

TIME FOR A TREATY

Will Ireland support a UN Binding Treaty to tackle corporate impunity?

2025 is the start of a crucial two years for human rights defenders, communities and indigenous peoples negatively impacted by business activities. As the European Union appears set to embark on an unprecedented period of deregulation of sustainability standards on foot of intense corporate lobbying, the process to develop a UN Binding Treaty to regulate the activities of transnational corporations and other businesses in international law is entering a critical phase.

Beginning with the 11th session of negotiations at the United Nations in Geneva, during the week 20-24 October 2025, a key window of opportunity will open to secure an ambitious and effective Treaty. The Irish Coalition for Business and Human Rights (ICBHR) and its members call for a process that strengthens a victim-centred approach, prevents dilution of hard-fought provisions, and maintains momentum toward a Treaty that protects rights and ensures justice.

It is a well-established fact that EU and Irish companies are involved in human rights violations and environmental damage including modern slavery, land grabs, child labour, oil spills, deforestation, attacks on human rights defenders, and violence against women. It was this reality that impelled the EU to begin a process to create mandatory human rights and environmental due diligence legislation, catalysed by emblematic business-related catastrophes.

Perhaps the most infamous is the Rana Plaza Disaster in Bangladesh in April 2013, when 1,138 workers needlessly lost their lives in pursuit of profits for transnational corporations (many European). In the intervening years, the disaster motivated politicians, businesses, workers and civil society to come together to vow “Never again!” This consensus brought results, including the EU’s Corporate Sustainability Due Diligence Directive (CSDDD), and with it the hope of preventing future disasters and providing a measure of justice to victims, families and affected communities.

Instead of following through with CSDDD, however, the EU has bowed to corporate pressure and is reversing course. The ICBHR and its members have watched with deep alarm the ongoing trajectory of the [Omnibus I Simplification Package](#) proposed by the European Commission, which appears less an exercise in administrative streamlining and more a full-scale rollback of corporate accountability frameworks. Omnibus I and the wider political calculus in Brussels undermines what was meant to be one of the EU’s flagship instruments for business and human rights – all in the name of profit.

This about-face in policy direction will come at a huge cost to workers, women, indigenous peoples and communities enmeshed in corporate value chains that rely on exploiting people, land and the environment. The circumstances that brought about the post-Rana Plaza consensus – threats and attacks against workers and communities, environmental and climate harms, legal uncertainty for victims and companies – have not disappeared. If anything, they have worsened.

With the EU failing to uphold rights or provide clarity to business, it is up to UN Member States to act by developing an ambitious and effective Binding Treaty to regulate the activities of transnational corporations and other businesses in international law. We need a Treaty.

Snapshot summary:

- **2025 is a crucial year for negotiating a Treaty:** October 2025 sees states gather in Geneva for the 11th session of negotiations on the UN Binding Treaty, as corporate harm continues and the climate crisis escalates.
- **Powerful companies, exploited communities:** Exploitation and abuse of communities by corporate actors remains unaddressed, as well as destruction of the environment, and EU and Irish companies are connected. Women, indigenous communities and human rights defenders are particularly affected. Access to remedy remains incredibly challenging.
- **Calls of the Global South are being ignored:** Widespread support across countries from the global south for a Treaty yet many of the countries and regions where large transnational corporations are headquartered have opposed the Treaty process and refused to engage in the negotiations.
- **EU more obstructive than constructive:** After 11 years of empty promises, not only has the EU yet again failed to secure a mandate to negotiate at this year's session, but it is busy undoing its own flagship human rights due diligence law, the CSDDD, via its 'Omnibus I' legislative package. From a historic step forward in corporate accountability in 2024, the EU is now reversing course and is unlikely to positively contribute to an ambitious Treaty.
- **Global problems require global solutions** In response to human rights abuses, a diverse range of national reporting or due diligence laws have been enacted, many in the EU. The result, however, is a patchwork of different laws across the globe, creating confusion for companies and denying justice to victims. There is a clear need for binding international law.
- **Ireland must play a role:** With the defence of human rights a cornerstone of its foreign policy, Ireland should be proactive by developing a clear supportive public position on the Treaty, and constructively engage in the negotiations in the absence of an EU position. Ireland also needs to champion the Treaty being gender-transformative.

Recommendations:

- Actively support and contribute to the development of an ambitious, effective and binding UN Treaty on business and human rights, with a strong gender perspective;
- Develop and share a clear, constructive public position in support of the UN Treaty;
- Follow the lead of other EU Member States, such as France, and directly address the annual negotiations session on priority areas;
- Oppose the rollback of corporate accountability obligations at EU level;
- Develop domestic legislation for mandatory, gender-responsive human rights and environmental due diligence.

The Irish Coalition for Business and Human Rights (ICBHR) is a coalition of over 20 members including human rights, international development and environmental organisations, trade unions, lawyers and academic experts, working collaboratively to progress corporate accountability, based on respect for human rights and the environment. The ICBHR is a representative network of the European Coalition for Corporate Justice (ECCJ).

1. Why do we need a UN binding Treaty?

David and Goliath: Powerful companies, exploited communities

- The abuse of human rights in the pursuit of profit by powerful corporations is a critical injustice of the 21st century. The corporate race for natural resources, facilitated and encouraged by States, has put millions of people around the world at risk of exploitation and abuses.
- [The actions of irresponsible businesses are having devastating impacts](#), including violent evictions and displacement of communities from their land; environmental degradation and pollution causing the destruction of livelihoods; and the exploitation and harassment of workers.
- Communities seeking to resist the actions of corporations and complicit states are facing growing levels of violence and intimidation, with indigenous, environmental and land rights defenders at particular risk. Those who denounce abuses relating to extractive industries, agribusiness, infrastructure, hydroelectric dams and logging are facing brutal consequences, including killings, attacks, sexual violence, smear campaigns, criminalisation and repression.
- The number of attacks against human rights defenders in the context of corporate activities is shocking. [Frontline Defenders](#) report that 324 human rights defenders were killed in 2024, with 59 killings verified as linked to their human rights work in challenging business interests. Global Witness data reveals that a shocking 2,253 defenders of land and the environment – the substance of life itself – have been killed or disappeared since 2012.
- Those raising their voices to defend people and the planet from abusive business practices also suffer non-lethal attacks, ranging from judicial harassment, to surveillance, threats and attacks, both actual and virtual. The [Business and Human Rights Resource Centre](#) has tracked over 6,400 such attacks against people voicing concerns about business-related risks or harm since 2015, 660 of them in 2024. The top five most dangerous sectors are all related to natural resources.
- These are not merely numbers they are human beings, including from communities or organisations supported by ICBHR members. An example is Juan López, a close ally of Trócaire, respected community leader and environmentalist who opposed a mine in a nature reserve, and who was shot dead near his local Catholic Church in Honduras on September 14, 2024.
- Communities and human rights defenders that try and seek justice for abuses through legal means [struggle to access remedy](#). It can be extremely difficult to hold transnational corporations to account in the state where the violation occurred or in the corporation's home state, or to hold parent companies accountable for the actions of subsidiaries. In particular, [many indigenous women](#) are precluded from access to the courts.
- [Women are impacted by business-related human rights abuses in disproportionate ways](#). For example, indigenous women, who often have fewer formal rights to land, are vulnerable to eviction and dispossession to make way for large-scale development projects. Women are also over-represented in precarious work with poor working conditions and are vulnerable to exploitation and abuse, including sexual abuse.

EU and Irish companies trampling on people's rights

- EU companies have failed to address abuses perpetuated by subsidiaries or business partners in their global value chains, over whom they often have considerable control or influence. [An extensive 2019 European Parliament study](#) on abuses by European-based multinational companies in countries outside the EU, found that “cases involve allegations of gross human rights abuses such as murder and complicity to murder, war crimes and crimes against

humanity, but also issues related to health, environmental justice and several labour rights related issues”.

- In Ireland, [several companies](#) have been linked to human rights abuses abroad, including state companies. For example, the Electricity Supply Board (ESB) has purchased coal from a mine in Northern Colombia with a long and well-documented history of serious human rights abuses.
- Another example is Airbnb Ireland UC. In February 2020, the United Nations High Commissioner for Human Rights published a database on businesses connected to illegal Israeli settlements in the occupied Palestinian territory, listing companies engaged in economic activities connected with these settlements, which are illegal under international law and inextricably linked with human rights violations. One of these companies is Airbnb Inc., which provides an online platform for accommodation in the illegal settlements. Even following the landmark ICJ Advisory Opinion in 2024, Airbnb Inc. again [appeared on the updated UN Database](#) published in September 2025 and, according to UN Special Rapporteur Francesca Albanese’s [historic report](#), increased its listings in the occupied territories from 139 in 2016 to 350 in 2025.

The current framework isn’t working

- Despite the negative human rights impacts that corporations can have, there is a major gap in the regulation of international corporate activity by states, particularly regarding access to remedy for victims of human rights violations. The vast majority of human rights violations perpetrated by corporations go unpunished. In other words, corporate impunity prevails.
- The size, influence and complexity of corporations, along with the transnational nature of much business, pose major challenges for states and affected people seeking to hold them to account. A lack of strong corporate accountability laws, alongside complicated corporate structures and convoluted supply chains, make it near-impossible to hold these companies accountable.
- While the [UN Guiding Principles on Business and Human Rights](#) (UNGPs) have recommended a smart mix of regulatory measures, regulation has largely developed in the form of voluntary guidance and implementation of these voluntary, soft law guidelines has been marginal and ineffective. Voluntary mechanisms have failed to bring about the change in practice that is required to protect people from the most negative impacts of corporations. There is no binding international legal framework to establish the liability of transnational corporations with respect to human rights and the environment, and stronger regulation is needed internationally to ensure justice for affected communities. A system that awards rights to corporations with no corresponding enforceable obligations is a recipe for impunity, as the data reveals.
- The most recent Corporate Human Rights Benchmark assesses 110 of the world’s largest apparel and extractives companies on their human rights performance. The results are concerning, revealing poor levels of implementation of the UNGPs. 47% of extractives and 62% of apparel companies scored below 20 out of 100 points – demonstrating that a large group of companies is not keeping up with stakeholder expectations on human rights.
- Ireland is considered a particularly relevant jurisdiction in which to assess the uptake of the UNGPs given the globalised nature of its economy, with many multinationals domiciled here. In that context, [recent research](#) findings from Trinity College Dublin’s Centre for Social Innovation demonstrating that over half of the top 60 companies in Ireland scored 30 percent or less on their human rights policies are troubling. A highly concerning 86 percent of the sample scored less than 50 percent of the available marks, while 28 percent of the companies benchmarked scored zero on embedding respect for human rights in their operations.

- A [similar study](#) carried out by Queen's University Belfast and the Northern Ireland Human Rights Commission found that none of NI's Top 20 companies can demonstrate full engagement with the basic expectations set out in the UNGPs.
- Some countries have introduced national legislation that imposes reporting or due diligence requirements on companies, many in the EU (France, Germany) but also in the global south (Colombia is developing a due diligence law). The issue is that these laws are limited in terms of scope or focus. Even regional laws, like the CSDDD, if they impose diverging standards for companies, could lead to an uneven patchwork of rules worldwide that make the situation more complex and unequal for both affected people and companies, create loopholes for companies to escape responsibility, create regulatory uncertainty and incentivise investment in countries with lower protection standards.

This evidence makes clear what is readily apparent to environmental and land defenders, indigenous peoples and communities affected by business activities: that voluntary measures such as the UNGPs are simply not working, while individual national laws are insufficient. It is time for a Treaty.

2. The road to a Treaty – progress to date

Historic negotiations

- Global civil society, supportive states and social movements have been calling for binding international rules for businesses for decades. The Treaty is an opportunity to address strategies and power imbalances allowing corporations to operate transnationally without accountability.
- Despite thousands of trade and investment agreements existing to protect the rights of foreign investors, no binding international human rights instrument exists to regulate them and protect the rights of affected people.
- In 2014, hundreds of civil society organisations and affected communities worldwide welcomed the United Nations Human Rights Council historic resolution ([26/9](#)), proposed by Ecuador, to elaborate an internationally legally binding instrument to regulate, in international human rights law, the activities of transnational corporations and other business enterprises. This vote to elaborate a Treaty was hugely significant, as it followed many years of failed attempts to pursue approaches for binding international regulation for corporations. The resolution established a new working group to elaborate the proposed UN Treaty (the open-ended intergovernmental working group on transnational corporations and other business enterprises with respect to human rights, OEIGWG).
- This UN process has enabled States to negotiate on the shape of a potential Treaty. To date there have been [ten annual sessions of the OEIGWG](#), each year in October at the Human Rights Council. While there is widespread support across UN Member States for the Treaty, there has been significant opposition from a minority. Some countries, where many large transnational corporations are headquartered, have opposed the process and refused to engage in the negotiations or have sought to weaken its provisions.
- Three full drafts of the Treaty have been elaborated by Ecuador, as Chair of the working group, with full and transparent feedback and proposals from states. The current revised updated draft, by contrast, was put forward by the Chair in 2023 with no consultation or transparency, and removed important provisions from the third draft. [Expert legal analysis](#) revealed this updated draft to be weaker than its predecessor in many key areas. Following significant pushback by

global south states at the 9th Session, however, a compromise was reached to work toward a new draft without discarding the key provisions of the third draft.

- Since the low point of 2023, however, the process has gathered fresh momentum and is now advancing rapidly toward what may be a final draft in 2027. The adoption by the Human Rights Council of [decision 56/116](#) in July 2024 to enhance support for process enabled the convoking of a panel of legal experts and holding of intersessional thematic consultations focussing on core articles in the text. With an ambitious [Roadmap for 2026](#) proposed, the long wait for a Treaty seems to be nearing its end.
- Members of civil society across the world, representing the experiences of communities and human rights defenders, have mobilised and advocated for a Treaty. [The Global Treaty Alliance](#) consists of more than 1,100 organisations who recognise the potential of this new instrument to enhance protection for victims against human rights violations and to provide effective access to remedies. [A large number of parliamentarians from across the world](#) have declared their support for the Treaty.

What would an effective Treaty look like?

An ambitious, effective Treaty has the potential to address the serious accountability gap that enables corporate impunity, particularly for transnational corporate activities, by asserting clear, legally binding obligations for businesses to respect human rights. Here we set out 7 Key Principles upon which a Treaty should be based but also highlight some areas of concern.

7 key principles for an effective UN Treaty

1. **Cover a broad range of human rights abuses:** To affectively address abuses, the Treaty must cover all internationally recognised human rights.
2. **Not be subject to national laws:** The Treaty must protect human rights against violations committed by TNCs in their operations and along their value chains, and to do so it must be able to establish a common threshold for all parties. Recurrent references to domestic law undermine the international character of the Treaty and risk failed implementation.
3. **Prioritise transnational corporate activities:** All businesses, regardless of their size, structure or operations, have the responsibility to respect human rights and the Treaty must reflect this. As a priority, the Treaty must address transnational corporate activities, due to the major accountability gaps in the context of complex business structures, extensive supply chains, issues of jurisdiction and avoidance of legal liability.
4. **Ensure mandatory, not voluntary prevention:** The Treaty must establish a corporate duty to respect human rights and the environment. Under an effective Treaty, States would investigate abuses, create effective regulatory authorities, and impose on companies duties to identify, assess, prevent and mitigate the risks posed by their own activities, as well as throughout their supply chains and business relationships in the form of effective human rights and environmental due diligence.
5. **Assert the primacy of human rights:** The Treaty must reaffirm and effectively implement the primacy of International Human Rights Law over economic activities, and trade and investment agreements, in line with States' existing obligations to respect, protect, and fulfil human rights.
6. **Centre affected communities, environmental and human rights defenders:** It is crucial that this Treaty puts in place adequate provisions to prevent attacks on those defending human rights and our planet in the face of corporate abuse. The Treaty should protect

human rights defenders from the range of attacks and harassment they face when speaking out about business-related harm.

7. **Be gender-responsive:** The Treaty should encompass an inclusive, integrated and gender-responsive approach, which tackles underlying causes, including multiple and intersecting forms of discrimination, and unequal gender-based power relations. This should include requiring companies to undertake gender-responsive human rights and environmental due diligence, meaningful consultations with affected women and gender experts, the collection of gender disaggregated data, the protection of women human rights defenders, and addressing the particular barriers that women face in accessing remedy.

Key areas of concern

- **Enhanced duties in conflict-affected areas:** The Treaty must strengthen the prevention of human rights abuses and violations by corporate activities in conflict affected areas, fragile, and post conflict states by providing for enhanced due diligence, including a requirement not to pursue or start operations in certain situations in which no due diligence can guarantee that there will not be complicity or contribution to violations that may amount to international crimes.
- **Environmental and climate justice:** The Treaty must rise to the challenge posed by climate change and provide clear protection for the right to a safe, clean, healthy environment. The revised updated draft of the Treaty no longer makes reference to this right and remains largely silent on climate action.
- **Respecting indigenous rights:** Indigenous peoples are disproportionately vulnerable to corporate abuses: around one-third of all defenders killed in 2024 were indigenous. The Treaty needs stronger text to protect their particular rights, including the right to free, prior and informed consent.
- **Avoiding corporate capture:** It is vital that the Treaty includes text guaranteeing protection for the setting and implementation of public policy and legislation from the influence of corporate entities to ensure its effectiveness.
- **Strong liability provisions:** The measures in the Treaty need teeth. States must establish a comprehensive and adequate system of administrative, civil and criminal liability for business-related human rights abuses, including effective penalties and adequate provision for parent company liability for actions carried out by subsidiaries. The current text risks ongoing corporate impunity.
- **Barriers to accessing justice:** The Treaty must ensure fair procedures and address barriers to participation, including the provision of adequate and comprehensive legal aid. It should provide for collective redress, reverse the burden of proof for victims, and require corporations to disclose relevant information and material, and prohibit strategic procedural defences such as '*forum non conveniens*'.
- **Prioritising prevention:** The most effective means of protecting rights is to ensure abuses never occur. To increase that likelihood, the Treaty must include but go beyond human rights and environmental due diligence to include precautionary measures, guarantees of non-repetition, and rehabilitation.

3. Ireland and the EU's position

The EU's approach:

- EU Member States have engaged in the Treaty negotiations as a bloc, and have historically stood in opposition to the Treaty. For the EU to be in a position to fully engage in the UN Treaty negotiations, a formal negotiation mandate is required by EU law, a mandate that the EU has consistently failed to achieve over the course of eleven years. A number of EU Member States, including Ireland, have pushed for increased EU engagement, including a formal mandate.
- In the absence of the mandate, the EU has had partial engagement in the Treaty process. During the 2021 sessions, EU delegates, [for the first time](#), suggested changes in the text to safeguard important provisions on human rights defenders, gender, and the environment. This was a welcome step, but the policy of partial engagement is extremely limited and a formal negotiation mandate is needed that is fully supportive of the Treaty.
- Individual EU member states have engaged in the Treaty process in the absence of an EU mandate. Two EU Member States, France and Portugal, joined the 'Friends of the Chair' group in 2022 with a view to supporting Ecuador in pushing states towards consensus on the draft Treaty. France has also directly engaged in the annual negotiation sessions, but Ireland has yet to do so.
- In 2024 the EU passed its new Corporate Sustainability Due Diligence Directive (CSDDD) that requires the largest EU companies to undertake 'due diligence' checks throughout the value chains for human rights and environmental impacts. This regional law represented a significant step toward justice and accountability, and it was believed that it would lead to the EU formally bringing this experience and expertise to the Treaty negotiations.
- Since then, however, the EU has bowed to corporate lobbying and geopolitical pressure and reversed course. Under the guise of 'simplification', the European Commission has instituted a full-scale rollback of corporate accountability frameworks. The General Approach agreed by the Council and the Parliament's JURI Committee report signal an intention to transform the CSDDD from a substantive regulatory tool into a paperwork-oriented "tick-box" exercise.
- These EU developments have serious ramifications for the Treaty process and the EU:
 - Weakening EU credibility: If the EU backtracks on due diligence and liability, its role in Geneva negotiations will diminish.
 - Encouraging a "race to the bottom": Other States may follow the EU's lead in diluting corporate accountability rules.
 - Undermining synergy between regimes: The Treaty risks being forced to compensate for EU gaps instead of building on strong regional standards.
- The ICBHR has called on the EU to protect CSDDD and support both robust international and regional standards that are aligned, meaningfully addresses the human rights violations on the ground, and provide a global level playing field for business. In the absence EU leadership, however, individual UN member states such as Ireland continue to have international human rights law obligations to protect fundamental rights, particularly those of the most vulnerable.

Ireland's position:

- To date, Ireland's position in relation to the Treaty has largely mirrored that of the EU. In 2020 Minister for Foreign Affairs, Simon Coveney, set out Ireland's views [as follows](#):
"Ireland is open to looking at options for progress on a legally binding treaty. With regard to its scope, we believe that all economic operators, whether transnational or purely domestic, should be treated in a non-discriminatory manner. We would also wish to see essential human rights

principles reflected in any possible instrument, which should reaffirm the universality, indivisibility and interdependence of human rights and stress the primary responsibility of States under existing human rights obligations to protect against human rights violations. We would also like to see any new initiative build on, rather than duplicate, existing measures such as the OECD Guidelines for Multinational Enterprises and the ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy. Above all we believe that it should be rooted in the UN Guiding Principles on Business and Human Rights.”

- Furthermore, on the process and lack of EU mandate, [in 2022](#) Minister Coveney indicated that Ireland supports constructive EU engagement in the negotiations:
“We have made clear in Brussels and Geneva that Ireland favours constructive engagement in the treaty negotiations. During the most recent negotiation session in Geneva, the EU offered to assist the chairperson and rapporteur of the working group to explore ideas for a consensus-based, legally binding instrument. As the EU made clear in the negotiations in Geneva, if any proposed treaty is to be effective, it will need to attract wide, cross-regional support. This is essential for the proposed legally binding instrument to ensure it will be effectively implemented in a way that protects victims of business-related human rights violations and creates a more global level playing field.”
- Tánaiste and Minister for Foreign Affairs and Trade Simon Harris reiterated this approach in [September 2025](#):
“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. The eleventh session of the working group will take place from 20 to 24th October 2025. We have participated in the intersessional thematic consultations throughout the year in preparation for the 11th session ... We continue to encourage the EU to engage actively with the UN Working Group on the issue of human rights and transnational corporations and other business enterprises.”

While these statements contain positive elements, clear and unambiguous support for the Treaty process and detailed constructive engagement with the latest draft would be welcome. In light of the corporate-friendly deregulation agenda being driven at EU level, it is incumbent upon Ireland – with its history of positive work on civil society space and human rights within the UN Human Rights Council – to play a more active role in the Treaty process.

It is time for UN member states to take coordinated action to end the current state of impunity for corporate human rights and environmental abuses. It is time for human rights defenders, workers, women, indigenous peoples and communities affected by business activities to enjoy full access to remedy. It is time for Ireland to make good on its foreign policy commitments and legal obligations to defend and fulfil human rights and freedoms.

It is time for a Treaty.

RECOMMENDATIONS

For the Irish Government:

- Actively support and contribute to the development of an ambitious, effective and binding UN Treaty on business and human rights, to regulate the activities of transnational corporations and other business enterprises, with a strong gender perspective and provisions to empower human rights defenders ;
- Develop and share a clear, constructive public position in support of the UN Treaty;
- Follow the lead of other EU Member States, such as France, and directly address the annual negotiations session on priority areas including prevention, liability, access to justice, and coverage of the full supply chain;
- Given the risks posed by the EU's deregulation agenda, Ireland should oppose the rollback of corporate accountability obligations at regional and international levels;
- In tandem with the Treaty negotiation process, develop domestic legislation for mandatory, gender-responsive human rights and environmental due diligence legislation in Ireland.

For parliamentarians:

- Urge the Irish government to support and contribute to the development of an ambitious, effective and binding UN Treaty on business and human rights by raising the issue via Parliamentary Questions, debates and private meetings on an ongoing basis.
- Make common cause with like-minded parliamentarians by becoming a member of the [Global Interparliamentary Network](#) in support of the Treaty.