

**Memorandum on the DFA Workshop on Business and Human Rights.****From: Professor Irene Lynch Fannon, School of Law, University College Cork.****Date: 12.02.2015.****To: Amy Shiels, Christine Ryan**

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Re: Development of a National Plan on Business and Human Rights.

Dear Ms. Shiels, Ms. Ryan

I am very interested in becoming involved with the development of this plan in the coming months. As you know the CCJHR at University College Cork Law School is a leader in relation to a number of human rights research projects. I research and teach in the area of Company Law but since the late 1990s I have developed a broader academic research agenda in the area of corporate law theory. In particular I was originally interested in questions of corporate accountability regarding social issues such as employee welfare. (Lynch Fannon: *Working Within Two Kinds of Capitalism*, Hart Publications, 2003). I have broadened this out to include other social justice/human rights issues. My hope is that this would add a new and complementary dimension to the CCJHR at UCC.

I participated in a conference run by the Irish Centre for European Law where I addressed some corporate accountability issues in the context of corporate social responsibility. I am attaching a copy of these published proceedings for you. You will see that Mary Robinson spoke on the issue of climate justice at these proceedings. I have also delivered a paper at our Environmental Conference at UCC last April on this issue (draft attached).

In relation to engagement with business it seems to me that there are a number of issues which affect business generally and Irish business particularly and I would highlight these as having particular import in Ireland:

**Climate Justice**

The first is the issue of Climate Justice which I have already mentioned. UCC runs a very successful Environmental Law Conference every year (this is now in its 14<sup>th</sup> year). I am currently very interested in issues surrounding climate justice and corporate action. In recent years I have managed to secure time on the program for a panel which considers The Corporation as an Environmental Actor. This year I have invited Professor Beate Sjafjell to be our keynote speaker. Professor Sjafjell has run a *Sustainable Companies Project* at the University of Oslo and she will shortly be publishing a book with this title with Cambridge University Press. Happily Professor Sjafjell has agreed to come. This is on April 23 and you are most welcome to attend.

In addition to Environmental issues broadly speaking there are particular issues which arise in relation to oil and gas exploration and environmental degradation. Such issues are relevant close to home regarding the practise of fracking, but there are also issues which concern Irish companies in a global context, particularly regarding oil, gas and mineral exploration in Nigeria, Ghana and elsewhere in Africa. I supervised a successful doctorate on this for Olufemi Amao who has published in this area. I also refer you to Janet Dine: *Companies: International Trade and Human Rights* (CUP, 2010) and Sarah Joseph's book *Corporations and Transnational Human Rights Litigation* (Hart, 2004)

### **Supply Chain Issues**

One of the key issues concerning corporations is the issue of supply chain integrity and human rights. An issue which is very much in the public consciousness here is that of sweatshops, particularly in the clothing retail trade. A good way to address this is through the raising of public awareness (Fairtrade programs) but also by encouraging companies to conduct audits of their supply chains and for consumers to demand disclosure of these. This is an area where I believe Corporate Social Responsibility initiatives might really work.

### **Tax**

Ireland's position regarding corporate tax is a good platform to acknowledge that the global tax take from corporations is a human rights issue, in the sense that public expenditure on socially beneficial programs such as universal education, health issues and indeed the funding of state programs for Aid to Third World countries. The current debate on Ireland's tax policies can be turned to our advantage in this space by ensuring that our tax system is transparent, democratic and accountable.

Hence the conference today run by Christian Aid is a very apt subject matter in this space. As I understand it there is quite an emerging literature on this tax issue in a global context. I will send you more references on this.

**Professor Irene Lynch Fannon, Law School, University College Cork. 12.02.2015.**