Factsheet – 4th cycle

Universal Periodic Review of Ireland

ICBHR Irish Coalition for Business & Human Rights

Business and human rights

SUMMARY OF KEY ISSUES FROM PREVIOUS CYCLES

During Ireland's previous UPR cycle, States recommended stronger safeguards against human rights abuses by Irish companies abroad, including in conflict-affected areas, stronger human rights and environmental safeguards in trade and investment policy, and eliminating barriers and restrictions to civil society engagement. Ireland supported these recommendations yet they remain largely unimplemented. Ireland has not established a comprehensive framework for mandatory human rights and environmental due diligence, corporate accountability or access to remedy, despite subsequent calls from UN treaty bodies, including **CESCR, CRC** and **CEDAW**, while civil society engagement has declined and corporate influence in policymaking has increased.

NATIONAL FRAMEWORK

Ireland's first **National Action Plan on Business and Human Rights (2017–2020)** expired in 2020, and a second Plan has yet to be adopted. Ireland must also transpose the EU **Corporate Sustainability Due Diligence Directive (CSDDD)** by **26 July 2028**, with the new rules applying from July 2029.

The CSDDD presents an opportunity to strengthen corporate accountability, but recent EU changes have weakened key due diligence, civil liability, stakeholder engagement and climate transition plan requirements. Ireland should therefore use the transposition process to engage stakeholders and the public in order to strengthen protections beyond EU minimum requirements and ensure effective access to remedy.

CHALLENGES

1. No comprehensive mandatory human rights and environmental due diligence framework

2. Inadequate access to remedy

3. Deregulation is weakening human rights and environmental protections

IMPACTS

1. Corporate abuses can occur without effective prevention or accountability which can incentivise irresponsible conduct
Voluntary approaches are failing to prevent corporate human rights risks: 86% of 50 large companies operating in Ireland scored below 50% on human rights due diligence indicators in a 2024 assessment.

2. Victims of corporate abuse face barriers to justice and remedy
Affected communities struggle to obtain remedy for abuses linked to Irish companies. In the Cerrejón case, the UN Committee on the Elimination of Racial Discrimination called on Ireland to ensure victims could access remedies and compensation in Ireland and strengthen regulation of Irish companies operating abroad.

3. Deregulation risks weakening corporate accountability and environmental protection
EU deregulation is reducing companies' obligations to identify, prevent and remedy human rights and environmental harm, weakening protections for workers, communities and the environment. Ireland should not allow declining EU standards to become a ceiling for national protection.

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CHALLENGES

4. Corporate influence is increasing while civil society participation is declining

5. Ireland is prioritising competitiveness over human rights and environmental protection

IMPACTS

4. Shrinking civil society space increases the risk of corporate capture
Ireland ranks fourth-lowest of 38 OECD countries for stakeholder engagement in developing primary laws, while civil society organisations are raising concerns about growing exclusion and corporate influence. This weakens scrutiny of policies affecting human rights and the environment.

5. Economic priorities risk undermining environmental and human rights
Following her February 2026 visit to Ireland, UN Special Rapporteur Astrid Puentes Riaño warned that prioritising economic interests over environmental and human rights assessments could undermine Ireland's climate commitments. She also raised concerns about proposals to weaken environmental protections.

RECOMMENDATIONS

1. Adopt and enforce, by July 2028, comprehensive mandatory human rights and environmental due diligence legislation covering the full value chains of Irish companies, including overseas operations, with effective civil liability and access to remedy for affected individuals and communities. Ensure that transposition of the EU's Corporate Sustainability Due Diligence Directive does not establish a ceiling for national protections and that Ireland strengthens protections beyond EU minimum requirements.

2. Adopt a second National Action Plan on Business and Human Rights that sets out concrete, time-bound and measurable commitments to introduce mandatory human rights and environmental due diligence covering companies' full value chains, with civil liability and effective access to justice, require climate transition plans, and ensure meaningful engagement with affected rights-holders and civil society.

3. Recognise in law the right to a clean, healthy and sustainable environment and ensure that this right is reflected across legislation and government decision-making, including economic, trade, development and climate policy, with effective mechanisms for accountability and access to justice where environmental rights are violated.

4. Guarantee meaningful, timely and inclusive participation of civil society, trade unions and affected communities in policymaking, including through greater transparency around government engagement with business interests and safeguards against undue corporate influence.

5. Safeguard Ireland's ability to regulate in the public interest in trade and investment policy by refraining from ratifying agreements containing investor-state dispute settlement mechanisms and reviewing existing agreements with a view to withdrawing from or terminating provisions that allow investors to challenge legitimate measures taken to protect human rights, the environment, public health or the climate.

SOURCES

UN CESCR (2024); CRC (2023); CEDAW (2025); UPR Working Group - Ireland (2021); UN Special Rapporteur on Environment - Ireland (2026); OECD (2025); European Ombudsman - Omnibus I (2025); TCD Centre for Social Innovation (2024).

FULL SUBMISSION

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