**UN Guiding Principles on Business and Human Rights (UNGPs) and their application in the technology sector**

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# 1. Introduction and Short overview

Over the years, there has been increasing attention and debate about the intricate link between technology and human rights. In particular, growing awareness and scrutiny of the technology sector's impact on human rights has strengthened the call for increased accountability, transparency, and ethical behavior on the part of business. The issue has been taken up by the Human Rights Council (HRC), OHCHR and UN human rights mechanisms, and it has been generally articulated that “the promise of digital technologies for transformational change for the benefit of humanity can only be realized when effectively guarding against the risk of harm to people.”[[2]](#footnote-2) How the risk of harm from digital technologies may be mitigated and prevented while the benefits of such technologies are equally shared in our society for the greater enjoyment of various human rights are both challenges and opportunities that need collaborative efforts from governments and technology companies.

The Guiding Principles on Business and Human Rights (UNGPs)[[3]](#footnote-3) were unanimously endorsed by the HRC in 2011[[4]](#footnote-4) and have since been formed an integral part of other regulatory instruments addressing corporate responsibility for human rights.[[5]](#footnote-5) It is a legally non-binding instrument, yet it is one of the most authoritative documents that addresses the responsibilities of business related to human rights. UNGPs are designed and addressed to all companies[[6]](#footnote-6), as risks related to human rights are relevant to all industries and include potential human rights impacts that vary from labor violations in supply chains (including child and slave labor), gender or other discriminations in workplaces, denial of rights such as freedom of association or expression, to emerging concerns of privacy, data protection, censorship and surveillance in the technology sector.

UNGPs provide the distinct yet corresponding roles expected of States and businesses in addressing human rights risks and harms that arise from business activities, and they are outlined in three discrete but mutually reinforcing pillars:

1. Pillar I: The State duty to protect against human rights abuses by third parties, including businesses enterprises, through effective policies, legislation, regulations and adjudication[[7]](#footnote-7);
2. Pillar II: The corporate responsibility to respect human rights, by avoiding infringing on the human rights of others and to address adverse human rights impacts with which they are involved; [[8]](#footnote-8)
3. Pillar III: Access to remedy for victims of human rights abuse through judicial, administrative, legislative or other appropriate means.[[9]](#footnote-9)

The calls for greater attention to and uptake of the UNGPs in the technology sector was articulated by the UN Working Group on Business and Human Rights[[10]](#footnote-10), and in addressing the issues of responsible business conduct in the technology sector, the HRC has identified the UNGPs as a foundational basis for principled and rights-based responses.[[11]](#footnote-11)

With a specific aim of providing authoritative and practical guidance for enhancing the implementation of the UNGPs in areas of digital technologies, as well as to further advancing the uptake of the UNGPs in the technology sector, the technology sector-specific project – B-tech Project – has been launched by the OHCHR since 2019. So far, the B-tech Project has published a number of foundational papers, including those on the three pillars of the UNGPs that form the basis for further deliberations and practical applications.[[12]](#footnote-12) Also, the B-tech project has conducted a variety of activities and engagements with a view to encompass diverse perspectives and practices from various stakeholders, including States, technology companies, civil society, academia, national human rights institutions and others.

# 2. Human rights addressed / Human rights in focus

The UNGPs lay out that the businesses’ responsibility to respect human rights entails, as “understood as a minimum”,[[13]](#footnote-13) all human rights enshrined in the International Bill of Human Rights (consisting of the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights), as well as the principles concerning fundamental rights in the eight ILO core conventions as set out in the Declaration on Fundamental Principles and Rights at Work. Coupled with other instruments that deal with the rights of indigenous peoples, women, national or ethnic, religious and linguistic minorities, children, persons with disabilities, and migrant workers and their families, UNGPs also denote respect for international humanitarian law on the part of business in cases of armed conflict.[[14]](#footnote-14) With all these international human rights promoting instruments as well as other relevant domestic rules and regulations in mind, and pursuant to the contexts and sectors they are situated, business enterprises are expected to put some differentiated emphasis on those human rights that they are more likely to affect and seek to prevent or mitigate any negative impacts when their own activities cause or contribute to human rights violations. This, also includescases where, within their value chains, they are directly linked with cases of adverse human rights impacts through their operations, products, or services through their business relationships.[[15]](#footnote-15) Business are expected to manifest their commitment to the respect of human rights in the form of human rights policies and due diligence processes that incorporate assessing actual and potential impacts, and implement procedures for acting on findings and tracking responses, as well as communicating on actions that have been taken.[[16]](#footnote-16)

When we look at technology companies in more specific terms, the scoping document for the B-tech project has identified cases raised for human rights risks that emanate from digital technology products and services that are developed, deployed and used, for example, as infringements on privacy, facilitation of the spread of misinformation, hate speech, political extremism, violence against women, LGBTs, and others, as well as human rights abuses resulting from a new form of algorithmic discrimination.[[17]](#footnote-17) Although some human rights are prone to higher risks of violation due to the capabilities enabled by certain features of digital technologies this does not justify a hierarchy or make technology companies to prioritize only a certain ‘high-risk’ human rights in the detriment of others. Most of all, given the pace and vastly changing nature of digital technologies, which require constant and flexible adaptation to potentially unforeseeable harms and risks, no prominence should be placed on certain human rights to be addressed, while some level of prioritization of deeper due diligence to be conducted for certain high-risk products and services may be reasonably argued.[[18]](#footnote-18) In principle, following the principles of due diligence, technology companies themselves are required to assess and identify, on an ongoing basis, how their business operations are impacting human rights both inside and outside their companies. And of course, concurrently, States are required to respond effectively and efficiently to human rights risks through a ‘smart-mix’ of regulations, policy responses, and other measures.[[19]](#footnote-19)

A notable aspect of the B-tech project’s approach to addressing human rights in the technology sector is that given that digital technologies are very much part of a vast number of people and their impacts are diverse and often permeating, from the initial stage, the B-tech project has aimed at addressing broader and long-term agendas of how the governance of digital technologies in our society, including development, deployment, and usage of such technologies, can be human rights-based. For that, it has articulated that the Project must be directed toward going beyond business-as-usual to “find practical ways to embed digital technologies in commitments to human rights and the rule of law.” [[20]](#footnote-20) Consequently, the B-tech project has the following four focus areas:[[21]](#footnote-21)

1. **Focus Area 1: Addressing Human Rights Risks in Business Models**

What are the ways businesses embed responsibility for human rights in their entire business models – revenue generation, competition, and increase of their attractiveness to investors – without compromising human rights;

1. **Focus Area 2: Human Rights Due Diligence and End-Use**

How can the due diligence requirement of UNGPs be extended to digital technology products and services in meaningful ways, and how can due diligence help address, on an ongoing and evolving basis, the risks within companies and beyond in the value chains;

1. **Focus Area 3: Accountability and Remedy**

To what extent do the technology companies currently address the responsibilities to ensure access to effective remedies in cases of human rights harms, contributions to abuses by individuals, or adverse impacts, and what are the mechanisms (judicial and non-judicial) that would address specific challenges in accountability and remedy specific to the technology sector;

1. **Focus Area 4: “A Smart Mix of Measures”: Exploring regulatory and policy responses to human rights challenges linked to digital technologies**

What are the ‘smart-mix’ of measures - national and international, mandatory and voluntary – look like, and what and how the UNGPs can add to these regulatory solutions.

# 3. Challenges in the adoption and implementation

Building upon the aim of UNGPs to ‘close the gap’ in the protection of human rights and their implementation in the technology sector,the B-tech project has initiated a number of activities to accelerate the implementation of UNGPs. This includes the so-called Community of Practice (COP)[[22]](#footnote-22) to inform and advance understanding of UNGPs and share insights and assist capacity-building amongst technology companies, the Investor Track to provide a tool to enhance responsible investment in technology companies by institutional investors, as well as other projects that take up specific topics, such as those on enhancing stakeholder engagements, addressing issues of gender and digital technologies, and demonstrating how UNGPs can guide risks related to generative AI.[[23]](#footnote-23)

From the reviews of documents related to COP and other evaluative assessments conducted,[[24]](#footnote-24) key challenges for the implantation of UNGPs in technology companies may be summarized as follows:

1. **Policy Commitments by technology companies**[[25]](#footnote-25)

Issuing stand-alone human rights policy commitments may take some time as it involves careful evaluation and consultation with relevant stakeholders, including civil society organizations, academics, and other human rights and digital technology experts. Apart from the freedom of expression and privacy that are predominantly addressed in the technology and telecommunication sectors, broadening the scope to other rights that relate to their product and services, and having some structure of prioritizing in their assessment of impacts may be another challenge in terms of scoping their commitment.

1. **Incorporating human rights risks as part of strategic corporate thinking and decision-making and its enterprise-level risk management**[[26]](#footnote-26)

Most big technology companies that are participating in COP[[27]](#footnote-27) have organizational structure and personnel, such as the human rights lead or senior management responsible for legal, policy or government affairs. Still, internally coordinating tasks across the organization, from product development, engineering, product safety and quality, as well as to other teams such as export control, investor relations, or human resources which deal with human rights in workplaces, may be a challenge in terms of building appropriate understanding and expectations for the rightful discharge of each team’s responsibilities. Furthermore, appropriate oversight must be done by the board or senior management as to the risks to human rights when they face decisions pertaining to their business model, design, market entry and expansion, as well as mergers and acquisitions. This holistic and organizational approach to human rights risks takes significant resources and time. Furthermore, most small and medium-sized entities (SMEs) and start-ups lack the resources to meet those challenges. In this respect, the additional point of further deliberations may lie in how much and in what way they can address UNGPs in their operations.

1. **Meaningful engagement with stakeholders**[[28]](#footnote-28)

Effective and meaningful stakeholder engagement may be a challenge for companies in preparing policy commitments and in their process of human rights due diligence and remediation. High demands on a relatively small number of eligible civil society organizations that can work with technology companies in terms of providing inputsto company human rights policies, impact assessment, and responce to specific cases may be one of the aspects that companies find as a challenge to the meaningful engagement with stakeholders. Other challenges may include reaching out to stakeholders in the Global South and filling the knowledge gaps in technology. Furthermore, from the perspective of technology companies, ensuring the confidentiality of their product development and intellectual property while meaningfully collaborating with various stakeholders may be another challenge to overcome in terms of meaningfully conducting human rights due diligence and ensuring access to remediation.

As pointed out, those challenges are taken mostly from communicating with COP participating companies that are large transnationals with significant scale of operations and impacts on human rights. However, while they may have the biggest impacts on the human rights of a large number of people on a global scale, those challenges should not be understood only as relevant or applicable to those large transnational technology companies. The issues pertaining to implementing UNGPs in the technology sector are somewhat generic to all companies that develop, deploy, and use technologies. By addressing above listed challenges that need further guidance and capacity building in big technology companies, it is expected that further deliberation may also be extended to SMEs, start-ups, as well as those B2B companies in future that may not have direct exposure to individuals, but nevertheless have human rights implications in their products and services.

# 4. Similar initiatives elsewhere

There have been an increasing number of regulatory frameworks and legislations that have been discussed and implemented at domestic and regional levels in terms of enhancing business respect for human rights. The notable area where intensive initiatives are significantly prominent is the area of development and use of AI and mitigation of harms online. For example, the European Union’s Draft Artificial Intelligence Act,[[29]](#footnote-29) Council of Europe’s deliberations on AI,[[30]](#footnote-30) as well as China’s approach to AI regulations[[31]](#footnote-31) are among those that include issues of development, deployment, and use of AI with significant responsibilities placed on the part of business. Furthermore, in the EU, the Digital Services Act[[32]](#footnote-32) and Digital Markets Act[[33]](#footnote-33) address the intermediaries' and platforms' obligations and accountability, and the UK’s Online Safety Bill[[34]](#footnote-34) also aims to incorporate rights-based business conduct on the part of technology companies. While the specific risks of harm by certain technologies and platforms are addressed through those specific regulations and legislations, there have also been the expansion of non-sector specific regulations placed on business, in terms of requiring due diligence and paying particular care to human rights in business operations. Those are, for example, Duty of Vigilance Act in France,[[35]](#footnote-35) Child Labor Due Diligence Act in Netherlands,[[36]](#footnote-36) and Supply Chain Act in Germany.[[37]](#footnote-37) The EU’s Corporate Sustainability Reporting Directive[[38]](#footnote-38) also requires companies to refer to how they aim to mitigate negative impacts on people, in addition to the economy and environment, in their business model and strategy. Furthermore, the recent proposal for a Directive on Corporate Sustainability Due Diligence also aims to foster sustainable corporate behavior by way of anchoring human rights and environmental considerations in business operations and governance. [[39]](#footnote-39) Although Europe is leading the regulations related to human rights due diligence, similar considerations for enhanced discharge of corporate human rights responsibility have been undergoing for example, in Japan[[40]](#footnote-40) and South Korea.[[41]](#footnote-41)

# 5. Recommendations

While the international human rights obligation of the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights as well as other human rights based on international treaties are legally binding to the signatory states, the UNGPs are strictly speaking only recommendations that are legally not enforceable. The upcoming UN Summit of the Future in September 2024, which is to also include negotiations about a new Global Digital Compact, presents a once-in-a-generation opportunity to re-affirm the legal commitment towards human rights not only for the state, but also for business actors. Particularly in the realm of digital technologies, a consensus needs to be found on how international human rights norms are to be interpreted and applied in view of challenges caused by digital technologies, such as new forms of discrimination, dis- and misinformation, hate speech, and new surveillance and manipulation techniques. Industry-self regulation is a first step in the right direction, yet given the global character of the digital transformation, legally binding arrangements at the global level are key for safeguarding human rights in the future. The work and insights of the B-Tech Project can serve as an important stepping stone for this endeavor on which the international community can build in the negotiations leading to a Global Digital Compact.

The B-Tech Project could further be strengthened by combining its efforts with already existing national, regional and global efforts to hold technology companies accountable for their human rights abuses. The goal of the Council of Europe, for example, to establish a global Framework Convention on Artificial Intelligence, Human Rights, Democracy and Rule of Law offers various connection points with its strong emphasis on safeguarding human rights in the digital age. Similarly, as the B-Tech Project, it builds on already established human rights norms and mechanisms, yet goes a step further by making them legally binding for all signatory states. Governments of states who sign the Council of Europe’s Framework Convention – which, given its global ambition, can explicitly also include non-European States – will be obliged to assure compliance of AI development, design and use with human rights of all actors under its jurisdiction. This also includes the obligation of national state authorities and policymakers to create adequate legislation and mechanisms to make sure that private tech companies cannot violate human rights with impunity. In a similar vein, the area where further deliberations may be useful for enhanced respect for human rights in business in general, but in particular with technology companies with more diversified, inherently cross-border and technically complex activities, maybe the elevated corporate disclosure on human rights, including appropriate and timely reporting mechanisms and frameworks as well as potential third-party assurance on their human rights impact assessment, measurement, and implementation of remedies in relation to development, deployment and use of their product and services.

The B-Tech Project could offer valuable expertise in building the necessary capacity on national and regional levels to effectively implement these regional efforts. This could not only include capacity-building programs for policymakers and public servants on how to assure effective implementation, monitoring and evaluation, but also for judges and personnel of the judiciary systems in order to guarantee access to remedy for victims of on- and offline human rights abuses that can be attributed to harmful business practices of technology companies. Judges of national or regional human rights courts often face many challenges when trying to figure out how human rights are to be applied to the online world. The same is true for technology companies who want to pursue responsible and human rights-respecting business practices, but often lack the expertise and capacities to do so. The establishment of a global trust fund for human rights in the framework of the envisioned UN Global Digital Compact would ideally also allocate more financial and personnel resources to the B-Tech Project which would allow it to step up its capacity-building activities and offer its expertise to policymakers, public servants and judiciary personnel both on national and regional, as well as the global level to enable them to assure effective implementation, monitoring, evaluation of both present and future human rights agreements in the tech sector, including access to remedy for victims of human rights abuses.

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2. Human Rights Council, ‘The Practical Application of the Guiding Principles on Business and Human Rights to the Activities of Technology Companies’ (2022) UN Doc. A/HRC/50/56 6 <https://www.ohchr.org/en/documents/thematic-reports/ahrc5056-practical-application-guiding-principles-business-and-human>; For similar observations, see for example, Human Rights Council, ‘Report of the Special Rapporteur on the promotion and protection of the right to freedom of opinion and expression. Surveillance and human rights’ (2019) UN Doc A/HRC/41/35; UNGA, ‘Report of the Special Rapporteur on contemporary forms of racism, racial discrimination, xenophobia and related intolerance’ (2020) UN Doc A/75/590; Human Rights Council, ‘Resolution No 47/23 on New and emerging digital technologies and human rights’ (2021) UN Doc A/HRC/ RES/47/23. [↑](#footnote-ref-2)
3. U.N., ‘Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework’ (2011) UN Doc. HR/PUB/11/04 (2011) <https://www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinesshr\_en.pdf>. [↑](#footnote-ref-3)
4. Human Rights Council, ‘Resolution on Human Rights and Transnational Corporations and Other Business Enterprises’ (2011) UN Doc. A/HRC/RES/17/4 <https://documents-dds-ny.un.org/doc/RESOLUTION/GEN/G11/144/71/PDF/G1114471.pdf?OpenElement>. [↑](#footnote-ref-4)
5. For example, see Organisation for Economic Co-operation and Development (OECD), Guidelines for Multinational Enterprises < https://www.oecd-ilibrary.org/docserver/81f92357-en.pdf?expires=1694271030&id=id&accname=guest&checksum=48FC1D6B697917E17F5264F96D5B6421 >; International Finance Corporation (IFC), Performance Standards on Environmental and Social Sustainability < https://www.ifc.org/content/dam/ifc/doc/2010/2012-ifc-performance-standards-en.pdf >; and UN Global Compact, The Ten Principles of the UN Global Compact (Principles 1 and 2) < https://unglobalcompact.org/what-is-gc/mission/principles/principle-1; https://unglobalcompact.org/what-is-gc/mission/principles/principle-2>. [↑](#footnote-ref-5)
6. U.N. (n 2) 15, Principle 14. [↑](#footnote-ref-6)
7. ibid 3. [↑](#footnote-ref-7)
8. ibid 13. [↑](#footnote-ref-8)
9. ibid 27. [↑](#footnote-ref-9)
10. UN Working Group on Business and Human Rights, ‘UNGPs 10+ A Roadmap for the next Decade of Business and Human Rights’ (2021) <https://www.ohchr.org/sites/default/files/2021-12/ungps10plusroadmap.pdf>. [↑](#footnote-ref-10)
11. Human Rights Council (n 1). [↑](#footnote-ref-11)
12. Foundational papers include, an introduction of UNGPs, introduction to UNGPs in the technology sector, key characteristics in identifying and assessing human rights risks, basic concepts, principles, and approach for ensuring access to remedy and grievance systems, and key characteristics of state duties in the age of technology. See B-tech project website: https://www.ohchr.org/en/business-and-human-rights/b-tech-project [↑](#footnote-ref-12)
13. U.N. (n 2) 13. [↑](#footnote-ref-13)
14. ibid 14, Principle 12. [↑](#footnote-ref-14)
15. ibid 17–18, Principle 17. [↑](#footnote-ref-15)
16. ibid 15–24, Principles 15-21. [↑](#footnote-ref-16)
17. OHCHR (n 11) 2. [↑](#footnote-ref-17)
18. OHCHR, ‘The Strategic Aspects of Business Respect for Human Rights Part One: Overview and Reflections on Current Practice : A B-Tech Company Community of Practice Note’ (2021) 3 <https://www.ohchr.org/sites/default/files/2021-11/strategic-aspects-part-I.pdf>. [↑](#footnote-ref-18)
19. UN High Commissioner for Human Rights Michelle Bachelet, ‘“Smart Mix” of Measures Needed to Regulate New Technologies – Bachelet’ (*OHCHR*, 24 April 2019) <https://www.ohchr.org/en/press-releases/2019/04/smart-mix-measures-needed-regulate-new-technologies-bachelet> accessed 16 September 2023. [↑](#footnote-ref-19)
20. OHCHR, ‘Applying the UN Guiding Principles on Business and Human Rights to Digital Technologies: Overview and Scope’ (n 16) 2. [↑](#footnote-ref-20)
21. ibid 5–9. [↑](#footnote-ref-21)
22. The Tech Company Community of Practice (COP) is an initiative to enhance a dialogue and engagements with technology companies so that the B-Tech project and its guidance and recommendations will be more informed of and adaptable to the current practice at technology companies. It also serves as a platform to share knowledge and insights publicly, and through the forms of virtual meetings, exchanges related to human rights due diligence, remediation, as well as general policy and legal developments are conducted throughout the year. See the overview of the COP, https://www.ohchr.org/sites/default/files/2021-11/one-paper-community-practice.pdf [↑](#footnote-ref-22)
23. See for more details, OHCHR, ‘B-Tech Project’ (*OHCHR*) <https://www.ohchr.org/en/business-and-human-rights/b-tech-project> accessed 11 September 2023. [↑](#footnote-ref-23)
24. Isabel Ebert and Ana Beduschi, ‘Research Brief: Regulating Business Conduct in the Technology Sector: Gaps and Ways Forward’ (2022) <https://www.geneva-academy.ch/joomlatools-files/docman-files/Regulating%20business%20conduct%20in%20the.pdf>. [↑](#footnote-ref-24)
25. OHCHR, ‘Reflections On the Status of Business Respect For Human Rights in the Technology Sector A B-Tech Company Community of Practice Note’ (2021) <https://www.ohchr.org/sites/default/files/2021-11/reflections-status-business-respect.pdf>. [↑](#footnote-ref-25)
26. OHCHR, ‘The Strategic Aspects of Business Respect for Human Rights Part One: Overview and Reflections on Current Practice : A B-Tech Company Community of Practice Note’ (n 17); OHCHR, ‘The Strategic Aspects of Business Respect for Human Rights Part Two: Themes for Further Attention: A B-Tech Company Community of Practice Note’ (2021) <https://www.ohchr.org/sites/default/files/2021-11/strategic-aspects-part-II.pdf>. [↑](#footnote-ref-26)
27. As of 2022, the core group of COP consist of Apple, Ericsson, Cisco, Google, Meta, Microsoft, Telefónica, Twitter, Cloudflare, Hewlett Packard Enterprise, Salesforce, Verizon and Vodafone. See OHCHR, ‘B-Tech Company Community of Practice 2022 Year-End Review’ <https://www.ohchr.org/sites/default/files/documents/issues/business/b-tech/2022-12-19/COP2022-year-end-review.pdf>. [↑](#footnote-ref-27)
28. OHCHR, ‘The Strategic Aspects of Business Respect for Human Rights Part Two: Themes for Further Attention: A B-Tech Company Community of Practice Note’ (n 25). [↑](#footnote-ref-28)
29. European Commission, Proposal for a Regulation of the European Parliament and of the Council laying down harmonised rules on artificial intelligence (Artificial Intelligence Act) and amending certain Union legislative acts, COM(2021) 206 final [↑](#footnote-ref-29)
30. Ad Hoc Committee on Artificial Intelligence <https://www. coe.int/en/web/artificial-intelligence/cahai> accessed 16 September 2023 [↑](#footnote-ref-30)
31. See for example, Matt Sheehan, ‘China’s AI Regulations and How They Get Made’ (*Carnegie Endowment for International Peace*, 10 July 2023) <https://carnegieendowment.org/2023/07/10/china-s-ai-regulations-and-how-they-get-made-pub-90117> accessed 16 September 2023. [↑](#footnote-ref-31)
32. Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 on a Single Market For Digital Services and amending Directive 2000/31/EC (Digital Services Act) L 277/1 [↑](#footnote-ref-32)
33. Regulation (EU) 2022/1925 of the European Parliament and of the Council of 14 September 2022 on contestable and fair markets in the digital sector and amending Directives (EU) 2019/1937 and (EU) 2020/1828 (Digital Markets Act) L 265/1 [↑](#footnote-ref-33)
34. Draft Online Safety Bill Presented to Parliament by the Minister of State for Digital and Culture by Command of Her Majesty, May 2021, CP 405, see the current status: https://bills.parliament.uk/bills/3137 [↑](#footnote-ref-34)
35. Loi n° 2017-399 du 27 mars 2017 relative au devoir de vigilance des sociétés mères et des entreprises donneuses d’ordre JORF 74 (28 mars 2017) < https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000034290626/> [↑](#footnote-ref-35)
36. Kamerstukken I, 2016/17, 34 506, nr A < https://zoek.officielebekendmakingen.nl/kst-34506-A.html> [↑](#footnote-ref-36)
37. See Das Lieferketten­sorgfaltspflichten­gesetz, https://www.bmas.de/DE/Service/Gesetze-und-Gesetzesvorhaben/Gesetz-Unternehmerische-Sorgfaltspflichten-Lieferketten/gesetz-unternehmerische-sorgfaltspflichten-lieferketten.html [↑](#footnote-ref-37)
38. Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting L322/15 [↑](#footnote-ref-38)
39. Proposed directive on corporate sustainability due diligence <https://commission.europa.eu/business-economy-euro/doing-business-eu/corporate-sustainability-due-diligence\_en#documents> [↑](#footnote-ref-39)
40. Japan has issued Guidelines on Respecting Human Rights in Responsible Supply Chains in September 2022 to assist companies to address human rights risks arising in their operations and value chains. See <https://www.meti.go.jp/press/2022/09/20220913003/20220913003-a.pdf>. [↑](#footnote-ref-40)
41. The recent bill on Human Rights and Environmental Protection for Sustainable Business Management introduces mandatory environmental and human rights due diligence for companies. See <http://likms.assembly.go.kr/bill/billDetail.do?billId=PRC_N2L3M0K8S2T3R1R1Q1R0P1P3X9W9W4>. [↑](#footnote-ref-41)