Thank you Madam Chair, and many thanks also to the panelists for their informative presentations.

Since it is the first time we take this floor in this session, let me start by expressing our support to the mandate of the intergovernmental working group established by Resolution 26/9 of June 2014.

We believe that it is imperative for the legally binding instrument on Transnational Corporations and Other Business Enterprises to emphasise the direct obligations of corporations under international law.

While States have the primary responsibility to protect human rights, by means of legislative and judicial measures, the responsibility of corporations to respect human rights entails a direct obligation to prevent, mitigate and redress the human rights abuses occasioned by their operations.

Where a business enterprise finds that it causes or contributes to, or that it may cause or contribute to an adverse human rights impact, it should take the necessary steps to end or prevent such an impact. Where an enterprise is unsuccessful in mitigating risks of adverse human rights impacts, despite its best efforts to use and seek to increase its leverage, it should consider ending the business relationship.

The non-fulfilment of these obligations could entail the direct attribution of the violation of the human right by the corporation.

Some operating environments, such as conflict-affected areas, increase the risks of enterprises being complicit in human rights abuses committed by other actors. We are particularly concerned about businesses that support or profit from internationally unlawful conduct by States.

This is of particular relevance for instance in contexts of occupation when the occupying State is unwilling to protect human rights effectively within the occupied territory and is in fact itself committing human rights violations within the occupied territory.

By way of example, in the occupied Palestine, a number of Israeli and multinational corporations have linked their business operations to Israeli internationally unlawful acts including Israel’s settlement enterprise, enabling, facilitating and profiting from the illegal construction and growth of the settlements. And this despite clear international laws and standards according to which businesses operating in conflict zones must ensure that their activities do not cause or contribute to violations of the bodies of law applicable to situations of armed conflict. Such violations have an adverse impact on the human rights of individuals, in contradiction with the UN Guiding Principles on Business and Human Rights, the UN Global Compact and relevant international laws and standards, and entail financial, reputational and especially legal risks, including the possibility of liability for corporate complicity in war crimes.
In this regard, we believe it to be of high importance for the legally binding instrument to include language aimed at preventing and addressing the heightened risk of business involvement in abuses in conflict situations, which includes situations of foreign occupation. Due consideration should be given to principles relating to respect for international humanitarian law and the right to self-determination, including permanent sovereignty over natural resources, particularly in conflict zones. Indeed, businesses must be reminded of their obligations to ensure that their activities do not cause or contribute to violations of the bodies of law applicable to situations of armed conflict.

I thank you.