respect for human rights by business actors, ensure access to justice for victims and establish multi-stakeholder dialogues with government, businesses, civil society, rights holders, and human rights defenders.⁸³ The UN Working Group on Business

⁸⁰ United Nations, [Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework](#) (2011) p. 6.

⁸¹ International Coordinating Committee of National Human Rights Institutions and Danish Institute for Human Rights, [Business and Human Rights: A Guidebook for National Human Rights Institutions](#) (2013). For example, the Danish Institute for Human Rights (DIHR) has been actively working on business and human rights for over twenty years and works in Denmark and abroad with State officials; other NHRIs and NEBs; business, financial and civil society actors to advance implementation of business and human rights instruments at a national level. The DIHR have a suite of informative materials including publications, guidance and toolkits to support actors working on business and human rights. See <https://www.humanrights.dk/our-work/business-human-rights>.

⁸² All three networks are actively working on business and human rights agenda including a focus on mandatory due diligence, the CSDDD, the negotiations on a legally binding instrument on business and human rights, forced labour, and employee protections. ENNHRI and GANHRI both have working groups on business and human rights; see: <https://ganhri.org/working-group-business-and-human-rights/> and <https://ennhri.org/our-work/topics/business-and-human-rights/>.

⁸³ See International Coordinating Committee of National Human Rights Institutions, [The Edinburgh Declaration](#) (adopted 10 October 2010). The International Coordinating Committee of National Human Rights Institutions changed its name to the Global Alliance of National Human Rights Institutions (GANHRI) in 2016. In 2024,

and Human Rights have continually recognised the important role of NHRIs in supporting the dissemination and implementation of the UNGPs and have called for States to provide NHRIs with appropriate mandates and resources to strengthen their capacity to work on business and human rights.⁸⁴

Our mandates, functions and expertise on human rights and equality standards and the state of human rights and equality within Ireland, mean we are an important stakeholder and source of information for Departmental officials, statutory bodies, businesses and civil society on the risks and impacts of business-related activities.

The Commission recommends that the State appropriately resources IHREC to strengthen our capacity to work on business and human rights and to effectively monitor the implementation of the UN Guiding Principles on Business and Human Rights and other human rights and equality standards in Ireland.

The Commission recommends that the State ensures mechanisms are in place to facilitate meaningful engagement between IHREC and the State on legislation, policy and practice related to business activities and that the State proactively responds to or implements our recommendations.

GANHRI members reaffirmed our commitment to promoting and protecting human rights of all in the context of business activities. See GANHRI, [GANHRI Statement – Business and Human Rights: the role and experiences of NHRIs](#) (adopted 8 May 2024). The Edinburgh Declaration and 2024 Statement set out the interventions NHRIs should consider in advancing human rights in the context of business activities including: monitoring the implementation of the UNGPs; support the development, implementation and monitoring of national action plans; recommending policy and legislative reform; promotion and awareness-raising of human rights standards; knowledge-transfer and capacity-building of national actors; providing guidance to businesses; conducting research on business impacts; monitoring and documenting violations by businesses; engaging with regional and international human rights mechanisms to report on the implementation of human rights standards; facilitating dialogue between government, businesses and civil society; and providing and facilitating access to remedy for rights holders.

⁸⁴ See [Building capacity for the implementation of the Guiding Principles on Business and Human Rights](#), A/HRC/53/24 (18 May 2023) paras. 38-39; [Tenth anniversary of the Guiding Principles on Business and Human Rights: a roadmap for the next decade of business and human rights – raising the ambition, increasing the pace](#), A/HRC/50/40/Add.3 (8 June 2022) paras. 34-35, 51, 92-93, 102, 126,155; [Role of national human rights institutions in facilitating access to remedy for business-related human rights abuses](#), A/HRC/47/39/Add.3 (22 June 2021) paras. 63-84.

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.⁸⁵ This is consistent with the statutory obligation, under the Public Sector Equality and Human Rights Duty, which requires all public bodies to systematically integrate and mainstream human rights and equality considerations into their decision-making processes.⁸⁶ The Duty can ensure that the development of policy, regulatory design, allocation of public resources, and delivery of services, are human rights and equality proofed.

The Duty requires public bodies to be responsible for the structural and cumulative effect of policy and service delivery decisions on different groups of society, and for ensuring that human rights and equality considerations are properly considered alongside economic growth and business innovation priorities. The provisions of the Duty establish a preventative governance model in which policy decisions aimed at economic and business development are supported by a strategic framework that encourages systematic and continuous improvement of outcomes in relation to human rights and equality simultaneously. While private bodies are not themselves subject to the Duty, the application of the Duty to public bodies working in business policy and development areas such as supporting businesses, budgeting, policymaking, legislative drafting, regulation, foreign direct investment, research and innovation can help ensure that Ireland's business and trade policies, legislation and practices protect and respect human rights and equality.⁸⁷

⁸⁵ United Nations, [Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework](#) (2011).

⁸⁶ Section 42(1) of the *Irish Human Rights and Equality Commission Act 2014* states that public bodies must, in the performance of their functions, have due regard to the need to eliminate discrimination, promote equality of opportunity and protect the human rights of staff and service users. Section 42(2) provides a governance framework, requiring public bodies to identify relevant equality and human rights issues and set out the policies, plans and actions to address them within their strategic planning and reporting frameworks. This embeds the operational obligation within a structured strategic cycle comprising of assessment, actions to address issues arising, and public reporting. This process ensures continuity between the day-to-day decision-making process and long-term organisational priorities. See IHREC, [Public Sector Duty](#).

⁸⁷ Key public bodies with responsibility for business and human rights include Government Departments (particularly the Department of Enterprise, Tourism and Employment and the Department of Foreign Affairs and Trade), Office of Government Procurement, IDA Ireland, Enterprise Ireland, Taighde Éireann (Research Ireland), Data Protection Commission and Coimisiún na Meán.

The UNGPs consider that there are increased requirements on a State where a State-business nexus exists.⁸⁸ State-owned enterprises should be a model for private enterprises, so it is important that the State and these enterprises have regard to the Duty in their activities. Research has shown that despite the obligations of the Duty several State-owned enterprises have poor records in implementing the UNGPs including the requirement to carry out due diligence.⁸⁹ Human rights due diligence carried out by public bodies should be framed as having regard to the Duty.

The UNGPs recognise that States should promote respect for human rights by businesses through their procurement activities and should exercise adequate oversight when they contract businesses to provide services which may impact human rights.⁹⁰ The inclusion of human rights and equality requirements within procurement process is a key means by which the State can influence the attitude of businesses to human rights.⁹¹ Procurement as a function of a public body is under certain circumstances subject to the Public Sector Duty.⁹² Public bodies must assess, at the planning stage, whether awarding a contract could negatively affect service users, staff, or members marginalised communities. Where negative impacts are a risk, the Duty requires proportionate consideration and inclusion of human rights and equality into specifications, award criteria and subsequent contract conditions.

⁸⁸ The UNGPs consider that there are increased requirements on a State where a State-business nexus exists: Principle 4: “States should take additional steps to protect against human rights abuses by business enterprises that are owned or controlled by the State, or that receive substantial support and services from State agencies such as export credit agencies and official investment insurance or guarantee agencies, including, where appropriate, by requiring human rights due diligence.” United Nations, [Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework](#) (2011) pp. 6-7.

⁸⁹ Research into the implementation of the UNGPs by 11 of the largest State-owned enterprises shows they fared very poorly in implementation of the UNGPs, with 5 of the enterprises scoring less than one point. Benn Hogan, Mary-Lee Rhodes, Maximilian Schormair and Mary Lawlor, [Irish Business and Human Rights: A snapshot of large firms operating in Ireland](#) (2024, Centre for Social Innovation, Trinity Business School).

⁹⁰ Principles 5 and 6 of the United Nations Guiding Principles on Business and Human Rights: United Nations, [Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework](#) (2011) p. 8. See also OECD, [Responsible business due diligence and public procurement](#) (2024).

⁹¹ DIHR, [Driving change through public procurement: A toolkit on human rights for procurement policy makers and practitioners](#) (2020).

⁹² Compliance with the Duty in public procurement requires public bodies to systematically assess relevance, integrate proportionate measures where negative human rights and equality impacts are a risk, and to document their decision-making process. As such, the Duty can be used as a risk-management framework for public bodies as well as a safeguard for appropriate inclusion of equality and human rights protections in public procurement.

In our guidance to public bodies on implementing the Duty, IHREC has included a template on how to conduct an Equality and Human Rights Impact Assessment (EHRIA) to assess the impact of plans, programmes or policy developments on the specific groups protected under the Duty and under Irish equality law.⁹³ An EHRIA should be carried out in developing the new national action plan on business and human rights, and the Duty should be explicitly referred to in the successor plan and should along with the UNGPs be used to frame the actions for public bodies included in the plan.⁹⁴

The Commission recommends that the State has due regard to the Public Sector Equality and Human Rights Duty when developing and adopting policy, legislation and processes related to business activities, including ensuring that the Duty is central to the development, implementation, monitoring, and evaluation of the new National Action Plan on Business and Human Rights.

The Commission recommends that public bodies, including State-owned enterprises, have due regard to the Public Sector Equality and Human Rights Duty when developing and adopting policies and processes on their business activities.

⁹³ The template brings public bodies through six key steps which aim to ensure equality and human rights are embedded within the objectives and activities they are planning to do: 1) setting the context; 2) screening; 3) information and consultation; 4) assessing the impact; 5) review and revise; and 6) monitoring. See IHREC, [Implementing the Public Sector Equality and Human Rights Duty: Guidance for Public Bodies - Second Edition](#) (2024) pp. 62-66.

⁹⁴ IHREC, [Observations on the draft second National Plan on Business and Human Rights](#) (2024) p. 3.

Implementing a business and human rights framework in Ireland

National Action Plan on Business and Human Rights

A National Action Plan (NAP) on Business and Human Rights is regarded within the UN, EU, CoE and OECD as a key overarching policy framework to set out a State's priorities and actions to implement the UNGPs and other international standards.⁹⁵ The process to develop and implement NAPs can ensure buy-in on the policy measures and actions required, provide policy coherence, enable departmental coordination, ensure transparency for stakeholders, facilitate multistakeholder dialogue, and provide a process for continuous monitoring and evaluating of implementation.⁹⁶

As already discussed, it is extremely concerning that Ireland has been without NAP since the previous plan expired in 2020 and the process to adopt a new NAP has been subject to significant delays. A new NAP should be critical in embedding human rights and equality values into business activities both in Ireland and internationally.⁹⁷ Guidance on developing, implementing, and monitoring the NAP should be drawn from the UN Working Group on

⁹⁵ The UN Working Group on Business and Human Rights “strongly encourages all States to develop, enact and update periodically a national action plan on business and human rights”: [National action plans on business and human rights](#). For overview of UN, EU, CoE and OECD commentary on the importance of NAPs, see DIHR, [National Action Plans on Business and Human Rights Toolkit: 2024 Edition](#) (2024) pp. 10-15.

⁹⁶ UN Working Group on Business and Human Rights, [Guidance on National Action Plans on Business and Human Rights](#) (2016).

⁹⁷ The NAP should adhere to the aim of the UN Guiding Principles on Business and Human Rights to achieve “tangible results for affected individuals and communities”: United Nations, [Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework](#) (2011) p. 1.

Business and Human Rights,⁹⁸ our sister body, the Danish Institute for Human Rights,⁹⁹ as well as our policy statement on the ‘Core components of national equality strategies’¹⁰⁰.

The approach of structuring the actions in the NAP 2017-2020 around the pillars of the UNGPs was a welcome one and should be replicated in the successor NAP. The NAP must address the recommendations in Departmental review of the previous plan including that the most important policy issues in a specifically Irish context should be identified and prioritised; more specific and directive language should be used in framing commitments, and an implementation plan with clear timelines and responsibilities be devised alongside the NAP.¹⁰¹ To understand the current context of business and human rights in Ireland an updated national baseline assessment should be conducted by an independent actor to identify adverse business-related impacts and see the gaps in the implementation of the UNGPs which will inform the actions in the NAP.¹⁰²

There is a need to move beyond voluntary actions which are focused on ‘promotion’ of human rights, and instead include a smart mix of measures, both mandatory and voluntary which focus on the activities of Irish businesses in Ireland and in other jurisdictions.¹⁰³ There should

⁹⁸ UN Working Group on Business and Human Rights, [Guidance on National Action Plans on Business and Human Rights](#) (2016). See also UN Working Group on Business and Human Rights, [Tenth anniversary of the Guiding Principles on Business and Human Rights: a roadmap for the next decade of business and human rights – raising the ambition, increasing the pace](#), A/HRC/50/40/Add.3 (8 June 2022) paras. 49-51. In 2024, the UN Committee on Economic, Social and Cultural Rights recommended that Ireland “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).

⁹⁹ DIHR, [National Action Plans on Business and Human Rights Toolkit: 2024 Edition](#) (2024). See also DIHR, [Accountability in the implementation of business and human rights national action plans](#) (2021).

¹⁰⁰ While focused on Ireland’s equality strategies, our publication has relevance to other policy frameworks including business and human rights. We consider that there are five core components which underpin the lifecycle of a policy framework: evidence, collaborative governance, implementation, intersectionality and accountability. See IHREC, [Core components of national equality strategies](#) (2025).

¹⁰¹ Department of Foreign Affairs, [Review of implementation of National Plan on Business and Human Rights 2017-2020](#) (2021).

¹⁰² See checklist for carrying out a national baseline assessment: DIHR, [National Action Plans on Business and Human Rights Toolkit: 2024 Edition](#) (2024) pp. 39-50. See also DIHR, [National Baseline Tool on Business and Human Rights](#) and DIHR, [An overview of national baseline assessments on business and human rights](#) (2023).

¹⁰³ Actions should be SMART (Specific, Measurable, Achievable, Relevant, and Time-Bound). See UN Working Group on Business and Human Rights, [Guidance on National Action Plans on Business and Human Rights](#) (2016) p. 12; DIHR, [National Action Plans on Business and Human Rights Toolkit: 2024 Edition](#) (2024) p. 56.

be a focus in the NAP on the transposition and implementation of relevant EU Acts and Directives, such as the implementation of the European Accessibility Act which sets minimum requirements for certain products and services within the EU to be accessible to disabled people.¹⁰⁴ We would express caution on how much reliance is placed on the CSDDD as a core element in the NAP, as the CSDDD will only directly apply to a small number of Irish businesses. There is a need to consider in the NAP the responsibility on businesses, including SMEs, who fall outside the mandatory obligations of the CSDDD. The NAP will need to address what are the policy, legislative, and regulatory measures needed in Ireland to ensure all businesses conduct risk-based human rights due diligence in an ongoing process with meaningful stakeholder engagement.¹⁰⁵

The NAP should be informed by submissions to the 2023 consultation on the new NAP.¹⁰⁶ However, as there have been significant developments in the business and human rights landscape since 2023, there should be further structured engagement with stakeholders. This is to ensure the new NAP includes commitments and actions addressing the priority policy, legislative and regulatory issues in Ireland. There also needs to be a recognition in the actions in the NAP of the island of Ireland dimension of business and human rights particularly any divergences in regulation and in accessing remedy.¹⁰⁷ As certain groups can disproportionately experience adverse business-related impacts, the NAP should include

¹⁰⁴ The [European Accessibility Act](#) covers products and services including: computers and operating systems; ATMs, ticketing and check-in machines; smartphones; TV equipment related to digital television services; telephony services and related equipment; access to audio-visual media services such as television broadcast and related consumer equipment; services related to air, bus, rail and waterborne passenger transport; banking services; e-books; and e-commerce. It was transposed into Irish law by the [European Union \(Accessibility Requirements of Products and Services\) Regulations 2023](#). In 2025, the UN Committee on the Rights of Persons with Disabilities requested that the State provide information to the Committee on its implementation of the European Accessibility Act and on the monitoring and complaints mechanisms concerning the European Accessibility Act: [List of issues in relation to the initial report of Ireland](#), CRPD/C/IRL/Q/1 (15 September 2025) para. 7.

¹⁰⁵ The UNGPs and OECD Guidelines recognise that all business should conduct human rights due diligence, proportionate to their size, nature of their activities, and risk of severe human rights impacts: Principle 17 of the United Nations Guiding Principles on Business and Human Rights: United Nations, [Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework](#) (2011) pp. 17-18; OECD, [OECD Guidelines for Multinational Enterprises on Responsible Business Conduct](#) (2023) p. 18.

¹⁰⁶ See submissions to the consultation: Department of Foreign Affairs and Trade, [National Plan on Business and Human Rights: Public Consultation for new National Plan on Business and Human Rights](#).

¹⁰⁷ Ciara Hackett and Marisa McVey, [Submission to DFA consultation for Ireland’s Second National Plan on Business and Human Rights \(2024- 2027\)](#) (2023) pp. 19-22.

targeted actions to prevent and address the differentiated impacts of business activities on women,¹⁰⁸ children,¹⁰⁹ LGBTQIA+ people,¹¹⁰ disabled people, indigenous communities, ethnic minorities, and migrants.¹¹¹ These actions should be informed by engagement with organisations representing these groups.¹¹² The NAP should be coherent with legislation and policies concerning equality and non-discrimination, trade union rights and the right to collective bargaining, environmental and climate action, human trafficking and forced labour, regulation of digital technologies, civic space, human rights defenders, trade and investment, and procurement.¹¹³

The implementation of the NAP should be monitored by a multi-stakeholder group, which meets regularly throughout the timeframe of the NAP, with representatives of Departments and statutory agencies responsible for implementing actions, IHREC, business groups, trade unions, academics, and civil society (including those representing groups who are particularly at risk from business activities).¹¹⁴ Monitoring should be accompanied by periodic independent benchmarking assessments of human rights and equality practices by large Irish

¹⁰⁸ In 2025, the Committee on the Elimination of Discrimination against Women recommended that Ireland “expedite the adoption and implementation of the second National Plan on Business and Human Rights, ensuring the inclusion of mandatory human rights due diligence requirements that incorporate a gender perspective and address the extraterritorial impact of business activities on women’s human rights”: [Concluding observations on the eighth periodic report of Ireland](#), CEDAW/C/IRL/CO/8 (10 July 2025) para. 44(d). See also UN Working Group on Business and Human Rights, [Gender dimensions of the Guiding Principles on Business and Human Rights](#), A/HRC/41/43 (23 May 2019).

¹⁰⁹ In 2023, the Committee on the Rights of the Child recommended that Ireland ensure “that the second national plan on business and human rights includes a specific focus on children’s rights”: [Concluding observations on the combined fifth and sixth periodic reports of Ireland](#), CRC/C/IRL/CO/5-6 (28 February 2023) para. 13(a). See also DIHR, International Corporate Accountability Roundtable, and UNICEF, [Children’s Rights in National Action Plans \(NAPs\) on Business and Human Rights](#) (2015); United Nations 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).

¹¹⁰ UN Working Group on Business and Human Rights, [Protecting and respecting the rights of lesbian, gay, bisexual, transgender and intersex persons in the context of business activities: fulfilling obligations and responsibilities under the Guiding Principles on Business and Human Rights](#), A/79/178 (18 July 2024).

¹¹¹ DIHR, [National Action Plans on Business and Human Rights Toolkit: 2024 Edition](#) (2024) p. 82.

¹¹² DIHR, [National Action Plans on Business and Human Rights Toolkit: 2024 Edition](#) (2024) pp. 34-35.

¹¹³ DIHR, [National Action Plans on Business and Human Rights Toolkit: 2024 Edition](#) (2024) pp. 57-58.

¹¹⁴ There should be agreed terms of reference and clear criteria for membership, with those representing civil or public service bodies having sufficient seniority to make decisions as greater accountability from action leads must be ensured with regards reporting on progress.

businesses,¹¹⁵ such as the reports previously published by the Trinity Centre for Social Innovation.¹¹⁶

There should be a mid-term review of the NAP and an independent evaluation of the NAP when it concludes to assess the process, impact, and outcomes of the NAP. The State should report on business and human rights in international reports to the United Nations, including treaty body mechanisms and the Universal Periodic Review (UPR) process; and implement the recommendations of these bodies through the NAP and its implementing and monitoring structures.¹¹⁷ Monitoring should be an ongoing process and allow for the NAP to be further resourced, flexibly revised or modified as appropriate throughout the term of the NAP, and to inform the development of the successor NAP.

The Commission recommends that the State prioritises the publication of the National Action Plan on Business and Human Rights, which includes clear targets, indicators, outcomes, timelines, budget lines, and a named body responsible for the implementation of each action.

The Commission recommends that the State ensures that the development, implementation and monitoring of the National Action Plan on Business and Human Rights is informed by input from civil society and human rights defenders, international obligations on business and human rights, best practice in other countries, and island of Ireland considerations.

The Commission recommends that the State establishes and resources a multistakeholder group to monitor the implementation of the National Action Plan on Business and Human Rights, and ensures the publication of independent benchmarking reports, a mid-term review, and an independent evaluation at milestones in its delivery.

¹¹⁵ With the island of Ireland dimension of business and human rights, there should be consideration of alignment with existing benchmarks: NIHRC and School of Law at Queen's University Belfast, [NI Business and Human Rights Index: Assessing the corporate implementation of the UN Guiding Principles on Business and Human Rights in Northern Ireland](#) (2024).

¹¹⁶ Benn Hogan, Mary-Lee Rhodes, Maximilian Schormair and Mary Lawlor, [Irish Business and Human Rights: A snapshot of large firms operating in Ireland](#) (2024, Centre for Social Innovation, Trinity Business School). Using the World Benchmarking Alliance, [Corporate Human Rights Benchmark Core UNGP Indicators](#) (2021).

¹¹⁷ DIHR, [National Action Plans on Business and Human Rights Toolkit: 2024 Edition](#) (2024) pp. 70-73.

Transposition of the Corporate Sustainability Due Diligence Directive

With voluntary standards failing to lead to sustained change in business activities, we have consistently called for the introduction of legislation establishing a mandatory human rights due diligence requirement for businesses that includes the full value chain of all businesses and environmental protections within its scope, prioritises transparency in reporting, and ensures effective sanctions and enforcement.¹¹⁸ We initially welcomed the proposal for the CSDDD which, if sufficiently broad in scope, had the potential to advance corporate accountability and minimise the negative impacts of businesses on human rights and the environment. There was also the possibility in transposing the CSDDD for Ireland to go beyond minimum standards.

The CSDDD, as adopted, and amended under Omnibus I has severely undermined its potential to hold businesses to account and to provide for a strong legislative base for human rights due diligence. The Oireachtas Committee on Enterprise, Tourism and Employment expressed deep concern that the proposals in Omnibus I extended “far beyond the simplification of burdensome regulations for small and medium enterprises and instead severely weaken the obligations of very large companies to undertake due diligence throughout their supply chain.”¹¹⁹ While the Government has said stated that its approach is ‘better regulation, not deregulation’,¹²⁰ and that it would support the key areas of the CSDDD

¹¹⁸ Due diligence legislation is part of the smart mix of measures – national and international, mandatory and voluntary – to implement the UNGPs. See IHREC, [Ireland and the International Convention on the Elimination of All Forms of Discrimination Against Women](#) (2025) pp. 133-135; IHREC, [Observations on the draft second National Plan on Business and Human Rights](#) (2024) pp. 5-7; IHREC, [Ireland and the International Covenant on Economic, Social and Cultural Rights](#) (2024) p. 29.

¹¹⁹ The Committee also expressed concern around the removal of due diligence obligations further down the supply chains of large companies, the move away from a risk-based approach to due diligence, a lack of a harmonised approach to civil liability, and the removal of the requirement on companies to implement climate transition plans: Joint Committee on Enterprise, Tourism and Employment, [Political Contribution on COM \(2025\) 81](#) (18 July 2025).

¹²⁰ See statements in the Oireachtas on the CSDDD by the Tánaiste and then Minister for Foreign Affairs and Trade, Simon Harris T.D. ([21 October 2025](#)); Minister of State at the Department of Enterprise, Tourism and Employment with special responsibility for Trade Promotion, Artificial Intelligence and Digital Transformation, Niamh Smyth T.D. ([19 March 2025](#), [27 May 2025](#); [10 June 2025](#); [19 June 2025](#)); and Minister of State at the Department of Foreign Affairs and Trade with responsibility for International Development and Diaspora, Neale Richmond T.D. ([19 June 2025](#)).

to “ensure the hard-fought gains of the last few years are not lost”¹²¹; ultimately key protections in the CSDDD were weakened or deleted under Omnibus I.

The provisions of the CSDDD fall short of the UNGPs requirements on carrying out due diligence, which will hinder the assessment of adverse equality, human rights, and environmental impacts of business activities. It is welcome though that the CSDDD retains the risk-based approach to due diligence, requiring businesses to identify and assess risk in their operations and business relationships.¹²² However, businesses can prioritise assessing adverse impacts involving direct business partners where they have identified adverse impacts equally likely or equally severe in several areas.¹²³ Companies can also only request information from business partners with fewer than 5,000 employees where that information is necessary and cannot be obtained by other means.¹²⁴ As human rights and environmental risks are more likely to occur upstream and downstream in the value chain rather than in direct business partners,¹²⁵ these provisions could prevent businesses identifying serious risks and designing appropriate measures to address the risks.¹²⁶ We echo the call from the Danish Institute for Human Rights for a pragmatic approach to implementation which

¹²¹ Minister of State at the Department of Foreign Affairs and Trade with responsibility for International Development and Diaspora, Neale Richmond T.D., gave a commitment on the public record that the Government would support the efforts to maintain the existing provisions of the CSDDD on four key areas: retaining the risk-based approach to due diligence throughout supply chain tiers; maintaining the EU-wide civil liability regime; keeping the requirement for companies to implement climate transition plans; and retaining provisions on stakeholder engagement: Houses of the Oireachtas, [Seanad Éireann debate – Commencement matters](#) (19 June 2025).

¹²² This is despite the European Commission proposal to weaken this approach in the Omnibus I by only requiring due diligence for direct business partners: Shift, [Shift statement on the political agreement on the Omnibus Simplification Package on EU sustainability due diligence and reporting rules](#) (10 December 2025).

¹²³ DIHR, [Safeguarding the effectiveness of the CSDDD and CSRD following the Omnibus I](#) (17 December 2025).

¹²⁴ DIHR, [Safeguarding the effectiveness of the CSDDD and CSRD following the Omnibus I](#) (17 December 2025).

¹²⁵ The UN Working Group on Business and Human Rights has stated that businesses should be examining their entire value chain: [Statement by the United Nations Working Group on Business and Human Rights on the European Commission’s “Omnibus simplification package”](#) (20 March 2025) p. 2. See also European Union Agency for Fundamental Rights (FRA), [A human rights approach to due diligence: Reflections on key principles](#) (2025) pp. 12-13.

¹²⁶ European Coalition for Corporate Justice, [EU’s “Deregulation” agenda claims its first victim: Corporate Sustainability Due Diligence Directive gutted](#) (16 December 2025); OHCHR, [OHCHR Commentary on the Omnibus Proposal: EU proposal risks backsliding on historic Corporate Sustainability Directive](#) (May 2025) pp. 2-3.

provides that businesses can prioritise the most severe impacts regardless of tier and allows for engagement between a company and its business partners.¹²⁷

The amended CSDDD has weakened stakeholder engagement, as engagement is not required at all stages of the due diligence process.¹²⁸ The requirement to consult with NHRIs and civil society has been deleted, which diminishes the role of valuable stakeholders due to our expertise on human rights and equality issues.¹²⁹ Omnibus I also expanded the number of provisions covered by the maximum harmonisation clause which sets out that Member States cannot go further than the CSDDD in their national law in certain areas. This restrains the discretion of Ireland to introduce more ambitious requirements to strengthen accountability when transposing the CSDDD into national law.

With the adoption of the CSDDD, the focus is now on effective implementation.¹³⁰ The transposition of the CSDDD into Irish law by 26 July 2028 will be key to providing clarity on the responsibilities of businesses and the role of rightsholders. It should be made clear early which businesses fall within the scope of the CSDDD and which body or bodies will be the supervisory authority for enforcing the rules under the CSDDD. The concerns with the CSDDD must be addressed in the transposition of the CSDDD into Irish law, and adequate time should be given to the scrutiny of the proposals to transpose the CSDDD to allow meaningful engagement by Oireachtas members, IHREC, human rights defenders, civil society, trade unions, businesses and other stakeholders. As stakeholders will have the expertise to identify where Ireland can be more ambitious in the transposing legislation, the engagement with

¹²⁷ DIHR, [Safeguarding the effectiveness of the CSDDD and CSRD following the Omnibus I](#) (17 December 2025).

¹²⁸ Stakeholder engagement is only required for gathering information to identify, assess, and prioritise adverse impacts; developing (enhanced) prevention and corrective action plans; adopting remediation measures. See DIHR, [Safeguarding the effectiveness of the CSDDD and CSRD following the Omnibus I](#) (17 December 2025); European Coalition for Corporate Justice, [EU's "Deregulation" agenda claims its first victim: Corporate Sustainability Due Diligence Directive gutted](#) (16 December 2025); Irish Coalition for Business & Human Rights, [Defending the CSDDD: Ireland's role in protecting the EU Corporate Sustainability Due Diligence Law](#) (April 2025) pp. 5-6.

¹²⁹ The CSDDD limits engagement to stakeholders who are directly affected by the actions of the company, its subsidiaries or business partners: ENNHRI, [ENNHRI Statement on the Omnibus I Proposal to inform Trilogue Negotiations](#) (November 2025) pp. 10-11. The UN Working Group on Business and Human Rights expressed concern that the definition of stakeholder risks excluding important stakeholders and is not in keeping with the requirement in the UNGPs to ensure meaningful consultation: [Statement by the United Nations Working Group on Business and Human Rights on the European Commission's "Omnibus simplification package"](#) (20 March 2025) p. 3.

¹³⁰ The European Commission will publish due diligence guidelines by 26 July 2027.

stakeholders should include consideration of where Ireland can go beyond the requirements in the CSDDD to ensure transposition is aligned with UNGPs, the OECD Guidelines, and other international standards on responsible business conduct.¹³¹

The Commission recommends that the State prioritises early and ongoing engagement with stakeholders including the Commission, human rights defenders, civil society, and trade unions on the transposition of the Corporate Sustainability Due Diligence Directive into Irish law. The engagement should include a focus on areas where Ireland can be ambitious and aligned with international human rights and equality standards in transposing the Directive.

Access to remedy

The need to ensure adequate remedies for victims of human rights abuses is a fundamental aspect of the UNGPs and a key component of a State's human rights obligations.¹³² Access to remedy is a key element of the CSDDD; however, Omnibus I has led to some fundamental changes including the removal of civil liability provisions¹³³ which contributes to a continued fragmented legal landscape in the EU and hinders access to remedy for victims.¹³⁴ It is critical

¹³¹ Lowering the employee and turnover thresholds would bring more companies within scope: European Coalition for Corporate Justice, [From ambition to erosion: How Omnibus I rolls back the CSDDD](#) (2026) pp. 9-10. Aligning legislation with international standards on due diligence will be of benefit to businesses as it will avoid unnecessary burdens through fragmentation and duplication of processes: ENNHRI, [ENNHRI Statement on the Omnibus I Proposal to inform Trilogue Negotiations](#) (November 2025) pp. 6-8. See also FRA, [A human rights approach to due diligence: Reflections on key principles](#) (2025) p. 10.

¹³² Access to remedy is the third pillar of the UNGPs. Principle 25 sets out that "States must take appropriate steps to ensure, through judicial, administrative, legislative or other appropriate means, that when such abuses occur within their territory and/or jurisdiction those affected have access to effective remedy". United Nations, [Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework](#) (2011) p. 27. The OHCHR have developed a guide to support the understanding of the principles under the access to remedy pillar: OHCHR, [Access to remedy in cases of business-related human rights abuse: An interpretative guide](#) (2024).

¹³³ Omnibus I removed the obligation in the CSDDD on EU Member States to ensure that companies can be made liable for harms which occur from intentional or negligent due diligence failures. This would have provided for a (partially) harmonised civil liability regime in the EU, which would have provided certainty and consistency to victims and rightsholders. Instead, it is left to the discretion of Member States whether to introduce civil liability rules. See ENNHRI, [ENNHRI Statement on the Omnibus I Proposal to inform Trilogue Negotiations](#) (November 2025) pp. 11-12; Irish Coalition for Business & Human Rights, [Defending the CSDDD: Ireland's role in protecting the EU Corporate Sustainability Due Diligence Law](#) (April 2025) pp. 4-5; UN Working Group on Business and Human Rights, [Statement by the United Nations Working Group on Business and Human Rights on the European Commission's "Omnibus simplification package"](#) (20 March 2025).

¹³⁴ Omnibus I also removes the provision in the CSDDD which required Member States to ensure that civil liability rules are of overriding mandatory application where the applicable law is not the national law of the

that mechanisms¹³⁵ are available in Ireland to ensure access to effective remedies for victims of Irish-domiciled or State-owned businesses, whether such harms occur domestically or abroad.¹³⁶

A review of access to remedy in Ireland outlined that rights holders who experience business-related adverse impacts face significant legal, procedural and practical 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.¹³⁷ There is a particular need to strengthen the OECD National Contact Point (NCP) for Responsible Business Conduct¹³⁸ and raise awareness of the NCP, in line with the OECD's peer review,¹³⁹ due to the continued low number of cases submitted to the NCP.¹⁴⁰

Member State. The removal of this provision now means that in cases brought in a EU Member State but where the harms occur outside the EU, the law that will apply will be the law of the non-EU State where they may not have an equivalent civil liability regime. See ENNHRI, [ENNHRI Statement on the Omnibus I Proposal to inform Trilogue Negotiations](#) (November 2025) pp. 11-12; Irish Coalition for Business & Human Rights, [Defending the CSDDD: Ireland's role in protecting the EU Corporate Sustainability Due Diligence Law](#) (April 2025) p. 5.

¹³⁵ The UNGPs provide for State-based judicial mechanisms, State-based non-judicial grievance mechanisms, and non-State-based grievance mechanisms.

¹³⁶ 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(e). 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).

¹³⁷ The independent review was commissioned by the Department of Foreign Affairs under the NAP 2017-2020. Rachel Widdis, [Review of Access to Remedy in Ireland](#) (2020). FRA and OHCHR have set out respectively recommendations for addressing persistent barriers to accessing remedy including legal standing, access to information, evidence barriers, legal costs, the length of proceedings, and limitation periods: FRA, [Business and Human Rights – Access to remedy](#) (2020) and [OHCHR Accountability and Remedy Project: Improving accountability and access to remedy in cases of business involvement in human rights abuses](#).

¹³⁸ States that are adhering to the OECD Guidelines must establish a NCP with responsibility to handle complaints related to non-observance of the Guidelines. The NCP's core functions are to raise awareness and promote the uptake of the Guidelines; act as a non-judicial grievance mechanism for alleged breaches of the Guidelines by companies (known as ‘specific instances’); and support their government's policy efforts to promote responsible business conduct. See [National Contact Points for Responsible Business Conduct](#). [Ireland's NCP](#) is located within the Department of Enterprise, Tourism and Employment.

¹³⁹ In 2021, the OECD conducted a peer review of the Irish NCP and made a series of recommendations related to the legal structure of the NCP, awareness raising, promotional activities, stakeholder engagement, policy coherence, and delays in specific instances: OECD, [National Contact Point Peer Review: Ireland](#) (2022).

¹⁴⁰ Since 2008, only 13 specific instances have been submitted to the NCP, with 11 completed cases and 2 active cases: [Specific instances submitted to the Ireland NCP](#).

The new NAP on Business and Human Rights should prioritise access to effective remedy and address the recommendations of the review of access to remedy.¹⁴¹ The NAP should consider barriers that rightsholders may face in accessing a remedy.¹⁴² There is a particular need to consider victims, including those outside Ireland, who may face additional barriers including women, children, indigenous people, victims of trafficking, and human rights defenders.¹⁴³ The UN Working Group on Business and Human Rights have emphasised that rightsholders should be central in the remedy process by ensuring that preventive, redressive and deterrent remedies are available and that the remedies are accessible, affordable, adequate and timely.¹⁴⁴

The Commission recommends that the State strengthens the role of the OECD National Contact Point in promoting business respect for human rights and equality, and providing remedy where breaches occur.

The Commission recommends that the National Action Plan on Business and Human Rights includes a priority focus on actions to ensure access to effective remedies for victims of human rights abuses of Irish-domiciled businesses, whether harms occur domestically or overseas.

¹⁴¹ Ciara Hackett and Marisa McVey, [Submission to DFA consultation for Ireland's Second National Plan on Business and Human Rights \(2024- 2027\)](#) (2023) pp. 23-24. The Implementation Group for the NAP 2017-2020 recommended that training for the legal sector, including judges, should be considered in developing the second NAP: Department of Foreign Affairs, [Review of implementation of National Plan on Business and Human Rights 2017-2020](#) (2021) p. 46.

¹⁴² DIHR, [National Action Plans on Business and Human Rights Toolkit: 2024 Edition](#) (2024) p. 51.

¹⁴³ Rachel Widdis, [Review of Access to Remedy in Ireland](#) (2020) p. 49.

¹⁴⁴ UN Working Group on Business and Human Rights, [Tenth anniversary of the Guiding Principles on Business and Human Rights: a roadmap for the next decade of business and human rights – raising the ambition, increasing the pace](#), A/HRC/50/40/Add.3 (8 June 2022) para. 90.

Decent work

The State and businesses must prioritise realising the right to decent work for all,¹⁴⁵ including protecting trade union rights and the right to collective bargaining.¹⁴⁶ There needs to be consideration in the NAP on Business and Human Rights of the labour market barriers faced by structurally vulnerable groups including women, disabled people, migrants, Travellers and Roma,¹⁴⁷ and minority ethnic and racial groups¹⁴⁸.

As Ireland is home to the European headquarters of several large multinational technological companies, we acknowledge the importance of trade union recognition and collective bargaining within the tech sector to address working conditions,¹⁴⁹ particularly with the rise of artificial intelligence.¹⁵⁰ Increasing unionisation in the tech sector is important not only for working conditions; workers can “use their collective power to ensure the technologies they build and monitor are safe, accountable and serve the public good – not just corporate interests”¹⁵¹ Due to the human rights risks associated with the business models of technology

¹⁴⁵ ILO, [Tripartite declaration of principles concerning multinational enterprises and social policy](#) (2022).

¹⁴⁶ We have commissioned research on decent work and collective bargaining: IHREC/ESRI, [Monitoring Decent Work in Ireland](#) (2021); IHREC/ Dr Alan Eustace and Professor David Kenny, [Collective Bargaining and The Irish Constitution—Barrier or Facilitator?](#) (2023).

¹⁴⁷ See IHREC, [Traveller and Roma Inclusive Employment: Employer Guide](#) (2025).

¹⁴⁸ The Special Rapporteur on Racial Equality and Racism, Dr Ebun Joseph, has called for anti-racism goals, with measurable indicators, to be integrated into the NAP: [Annual Report of the Special Rapporteur on Racial Equality and Racism](#) (2025) p.40.

¹⁴⁹ The [Digital and Techworker Alliance \(DATA\)](#), which is part of the Communications Workers’ Union (CWU), represents workers in the Irish technology sector. CWU have sought unsuccessfully to represent members in collective redundancies processes involving [TikTok](#) and [Covalen](#) (a contractor providing services to Meta). DATA and CWU have seen a recent increase in union membership due to precarious conditions in the tech sector including redundancies, long hours, exposure to graphic and violent content, and impacts on physical and mental health: UNI Global Union, [Ireland’s tech workers rise up and organise](#) (06 March 2026). A member-led survey of 95 TikTok Dublin workers reveals an “urgent and pervasive mental health crisis” with workers feeling they are not supported: DATA and CWU, [Mental Health, Stress & Workplace Safety at TikTok Dublin: Worker-Led Survey Findings](#) (2026). To address the working conditions of content moderators worldwide, UNI Global Union have developed eight protocols for safe content moderation which tech companies should implement in their practices including respecting the right to organise a union and collective bargaining: [The people behind the screens: Why tech companies need new protocols for safe content moderation](#) (2025). See also Jacqueline Wambui Wamai, Maureen Chadi Kalume, Monicah Gachuki, and Agnes Mukami, [A new social contract for the social media platforms: prioritizing rights and working conditions for content creators and moderators](#) (2023) 12 International Journal of Labour Research 1-2.

¹⁵⁰ Research conducted by Alphabet Workers Union–CWA and TechEquity of U.S. workers who train, test and maintain AI models has shown that poor working conditions are widespread in data work in the U.S: [Ghost Workers in the AI Machine: U.S. Data Workers Speak Out About Big Tech’s Exploitation](#) (2025).

¹⁵¹ UNI Global Union, [Ireland’s tech workers rise up and organise](#) (06 March 2026).

companies, the protection of trade union rights and the promotion of collective bargaining can support workers to work with the technology businesses in integrating a human rights-based approach to technology.

Mandatory gender pay gap reporting is a welcome step to address the gender pay gap, but current legislation does not require disaggregated data collection, which has the effect of masking intersectional inequalities.¹⁵² It is concerning that legislation to transpose the EU Pay Transparency Directive is not progressing in a timely manner before the deadline of 7 June 2026.¹⁵³ Timely transposition is necessary for Oireachtas scrutiny of the legislative proposals, meaningful engagement by stakeholders with the legislation, and businesses to be aware of their obligations. There needs to be full and ambitious transposition of EU directives, going beyond minimum standards where possible and effective implementation and monitoring of legislation and policy giving effect to EU directives.¹⁵⁴

The Commission recommends that the National Action Plan on Business and Human Rights recognises the right to decent work, including the right to collective bargaining, and includes specific actions to respect and protect the right to decent work of structurally vulnerable groups.

The Commission recommends that the State publishes without delay the legislation to transpose the EU Pay Transparency Directive. In ambitiously transposing the Directive, the State should exceed the minimum requirements, where possible, particularly on

¹⁵² IHREC, [Ireland and the International Convention on the Elimination of All Forms of Discrimination Against Women](#) (2025) pp. 113-115.

¹⁵³ The EU Directive on Pay Transparency provides for intersectional discrimination, requires employers to consider the needs of disabled workers and obliges employers to publish gender pay gap data by 'categories of worker' including job functions or grades: [Directive \(EU\) 2023/970 of the European Parliament and of the Council of 10 May 2023 to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms](#).

¹⁵⁴ We particularly draw attention to the need for effective implementation of the 2022 [EU Directive on adequate minimum wages in the EU](#). We note that as required under the Directive, the Government have published an [Action Plan to Promote Collective Bargaining 2026–2030](#). This Action should be fully implemented to ensure meaningful change for workers: ICTU, [Response to Government's Action Plan on Collective Bargaining](#) (5 November 2025).

intersectional discrimination and on mandating the collection and reporting of data across the grounds of discrimination in the Employment Equality Acts.

Human trafficking and forced labour

As the National Rapporteur on the Trafficking of Human Beings, we have emphasised the responsibility of businesses in the prevention and reduction of the demand for human trafficking for the purposes of labour exploitation within their activities and supply chains.¹⁵⁵

There is a need to align the business and human rights framework, with the human trafficking framework in particular the National Action Plan to prevent and combat Human Trafficking 2023-2027¹⁵⁶ and the transposition of the amended EU Anti-Trafficking Directive¹⁵⁷.

The human trafficking response is bolstered when it is mandatory for businesses to conduct due diligence in their activities and supply chains. While the CSDDD and the Regulation prohibiting products of forced labour in the EU¹⁵⁸ have the potential to significantly strengthen the anti-trafficking response at a national level,¹⁵⁹ there is a gap in the approach towards

¹⁵⁵ Business decisions, such as outsourcing and subcontracting for the purposes of product cost reduction, and the restrictive regulation of the employment of third-country nationals, potentially contribute to labour exploitation: IHREC, [Trafficking in Human Beings in Ireland: Third Evaluation of the Implementation of the EU Anti-Trafficking Directive](#) (2024) pp. 13, 350, 386-387. See also IHREC, [Ireland's Actions Against Trafficking in Human Beings: Submission to the Council of Europe Group of Experts on Action against Trafficking in Human Beings \(GRETA\) on the implementation of the Council of Europe Convention on Action against Trafficking in Human Beings Fourth Evaluation Round](#) (2025) p. 78.

¹⁵⁶ Government of Ireland, [National Action Plan to prevent and combat Human Trafficking 2023 – 2027](#) (2023). Under the Prevention Pillar in the Plan there is an action to “Continue to promote the UN Guiding Principles on Business and Human Rights as outlined in the National Plan on Business and Human Rights (2017- 2020)”.

¹⁵⁷ [Directive \(EU\) 2024/1712 of the European Parliament and of the Council of 13 June 2024 amending Directive 2011/36/EU on preventing and combating trafficking in human beings and protecting its victims](#). Ireland must transpose the amended Directive by 15 July 2026. The Government is transposing the Directive under Part 4 of the [Criminal Law \(Sexual Offences, Domestic Violence and International Instruments\) Bill 2025](#). We have made observations on the Bill, noting that a very restrictive approach to transposition is being taken: IHREC, [Observations on Part 4 and Part 5 of the General Scheme of the Criminal Law \(Sexual Offences, Domestic Violence and International Instruments\) Bill 2025](#) (2026).

¹⁵⁸ On 19 November 2024, the European Council adopted the regulation prohibiting products in the EU market that are made using forced labour. It will permit the EU to prohibit the sale, import and export of goods made using forced labour. The Regulation will apply in Ireland from December 2027. [Regulation of the European Parliament and of the Council on prohibiting products made with forced labour on the Union market and amending Directive \(EU\) 2019/1937](#).

¹⁵⁹ IHREC, [Trafficking in Human Beings in Ireland: Third Evaluation of the Implementation of the EU Anti-Trafficking Directive](#) (2024) p. 93.

tackling forced labour in Ireland due to a lack of a standalone offence of forced labour.¹⁶⁰ To tackle the demand which fosters the exploitation that leads to labour trafficking, there is need, in line with the obligations under the amended EU Anti-Trafficking Directive, to strengthen criminal and non-criminal sanctions for businesses implicated in the use of services of trafficking for labour exploitation.¹⁶¹ This includes civil and criminal liability of online platforms, including websites, as well as their administrators, for complicity in human trafficking, e.g. facilitating or allowing exploitative acts – such as recruitment or advertising of trafficking victims – when such platforms knew or had reason to know of the exploitation.¹⁶²

The Commission recommends that the State introduces a standalone offence for holding a person in slavery, servitude or forced or compulsory labour.

The Commission recommends that the State increases its efforts, in line with the obligations under the amended EU Anti-Trafficking Directive, to punish, by criminal and non-criminal

¹⁶⁰ Labour exploitation is only classified as a criminal offence once it forms part of a trafficking offence under the *Criminal Law (Human Trafficking) Act 2008*. This absence of a standalone offence of forced labour contributes to the blurring of the line between forced labour and trafficking for forced labour. A standalone offence of forced labour would ultimately provide greater protection to victims as forced labour would be prosecuted as a separate and distinct offence separate to that under the 2008 Act, which requires different evidential burdens to be satisfied. IHREC, [Trafficking in Human Beings in Ireland: Third Evaluation of the Implementation of the EU Anti-Trafficking Directive](#) (2024) pp. 13, 94, 387.

¹⁶¹ Due to the impracticality of criminalising end users of services provided by victims of trafficking for labour exploitation, the responsibility should lie with the company or business as the trafficking occurred at some point within the company or business activities and supply chains and they failed to conduct due diligence. We have previously recommended that the *Criminal Law (Human Trafficking) Act 2008* (as amended) is amended to incorporate the offences of the knowing use of services of trafficking victims by legal persons as provided for by Article 18(a)(1) of the Anti-Trafficking Directive, and that it includes penalties that are effective, proportionate and dissuasive against legal persons. We have also recommended that the State considers legislative amendments to make reference to, and provide for the full range of the criminal or non-criminal sanctions or measures, as set out in Article 6(2) of the Anti-Trafficking Directive; and undertakes a review of the adequacy of sanctions for legal persons in the context of transposition. See IHREC, [Observations on Part 4 and Part 5 of the General Scheme of the Criminal Law \(Sexual Offences, Domestic Violence and International Instruments\) Bill 2025](#) (2026) pp. 8-9, 15-16. See also See also IHREC, [Ireland's Actions Against Trafficking in Human Beings: Submission to the Council of Europe Group of Experts on Action against Trafficking in Human Beings \(GRETA\) on the implementation of the Council of Europe Convention on Action against Trafficking in Human Beings Fourth Evaluation Round](#) (2025) pp. 84-86; IHREC, [Trafficking in Human Beings in Ireland: Third Evaluation of the Implementation of the EU Anti-Trafficking Directive](#) (2024) pp. 286, 382, 388.

¹⁶² IHREC, [Trafficking in Human Beings in Ireland: Third Evaluation of the Implementation of the EU Anti-Trafficking Directive](#) (2024) p. 99.

sanctions, legal entities implicated in human trafficking, in the context of their business activities and supply chains.

Environmental and climate action

Activities of businesses can have significant environmental impacts including contributing to climate change, biodiversity loss,¹⁶³ deforestation, pollution, and degradation of ecosystems.¹⁶⁴ Effective governance and human rights and environmental due diligence is essential if Ireland is to successfully transition to a carbon-neutral economy.¹⁶⁵ However, Ireland is projected to fail to meet its national and EU emissions targets in the first and second carbon budget periods (2021-2025; 2026-2030) by a significant margin.¹⁶⁶ To meet the targets, the State must transform its economy to move away from the reliance on fossil fuels. There is need for urgent action to review policy commitments, including the regulation of businesses,¹⁶⁷ to ensure alignment with national, European Union and international targets.

¹⁶³ In April 2023, the Citizens' Assembly on Biodiversity Loss made several recommendations related to the responsibilities of the State and businesses to respond to the biodiversity crisis including: 17. The Irish business community needs to engage with biodiversity and show leadership in the same way that they have begun to engage with the issue of the climate crisis; 41. The State should establish a framework for corporations and large businesses, as major users of natural resources, to provide financial contributions to fund the conservation and restoration of biodiversity; 156. In addition to actions around the climate crisis, businesses should be required to take biodiversity into account through programmes which promote industry's engagement with biodiversity; 159. All large businesses and financial organisations must develop a mandatory assessment and disclosure process of harmful impacts to biodiversity, with a mandated role (similar to a Health and Safety or Well-being Officer. See Citizens' Assembly, [Report of the Citizens' Assembly on Biodiversity Loss](#) (2023).

¹⁶⁴ OECD, [OECD Guidelines for Multinational Enterprises on Responsible Business Conduct](#) (2023) p. 33.

¹⁶⁵ We welcome the ongoing work of the Special Rapporteur on the human right to a clean, healthy, and sustainable environment on the importance of environmental, social and human rights impact assessments: [Human rights and the environment: Framework for environmental, social and human rights impact assessments and the right to a clean, healthy and sustainable environment](#), A/80/187 (17 July 2025).

¹⁶⁶ The Environmental Protection Agency project that if Ireland fully implements all planned climate policies and measures, Ireland will only achieve a reduction of up to 23 percent in total greenhouse gas emissions by 2030, falling significantly short of Ireland's national target of 51 percent. This percentage is down from the 29 percent reduction projected in 2024: [Ireland's Greenhouse Gas Emissions Projections 2024-2055](#) (May 2025). The European Commission have stated that the "gap between ambition and implementation remains a pressing challenge": [European Semester 2025 Country Report – Ireland](#) (2025) pp. 4, 14.

¹⁶⁷ The UN Working Group on Business and Human Rights have produced an Information Note on Climate Change and the UNGPs which explains how the UNGPs can assist States, business enterprises and other actors to integrate the actual and potential impacts of climate change with other human rights related impacts caused by, contributed to or linked with business activities. It also provides a range of non-exhaustive recommendations under each pillar of the UNGPs: [Information Note on Climate Change and the Guiding Principles on Business and Human Rights](#) (2023).

It is a significant concern that the requirement for businesses to develop and implement climate transition plans is removed from the CSDDD.¹⁶⁸ The removal of this requirement may not be aligned with the State's obligations under international human rights, environmental and climate law.¹⁶⁹ The International Court of Justice (ICJ), in its Advisory Opinion on the Obligations of States in respect of Climate Change, have established that States have an obligation to regulate the activities of private actors in order to guarantee the effective enjoyment of human rights and to protect the climate system and other parts of the environment.¹⁷⁰ Ireland may be responsible if it "failed to exercise due diligence by not taking the necessary regulatory and legislative measures to limit the quantity of emissions caused by private actors under its jurisdiction."¹⁷¹ The ICJ's Advisory Opinion emphasises the fundamental change required by the State to regulate private businesses to ensure Ireland's achieves the "deep, rapid, and sustained" reduction of emissions to meet its climate obligations.¹⁷² These actions should be reflected in the NAP on Business and Human Rights and in climate policy, such as the annual Climate Action Plans.

In light of the ICJ Advisory Opinion and the UNGPs, the United Nations Special Rapporteur on the human right to a clean, healthy and sustainable environment, after their February 2026 country visit, has stated that Ireland has an obligation to regulate and effectively monitor business activities by adopting standards and legislation which adequately protects the environment and the climate system.¹⁷³ The Special Rapporteur's full country report, with detailed analysis and recommendations, which will be presented to the HRC in March 2027

¹⁶⁸ Omnibus I removed the obligation in the CSDDD for companies to adopt and put into effect climate transition plans aiming to ensure that the company's strategy and business model are compatible with the 1.5 degrees limitations in line with the Paris Agreement. The climate transition plans were to be updated every 12 months and describe the progress made by the company. See ENNHRI, [ENNHRI Statement on the Omnibus I Proposal to inform Trilogue Negotiations](#) (November 2025) p. 12.

¹⁶⁹ ENNHRI, [ENNHRI Statement on the Omnibus I Proposal to inform Trilogue Negotiations](#) (November 2025) p. 12.

¹⁷⁰ ICJ, [Obligations of States in respect of Climate Change](#) (Advisory Opinion, 23 July 2025) paras. 403, 428.

¹⁷¹ ICJ, [Obligations of States in respect of Climate Change](#) (Advisory Opinion, 23 July 2025) para. 428.

¹⁷² The rules and measures to regulate private actors within a State's jurisdiction or control must be accompanied by effective enforcement and monitoring mechanisms to ensure their implementation: ICJ, [Obligations of States in respect of Climate Change](#) (Advisory Opinion, 23 July 2025) para. 282.

¹⁷³ United Nations, [End of Mission Statement at the conclusion of the country visit to Ireland – Astrid Puentes Riaño, United Nations Special Rapporteur on the human right to a clean, healthy and sustainable environment: February 9 - 20, 2026](#) (20 February 2026) p. 4.

should be a key resource in progressing actions to align environmental and climate policy with international standards.

The Commission recommends that the State considers the measures required in response to the International Court of Justice’s Advisory Opinion on the Obligations of States in respect of Climate Change, including the regulatory and legislative measures required to limit the emissions of businesses.

Digital regulation and artificial intelligence

Effective regulation of the technology sector is critical due to the documented adverse impacts of digital technologies, such as artificial intelligence (AI), on human rights including non-discrimination, dignity, privacy, access to justice, health, education and labour rights.¹⁷⁴ Growing online hate, misinformation and disinformation have made online space increasingly hostile to structurally vulnerable groups. We have seen recently the serious risks that the use of AI tools can pose to the privacy, dignity and safety of women and children and the lack of adequate safeguards within these tools to prevent violations of rights.¹⁷⁵ Such regulation, together with transparency and accountability, is of particular importance where public bodies are using digital technologies, such as AI, in delivery of services to members of the public. There is a strong public appetite for effective regulation with IHREC’s 2025 annual polling showing that 73 percent of people are concerned about the societal impacts of AI and only 22 percent believe the Government is effectively regulating technology companies.¹⁷⁶

¹⁷⁴ Houses of the Oireachtas, [Opening Statement of IHREC Chief Commissioner, Liam Herrick, to the Joint Committee on Artificial Intelligence for the discussion on Artificial Intelligence and the State](#) (21 October 2025). See also OHCHR, [Practical application of the Guiding Principles on Business and Human Rights to the activities of technology companies, including activities relating to artificial intelligence](#), A/HRC/59/32 (16 June 2025).

¹⁷⁵ We note that the Data Protection Commission has recently opened an inquiry, under the *Data Protection Act 2018*, into X concerning the “apparent creation, and publication on the X platform, of potentially harmful, non-consensual intimate and/or sexualised images, containing or otherwise involving the processing of personal data of EU/EEA data subjects, including children, using generative artificial intelligence functionality associated with the Grok large language model within the X platform.” Data Protection Commission, [Data Protection Commission opens investigation into X \(XIUC\)](#) (17 February 2026). The European Commission has also opened a formal investigation under the Digital Services Act: [Commission investigates Grok and X's recommender systems under the Digital Services Act](#) (26 January 2026).

¹⁷⁶ 78 percent want AI regulated and 68 percent expressed concern about the use of AI by the Government and public services: IHREC and Ipsos B&A, [IHREC Annual Poll 2025](#) (2025) p. 44. The poll was undertaken by Ipsos B&A with a nationally representative sample of 1,243 adults.

The State has a responsibility to lead and regulate, particularly due to the location of major tech companies in Ireland. Public bodies in the regulatory space have a key role in ensuring a human rights and equality informed approach to their activities and oversight, with the Data Protection Commission playing an important role in enforcing GDPR, Coimisiún na Meán enforcing the regulation of online services under the Digital Services Act, and both bodies having a role under the EU AI Act. The previous NAP on Business and Human Rights contained no specific commitments related to the technology sector. With the growth of the tech sector and rapid advances of AI since then, we expect the new NAP to include effective legislative¹⁷⁷ and regulatory measures to ensure that tech companies respect and protect human rights, including through carrying out human rights due diligence.¹⁷⁸ There should be clear alignment between the NAP and the policy and legislative¹⁷⁹ framework in the digital technology and AI sector to ensure a coherent framework aligned with human rights and equality standards.¹⁸⁰

As a designated Article 77 body under the EU AI Act, we are concerned with the proposals in the European Commission’s Digital Omnibus to amend the AI Act which would delay and weaken oversight and monitoring of high-risk AI systems.¹⁸¹ Mirroring the approach to the

¹⁷⁷ In relation to online safety, we note that the Online Health Taskforce have recommended that the “Irish Government should consider strengthening sanctions and accountability measures under the Online Safety and Media Regulation Act to ensure that Board Members and executives of bodies providing digital products and services are held appropriately accountable for certain breaches of online safety regulations affecting children and young people’s health, safety and welfare”: Department of Health, [Online Health Taskforce: Final Report – Online health and rights for Ireland’s children and young people](#) (2025) p. 37.

¹⁷⁸ There should be consideration for groups already facing discrimination such as women, children, disabled people, older people and those from minority ethnic backgrounds. See OHCHR, [UNGPs Compass for Tech Regulation: A Policymaker’s Guide on how to apply the UNGPs to require rights-respecting corporate responsibility](#) (2025); United Nations, [Human Rights Due Diligence for Digital Technology Use – Guidance of the Secretary-General](#) (2024); DIHR, [The tech sector and national action plans on business and human rights](#) (2020).

¹⁷⁹ For example, we note that the Government published in February 2026 the [General Scheme of the Regulation of Artificial Intelligence Bill 2026](#) to implement the provisions of the EU AI Act which provide for the supervision and enforcement of the obligations under the Act. Also, in February 2026, the Government published its new National Digital and AI Strategy 2030, [Digital Ireland – Connecting our People, Securing our Future](#).

¹⁸⁰ UN Working Group on Business and Human Rights, [Artificial intelligence procurement and deployment: ensuring alignment with the Guiding Principles on Business and Human Rights](#), A/HRC/59/63 (14 May 2025); OHCHR, [Key asks for State regulation of AI](#) (2025); CoE, [Council of Europe Framework Convention on Artificial Intelligence and Human Rights, Democracy and the Rule of Law](#) (2024).

¹⁸¹ These provisions, if passed, would allow high-risk AI systems in sensitive areas such as employment and healthcare to operate for years without fundamental rights protections, creating immediate risks of discrimination, system failures, and inability to prevent harm. For our preliminary observations on the Digital Omnibus see IHREC, [Correspondence to the Department of Enterprise, Tourism and Employment re: Observations on the draft revised Interpretative Note to support compliance with Article 77 of the EU Artificial Intelligence Act and the Digital Omnibus proposal](#) (8 December 2025). See also IHREC, [Submission to the Public](#)

CSDDD, we are seeing a simplification and deregulation agenda which is proceeding without adequate impact assessment and public consultation, and which risks the erosion of fundamental rights protections by exposing people to discrimination, privacy violations, cyberattacks, and unsafe technologies.¹⁸² Ireland's approach to AI must be grounded in respect for human rights and equality,¹⁸³ not just competitiveness and innovation, and the State must uphold robust oversight and transparency safeguards to ensure that digital and technological change serves individuals rather than undermines their safety or dignity.¹⁸⁴

The Commission recommends that the National Action Plan on Business and Human Rights has a specific focus on the responsibilities of technology companies and includes requirements on technology companies to respect and protect human rights and equality.

The Commission recommends that the State ensures the national approach to AI includes the participation of people most affected, ensuring that the design, development, and regulation of AI systems are inclusive, intersectional, and rights-based from the start.

[Consultation on the Development of the Priorities and Policy Programme for Ireland's Presidency of the Council of the European Union 2026](#) (2025) pp. 5-6, 8, 9.

¹⁸² ENNHRI and Equinet, [Statement on the Digital Omnibus Regulation Proposals on AI and on Data](#) (March 2026); IHREC, [Correspondence to the Department of Enterprise, Tourism and Employment re: Observations on the draft revised Interpretative Note to support compliance with Article 77 of the EU Artificial Intelligence Act and the Digital Omnibus proposal](#) (8 December 2025); ENNHRI, [ENNHRI response to the Digital Package and Omnibus Consultation](#) (October 2025). Critics of these proposal point out that they will not support European digital innovation but rather give tech giants free reign over the data of European citizens, reinforce their monopolies, and potentially turbo-charge their ability to shape political debate and influence elections: IHREC, [Submission to the Public Consultation on the Development of the Priorities and Policy Programme for Ireland's Presidency of the Council of the European Union 2026](#) (2025) pp. 5, 8.

¹⁸³ CoE, [Council of Europe Framework Convention on Artificial Intelligence and Human Rights, Democracy and the Rule of Law](#) (2024).

¹⁸⁴ Ensuring integrity in digital markets, protecting data privacy, and maintaining robust oversight of high-risk AI systems will support European innovation and reduce the likelihood of costly harms. See IHREC, [Commission urges strong human rights safeguards in Ireland's regulation of Artificial Intelligence](#) (21 October 2025); Houses of the Oireachtas, [Opening Statement of IHREC Chief Commissioner, Liam Herrick, to the Joint Committee on Artificial Intelligence for the discussion on Artificial Intelligence and the State](#) (21 October 2025); IHREC, [Submission to the Public Consultation on the Development of the Priorities and Policy Programme for Ireland's Presidency of the Council of the European Union 2026](#) (2025) p. 9.

Human Rights Defenders

Globally and in Ireland, businesses have significant impact on the environment that human rights defenders (HRDs)¹⁸⁵ operate in and many HRDs face threats, attacks, reprisals and criminalisation for advocating for responsible business conduct.¹⁸⁶ The Special Rapporteur on the human right to a clean, healthy and sustainable environment raised concerns that the State and businesses are potentially stigmatising and undervaluing HRDs.¹⁸⁷ Ireland has shown strong political leadership at an international level in recognising the critical role of HRDs,¹⁸⁸ and the State has included supporting HRDs as a priority in its campaign for membership of the Human Rights Council 2027-2029.¹⁸⁹ The State should ensure Irish businesses operating in Ireland and abroad are not contributing to the abuse of HRDs.¹⁹⁰ There is a need for businesses to create a safe and enabling environment for HRDs,¹⁹¹

¹⁸⁵ Including labour and trade union activists, land and environmental activists, indigenous communities, women, LGBTQIA+ people, members of the media, academics, lawyers, and anti-corruption campaigners.

¹⁸⁶ Since 2015, the Business and Human Rights Centre have documented over 6,000 attacks on HRDs who raise concerns around business-related human rights harms: [Civic Freedoms & HRD Data](#). Global Witness have documented 2,253 land and environmental defenders who have been killed or disappeared from 2012-2024: Global Witness, [Roots of Resistance: Documenting the global struggles of defenders protecting land and environmental rights](#) (2025). See also International Service for Human Rights and Business & Human Rights Resource Centre, [Business frameworks and actions to support human rights defenders: A retrospective and recommendations](#) (2025).

¹⁸⁷ During their country to Ireland, the United Nations Special Rapporteur on the human right to a clean, healthy and sustainable environment “was informed of situations in which government officials or members of the business sector have expressed that environmental human rights defenders are “against” projects, the economic development or the jobs that Ireland needs, which can constitute stigmatization and an undervaluation of their role, with a potential result of increased risks.” See United Nations, [End of Mission Statement at the conclusion of the country visit to Ireland – Astrid Puentes Riaño, United Nations Special Rapporteur on the human right to a clean, healthy and sustainable environment: February 9 - 20, 2026](#) (20 February 2026) p. 12,

¹⁸⁸ Ireland has supported resolutions at the HRC and General Assembly on human rights defenders. We also recognise the leadership and work of Mary Lawlor, UN Special Rapporteur on Human Rights Defenders from 2020-2026 and Frontline Defenders in supporting HRDs.

¹⁸⁹ Department of Foreign Affairs and Trade, [Human Rights Council: Ireland and the Human Rights Council Campaign 2027 – 2029](#).

¹⁹⁰ In 2022, UN experts corresponded with Ireland on reports of acts of harassment and intimidation targeting a HRD and the activities of the Irish company Smurfit-Kappa in Colombia. See communication from the [Mandates of the Special Rapporteur on the situation of human rights defenders; the Working Group on the issue of human rights and transnational corporations and other business enterprises and the Special Rapporteur on the rights of indigenous peoples](#) (22 July 2022). The Government provided [a response to the communication](#) in September 2022.

¹⁹¹ The UNGPs set out that HRDs are a key resource for businesses as part of human rights and environmental due diligence and that States should not obstruct the legitimate activities of HRDs: United Nations, [Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework](#) (2011) pp. 20, 29.

including the development of a policy of zero-tolerance on attacks and reprisals against HRDs which occur in their operations and supply chains.¹⁹²

The State should recognise the role and importance of human rights defenders in the new NAP on Business and Human Rights and include specific legislative and policy actions concerning HRDs.¹⁹³ HRDs are a critical resource and partner for businesses in the due diligence process as they can identify the adverse impacts of a company's operations.¹⁹⁴ HRDs should be meaningfully engaged with during the due diligence process including assessing the risks faced by HRDs.¹⁹⁵

Strategic Lawsuits Against Public Participation (SLAPPs) are a means by which businesses can silence and intimidate HRDs and which have a broader chilling effect on advocacy by HRDs.¹⁹⁶ There is a need for a strong framework of legislative, regulatory and policy measures to counter the use of SLAPPs.¹⁹⁷ The Government is required to transpose the EU Directive on SLAPPs by 7 May 2026,¹⁹⁸ and the legislative process to transpose the Directive should

¹⁹² HRC, [Success through perseverance and solidarity: 25 years of achievements by human rights defenders – Report of the Special Rapporteur on the situation of human rights defenders](#), A/HRC/52/29 (21 December 2022) para. 128; UN Working Group on Business and Human Rights, [The UN Guiding Principles on Business and Human Rights: guidance on ensuring respect for human rights defenders](#), A/HRC/47/39/Add.2 (2021) pp. 19-21. See also examples of existing policies in International Service for Human Rights and Business & Human Rights Resource Centre, [Business frameworks and actions to support human rights defenders: A retrospective and recommendations](#) (2025) pp. 26-29 and International Service for Human Rights, [Indicators to assess business implementation of the responsibility to protect human rights](#) (2024).

¹⁹³ UN Special Rapporteur on the situation of human rights defenders, Mary Lawlor, [Submission to Ireland's new National Plan on Business and Human Rights](#) (2023). See also UN Working Group on Business and Human Rights, [The UN Guiding Principles on Business and Human Rights: guidance on ensuring respect for human rights defenders](#), A/HRC/47/39/Add.2 (2021) pp. 8-10.

¹⁹⁴ Benn Hogan, Mary-Lee Rhodes, Maximilian Schormair and Mary Lawlor, [Irish Business and Human Rights: A snapshot of large firms operating in Ireland](#) (2024, Centre for Social Innovation, Trinity Business School) pp. 23, 39, 40; Irish Coalition for Business & Human Rights, [Make it your business: How Ireland can ensure business respect human rights and the environment](#) (2021) pp. 46, 55.

¹⁹⁵ HRC, [Success through perseverance and solidarity: 25 years of achievements by human rights defenders – Report of the Special Rapporteur on the situation of human rights defenders](#), A/HRC/52/29 (21 December 2022) para. 128; UN Working Group on Business and Human Rights, [The UN Guiding Principles on Business and Human Rights: guidance on ensuring respect for human rights defenders](#), A/HRC/47/39/Add.2 (2021) pp. 9, 21-23.

¹⁹⁶ OHCHR, [The impact of SLAPPs on human rights & how to respond](#) (2024).

¹⁹⁷ See recommendation of the United Nations Special Rapporteur on the human right to a clean, healthy and sustainable environment: United Nations, [End of Mission Statement at the conclusion of the country visit to Ireland – Astrid Puentes Riaño, United Nations Special Rapporteur on the human right to a clean, healthy and sustainable environment: February 9 - 20, 2026](#) (20 February 2026) p. 12.

¹⁹⁸ [Directive \(EU\) 2024/1069 of the European Parliament and of the Council of 11 April 2024 on protecting persons who engage in public participation from manifestly unfounded claims or abusive court proceedings](#)

include consideration of the use of SLAPPs in relation to business activity.¹⁹⁹ It is essential that there is implementation and monitoring of the transposing legislation to ensure it is effective at countering the use of SLAPPs.

The Commission recommends that the State adopts legislative and policy measures to ensure businesses adequately protect and engage with human rights defenders in their activities and when carrying out human rights due diligence.

The Commission recommends that Irish businesses, whether operating in Ireland or abroad, adopt a policy, in consultation with human rights defenders, on the protection of human rights defenders from threats and attacks in their supply chains and throughout business activities, operations and relationships.

The Commission recommends that the State enacts a strong legislative framework, accompanied by policy and regulatory measures, to protect human rights defenders from Strategic Lawsuits Against Public Participation.

Trade in the Occupied Palestinian Territory and trade with Israel

We welcome the publication of the General Scheme of the *Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Bill*,²⁰⁰ and that the Bill

(‘Strategic lawsuits against public participation’). Ireland is transposing the Directive through the [Defamation \(Amendment\) Bill](#) (which has passed both Houses of the Oireachtas) and the Strategic Lawsuits Against Public Participation Bill (which is currently being considered by the Oireachtas).

¹⁹⁹ We have been engaging with the State on the transposition of the EU Directive on SLAPPs. We believe that transposing legislation should incorporate all the measures in the Directive, going beyond the minimum requirements of the Directive where possible and appropriate to provide stronger safeguards against SLAPPs and protect HRDs. National legislation should also incorporate the [Council of Europe Recommendation on countering the use of SLAPPs](#). See IHREC, [Letter to the Minister for Justice, Helen McEntee T.D. re: provisions relating to Strategic Litigation Against Public Participation in the General Scheme of the Defamation \(Amendment\) Bill 2023](#) (12 February 2024).

²⁰⁰ In June 2025, the Department of Foreign Affairs and Trade published the [General Scheme of the Israeli Settlements in the Occupied Palestinian Territory \(Prohibition of Importation of Goods\) Bill 2025](#). “The main purpose of the Bill is to prohibit the importation of goods into the State from Israeli settlements in the Occupied Palestinian Territory, including East Jerusalem. Any such importation will thereby become an offence under the Customs Act 2015, and the prohibition created by the Bill will also then engage the customs powers under that Act, including those relating to search, seizure and forfeiture.” See Department of Foreign Affairs and Trade,

has been prioritised for publication by the Government.²⁰¹ We reiterate our recommendation that trade in services should be included in the legislation alongside trade in goods to ensure that Ireland meets its obligations under international law.²⁰²

As the purpose of the Bill is to ensure Ireland's compliance with international law in light of the ICJ's 2024 Advisory Opinion,²⁰³ we note that the ICJ Advisory Opinion made no distinction in trade in goods and services.²⁰⁴ Ireland also made no distinction in trade and services in its statement to the ICJ's Advisory Opinion hearings²⁰⁵ and when co-sponsoring the Resolution at the United Nations General Assembly on the implementation of the Advisory Opinion²⁰⁶. The

[Tánaiste publishes General Scheme of Israeli Settlements in the Occupied Palestinian Territory \(Prohibition of Importation of Goods\) Bill](#) (25 June 2025).

²⁰¹ Department of the Taoiseach, [Spring 2026 Government Legislation Programme](#) (January 2026) p. 7.

²⁰² We have called for the Government to show courage and leadership in enacting legislation that reflects the grievous nature of the human rights infringements by Israel against the Palestinian population in the Occupied Palestinian Territory and which gives real meaning to the international law imperative on Ireland to take strong action in response to the unlawful actions of Israel in the Occupied Palestinian Territory. IHREC, [Letter to Tánaiste and Minister for Foreign Affairs and Trade, Simon Harris T.D. re: the passage of the Israeli Settlements in the Occupied Palestinian Territory \(Prohibition of Importation of Goods\) Bill 2025](#) (31 July 2025).

²⁰³ The proposed legislation follows the Government's commitment in the Programme for Government to "[p]rogress legislation prohibiting goods from Occupied Palestinian Territories following the July 2024 International Court of Justice Advisory Opinion." Government of Ireland, [Programme for Government 2025: Securing Ireland's Future](#) (2025) p. 140

²⁰⁴ On 19 July 2024, the ICJ issued an advisory opinion regarding the legal consequences of Israel's policies and practices in the Occupied Palestinian Territory, including East Jerusalem. Examining the legal consequences of Israel's internationally wrongful acts in the Occupied Palestinian Territory for other States, the ICJ "considers that the duty of distinguishing dealings with Israel between its own territory and the Occupied Palestinian Territory encompasses, inter alia, the obligation to ... abstain from entering into economic or trade dealings with Israel concerning the Occupied Palestinian Territory or parts thereof which may entrench its unlawful presence in the territory ... and to take steps to prevent trade or investment relations that assist in the maintenance of the illegal situation created by Israel in the Occupied Palestinian Territory". ICJ, [Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem](#) (Advisory Opinion, 19 July 2024) para. 278.

²⁰⁵ "In Ireland's view, these obligations require all states, as well as international organisations competent in the field of external trade (which for Ireland is the European Union), to review their trading relationships with the settlements in the Occupied Palestinian Territory and to take steps to prevent trade that assists in the maintenance of the situation created by the settlement activity, or that implicitly recognises or serves to entrench Israel's settlement or annexation of that territory." ICJ, [Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem: Request of the United Nations General Assembly for an Advisory Opinion – Statement of Ireland](#) (July 2023) para. 56.

²⁰⁶ The Resolution calls upon States to comply with their obligations under international law, as reflected in the advisory opinion, including their obligations to: abstain from entering into economic or trade dealings with Israel concerning the Occupied Palestinian Territory or parts thereof which may entrench its unlawful presence in the Territory, including with regard to the settlements and their associated regime; and take steps to prevent trade or investment relations that assist in the maintenance of the illegal situation created by Israel in the Occupied Palestinian Territory, including with regard to the settlements and their associated regime. United Nations General Assembly, [Resolution ES-10/24. Advisory opinion of the International Court of Justice on the legal consequences arising from Israel's policies and practices in the Occupied Palestinian Territory, including East](#)

Oireachtas Joint Committee on Foreign Affairs and Trade have called for the Bill to be extended to trade in services.²⁰⁷ Violations of international human rights and humanitarian law require action, and the Government should ensure Ireland does not support genocide, crimes against humanity and war crimes through trade in goods or services.²⁰⁸ The Bill is part of the wider mechanisms needed to ensure accountability for businesses who are directly or indirectly contributing to violations of international law. This responsibility applies to the State not only in the Occupied Palestinian Territory but also in other States to ensure Irish businesses are not complicit in crimes of international law.

On 28 May 2025, the Taoiseach stated in a Dáil debate that the Netanyahu government is committing genocide in Gaza.²⁰⁹ In September 2025, the UN Independent International Commission of Inquiry on the Occupied Palestinian Territory found that Israel was responsible for the commission of genocide, and that both genocidal acts and genocidal intent were proven.²¹⁰ The Taoiseach welcomed the report and said that that the government of Israel would have to be held to account for what is happening.²¹¹

Ireland is a signatory to the Convention on the Prevention and Punishment of the Crime of Genocide, and we have duty to not only to punish genocide after the fact, but to prevent it as it unfolds.²¹² While a partial ceasefire has been achieved in Gaza, grievous human rights violations continue to be carried out against civilians. Currently there is evidence to suggest that the Irish Government is not doing enough to prevent Irish infrastructure, including

[Jerusalem, and from the illegality of Israel's continued presence in the Occupied Palestinian Territory](#) (18 September 2024) para. 4(d)(ii) and (iv).

²⁰⁷ Joint Committee on Foreign Affairs and Trade, [Report on Pre-Legislative Scrutiny of the General Scheme of the Israeli Settlements in the Occupied Palestinian Territory \(Prohibition of Importation of Goods\) Bill](#) (July 2025) pp. 8, 13-23.

²⁰⁸ Chief Commissioner Liam Herrick, [Opening speech at IHREC's Annual Human Rights and Equality: "Leadership on Human Rights and Equality: A Time for Courage and Vision"](#) (16 September 2025). See also Chief Commissioner Liam Herrick, [When it comes to Gaza, politicians need to match their actions to their words](#) (The Journal, 22 September 2025) ; Chief Commissioner Liam Herrick, [Ireland says Israel is carrying out war crimes in Gaza. Now it must act](#) (Irish Times, 14 May 2025).

²⁰⁹ Houses of the Oireachtas, [Leaders' Questions](#) (28 May 2025).

²¹⁰ Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel, [Legal analysis of the conduct of Israel in Gaza pursuant to the Convention on the Prevention and Punishment of the Crime of Genocide](#), A/HRC/60/CRP.3 (16 September 2025).

²¹¹ RTÉ, [President suggests Israel should be excluded from the UN](#) (16 September 2025).

²¹² Article 1 of the [Convention on the Prevention and Punishment of the Crime of Genocide](#).

airports,²¹³ data centres,²¹⁴ defence spending²¹⁵ and trade in dual-use goods, from being used to indirectly or directly support the commission of genocide.²¹⁶ Ireland must fulfil its obligations under both the Genocide Convention and the ICJ Advisory.²¹⁷

Finally, Ireland should continue to press for the suspension of the EU-Israel Association Agreement, which governs trade between the EU and Israel, on the grounds of violation of Article 2 of that Agreement.

Article 2 states that:

“Relations between the Parties, as well as all the provisions of the Agreement itself, shall be based on respect for human rights and democratic principles, which guides their internal and international policy and constitutes an essential element of this Agreement.”²¹⁸

Article 79 of the Agreement allows parties to suspend the Agreement or take other steps if one side “has failed to fulfil an obligation under the Agreement”.

The Commission recommends that the State includes a prohibition on trade in services in the *Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Bill* and passes the legislation without delay.

The Commission recommends that the State ends all military defence contracts with Israel, halt trade in dual-use items, and ensures that neither Ireland’s airspace and territory nor Ireland’s data centres can be used to support Israel’s military operations.

²¹³ RTÉ News, [Why Shannon Airport remains a key gateway for the US military](#) (30 May 2025); The Ditch, [State admits it’s allowed weapons through Ireland to Israel](#) (17 October 2025).

²¹⁴ Irish Council for Civil Liberties, [ICCL files complaint against Microsoft for unlawful data processing on behalf of Israeli Defence Forces in Gaza](#) (4 December 2025).

²¹⁵ Irish Times, [Ireland spends €8.5m on Israeli surveillance drones and military equipment](#) (22 Feb 2024).

²¹⁶ Special Rapporteur on the situation of human rights in the Palestinian territories occupied since 1967, Francesca Albanese, [Gaza genocide: a collective crime](#), A/80/492 (20 October 2025).

²¹⁷ Chief Commissioner Liam Herrick, [When it comes to Gaza, politicians need to match their actions to their words](#) (The Journal, 22 September 2025) ; Chief Commissioner Liam Herrick, [Ireland says Israel is carrying out war crimes in Gaza. Now it must act](#) (Irish Times, 14 May 2025).

²¹⁸ [EU-Israel Association Agreement](#).

The Commission recommends that the State continues to press for the suspension of the EU-Israel Association agreement, which governs trade between the EU and Israel, on the grounds of violation of Article 2 which says that the Agreement shall be based on respect for human rights and democratic principles.

Binding international treaty on business and human rights

While we support and value the international standards on business and human rights, we recognise that a stronger legal framework, building on the pillars of the UNGPs, is needed internationally due to the slow progress in implementing human rights due diligence, continued business-related human rights violations, and gaps in access to remedy.²¹⁹

In 2014, the United Nations Human Rights Council (HRC) established the Open-ended intergovernmental working group on transnational corporations and other business enterprises with respect to human rights (OEIGWG) with a mandate to elaborate an international legally binding instrument (LBI) to regulate, in international human rights law, the activities of transnational corporations and other business enterprises.²²⁰ We support the ongoing work of the OEIGWG on the draft of the LBI,²²¹ and we highlight the contributions of GANHRI²²² and ENNHRI²²³ to the process, including their calls for States to draw upon the

²¹⁹ Irish Coalition for Business & Human Rights, [Time for a Treaty: Will support a UN Binding Treaty to tackle corporate impunity](#) (2025).

²²⁰ HRC, [Resolution 26/9: Elaboration of an international legally binding instrument on transnational corporations and other business enterprises with respect to human rights](#), A/HRC/RES/26/9 (14 July 2014). In 2024, the HRC adopted a decision to enhance the support capabilities of the OEIGWG: HRC, [Decision 56/116: Enhancing the support capabilities of the open-ended intergovernmental working group on transnational corporations and other business enterprises with respect to human rights, established by Human Rights Council resolution 26/9](#), A/HRC/DEC/56/116 (12 July 2024)

²²¹ The OEIGWG have held 11 sessions to date, with negotiations ongoing on a draft of the LBI. For materials from the 11th session of the OEIGWG (October 2025) including the draft of the legally binding instrument, see <https://www.ohchr.org/en/hr-bodies/hrc/wg-trans-corp/session11>.

²²² GANHRI, [Proposed GANHRI position on the Updated LBI draft in preparation of the 11th session of the OEIGWG \(20 -24 Oct 2025\)](#) (October 2025); GANHRI, [Joint NHRI Statement: 10th session of the Open-ended intergovernmental working group on transnational corporations and other business enterprises with respect to human rights](#) (December 2024); GANHRI, [Submission in response to the Call for inputs for the Open-ended intergovernmental working group on transnational corporations and other business enterprises with respect to human rights: Update and invitation for written inputs](#) (March 2023).

²²³ ENNHRI, [ENNHRI Statement on the EU's involvement in the Open-ended intergovernmental working group on transnational corporations and other business enterprises with respect to human rights, in the light of the adopted Corporate Sustainability Due Diligence Directive](#) (November 2024); ENNHRI, [ENNHRI Statement on the](#)

expertise of NHRIs in the negotiation process and the inclusion of language within the LBI on the critical role of NHRIs in monitoring the implementation of the LBI at a national, regional and international level.

Ireland engages with the OEIGWG through the EU, due to the EU's competencies in this area. However, the EU has failed to adopt a joint negotiating position on the LBI and is not meaningfully engaging in the drafting process.²²⁴ As the EU is home to or hosts large transnational businesses it is critical that the EU is actively involved in the work of the OEIGWG and advocates for a strong legal framework that harmonises legal obligations such as the CSDDD and the forced labour regulation. While Ireland is encouraging the EU to adopt a common position,²²⁵ we consider that the State is not giving the LBI the priority and urgency required.²²⁶ Ireland's upcoming Presidency of the Council of the EU and campaign for membership of the HRC means the State should provide leadership within the EU on the adoption of a formal negotiating mandate and ensuring the active participation of the EU and the Members States within the OEIGWG to drive progress on the LBI. In the absence of a formal EU negotiating position, the State should participate in progressing the work of the OEIGWG.²²⁷

[EU's involvement in the Open-ended intergovernmental working group on transnational corporations and other business enterprises with respect to human rights, and on the updated draft treaty on business and human rights](#) (February 2024); ENNHRI, [ENNHRI statement to the Open-ended intergovernmental working group on transnational corporations and other business enterprises with respect to human rights](#) (October 2021); ENNHRI, [ENNHRI Statement on EU and its Member States' involvement in the development of a Treaty on Business and Human Rights](#) (October 2020); ENNHRI, [ENNHRI Statement on Occasion of the 4th session of the Open-ended intergovernmental working group on transnational corporations and other business enterprises with respect to human rights \(IGWG\)](#) (October 2018).

²²⁴ ENNHRI, [ENNHRI Statement on the EU's involvement in the Open-ended intergovernmental working group on transnational corporations and other business enterprises with respect to human rights, in the light of the adopted Corporate Sustainability Due Diligence Directive](#) (November 2024).

²²⁵ In September 2025, the then Minister for Foreign Affairs and Trade, Simon Harris T.D., stated in relation to the OEIGWG that "Having regard to the EU's competences in this area, Ireland continues to encourage the European Commission to develop a negotiating mandate to ensure that the final product agreed by the open-ended working group is implementable and aligned with EU principles and objectives." Houses of the Oireachtas, [Response to Parliamentary Question 156: Departmental Functions](#) (18 September 2025).

²²⁶ The Irish Coalition for Business & Human Rights and its members have consistently highlighted the need for a treaty and for Ireland to play a leadership role in the negotiations on the treaty: Irish Coalition for Business & Human Rights, [Time for a Treaty: Will support a UN Binding Treaty to tackle corporate impunity](#) (2025).

²²⁷ Other EU Member States including Denmark, France, Germany, the Netherlands and Portugal have delivered general statements alongside the EU at the OEIGWG sessions: see oral statements at [10th](#) and [11th](#) sessions.

The Commission recommends that the State prioritises publicly advocating for the European Union to adopt a formal negotiating mandate on the legally binding instrument to regulate, in international human rights law, the activities of transnational corporations and other business enterprises.

The Commission recommends that National Human Rights Institutions, National Equality Bodies, and civil society within the European Union should be meaningfully included in the development of a negotiated position.

The Commission recommends that the State, alongside the European Union, actively participates in the drafting process for the legally binding instrument, including advocating for National Human Rights Institutions and National Equality Bodies to be specifically named in the text, with the aim of achieving an ambitious and effective international treaty on business and human rights.

Conclusion

A strengthened business and human rights framework consisting of policies, legislation, and regulations is essential in Ireland to ensure the State is meeting its obligation to protect rights and for businesses to respect human rights. The persistent delay in delivering a national action plan to provide coherence is deeply concerning due to Ireland's location in the European and international economy. This could undermine Ireland's traditionally strong international reputation as a leader in human rights and equality. The increasing focus on competitiveness needs to centre human rights and equality to ensure they are maintained and strengthened.

The development of the national action plan should be accelerated, after meaningful engagement with stakeholders, to ensure there is comprehensive framework to address adverse impacts of businesses activities. There should be complementarity across Government policy and legislation concerning equality and non-discrimination, labour rights, environmental and climate action, human trafficking and forced labour, regulation of digital technologies, civic space, human rights defenders, trade and investment, and procurement. Priority must be given to applying a human rights and equality approach to transposing the CSDDD alongside the SLAPPs and Pay Transparency directives, and considering where Ireland can be more ambitious in national law.

This is pivotal opportunity for the State to provide leadership internationally by advancing human rights and equality protections to ensure businesses respect human rights and equality in their operations, businesses relationships and throughout their value chains.



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