**EU contribution to the questionnaire from the Special Rapporteur on the right to development related to his upcoming reports on “reinvigorating the right to development” and “the role of business in realizing the right to development”**

**Introduction**

The European Union would like to thank the UN Special Rapporteur on the right to development, Mr Surya Deva, for his call for contributions to his upcoming reports on “reinvigorating the right to development” and “the role of business in realizing the right to development” in the context of the 2030 Agenda for Sustainable Development and other relevant human rights instruments. As recommended, the questionnaire was used to structure the input.

**EU’s contribution to each question**

1. ***A. HRC Report (September 2023) – “Reinvigorating the right to development: A vision for the future”***
2. ***What have been the most important achievements for the implementation of the right to development at the national, regional and international levels in the past decade?***

The right to development is anchored in the universality, indivisibility, interrelatedness, interdependence, and mutually reinforcing nature of all human rights. The right to development has reinforced the understanding that the full and non-discriminatory realisation of all human rights – be they civil, cultural, economic, political or social – is a pre-condition to achieving inclusive and sustainable development. Similarly, the realisation of development contributes to the enjoyment of all human rights when implemented in a way that is consistent with international human rights norms and principles. This approach is in line with international human rights law and global commitments, primarily the 2030 Agenda for sustainable development. Further, the 2030 Agenda is grounded in international human rights law and emphasises “the responsibilities of all States to respect, protect and promote human rights and fundamental freedoms for all, without distinction of any kind”. According to international human rights law, states have the primary responsibility for the full realisation of human rights, including the right to development. Individuals are right-holders: they are the central actors, drivers, and beneficiaries of the development process.

1. The 2030 Agenda remains the central achievement in this regard providing an internationally agreed global roadmap on the primary objectives and targets as well as the means of implementation for sustainable and inclusive development. It is also a foundation for the EU’s external and internal engagement for sustainable development. The EU has firmly placed sustainable development at its core and is making efforts to advance the 2030 Agenda, both at home and around the world, as demonstrated by the adoption of the first EU Voluntary Review (EUVR) in 2023[[1]](#footnote-1) .
2. The EU attaches great importance to the respect of the international rules-based order and universally agreed instruments and documents such as the International Covenants on Economic, Social and Cultural Rights and on Civil and Political Rights, and all the core international human rights treaties, and the Vienna Declaration and Programme of Action. On Economic, Social and Cultural Rights, the EU delivers on a comprehensive agenda to promote and protect economic, social and cultural rights, such as the rights to safe drinking water and sanitation, education, food, health, culture healthy environment, climate change, social security and decent work in its external relations, including in its public diplomacy, bilateral human rights dialogues, in its development cooperation and in multilateral human rights fora.

SDG 16 (plays a key role by promoting peaceful and inclusive societies for sustainable development, access to justice for all and the building of effective, accountable and inclusive institutions at all level. Progress on this SDG has a multiplier effect on all SDGs. SDG 16 provides the foundation of the EU’s external engagement for sustainable development. The actions taken by the EU to protect and promote fundamental rights, the rule of law and democracy contribute to the implementation of this goal...

***2. What are the key remaining challenges in the effective realization of the right to development at different levels?***

The realisation of human rights for all continues to face challenges around the world. While there have been leaps forward, there has also been a pushback against the universality and indivisibility of human rights. Crisis situations are a particular test for the realisation of all human rights and respect for democratic principles. The COVID-19 pandemic and its socio-economic consequences has had a growing negative impact on human rights, democracy and the rule of law, deepening pre-existing inequalities and increasing pressure on persons in vulnerable situations.

Progress towards the SDGs at global level has proven insufficient so far. The achievement of the SDGs has been hindered by the impacts of the COVID-19 pandemic, conflicts, growing inequalities, climate change and increasing levels of environmental degradation and the impacts of Russia’s war of aggression against Ukraine. With growing global instability halfway through the implementation of the 2030 Agenda, there is an increased need for unity, coordinated diplomatic outreach, further cooperation with partners, and unprecedented investments. A number of vulnerable countries are particularly exposed to the challenges resulting from the multiplicity of crises. Taking action to accelerate the implementation of the SDGs is more urgent than ever.

Corruption presents another significant challenge. Corruption undermines democracy, the rule of law, and the realisation and enjoyment of human rights. As recognised by the Council of the EU in its Conclusions of 4 May 2023[[2]](#footnote-2), corruption “captures states, undermines state legitimacy, tax collection and the delivery of public services and distorts functioning markets, thereby effectively impeding all areas of sustainable human, economic and social development”. Corruption also represents a key obstacle to the eradication of poverty, as it disproportionally affects the persons and groups in the most vulnerable situations, thus exacerbating inequalities. Anti-corruption efforts are crucial to unleashing full development potential of countries and to achieving SDGs. The prevention and fight against corruption is a key priority for the EU, both inside the Union and globally.

A socio-economic response with human rights at its core will allow for a better and more sustainable recovery. The EU is committed to global recovery by supporting partner countries in developing resilient societies and economies aligned with the SDGs. The EU’s response to the various ongoing crises is based on, and aims to support, the implementation framework of the SDGs.

Narrowing the global investment gap will require concerted efforts. Together, the EU institutions and EU Member States are the world’s leading donor of development assistance and cooperation. Development aid of the EU and its Member States accounts for 43% of all ODA. The EU cooperates with 150 partner countries in Africa, Latin America and the Caribbean, Asia and the Pacific, as well as civil society and international organisations. Europe is playing its part in narrowing the global investment gap, including via the Global Gateway[[3]](#footnote-3), launched in December 2021, its strategy for sustainable investments in infrastructure globally. This serves as its positive offer to partner countries to support the achievement of the SDGs, including through private sector mobilisation. More countries should contribute to the UN target of provided 0.7 percent of GNI as ODA.

***3. How could the right to development be mainstreamed and integrated into other relevant agendas (including the 2030 Agenda) at the national, regional and international levels?***

Reference is made to the ongoing work by the OHCHR to mainstream and measure progress in the implementation of human rights standards and commitments, including to support policy formulation, impact assessment and transparency. This includes Human Rights-Based approach to Data, demonstrating how data can be produced following international human rights and statistical standards while putting people at the center. [[4]](#footnote-4) It is important to leverage on ongoing work on human rights in a holistic manner taking into account the universality, interrelatedness and mutually reinforcing nature of all human rights.

In 2015, the global community agreed that the SDGs are universal, integrated and indivisible. The SDGs are interdependent by design, particularly through a complex network of interlinkages. Given their interdependent nature, the 17 SDGs are best implemented in a comprehensive manner – all simultaneously. The ongoing work on measuring the implementation of SDGs and on human rights standards and commitments should aim to feed into each other and create synergies.

The EU Voluntary Review (EUVR) [[5]](#footnote-5) contains a strategic overview of the EU commitments and targets to progress towards the SDGs, including, where applicable, quantified targets for 2030. It provides a comprehensive summary of EU internal and external actions in support of the implementation of the SDGs. Building on the concept of “whole-of-government”, the EU implements the 2030 Agenda in an integrated approach which places the SDGs at the core of EU policy. The SDGs are mainstreamed in EU policies and orient policy and law-making in the EU. A central element of the EU’s approach to policy coherence for sustainable development is the revised Better Regulation framework, which contains several improvements to enhance the EU law-making process. This now requires that the impact assessment of every legislative proposal identifies how the EU action will contribute to the implementation of the SDGs. [[6]](#footnote-6)

1. The EU applies a human rights based approach (HRBA) to development, anchoring its actions in the protecting, respecting and fulfilling of human rights. This approach acknowledges the interlinkages between human rights and sustainable development. The international human rights framework and its principles, which are at the heart of the HRBA, hold the keys to address many of the critical development challenges faced globally.[[7]](#footnote-7)

There is a strong basis in international and EU legal, regulatory and policy frameworks for applying high environmental and social safeguards and standards in EU’s development cooperation and projects. This implies having robust systems that ensures ‘do no harm’ approach. For example, the Rights-Based Approach (RBA) Toolbox provides guidance for EU staff on adopting a RBA to development cooperation refer to the SDGs, gender mainstreaming and implementation of the UN guiding principles on business and human rights (UNGPs). Other EU human rights guidelines on Non-Discrimination, Rights of the Child, Human Rights Defenders, Elimination of violence and Discrimination against Women and Girls, LGBTI Rights and Freedom of Expression are also relevant. Therefore, EU cooperation demonstrates a longstanding commitment and approach to environmental and social mainstreaming, with focus on environment, climate, human rights and gender equality, which is incorporated in quality review of action proposals.

***4. What steps have been taken to realize the right to development of vulnerable or marginalized individuals and communities? Have these been effective?***

Reference is made to the ongoing work of the UN, including by the OHCHR, to address the needs of vulnerable and marginalised individuals and communities. One aspect of this is bolstering data collection.

In its own actions, the EU continues to use all the political and financial tools at its disposal to address human rights crises, to work with partners to better promote and protect human rights and democracy, to focus on the most vulnerable and to fight all forms of discrimination around the world. The EU’s human rights-based approach to development means that we have a strong focus on promoting efforts that reduce inequalities in accordance with the human rights principles of equality and non-discrimination. This is in line with the commitment of the 2030 Agenda of ‘leaving no one behind”.

The HRBA implies that an assessment is made how planned interventions/ initiatives affect different rights, but also how they affect different population groups. Enhancing equality entails undertaking specific measures to address the particular barriers and risks that those in marginalized situations have with respect to the enjoyment of their rights. The EU has a twin-track approach in this respect, one the one hand funding and supporting targeted measures to improve the life conditions of those living in the poorest and most vulnerable situations and crisis contexts, notably on health (SDG 3), education (SDG 4), social protection (SDG 1) and gender equality (SDG 5), but also making sure that the different needs and challenges of at country level are taken into account in programming at large. The EU puts the fight against poverty at the heart of its international cooperation, mainstreaming it as a cross-cutting objective. The EU is giving greater priority to fighting inequalities by building inclusive and sustainable societies (SDG 10). At least 20% of the budget under the Neighbourhood Development and International Cooperation Instrument - Global Europe will contribute to human development.

***5. How can the role of actors such as development agencies, international financial institutions, businesses, universities, civil society and the media be harnessed to contribute to the realization of the right to development?***

The advancement of human rights and delivering on the SDGs is not only a matter for public authorities; it also requires the full participation of other key stakeholders. For SDGs implementation to be effective, they must be actively supported by communication that engages with citizens, national, regional, and local authorities, media, civil society organisations, the private sector, and stakeholders on the ground. The EU is strongly committed to effective multilateralism, with the UN at its core, in particular in implementing the 2030 Agenda globally.

Partnering with the private sector is critical to mobilise the financial investment needed to progress towards the SDGs. The EU promotes innovative financial instruments, such as blending of private and public sources and providing guarantees to support private investments in partner countries, especially countries most in need. In partnership with partner countries, Global Gateway aims to leverage multiple sources of funding including private sector investments, to help narrow the global investment gap. Robust environmental, social and governance (ESG) standards and systems fully integrating human rights standards and principles are important. ESG standards raise the quality of projects and demonstrate the additionality of investments, maximising their contribution to sustainable and inclusive development and the respect of human rights.

Civil society organisations are vital to the attainment of human rights, the rule of law, democracy, and stability. They help devise and implement external EU policies and programmes so that they meet people's needs, reduce inequalities, and fulfil the central commitment of the 2030 Agenda to leave no one behind. The EU is committed to defending and promoting a safe and enabling environment, online and offline, in which civil society can operate free from hindrance and insecurity.

***6. What more should be done to strengthen cooperation among States as well as collaboration with various non-State actors in realizing the right to development?***

Human Rights and SDGs can only be achieved by getting all stakeholders on board. The EU aims at developing common approaches with key partners to foster reliable partnerships and alliances in a global context, thus contributing to strengthening the rules-based global order and international law. This includes international human rights and international humanitarian law and their effective implementation, which is a condition for making progress towards the SDGs.

1. ***B. UNGA report (October 2023) – “Role of businesses in realizing the right to development”***

***1. What laws, policies and incentives are in place (or should be introduced) to encourage businesses to contribute to the effective realization of the right to development?***

The actions of companies have significant impacts on the lives of citizens around the world. Not just in terms of the products and services they offer or the jobs and opportunities they create, but also in terms of working conditions, human rights, health, the environment, innovation, education and training.

The UN Guiding Principles on Business and Human Rights (UNGPs) outline steps for States to ensure and foster business respect for human rights, provide a blueprint for companies to respect human rights and offer a set of benchmarks for stakeholders to assess business respect for human rights. OHCHR develops guidance and training relating to the dissemination and implementation of the UN Guiding Principles on Business and Human Rights for States, business, civil society, and other relevant stakeholders. This includes advice, tools and other resources as well as supporting capacity building. [[8]](#footnote-8)

The EU is doing its part in supporting and encouraging companies to conduct their business responsibly. Over the last years, the EU introduced several policies and actions to promote 'corporate social responsibility' (CSR) and 'responsible business conduct' (RBC), and ensure that the business sector contributes to the sustainable development agenda. Following the adoption of a renewed strategy for CSR in 2011[[9]](#footnote-9), several policies and actions have been developed to in the fields of environment and climate, human rights and labour rights, social policies, sustainable finance, trade and development, in addition to sector and product-specific initiatives[[10]](#footnote-10).

As confirmed by successive editions of the EU Action Plan on Human Rights and Democracy, the EU is firmly committed to ensuring business respect of human rights and to promoting the implementation of the UN Guiding Principles on business and human rights (UNGPs) both within the EU and globally through a “smart mix” of mandatory and voluntary measures and initiatives. The majority of EU Member States have developed and are implementing National Action Plans on business and human rights, and some are in the process of adopting and updating them. EU Delegations and EU Member States missions abroad are actively engaged in supporting the global implementation of the UNGPs in partner countries, through policy dialogue and dedicated projects. The European Commission and the European External Action Service are finalising an EU Framework for the implementation of the UN Guiding Principles to strengthen coherence of actions at EU level.

***2. What steps are being taken to ensure that businesses provide adequate living wages to their employees/workers throughout their operations?***

Reference is made to the ILO decent work agenda[[11]](#footnote-11). The International Labour Organization (ILO) defines decent work as “productive work for women and men in conditions of freedom, equity, security and human dignity”. Decent work involves opportunities for work that is productive and delivers a fair income, security in the workplace and social protection for all, better prospects for personal development and social integration, freedom for people to express their concerns, organize and participate in the decisions that affect their lives and equality of opportunity and treatment for all women and men.

While wage-setting remains a national competence of EU Member States, at the EU level some actions have been undertaken to promote adequate wages.

1. Politically, the issue has gained prominence, and principles have been adopted and guidance has been provided to EU Member States:

a) **The European Pillar of Social Rights**[[12]](#footnote-12) states that “Workers have the right to fair wages that provide for a decent standard of living. Adequate minimum wages shall be ensured, in a way that provide for the satisfaction of the needs of the worker and his / her family in the light of national economic and social conditions, whilst safeguarding access to employment and incentives to seek work. In-work poverty shall be prevented. All wages shall be set in a transparent and predictable way according to national practices and respecting the autonomy of the social partners.”

b) The **Employment Guidelines**[[13]](#footnote-13) state that: “Member States, including those with statutory minimum wages, should promote collective bargaining with a view to wage setting and ensure an effective involvement of social partners in a transparent and predictable manner, allowing for an adequate responsiveness of wages to productivity developments and fostering fair wages that enable a decent standard of living, paying particular attention to lower and middle income groups with a view to strengthening upward socioeconomic convergence. Wage-setting mechanisms should take into account socioeconomic conditions, including employment growth, competitiveness and regional and sectoral developments. Respecting national practices and the autonomy of the social partners, Member States and social partners should ensure that all workers have adequate wages by benefitting, directly or indirectly, from collective agreements or adequate statutory minimum wages, taking into account their impact on competitiveness, job creation and in-work poverty.”

c) The **euro area recommendation**[[14]](#footnote-14) states that “In accordance with national practices and respecting the role of social partners, support wage developments that mitigate the loss in purchasing power of wage earners, in particular for low-income workers, while reflecting medium-term productivity developments and limiting second-round effects on inflation.”

1. Actions taken also include:
2. The recently adopted **Directive on adequate minimum wages in the EU[[15]](#footnote-15)**. The new directive aims to promote adequate minimum wages and help to achieve decent working and living conditions for employees in Europe. EU Member states with statutory minimum wages are requested to put in place a framework to set and update these minimum wages according to a set of criteria. The Directive also promotes collective bargaining.
3. The recommendation on **social dialogue**[[16]](#footnote-16)

***3. How do businesses ensure that development projects do not result in environmental pollution and/or forced displacement of communities, including indigenous peoples?***

The UN Guiding Principles on Business and Human Rights (UNGPs) encourage businesses to use their leverage with their business partners, including throughout global supply chains, to advance respect for human rights, thereby creating a multiplier effect. The establishment of stronger human rights standards can create mutually reinforcing synergies with environmental standards.

The EU actively contributed to the recent update of the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct which include strengthened guidance to enterprises on environmental due diligence and on the need to pay special attention to any particular adverse impacts on Indigenous Peoples. Robust due diligence processes will be critical to responding to increasing expectations and ensuring that financing is put towards projects and companies that behave responsibly and support the objectives of the SDGs.

The EU has been a global driving force to promote Green/Circular Economy standards and 'responsible business conduct' (RBC) and 'corporate social responsibility' (CSR) as important cross-cutting issues that should be addressed simultaneously to reinforce the sustainable development of value chains. Once adopted, the EU Corporate Sustainability Due Diligence Directive should help to prevent, mitigate and address risks of harms by business activities to people and to the environment. This should also help address the reputational, legal and economic risks for businesses themselves and create opportunities for businesses and society in general.The Regulation on Deforestation-free products will also set out rules to avoid that a number of products that Europeans buy, use and consume contribute to deforestation and forest degradation in the EU and globally.

***4. Are the existing regulatory frameworks at the national, regional and international levels adequate to ensure that businesses do not evade paying taxes to States?***

Fighting tax evasion requires actions at all levels, including at international level, in which EU contributes to these efforts, including in the context of the OECD.

Both within the EU and at the international level, the EU is working to promote and strengthen tax good governance mechanisms, fair taxation and global tax transparency in order to tackle tax fraud, evasion and avoidance. In addition to rules on corporate taxation (including minimum taxation[[17]](#footnote-17)) and on anti-tax avoidance[[18]](#footnote-18), the **EU list of non-cooperative jurisdictions** for tax purposes is part of the EU’s work to fight tax evasion and avoidance. [[19]](#footnote-19)

***5. What are the good practices about businesses trying to bridge the digital divide and/or ensure the safe use of technologies by vulnerable population such as children, elderly and minorities?***

Reference is made to:

-The work done by the UN’s B-Tech project[[20]](#footnote-20), including on

• Gender, tech and the role of business: B-Tech’s new workstream on gender, digital tech and the role of business is building upon the momentum generated by the recently concluded Commission on the Status of Women’s 67th session, for which the priority theme was “Innovation and technological change, and education in the digital age for achieving gender equality and the empowerment of all women and girls”. The B-Tech Project plans to organize a series of multistakeholder consultations, which will feed into the development of a B-Tech briefing paper providing guidance on gender and digital tech from a business and human rights perspective.

• B-Tech consultation on gender, tech and the role of business in San Francisco, 15th June : Taking a global approach, the consultation discussed the key considerations relevant to understanding the implications of the UNGPs for technology companies’ responsibility to respect (and States’ duty to protect) on women’s and girls’ rights, and explore how the UNGPs framework connects with existing tools and resources for the ICT industry on assessing and mitigating impacts on women and girls (and to highlight any gaps); as well as identify outstanding knowledge gaps or other barriers to fully incorporating gender issues within this field.https://www.ohchr.org/en/business-and-human-rights/b-tech-project

-The outcome document “Agreed Conclusions”[[21]](#footnote-21) of the recently concluded Commission on the Status of Women’s 67th session, for which the priority theme was “Innovation and technological change, and education in the digital age for achieving gender equality and the empowerment of all women and girls” that covered both issues and more when it comes to women and girls,

-Regarding children’s rights: pursuant to UNGA resolution 76/147 of 16 December 2021, EU is preparing to propose, together with GRULAC, a resolution on Rights of the child, with a focus on the digital environment to the Third Committee of the 78th UN General Assembly.

-The Global Digital Compact while is under elaboration and to which the EU has submitted a contribution. A policy brief has recently been released[[22]](#footnote-22), connecting it the SDGs / Agenda 2030.

***6. How can States and other actors (e.g., national human rights institutions, development finance institutions and businesses) provide effective remedies to individuals and communities alleging breach of the right to development?***

Article 1 of the Declaration on the Right to Development defines the right to development as is an inalienable human right by virtue of which every human person and all peoples are entitled to participate in, contribute to, and enjoy economic, social, cultural and political development, in which all human rights and fundamental freedoms can be fully realized. The Declaration anchors the enjoyment of the right to development in the enjoyment of other human rights - civic, cultural, economic, political and social rights. This reinforces the importance of SDG16 and the need for states to invest in and ensure justiciability of human rights.

Reference is also made to the OHCHR’s Accountability and Remedy Project which aims to strengthen implementation of the "Access to Remedy" pillar of the UN Guiding Principles on Business and Human Rights[[23]](#footnote-23).

EU supports the justice sector and justice sector reform in our partner countries because it is one of the main avenues for promoting democratic governance, the rule of law, respect of human rights, gender equality, citizen security, and thereby sustainable socio-economic development. Through its programming, the EU promotes equal access to justice for all and equality before the law, and the right to a fair trial, and fulfilment of due process requirements.

**C. Thematic priorities for 2023-26**

***1. What issues should the Special Rapporteur focus on during the next three years of his mandate for the effective realization of the right to development at the local, national, regional and international levels?***

In our view, the focus should be on the realisation of the right to development with a view to realisation of all human rights for all through the use and strengthening of the existing human rights mechanisms and bodies, and in the implementation of the 2030 Agenda on Sustainable Development, which is grounded in international human rights law, and informed by other instruments such as the Declaration on the Right to Development.

1. ***What are the main challenges faced in realizing the right to development? Are there any good practices and effective strategies in overcoming these challenges?***

See response to question A.2.

For good practices and effective strategies, reference is made to the relevant human rights instruments and mechanisms, including the treaty bodies and special procedures, and the OHCHR’s work, including technical assistance and capacity building actions.

Reference is also made to the EU Voluntary Review[[24]](#footnote-24), which contains a strategic overview of the EU commitments and targets to progress towards the SDGs. It provides a comprehensive summary of EU internal and external actions in support of the implementation of the SDGs.

***3. What actions should be taken to ensure the integration of the right to development in other agendas such as the Sustainable Development Goals, business and human rights, protection of the environment, climate change, discrimination, migration, peace and security, development finance, trade and investment agreements, new technologies, civic space, and access to justice?***

The right to development requires the full realisation of civil, cultural, economic, political and social rights, and requires a mix of policies, creating an enabling environment for individuals, involving a wide range of actors, at different levels. We recall the centrality of the 2030 Agenda to addressing global development challenges. Needed actions require holistic and integrated approaches to policymaking, which leverage the ongoing work in the human rights system and seek better interlinkages and synergies between key agendas.

The SDG Summit in 2023 provides an opportunity for the global community to review the state of progress towards the SDGs and regain political momentum to accelerate the delivery. The SDG Summit can also advance proposals from the UN Secretary-General’s Our Common Agenda to speed up the implementation of the 2030 Agenda. The 2024 Summit of the Future proposed by the UN Secretary-General and the SDG Summit share the same overall objective, which is to create the conditions for a sustainable, equitable and inclusive future, with the 2030 Agenda as our shared roadmap.

1. https://eur-lex.europa.eu/legal-content/EN/PIN/?uri=COM:2023:700:FIN&qid=1684141685514 [↑](#footnote-ref-1)
2. https://data.consilium.europa.eu/doc/document/ST-9015-2023-INIT/en/pdf [↑](#footnote-ref-2)
3. https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/stronger-europe-world/global-gateway\_en [↑](#footnote-ref-3)
4. https://www.ohchr.org/en/instruments-and-mechanisms/human-rights-indicators [↑](#footnote-ref-4)
5. https://eur-lex.europa.eu/legal-content/EN/PIN/?uri=COM:2023:700:FIN&qid=1684141685514 [↑](#footnote-ref-5)
6. https://commission.europa.eu/law/law-making-process/planning-and-proposing-law/better-regulation\_en [↑](#footnote-ref-6)
7. SWD(2021) 179 final of 30 June 2021 [↑](#footnote-ref-7)
8. https://www.ohchr.org/en/business-and-human-rights [↑](#footnote-ref-8)
9. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52011DC0681 [↑](#footnote-ref-9)
10. https://single-market-economy.ec.europa.eu/industry/sustainability/corporate-sustainability-and-responsibility\_en [↑](#footnote-ref-10)
11. https://www.ilo.org/global/topics/decent-work/lang--en/index.htm [↑](#footnote-ref-11)
12. https://ec.europa.eu/social/main.jsp?catId=1606&langId=en [↑](#footnote-ref-12)
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15. https://eur-lex.europa.eu/eli/dir/2022/2041/oj?locale=en; https://www.consilium.europa.eu/en/policies/adequate-minimum-wages/ [↑](#footnote-ref-15)
16. https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52023DC0038 [↑](#footnote-ref-16)
17. https://taxation-customs.ec.europa.eu/taxation-1/corporate-taxation/minimum-corporate-taxation\_en [↑](#footnote-ref-17)
18. https://taxation-customs.ec.europa.eu/anti-tax-avoidance-directive\_en [↑](#footnote-ref-18)
19. https://www.consilium.europa.eu/en/policies/eu-list-of-non-cooperative-jurisdictions/ [↑](#footnote-ref-19)
20. https://www.ohchr.org/en/business-and-human-rights/b-tech-project [↑](#footnote-ref-20)
21. https://www.unwomen.org/en/csw/csw67-2023/session-outcomes [↑](#footnote-ref-21)
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23. https://www.ohchr.org/en/business/ohchr-accountability-and-remedy-project [↑](#footnote-ref-23)
24. https://eur-lex.europa.eu/legal-content/EN/PIN/?uri=COM:2023:700:FIN&qid=1684141685514 [↑](#footnote-ref-24)