



Irish Coalition for Business and Human Rights

Universal Periodic Review of Ireland – April 2026

This submission draws on:

- Committee on Economic, Social and Cultural Rights, *Concluding Observations on the Fourth Periodic Report of Ireland*, UN Doc. E/C.12/IRL/CO/4, 2024, paras. 10–11.
- Committee on the Rights of the Child, *Concluding Observations on the Fifth and Sixth Periodic Reports of Ireland*, UN Doc. CRC/C/IRL/CO/5-6, 2023, para. 13.
- Human Rights Council, *Summary of Stakeholders' Submissions on Ireland*, Report of the Office of the United Nations High Commissioner for Human Rights, UN Doc. A/HRC/WG.6/39/IRL/3, 2021, paras. 28-34.
- Human Rights Council, *Report of the Working Group on the Universal Periodic Review: Ireland*, UN Doc. A/HRC/WG.6/39/IRL/2, 2021, para. 13.
- Human Rights Council, *National Report Submitted in Accordance with Paragraph 5 of the Annex to Human Rights Council Resolution 16/21: Ireland*, UN Doc. A/HRC/WG.6/39/IRL/1, 2021.

1. Introduction

The Irish Coalition for Business and Human Rights (ICBHR) is a network of civil society organisations, trade unions and academic experts working on advancing respect for human rights and environmental standards in business. The ICBHR brings together more than twenty member organisations, including ActionAid Ireland, Oxfam Ireland, Christian Aid Ireland, Trócaire, Irish Congress of Trade Unions (ICTU), Front Line Defenders, Global Legal Action Network (GLAN), Irish Council for Civil Liberties (ICCL), Amnesty International Ireland, Friends of the Earth Ireland, Africa Europe Faith and Justice Network Ireland, Comhlámh, Fairtrade Ireland, Latin America Solidarity Centre (LASC), National Women's Council, Proudly Made in Africa and academics from Trinity College Dublin, University College Dublin, Dublin City University and Queen's University Belfast.

The ICBHR's work is grounded in the promotion of corporate responsibility and accountability. We advocate for robust legal and policy frameworks that prevent harm linked to business operations and ensure access to effective remedy where harm occurs. Our collective expertise spans labour rights, environmental protection, development, and legal accountability, both within the EU and globally.

The UN human rights treaty bodies, including the **Committee on Economic, Social and Cultural Rights (CESCR)** and the **Committee on the Rights of the Child (CRC)**, have raised consistent concerns regarding Ireland's approach to business and human rights, including the absence of mandatory human rights due diligence and insufficient access to remedy.¹ The **Human Rights Council's Working Group on the Universal Periodic Review** highlighted the widespread nature of human rights violations in the global supply chains of companies conducting business in Ireland, as well as the absence of legally binding business and human rights regulation to prevent related abuse.² Despite the **Office of the United Nations High Commissioner for Human Rights** explicitly noting the lack of a framework to ensure victims of corporate abuse have access to remedy and compensation, and the need for a regulatory framework to prevent such abuses and hold companies liable, Ireland's national report made no reference to business and human rights.³

At this stage, **we recommend in particular** that Ireland's UPR:

- Prioritise the **adoption and enforcement of comprehensive mandatory human rights and environmental due diligence legislation, covering the full value chains of Irish companies, including civil liability and access to remedy** for affected individuals and communities, and exceeding minimum EU standards where relevant.

¹ Committee on Economic, Social and Cultural Rights, *Concluding Observations on the Fourth Periodic Report of Ireland*, UN Doc. E/C.12/IRL/CO/4, 2024, tbinternet.ohchr.org/_layouts/15/treatybodyexternal/Download.aspx?symbolno=E%2FC.12%2FIRL%2FCO%2F4&Lang=en; Committee on the Rights of the Child, *Concluding Observations on the Fifth and Sixth Periodic Reports of Ireland*, UN Doc. CRC/C/IRL/CO/5-6, 2023, https://tbinternet.ohchr.org/_layouts/15/treatybodyexternal/Download.aspx?symbolno=CRC%2FC%2FIRL%2FCO%2F5-6&Lang=en.

² United Nations Human Rights Council, "Summary of Stakeholders' Submissions on Ireland," A/HRC/WG.6/39/IRL/3, 12 August 2021, https://upr-info.org/sites/default/files/documents/2021-10/a_hrc_wg.6_39_irl_3_e.pdf.

³ Human Rights Council, *Report of the Working Group on the Universal Periodic Review: Ireland*, UN Doc. A/HRC/WG.6/39/IRL/2, 2021, para. 13, https://upr-info.org/sites/default/files/documents/2021-10/a_hrc_wg.6_39_irl_2_e.pdf; Human Rights Council, *National Report Submitted in Accordance with Paragraph 5 of the Annex to Human Rights Council Resolution 16/21: Ireland*, UN Doc. A/HRC/WG.6/39/IRL/1, 2021, https://upr-info.org/sites/default/files/documents/2021-10/a_hrc_wg.6_39_irl_1_e.pdf.

- Set out the steps Ireland must take to ensure the protection of human rights and environmental standards by **resisting deregulation that prioritises corporate interests over human rights and environmental protection, safeguarding the ability of the State to regulate in the public interest.**

2. Ireland and business and human rights implementation

Ireland's previous Universal Periodic Review cycles have included recommendations relating to business and human rights, corporate accountability, and access to remedy; however, implementation in these areas has remained limited, fragmented, and largely dependent on voluntary measures.

The 2024 concluding observations of **CESCR** expressed concern at the absence of a comprehensive regulatory framework requiring business entities to undertake mandatory human rights due diligence across their operations, including those conducted overseas and through supply chains. The Committee also highlighted the lack of effective complaint and redress mechanisms for victims of business-related abuses, including protections against reprisals targeting human rights defenders.

CESCR recommended that Ireland expedite the adoption of a second National Action Plan on Business and Human Rights (NAP), ensure meaningful consultation with civil society and social partners, and adopt binding legislation requiring companies to identify, prevent, mitigate, and account for adverse human rights impacts in their domestic and international operations. The Committee further emphasised the need to prioritise State-owned enterprises and those in which the State holds shares, and to align national measures with its General Comment No. 24 on State obligations in the context of business activities.

In parallel, the Committee on the Rights of the Child (CRC) called on Ireland to ensure that its second NAP includes a specific focus on children's rights, supported by time-bound and measurable targets. It also recommended the introduction of mandatory requirements for businesses to undertake assessments of, consult on, and publicly disclose the environmental, health-related, and children's rights impacts of their activities and the measures taken to address such impacts.

Ireland's UPR should prioritise the full implementation of these recommendations, in particular through:

- Adopting a comprehensive and binding human rights and environmental due diligence framework and the establishment of effective, accessible, and adequately resourced mechanisms for complaint and redress.
- Addressing the continued delay in adopting a second NAP, which was originally expected in 2020, now six years overdue, leaving critical gaps in guidance, accountability and implementation of human rights and environmental standards in business practices. It is essential that any updated Plan is not merely a formal or retrospective exercise, but a substantive policy framework that directly addresses the shortcomings identified by international human rights bodies, including gaps in mandatory due diligence, access to remedy, enforcement, and meaningful stakeholder engagement.⁴
- Examining the broader policy context in which business and human rights commitments are being developed, including the increasing prioritisation of competitiveness and regulatory "simplification", which risks undermining existing human rights and environmental

⁴ Department of Foreign Affairs (Ireland), *Access to Remedy in Ireland*, June 2021, <https://www.dfa.ie/media/dfa/ourrolepolicies/humanrights/FINAL-Access-to-Remedy-in-Ireland-June-2021.pdf>.

protections. Ensuring policy coherence between economic objectives and human rights obligations is essential to the effective implementation of Ireland's human rights obligations.

- Ensuring the continuation and strengthening of structured stakeholder engagement mechanisms, including dedicated forums for civil society participation in the development, implementation, and monitoring of business and human rights policies. Such engagement must be regular, transparent, and capable of influencing policy outcomes.

3. The global impact of Irish companies

While Ireland is well known for its success in attracting foreign direct investment, Irish companies operate globally and have extensive value chains overseas. In recent years, a number of these firms, including state-owned entities, have been linked to human rights and environmental abuses abroad.⁵

For example, over decades the state-owned Electricity Supply Board (ESB) has imported millions of tons of coal sourced from the infamous Cerrejón mine in Northern Colombia, despite years of well-documented environmental and human rights abuses associated with it.⁶ Wayuu indigenous communities directly impacted by the mine have suffered from chronic poor health, contaminated water, and have faced fear and intimidation when they have tried to oppose the multi-billion dollar mining industry.⁷ Over a ten-year period, studies have documented the deaths of approximately 5,000 children in the region, linked to the mine's environmental and social impacts.⁸ The Committee on the Elimination of Racial Discrimination recommended that Ireland:

*"...lend its support to the initiation of an independent inquiry into the mine, and to restitution and compensation for victims; guarantee that victims had access to remedies and compensation in Ireland; adopt a regulatory framework that ensured that all companies domiciled in Ireland or under its jurisdiction identified, prevented and addressed human rights abuses in their operations in Ireland or abroad and that such companies could be held liable for violations; and ensure effective implementation of the national action plan on business and human rights."*⁹

Airbnb Ireland UC continues to list holiday rentals in illegal Israeli settlements in the occupied Palestinian territory. Despite settlements being illegal under international law, Airbnb allows tourism-related businesses which are based in Israeli settlements to use its platform to advertise their services to potential customers around the world. Hosts and purchasers of these listed accommodations in the settlements contract with Dublin-registered company Airbnb Ireland UC. Airbnb is named on the UN

⁵ Irish Coalition for Business and Human Rights (ICBHR), *Make It Your Business*, May 2025, https://www.icbhr.org/wp-content/uploads/2025/05/Make_it_your_Business_ICBHR_FINAL-1.pdf.

⁶ Global Legal Action Network (GLAN), "Widespread Harms at the Cerrejon Coal Mine, Colombia," <https://glanlaw.org/cases/cerrejon-coal/>.

⁷ UN Special Rapporteur on Human Rights and the Environment, "UN Expert Calls for Halt to Mining at Controversial Colombia Site," 2020, <https://www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=26306> and Christian Aid, "Undermining Human Rights: Ireland, the ESB and Cerrejón Coal," 2020, https://www.christianaid.ie/sites/default/files/2020-02/Cerrejon%20Report_0.pdf.

⁸ Roderick, Peter, "Deadly Extraction: The Social and Environmental Impacts of the Cerrejón Coal Mine on Wayuu Communities," *Third World Quarterly*, https://www.google.com/url?q=https://www.tandfonline.com/doi/abs/10.1080/01436597.2019.1613638&sa=D&source=docs&ust=1775811459672461&usg=AOvVaw17_OF7MdhJWnARDdEsrc9B.

⁹ Human Rights Council, *Report of the Working Group on the Universal Periodic Review: Ireland*, UN Doc. A/HRC/WG.6/39/IRL/2, 2021, para. 13, https://upr-info.org/sites/default/files/documents/2021-10/a_hrc_wg.6_39_irl_2_e.pdf.

published database on businesses connected to illegal Israeli settlements in the occupied Palestinian territory, which lists companies engaged in economic activities connected with these illegal settlements, inextricably linked with human rights abuses.

Issues such as these are not confined to a small number of companies; they are inherent risks in the normal course of business. A 2024 benchmark report by the Trinity Centre for Social Innovation (TCD) showed that among 50 of the largest companies operating in Ireland, 52% scored 30% or less on human rights due-diligence metrics, and 86% scored less than 50%.¹⁰ Without mandatory requirements for companies to identify, prevent, address, and remedy human rights and environmental impacts, such harms continue to occur.

The UPR should recommend that Ireland **prioritise ensuring that Irish companies, including state-owned enterprises, respect human rights and environmental standards across their global operations and value chains**, including by:

- Enforcing mandatory due diligence requirements, monitoring overseas activities, and providing effective access to remedy for affected communities, particularly in cases where Irish companies are linked to severe abuses abroad.

4. Deregulation in the name of competitiveness

Under the guise of reducing red tape and easing administrative and reporting burdens on business, the Irish Government is pursuing competitiveness with little regard for people or the planet. This approach dismantles vital protections that safeguard the basic rights of workers and vulnerable communities, both in Ireland and globally. Deregulation of strong human rights and environmental laws drastically reduces the preventative effect of these laws, in addition to denying access to justice for those most affected and allowing irresponsible companies to operate with impunity.¹¹ This approach reflects a broader policy shift in which economic competitiveness is pursued at the expense of human rights, environmental protection, and access to justice.

We welcome that Ireland has been working on a second NAP and that the Department of Foreign Affairs and Trade was open to engaging with the ICBHR during this process. However, the initial NAP contains significant weaknesses. The most concerning aspect is that in initial drafts of the second NAP, national actions are highly dependent on the EU Corporate Sustainability Due Diligence Directive (CSDDD) for effective enforcement. The pre-*Omnibus I* draft of the CSDDD included meaningful due diligence, climate, and stakeholder engagement requirements, but the current version, weakened by *Omnibus I*, would render many of these measures ineffective. Without a strong CSDDD, the second NAP risks offering no real progress on business and human rights.

The Government's Action Plan on Competitiveness and Productivity fails to reference the UN Guiding Principles on Business and Human Rights or the OECD Guidelines for Multinational Enterprises. Due diligence is mentioned only for batteries, and the term "rights" appears just once, in the context of the legal system. Its claim that aligning climate action with competitiveness will ensure

¹⁰ Trinity Centre for Social Innovation, *Irish Business and Human Rights: A Snapshot of Large Firms Operating in Ireland* (January 2024), <https://www.tcd.ie/media/tcd/news-images/CSI-BHR-Report-January-2024.pdf>.

¹¹ Corporate Europe Observatory, "A Crash Course on the EU's Deregulation Wave," <https://corporateeurope.org/en/2025/07/crash-course-eus-deregulation-wave>.

“environmentally sustainable and geographically inclusive” growth offers no real recognition that unchecked growth drives climate breakdown.

The ICBHR is gravely concerned about the deregulation of crucial protections by *Omnibus I*. This concern is strongly echoed in a political contribution from the Irish Parliamentary Committee on Enterprise, Tourism and Employment, which stated: *‘The Committee is deeply concerned that the Omnibus proposals extend 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.’*¹²

The Irish Government has supported the dismantling of the core elements of the CSDDD that would ensure the most positive impacts for workers and communities affected by corporate abuse, despite its stated support for “better regulation, not deregulation.”¹³ The European Commission President, Ursula von der Leyen made it clear that, in the context of the Omnibus, ‘simplification’ is indeed deregulation.¹⁴ The removal or weakening of requirements such as taking action on climate transition plans, risk-based due diligence, a harmonised civil liability regime, the financial sector’s review clause and meaningful stakeholder engagement cannot be interpreted as anything other than a rollback of hard-won protections for people and the planet.

The Commission has presented the *Omnibus I* package as part of what it calls a “simplification revolution” under the New European Competitiveness Deal, which is said to rely on “trust in companies.”¹⁵ This initiative is reportedly informed, among other sources, by a report prepared by Mario Draghi at the request of President von der Leyen. Yet, the main body of the Draghi report does not mention the CSDDD at all, and the accompanying in-depth analysis refers to it only once, stating that “the EU’s sustainability reporting and due diligence framework is a major source of regulatory burden,” without offering any empirical basis for that claim.

The Omnibus package was shaped through an opaque, undemocratic process that sidelined the voices of civil society and was in direct violation of the European Commission’s own ‘Better Regulation’ principles, which require transparent, evidence-based and inclusive policy and law-making at EU level. Instead, the package emerged largely as a product of a sophisticated influencing campaign by a small number of US multinationals and business associations that contradicted the preferences of most EU businesses, and common cause between centre right and extremist groups in the European Parliament, breaching the historical *cordon sanitaire*.¹⁶ The European Ombudswoman later assessed that the process surrounding Omnibus I amounted to “maladministration,” highlighting serious

¹² Joint Committee on Enterprise, Tourism and Employment Political Contribution on COM (2025) 81 18 July 2025, https://opac.oireachtas.ie/Data/Library3/Documents%20Laid/2025/pdf/280doclaid180725_145002.pdf.

¹³ Oireachtas, “Parliamentary Question – Written Answer on Omnibus Proposals,” 21 October 2025, <https://www.oireachtas.ie/en/debates/question/2025-10-21/section/120/>.

¹⁴ European Commission, “Speech by the President at the Copenhagen Competitiveness Summit,” https://ec.europa.eu/commission/presscorner/detail/en/speech_25_2272.

¹⁵ Council of the European Union, “Simplification of EU Rules,” <https://www.consilium.europa.eu/en/policies/simplification/>; and, Council of the European Union, “ST 16328 2025 INIT – Draft Council Document,” <https://data.consilium.europa.eu/doc/document/ST-16328-2025-INIT/en/pdf>.

¹⁶ SOMO, “The Secretive Cabal of US Polluters That Is Rewriting the EU’s Human Rights and Climate Law,” <https://www.somo.nl/the-secretive-cabal-of-us-polluters-that-is-rewriting-the-eus-human-rights-and-climate-law/>; and, SOMO, “How Big Oil Kills Sustainability and Climate Legislation,” <https://www.somo.nl/how-big-oil-kills-sustainability-and-climate-legislation/>.

failures in transparency, stakeholder consultation, and adherence to established procedural standards.¹⁷

Ireland's UPR should prioritise, countering the negative impacts of deregulation, in particular:

- Reinstating and strengthening protections weakened by *Omnibus I* through CSDDD transposition, ensuring that Ireland's mandatory human rights and environmental due diligence law includes robust access to justice, due diligence obligations throughout value chains and strengthened responsibilities in relation to climate obligations and stakeholder engagement.
- Countering the influence of corporate lobbying by adopting effective measures to limit undue corporate influence in law-making, prioritising public interest, human rights and environmental protection over corporate profit and deregulation agendas.

5. Protecting civil society space

The ICBHR emphasises that protecting civil society space is fundamental to a democratic society and essential for promoting and protecting human rights, including in the context of how companies operate. Ireland must prioritise this protection and address the growing problem of corporate capture in policymaking.¹⁸

This aligns with the Committee on Economic, Social and Cultural Rights (CESCR) recommendation that Ireland ensure broad and meaningful consultation with civil society and social partners in the development of its second NAP.¹⁹ Similarly, the Committee on the Rights of the Child has stressed that business activities must be subject to assessment, consultation, and public scrutiny regarding impacts on children's rights.²⁰

The drive for deregulation in the name of competitiveness and prioritising corporate interests over human rights and the environment, distorts policy outcomes, marginalises affected communities, blocks access to justice, and erodes public trust, chilling legitimate advocacy, including on human rights and environmental issues.

Recent analysis highlights a decline in civil society engagement in Ireland, particularly during the early stages of EU and national lawmaking, raising concerns about transparency, accountability, and inclusive governance. Limited consultation at these stages increases the risk of policy capture by corporate interests and weakens protections for human rights and the environment.²¹

Ireland's UPR should prioritise **countering threats to civil society space**, in particular through:

- **Ensuring meaningful, timely and inclusive consultation** with civil society in all policy areas, including business and human rights, that is capable of shaping real outcomes.

¹⁷ European Ombudsman, "Recommendation on the European Commission's Omnibus I proposal," <https://www.ombudsman.europa.eu/en/recommendation/en/215920>.

¹⁸ Ibid, 13.

¹⁹ Ibid, 1.

²⁰ Ibid, 1.

²¹ Liberties, *Sub-Report on Ireland: Civil Society Engagement and EU Deregulation*, 2025, p. 30, <https://www.iccl.ie/wp-content/uploads/2026/03/Ireland-Liberties-Rule-of-Law-Report-2026.pdf>.

- **Protecting human rights defenders** from intimidation, harassment, or marginalisation.
- **Strengthening transparency and accountability** in policymaking to prevent corporate capture, including robust conflict-of-interest rules and balanced stakeholder representation.

6. Investor protection mechanisms undermining human rights and environmental regulation

Government efforts to ratify the Comprehensive Economic and Trade Agreement (CETA) between the European Union and Canada and to introduce a broader Investment Court System (ICS) through the Arbitration (Amendment) Bill 2025 raises serious concerns. Both Investor State Dispute Settlement (ISDS) and new Investor Court System (ICS) have been extensively criticised by human rights groups, academic bodies, and UN experts on the basis that they sideline access to justice through national legal systems and prioritise the interests of large corporate actors in closed-door, untransparent quasi-legal bodies. These opaque, closed tribunals lack the transparency, accountability and public-interest safeguards of national legal systems, yet have the power to award billions of euro in damages against governments where public-interest regulation is alleged to threaten companies' potential future profits.

The Arbitration (Amendment) Bill 2025 would enable Ireland to give effect to the ICS provisions of the EU-Canada trade deal, CETA, but also to a separate trade agreement with Chile, as well as any future trade agreements. While the Government argues this is necessary in the first instance to facilitate trade between Canada and the EU, as a model for future agreements this is deeply misleading. The trade provisions of CETA are already in place, and trade between the two countries continues to grow. What is at question is whether disputes between hugely powerful private companies and the Government ought to be decided in national courts with adequate standards and transparency, or in a quasi-judicial system away from the public eye.

The adoption of ICS risks prioritising investor claims over measures taken in the public interest and may constrain the State's regulatory space in areas requiring urgent action, including housing, environmental protection, and climate policy. In 2024 Exxon Mobil used similar provisions to take a case against the Dutch government, demanding billions for its decision to phase out gas exploration. In Tanzania a Swedish investor sued the government after a sugar plantation failed to get off the ground, and won a payout of more than three times its original investment. All over the world, private companies have sought billions in compensation when decisions taken in the clear public interest – on housing, healthcare, the environment and climate – have threatened their current or potential future profits.

Of particular concern is that despite high levels of public interest and complexity, the Irish Government used an exceptional parliamentary power to waive Pre-Legislative Scrutiny (PLS) of the Arbitration (Amendment) Bill 2025. This is the first formal step of Ireland's normal legislative process and is intended to ensure that the relevant Parliamentary Committee can hear from expert input and ensure clarity and understanding of the impact of any proposed legislation. Waiving this process has severely limited the capacity of civil society to raise issues with the Bill.

Similarly, despite longstanding existing commitments, Ireland has still not withdrawn from the Energy Charter Treaty (ECT), leaving the State exposed to investor claims.

The Government has reported that four notices of dispute have been received, including those involving *Lansdowne Oil & Gas Ltd* and *Predator Oil & Gas Ltd*, which have already contributed to a chilling effect on environmental and climate regulation.²²

Ireland should **withdraw from the Energy Charter Treaty and refrain from entering trade or investment agreements that allow investor protection mechanisms to undermine human rights, environmental standards, or public-interest regulation.**

²² Oireachtas, Select Committee on Foreign Affairs and Trade, *Meeting of 25 March 2026*, https://www.oireachtas.ie/en/debates/debate/select_committee_on_foreign_affairs_and_trade/2026-03-25/2/. Baldon, Clementine, and Rosanne Craveia, "Overview of Recent Fossil Fuel Arbitration Cases under the Energy Charter Treaty," *Investment Treaty News*, International Institute for Sustainable Development, 27 January 2025, <https://www.iisd.org/itn/2025/01/27/overview-recent-fossil-fuel-arbitration-cases-under-energy-charter-treaty-clementine-baldon-rosanne-craveia/>; NGOs call on Government to leave the Energy Charter Treaty as new claim emerges, ISDS Platform (bilaterals.org), 21 November 2025, <https://isds.bilaterals.org/?ngos-call-on-government-to-leave>.