



# A PRESIDENCY GROUNDED IN EU VALUES

**OXFAM'S RECOMMENDATIONS FOR THE  
IRISH PRESIDENCY OF THE COUNCIL OF  
THE EUROPEAN UNION**

Ireland will assume the Presidency of the Council of the European Union at a moment of profound consequence, as citizens across the world face escalating conflict, the climate crisis, geopolitical uncertainty and threats to democracy itself.

The Presidency comes at a particularly important time as the EU advances negotiations on the next Multiannual Financial Framework (MFF), the future Global Europe instrument, the Tax Omnibus, implementation of the Migration Pact, the EU Humanitarian Communication, and key climate and digital policy files.

This briefing sets out Oxfam's recommendations for the Irish Presidency. It includes recommendations on key priorities under Ireland's mandate while also addressing deeper structural challenges shaping the EU's global role.

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Oxfam acknowledges the assistance of Melissa Cooke, Ben Holmes, Cristina Fernandez-Duran, Vittorio Infante, Michael Borum, Bushra Khalidi, Franziska Humbert, Miguel de la Vega, Didier Jacobs, Max Lawson, Markus Nitschke, Susana Ruiz Rodriguez, Irene Kruizinga, Leah Mugehera, Hadeel Qazzaz, Mariana Poli, Gabrielle Mollier, Virginia Mura, Amelie Gauthier Campbell in its production.

It is part of a series of papers written to inform public debate on development and humanitarian policy issues.

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The information in this publication is correct at the time of going to press.

Cover photo: Brussels, Belgium. 6th Feb. 2019. European and Irish flags waving outside of the European Commission offices. Alexandros Michailidis.

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# FOREWORD

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Ireland assumes the Presidency of the Council of the European Union at a moment of profound consequence. Across the world, conflict is escalating, inequality is deepening, democratic norms are under pressure, the climate crisis is accelerating, and hard-won gains in gender equality are being rolled back.

At the same time, many people are losing faith in institutions and in the ability of politics to deliver a fairer future. This loss of trust has been compounded by the growing concentration of economic and technological power, as control over information and public discourse becomes increasingly concentrated in the hands of a few.

In moments like these, leadership is measured not by power alone, but by purpose and by courage.

The European Union remains one of the world's most ambitious values-based projects, founded on a commitment to human dignity, democracy, equality, solidarity and respect for international law. Yet values matter only when applied consistently. The true test is whether we are prepared to uphold them when doing so is difficult, inconvenient, or carries a political or economic cost.

For Ireland, this is a moment to lead by example.

Ireland's greatest international asset has never been our size, wealth or military strength, but the credibility of our values. Our influence has always flowed from a belief that international law matters, that human rights are universal, that cooperation is stronger than division, and that the voices of smaller nations deserve to be heard.

As Presidency holder, Ireland can help shape a Europe that remains true to those principles: a Europe that confronts inequality, defends civic space and democratic freedoms, advances climate and gender justice, and applies international law consistently. A Europe that builds genuine partnerships with the Global South based on mutual respect, recognising these regions as true partners in shaping the future.

This view is shared by young people across Ireland who, through our "Europe That We Want" consultations, called on Ireland to help restore the moral leadership of the European Union.

The recommendations in this paper are rooted in a simple belief: that Europe's strength and credibility depend not only on what it says, but on what it is willing to stand for.

The European Union can prove to its citizens and the wider world that it is still the greatest peace project the world has ever known and a moral actor at a time when other power blocs look only to their own narrowly defined, short-term interests.

Ireland cannot remake the European Union in six months. But it can help steer it back towards the values on which it was founded and forward towards a future that is more just, more equal and more sustainable. This is a moment that calls for courage. Ireland is well placed to answer that call.



**Mary Murphy,**

*Chair, Oxfam Ireland*



**Jim Clarken,**

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# EXECUTIVE SUMMARY

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Ireland will assume the Presidency of the Council of the European Union as citizens across the world face escalating conflict, the climate crisis, geopolitical uncertainty and threats to democracy itself.

The Presidency comes at a particularly important time as the EU advances negotiations on the next Multiannual Financial Framework (MFF), the future Global Europe instrument, the Tax Omnibus, the implementation of the Pact on Migration and Asylum, the EU Humanitarian Communication, and key climate and digital policy files.

Across these issues, the central challenge is whether the EU remains a values-based actor guided by human rights, international law, equality and solidarity, or continues to shift towards increasingly transactional approaches driven by short-term economic, migration and geopolitical interests.

## 1. RESTORE VALUES IN EU EXTERNAL ACTION

The most significant opportunity for Ireland lies in shaping negotiations on the EU's upcoming budget, the Multiannual Financial Framework (MFF) and the Global Europe instrument.

Ireland should ensure that EU development cooperation remains focused on its Treaty obligation to reduce poverty rather than becoming increasingly tied to migration control, security objectives or access to natural resources. Development funding should remain needs-based, transparent and accountable, with a clear separation between spending designed to advance EU strategic interests and spending intended to achieve development outcomes.

A particular focus should be placed on Africa. Ireland can champion a renewed AU-EU partnership grounded in mutual respect, climate justice, economic fairness and African-led development priorities. Drawing inspiration from Spain's successful prioritisation of Latin America and the Caribbean during its Presidency, Ireland could elevate EU-AU relations as a flagship political priority.

This should include:

- Protecting a strong and adequately funded Global Europe budget.
- Placing partner countries' development priorities at the core of EU development cooperation, instead of the EU's own objectives.
- Safeguarding spending commitments on humanitarian action, gender equality, human development and Least Developed Countries.
- Reforming the Global Gateway so that it prioritises poverty reduction, decent jobs, local ownership and transparency.
- Ensuring fragile and conflict-affected contexts are not neglected.
- Supporting climate adaptation, renewable energy and economic transformation across Africa.
- Respecting and promoting the role of civil society organisations as key development cooperation actors and protecting democracy and human rights worldwide.

## 2. DEFEND INTERNATIONAL LAW, CIVIC SPACE AND CONSISTENT HUMANITARIAN PRINCIPLES

This paper argues that the EU's credibility depends on applying international law consistently across all conflicts and regions.

Ireland has a strong reputation as a defender of international humanitarian law and is well placed to use its Presidency to strengthen EU action on civilian protection, accountability and humanitarian diplomacy. This includes ensuring that the forthcoming Humanitarian Communication places respect for international humanitarian law at its centre and that violations have meaningful political consequences.

Particular attention should be given to:

- Strengthening EU compliance with international humanitarian law.
- Supporting accountability mechanisms where violations occur.
- Advancing discussions on EU responses to Israel's violations of international law, including examination of the EU-Israel Association Agreement and settlement trade.
- Promoting locally led humanitarian action and implementation of Grand Bargain localisation commitments.
- Protecting civil society organisations, women, human rights defenders, feminist movements and LGBTQIA+ activists facing growing restrictions both within and beyond Europe.

Ireland should also champion a renewed EU Human Rights and Democracy Action Plan with stronger funding, benchmarks and protections for civic space.

## 3. A MORE EQUAL EUROPE

This paper identifies growing inequality as one of the defining challenges of our time and argues that it deserves the same political attention as climate crisis.

Ireland recently joined the Global Alliance Against Inequality and can build on this by promoting the establishment of an International Panel on Inequality – an “IPCC for inequality” – to strengthen the evidence base for policy action.

The Presidency also provides an opportunity to reshape debates about competitiveness. Rather than relying on deregulation, competitiveness should be linked to fair taxation, investment in public services and reducing extreme wealth concentration.

Key priorities include:

- Supporting an ambitious Tax Omnibus that closes loopholes used by wealthy individuals and corporations.
- Strengthening transparency through improved beneficial ownership standards and greater exchange of information.
- Expanding scrutiny of preferential tax regimes for high-net-worth individuals.
- Exploring progressive new EU own resources, including taxes on extreme wealth and windfall profits.

- Supporting ambitious international tax cooperation through the UN Framework Convention on International Tax Cooperation.

The objective should be to mobilise resources for public services, climate action and development while reducing the concentration of wealth and power.

## 4. PROTECT RIGHTS-BASED REGULATION

This paper warns against the risk that the EU's simplification agenda becomes a vehicle for deregulation.

Ireland should use its Presidency to defend existing protections for workers, communities, consumers and the environment while ensuring that regulatory reforms remain transparent, evidence-based and democratic.

This includes:

- Protecting the integrity of business and human rights legislation, including corporate sustainability obligations.
- Ensuring future omnibus packages are subject to proper consultation and impact assessment.
- Defending digital rights, privacy protections and safeguards against harmful uses of artificial intelligence (AI).
- Maintaining EU leadership in responsible digital governance.
- Embedding gender equality as a cross-cutting objective across all EU external action.

With negotiations underway on Gender Action Plan IV, the Humanitarian Communication and future EU financing instruments, Ireland should work to ensure gender equality remains a binding commitment rather than an optional consideration. This includes protecting support for sexual and reproductive health and rights, women's rights organisations and feminist movements in the face of growing anti-rights backlash.

## 5. CHAMPION CLIMATE JUSTICE

The climate crisis remains the greatest long-term threat to human wellbeing and global stability. Ireland's Presidency will play an important role in shaping the EU's climate agenda ahead of COP31 and in negotiations on the post-2030 climate framework.

Ireland should focus on preserving ambition while ensuring climate action is fair and equitable.

Key priorities include:

- Defending strong domestic emissions reductions consistent with the Paris Agreement, ensuring maximum ambition in the post-2030 climate package and opposing reliance on international carbon offsets as a substitute for emissions cuts, unless as a last resort, limited to high-quality credits.
- Enhancing ambition in upcoming reviews of the Emissions Trading System and the Renewable Energy framework.
- Supporting a global and equitable phase-out of fossil fuels with concrete next steps agreed at COP31.
- Ensuring all EU Member States announce new post-2025 climate finance plans and commitments

by COP31, prioritising public, grant-based finance, particularly for adaptation and loss and damage.

- Exploring innovative sources of climate finance, including taxes on fossil fuel profits.

Climate justice should also be integrated into EU partnerships with Africa and fragile contexts, ensuring that those least responsible for climate change receive the support needed to adapt and thrive.

## THE EUROPE THAT WE WANT

Oxfam Ireland has asked the young people of Ireland about “The Europe That We Want”. Input from the young people can be seen at the centre of this document.

Ireland’s young people affirmed Oxfam’s vision that the Irish Presidency offers an opportunity to reaffirm what kind of global actor the EU wants to be. Across development, taxation, climate, migration, digital policy and humanitarian action, the common thread is the need to place human rights, equality, international law and democratic accountability back at the centre of European decision-making.

Ireland’s most distinctive contribution would be to champion a Presidency grounded in values: one that demonstrates that Europe’s strength and credibility come not from transactional politics, but from consistent leadership rooted in justice, solidarity and respect for human dignity.

# INTRODUCTION

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Ireland will take the helm of the Presidency of the Council of the European Union at a time of rising geopolitical tension and conflict and deepening global inequality. Conflicts on Europe's doorstep and beyond, growing economic pressure, the accelerating climate crisis, deepening digital divides, and rising inequality are reinforcing one another and driving overlapping global crises. At the same time, increasing attacks on multilateralism, international law, civic space and human rights, alongside the growing backlash against gender equality, are weakening collective efforts to respond to these challenges.

The EU remains a major global actor. As one of the world's largest economies, its largest trading bloc<sup>1</sup>, a leading donor<sup>2</sup>, and a global standard-setter in areas such as climate policy, digital governance, gender equality and development cooperation, the EU continues to shape global norms and policy responses.

However, the EU's external action, including its development cooperation, is becoming increasingly transactional and inconsistent, undermining the EU's foundational commitments to human rights, poverty reduction, multilateralism and international law. This risks weakening the EU's credibility as a principled global actor at a time when coherent and consistent leadership is urgently needed.

Ireland's EU Presidency will take place against this backdrop. As an honest broker, and facilitator of consensus among Member States, Ireland is well positioned to reaffirm and give renewed visibility to an EU approach grounded in the EU Treaties, international law and respect for multilateralism, principles that continue to define the Union and should guide decisions at every level.

The Presidency will oversee negotiations on the next Multiannual Financial Framework (MFF), advance discussions on the Tax Omnibus, support implementation of the EU Pact on Migration and Asylum and contribute to shaping the EU's response on the global stage.

This briefing sets out Oxfam's recommendations for the Irish Presidency. It includes recommendations on key priorities under Ireland's mandate while also addressing deeper structural challenges shaping the EU's global role.

# 1. EUROPE AND ITS ROLE IN THE WORLD: RECLAIMING PRINCIPLED EU EXTERNAL ACTION

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The Irish Presidency will shepherd multiple priorities on the EU's role in the world including negotiations on the MFF, the implementation of the Communication on Humanitarian Aid and the EU's Action Plan on Human Rights.

## I. CHAMPIONING AN AMBITIOUS EU BUDGET TO SAVE LIVES AND FIGHT INEQUALITY

Ireland will chair negotiations on the next MFF and the new Global Europe instrument - the EU's external action funding instrument - at a key moment for the EU's international role. These negotiations will shape the priorities and political direction of EU international cooperation for the period 2028 - 2034.

Ireland should defend an EU international cooperation budget that prioritises poverty and inequality reduction, in line with the EU Treaties<sup>3</sup>, the European Consensus on Development<sup>4</sup> and "the furthest behind" approach as defined in Ireland's Better World Policy<sup>5</sup>, ensuring that allocations and implementation fully reflect the EU's commitment to the Human Rights-Based Approach.<sup>6</sup>

The Global Europe instrument prioritises "mutual interest", serving both the EU and its partner countries, but its strong emphasis on flexibility and EU-driven priorities risks tipping the balance in the EU's favour. Ireland should work with Member States to safeguard the instrument from the growing use of development funding to advance the EU's own security and economic interests, as also reflected in the Global Gateway Strategy<sup>7</sup>, at

the expense of positive human development outcomes in partner countries. This includes the use of development funding to pursue short-term migration control objectives that fail to reflect the complexity of migration dynamics. Such an approach risks creating a fundamental contradiction between the EU's legal commitments and the way EU external funding is allocated in practice.

### UNPACKING MUTUAL INTEREST

The increasing focus on pursuing "mutual interest" in EU development cooperation is understandable. EU citizens have a legitimate interest in a stable and prosperous world. In that sense, development cooperation can indeed serve the mutual interests of both partner countries and donors.

Mutual interest should be understood broadly, as a shared long-term objective, and not reduced to a question of what the EU gains from individual funding allocations. Evidence has shown that aid is not effective when donors push their own agenda. This is why it is important to maintain the institutional independence of Official Development Assistance (ODA).

An explicit mandate to pursue EU interests places excessive emphasis on the EU's priorities over partner country objectives.

This undermines the EU's legal obligations and policy commitments on aid effectiveness and development principles<sup>8</sup> and could also lead to:

- Using development funding to build infrastructure that facilitates the extraction of critical raw materials and other resources, often by European businesses and for export, rather than improving livelihoods. This trend is particularly visible on the African continent. Without proper safeguards and genuine country ownership, such projects risk forced displacement, human rights violations, poor value for partner countries, and increased debt.
- Development funding being misdirected because it follows EU objectives rather than needs. For example, aid may be prioritised in countries that cooperate on migration control over those facing the highest levels of poverty and inequality.
- Increased risk that fragile and conflict-affected contexts fall off the EU's radar as they may not align with immediate EU interests. South Sudan and Myanmar, which sit at the sharp end of protracted crisis, serve as examples. Without a principled, needs-based approach to funding, these contexts may be

systematically overlooked excluding some of the world's most vulnerable communities from essential support.

- The neglect of unprofitable social sectors like basic education, health care, and social protection, or a drive to privatise them.
- Reduced transparency and accountability in the use of public development funding if decisions are not taken openly and subject to public scrutiny. Despite engagement efforts, such as the Global Gateway Civil Society and Local Authorities Advisory Platform<sup>9</sup>, the Global Gateway remains opaque, with limited information to assess adherence to aid effectiveness principles.
- An erosion of trust with partner countries and the EU's credibility as a reliable partner if international partnerships are shaped primarily on EU own terms rather than partner country-led priorities.

It is legitimate for the EU to pursue its own interests. However, instruments designed to advance these interests should remain distinct from those intended to support development outcomes in partner countries. Evidence suggests that attempting to pursue multiple, potentially competing goals through a single instrument risk undermining both intended objectives. In practice, this can result in neither objective being achieved effectively and may lead to the inefficient use of taxpayers' money.

The Global Gateway Strategy is contributing to a widening gap in EU spending between humanitarian contexts and large-scale infrastructure projects that primarily serve trade and economic interests in more stable contexts. The Global Gateway blurs the lines between development cooperation and EU economic objectives, reinforcing perceptions of self-interest alone as the driving force. Without much stronger involvement of partner countries than is currently the case, it also undermines partner-country ownership, which, as experience has shown, is key to aid effectiveness and impact. What is increasingly missing is EU funding that is grant-based and sustained, and accessible to civil society organisations to support community-driven solutions. This is seen especially in contexts with high and extreme fragility – home to nearly two billion people globally.<sup>10</sup>

Without sufficient traceability and transparency, it becomes increasingly difficult to verify whether commitments, such as those on gender equality or climate, are being met or whether funding is quietly being repurposed towards broader EU strategic objectives. Even where humanitarian aid reaches the most vulnerable, the underlying systems that drive emergencies remain unaddressed. Treating only the symptoms of fragility but ignoring the root causes – like inequality, conflict, the climate crisis and weak governance and persistent gender injustice and discrimination - will create risks and deepen crises

further down the line.

This reflects a failure to meaningfully implement the Humanitarian-Development-Peace (HDP) nexus despite the EU's commitments in core policy documents.<sup>11</sup> Without addressing this gap, the EU risks perpetuating cycles of crisis rather than tackling their root causes.

Integrating climate into HDP approaches is essential. This should include a shared accountability framework for joint outcomes across the HDP–climate nexus, while maintaining the distinct mandates of each pillar. Such an approach would enable more coherent and joined-up action, strengthen accountability and ultimately deliver better outcomes for people living in contexts of high and extreme fragility over the long-term. The drastic global cuts to development funding in recent years, also observed in EU Member States, are often justified by budgetary pressures. However, insufficient attention is given to increasing public resources through fair and progressive taxation, which could expand the overall funding envelope also at the EU level. The MFF negotiations are an opportunity to materialise this.

## RECOMMENDATIONS

### **STEER THE GLOBAL EUROPE NEGOTIATIONS TOWARDS EU TREATY COMPLIANCE**

Promote Council language that reaffirms that EU development cooperation must focus on poverty reduction and inequality in line with Article 208 TFEU and the EU Consensus on Development.

### **PROMOTE SEPARATE BUDGET ENVELOPES FOR PURSUING EU INTERESTS AND DEVELOPMENT IN PARTNER COUNTRIES**

Steer negotiations to ensure that budget allocations pursuing EU interests remain distinct from spending counted as ODA to ensure development impact and compliance with the EU Treaties. ODA spending must remain focused on partner-country priorities, defined explicitly as alignment with nationally identified development objectives. Partner-country ownership must remain the primary reference point for EU engagement when EU development funding is engaged.

### **INSERT SAFEGUARDS ON GLOBAL EUROPE SPENDING TO ENSURE SUSTAINED SUPPORT IN CRITICAL AREAS**

Steer negotiations on the Global Europe instrument regulation so that it will continue to include the following enforceable minimum spending targets, in line with the EU's long-standing binding commitments:

- 20% of ODA for human development
- 85% of ODA contributing to gender equality
- 0.2% of GNI to Least Developed Countries

Defend and promote the space for civil society as core partners in EU development cooperation, recognising their essential role in strengthening governance, accountability, and democratic processes, and in delivering more effective and inclusive development outcomes. This includes ensuring civil society is adequately supported and resourced to fulfil these functions.

Support the EU and EU countries to fulfil the Paris Agreement obligations by increasing climate

finance at scale through new and additional resources in the external action budget, focussing on providing grants, increasing allocation for adaptation and loss and damage, particularly in low-income countries and ensuring locally led implementation of climate finance.

### **ENSURE EU EXTERNAL ACTION ON MIGRATION IS GROUNDED IN HUMAN RIGHTS, INTERNATIONAL LAW AND THE SUSTAINABLE DEVELOPMENT GOALS (SDGs)**

Steer Member States away from making development cooperation conditional on migration containment objectives. This should include rejecting Articles 12(3), 12(4) and 12(5) of the Global Europe instrument regulation, which provide the Commission with tools to suspend payments or programmes in partner countries that are deemed to have “serious shortcomings” related to readmitting their nationals from the EU.

### **ENSURE CONTEXTS OF HIGH AND EXTREME FRAGILITY ARE NOT LEFT BEHIND**

Safeguard sustained, long-term EU engagement, through grants-based funding in fragile and conflict-affected contexts. Ensure that the implementation of the Global Gateway strategy does not undermine EU support in these environments.

### **PROMOTE THE HDP-CLIMATE NEXUS THROUGH SHARED OUTCOMES AND ACCOUNTABILITY, WITHOUT MERGING MANDATES**

The Irish Presidency should champion the use of shared outcomes and accountability mechanisms in the EU’s fragility frameworks. This would enable humanitarian, development, peace and climate actors to contribute through their distinct mandates, principles and expertise. This framework must be a core commitment in the Global Europe Instrument, explicitly governed by humanitarian and development principles, not political conditionalities.

### **STEER THE GLOBAL GATEWAY TOWARDS A STRONGER DEVELOPMENT FOCUS**

Use the Presidency convening power to foster discussions at relevant Council parties and in other fora to:

- Increase transparency and availability of public information of the Global Gateway project and decision-making.
- Support conducting a thorough assessment of the Global Gateway’s adherence to the aid effectiveness principles to draw lessons learned and guide decision-making.
- Ensure interventions are subject to a mandatory context-specific risk analysis, as per UN Business and Human Rights principles, to understand the impact on environment, climate, and human rights.
- Safeguard essential public services and ensure the Global Gateway approach doesn’t increase the likelihood of unaffordable fees and unequal access. The EU must sustain its commitment and increase public spending to universal, rights-based social protection and guarantee equitable access to essential health and education services, care, water and energy, to reduce inequality and safeguard public systems from privatisation.
- Include civil society in a meaningful way in the design, implementation and monitoring of Global Gateway initiatives. Civil society can potentially play several roles in ensuring the Global Gateway delivers for sustainable development, but they need meaningful inclusion in decision-making and real access to information.

### **DEFEND AN AMBITIOUS EU DEVELOPMENT COOPERATION AND HUMANITARIAN BUDGET**

Support the Commission's proposal of a €200.3 billion budget as a minimum for credible EU external action including supporting the ringfenced humanitarian aid budget line of €25 billion through inclusion in Presidency texts.

### **INCREASE EU RESOURCES THROUGH PROGRESSIVE TAXATION ON RICHEST INDIVIDUALS AND MOST PROFITABLE COMPANIES**

To expand the overall funding envelope, use the MFF as a mechanism to champion progressive new EU own resources, including a contribution mechanism linked to the taxation of high-net-worth individuals (HNWI) and a permanent windfall profits tax on energy companies, consistent with the EU's climate and social objectives.

## **II. FOCUS ON AFRICA: BUILDING A GENUINE EU–AFRICA PARTNERSHIP**

Ireland's EU Presidency presents a significant opportunity to strengthen the EU–Africa relationship and reinforce it as a partnership grounded in justice, mutual respect and shared prosperity rather than resource extraction, migration control or geopolitical competition. As Africa's population is projected to reach 2.5 billion by 2050, and with one in four people globally expected to be African,<sup>12</sup> the continent will play a defining role in shaping the world's economic, environmental and political future.

Ireland could make one of its most distinctive contributions through a renewed focus on Africa and AU-EU relations, similar to the Spanish Presidency's successful prioritisation of Latin America and the Caribbean in 2023, which helped reinvigorate political engagement between the two regions.

Too often, conversations about Africa are framed through the lens of crisis, fragility or need. Yet Africa is also a continent of innovation, entrepreneurship, political imagination, cultural dynamism and climate leadership. With the world's youngest population<sup>13</sup> and vast renewable potential, Africa is emerging as one of the defining economic and political actors of the twenty-first century. The EU's relationship with Africa must be shaped by this reality and move beyond donor-models towards partnerships based on mutual accountability, mutual respect and shared prosperity.

However, the EU's increasingly transactional approach to external action poses significant risks to the future of this partnership. These tensions are particularly visible in Africa, home to the majority of the world's least developed countries.<sup>14</sup> The growing tendency to link development cooperation to migration control and security objectives risks undermining poverty reduction efforts and diverting resources away from rights-based development approaches. Likewise, initiatives such as Global Gateway risk reinforcing extractive economic relationships if investments are primarily designed to serve EU interests, for example, by securing European access to critical raw materials without supporting local value addition, decent jobs, green industrialisation and African ownership of resources.

At the same time, structural inequalities in the global economy continue to constrain development. Illicit financial flows and tax avoidance deprive African governments of billions in public revenues each year - resources that are essential for financing public services, climate resilience and sustainable development. Addressing these inequalities is not only a question of fairness but of building the foundations for long-term stability, prosperity and democratic resilience.

The EU must therefore support African-led priorities, recognising Africa's growing leadership in climate action, innovation, entrepreneurship and regional integration. This includes supporting the African Union's Agenda 2063,<sup>15</sup> which has the potential to transform economic justice across the continent.

With 11 of Ireland's 14 bilateral aid partners located in Africa, Ireland is particularly well placed to shape discussions on the next Multiannual Financial Framework and the future of the Global Europe instrument. Ireland should use its Presidency to advocate for an EU approach that is needs-based, poverty-focused and grounded in human rights, rather than being driven primarily by migration, security or commercial interests.

## RECOMMENDATIONS

### **PROMOTE EU DEVELOPMENT COOPERATION THAT PRIORITISES POVERTY REDUCTION**

Ireland can promote Council language that reaffirms that EU development cooperation must focus on poverty reduction in line with Article 208 TFEU and the European Consensus on Development.

### **CHAMPION AN AMBITIOUS AU-EU CLIMATE JUSTICE PARTNERSHIP**

Ireland can steer forward an ambitious AU–EU Climate Justice Partnership, including increased adaptation finance, support for locally led climate resilience, and investment in African renewable energy and green industrialisation.

### **ORIENT GLOBAL GATEWAY TO DELIVER ON POVERTY REDUCTION**

Ireland can table discussions on the re-orient of the EU Global Gateway, ensuring investments prioritise poverty reduction, decent jobs, gender equality, transparency, local value creation and locally led development rather than primarily serving European commercial interests.

### **UNLOCK TAX JUSTICE AND TACKLE EXTREME INEQUALITY**

Ireland can promote discussions around stronger action on tax justice, illicit financial flows and extreme inequality, recognising that economic justice is essential for democratic stability and sustainable development.

### **SUPPORT GREATER AFRICAN REPRESENTATION IN GLOBAL GOVERNANCE**

Ireland can play a role to push for greater African representation in global governance, including support for reform of international institutions and a more representative UN Security Council.

### III. DEFENDING INTERNATIONAL LAW, RULES-BASED ORDER AND CIVIC SPACE

Ireland's Presidency will come at a time when the humanitarian system, including international humanitarian law and multilateral norms, and gender equality is under increasing attack. Conflicts are erupting across the world. Civilians, aid workers, journalists and medical professionals are being killed in scores. Coordinated anti-rights movements and regressive political agendas are intensifying attacks on gender equality, bodily autonomy, and the rights of women, girls and people of diverse Sexual Orientation, Gender Identity, Gender Expression, and Sex Characteristics (SOGIESC), undermining hard-won gains on human rights protections and shrinking civic space globally. At the same time, the EU and EU countries selectively choose which crises warrant condemnation of violations of international humanitarian law, undermining the legitimacy and the effective application of these norms.<sup>16</sup>

Ireland, with its strong track record in championing international humanitarian law - including through advancing the Women, Peace and Security (WPS) and conflict-related sexual violence agendas at the United Nations, including at the UN Security Council (2021–22), and measures to ban settlement trade in the occupied Palestinian Territory (oPT) - is well placed to ensure that the EU remains consistent in its defence of these norms across all contexts and that European foreign policy remains grounded in law and agreed upon norms rather than in double standards.

Ireland should also play a key role to ensure consistency, accountability and protection of civic space both in Europe and beyond. Ireland has consistently affirmed that an open and vibrant civic space is a key ingredient to sustainable development and the protection of human rights. It has also placed the protection of civil society and human rights defenders as a core foreign policy priority.

### EU HUMANITARIAN COMMUNICATION AND THE HUMANITARIAN REFORM

At a time of significant humanitarian funding cuts and increasingly restrictive prioritisation of aid to only the most extreme needs, Ireland should use the Presidency to support a redesigned humanitarian coordination and financing model that recognises gender equality and feminist humanitarian leadership as central – not secondary – to humanitarian response. This should protect the Grand Bargain's most valuable functions,<sup>17</sup> address persistent delivery gaps, and keep quality, equity and accountability to affected communities and principled humanitarian action non-negotiable.

Furthermore, Ireland is expected to translate the EU's Communication on Humanitarian Aid into Council Conclusions.

Ireland should ensure conversations on humanitarian diplomacy and compliance with International Humanitarian Law (IHL) include people and organisations directly affected by conflict whose expertise is essential to understanding how violations are experienced and how protection can be strengthened in practice. This means moving beyond symbolic gestures and committing to real power-sharing with communities and other local actors beyond a tokenistic approach. This is key to understanding the complexity of today's crises, to recognise opportunities for lasting solutions, and to acknowledge the historical power imbalances that still influence how the humanitarian system operates.

## OXFAM'S HUMANITARIAN DIPLOMACY AT WORK

Oxfam organised a series of closed-door workshops between July 2025 and January 2026 on IHL compliance and humanitarian diplomacy bringing together EU policymakers, humanitarian practitioners from conflict-affected contexts and INGO advocates to answer three overarching questions:

- How can IHL be translated from norms into today's realities in conflict-affected contexts?
- Do double standards continue to shape how the EU and its Member States apply international humanitarian law in practice and to what extent does this selective approach undermine the EU's credibility?
- What would it take for the EU to move towards a more community-driven and justice-oriented model of humanitarian diplomacy?

This series created a safe space for open and honest exchanges, including on complex and sensitive issues surrounding humanitarian diplomacy. The format supported diverse stakeholders to jointly advance collaborative and constructive solutions and could be replicated in future engagements.

More than 50 EU and Member State representatives - together with international and local IHL and protection experts - took part in the sessions. The real driving force, however, came from actors in conflict-affected areas, whose lived experience in delivering frontline advocacy and humanitarian responses cut straight to the heart of both the obstacles and the solutions that humanitarian diplomacy contends with at various levels, from the communities to political stakeholders. The findings of the workshops informed our recommendations in this document and in the briefing, "*Humanitarian Diplomacy Re-Imagined*".<sup>18</sup>

Furthermore, Ireland must ensure that discussions on humanitarian diplomacy are not separated from broader peace and political processes and address the need for better IHL compliance by EU Member States, including effective measures for accountability and justice.

The Humanitarian Communication will also discuss the EU's approach to fragile and conflict-affected contexts. The EU can strengthen this approach by fully operationalising the HDP nexus with a clear focus on community resilience, locally led feminist responses, and peacebuilding. This should build on existing good practices.

## AFRICAN PERSPECTIVES FROM THE FRONTLINES OF CRISIS

As Ireland stewards the Humanitarian Communication into Council Conclusions, it must listen to the demands of crisis-affected communities across Africa.

Equally urgent is the EU's attention on crises particularly the chronically underfunded contexts in Sudan, South Sudan, the Democratic Republic of Congo, and the Sahel. These contexts are chronically under-resourced compared to crises on Europe's doorstep. Ireland must push for needs-based funding commitments that correct these disparities and for mandatory joint humanitarian-development planning in all fragile contexts under the new MFF, ensuring a seamless continuum from emergency relief to long-term resilience.

## PROTECTING PEOPLE AND UPHOLDING INTERNATIONAL LAW IN THE SOUTHWEST ASIA AND NORTH AFRICA REGION

Ireland has an opportune moment to address the EU’s failure to respond consistently and decisively to violations of international law in the occupied Palestinian territory (oPt) and the wider Southwest Asia and North Africa (SWANA) region.<sup>19</sup>

The EU’s inadequate response to Israel’s disregard for international humanitarian law and human rights is a test for Ireland’s Presidency.<sup>20</sup>

Continued economic cooperation between the EU and Israel, including through the EU–Israel Association Agreement, provides preferential access that is sustaining and normalising an unlawful situation. Ireland can continue to play a leadership role in fostering discussions to commit the EU to its values, particularly with respect to human rights as referred to in Article 2 of the EU-Israel Association Agreement.<sup>21</sup>

Ireland is planning to pass its Israeli Settlements (Prohibition of Importation of Goods) Bill 2026, commonly called the Occupied Territories Bill, which would ban the trade of goods with illegal Israeli settlements. Oxfam and many international legal scholars believe the ban should include services as well as goods to fully meet its obligations under international law.<sup>22</sup>

This would provide legitimacy for Ireland to facilitate a wider European discussion and agreement for an EU-wide ban on all economic activity – goods, services, investments – with illegal Israeli settlements.

### A CEASEFIRE IN NAME ONLY AND A CHILLING EFFECT ON HUMANITARIAN ORGANISATIONS

In April, Oxfam and other organisations published a scorecard evaluating the performance of the Gaza ceasefire agreement.<sup>23</sup> It found that key provisions intended to underpin a ceasefire - including consistent aid delivery, restoration of basic services, civilian protection, and a clear pathway toward governance and security arrangements - have been only partially implemented or have failed to materialise altogether.

More than 900 people have been killed in Gaza since the so-called “ceasefire” began in October,<sup>24</sup> with no meaningful consequences for repeated violations. Aid remains severely constrained, while commercial access is volatile, unaffordable for many people, and not a substitute for principled humanitarian assistance at scale.

Almost all humanitarian aid supplies to Gaza by professional international NGOs have been blocked for more than a year. Currently, only two crossings are open for limited aid supplies and commercial access, and the Israeli authorities are seeking to deregister and prevent the operations of dozens of international aid groups, including Oxfam. This is linked, among other issues, to demands that organisations transfer sensitive personal data in ways that would breach humanitarian principles, duty of care obligations and data protection requirements, including under EU law, in a context where more than 500 humanitarian workers have been killed since October 7, 2023.

Despite:

- The killings of civilians and the bombings of civilian infrastructure, including through AI-powered systems related to military planning and targeting,<sup>25</sup> in Gaza and Lebanon;
- The ongoing genocide in Gaza;
- The discriminatory Israeli death penalty law;
- The continued expansion of Israel’s illegal settlement enterprise, including practices amounting to ethnic cleansing and forcible transfer.

The EU has too often relied on statements of concerns while failing to use the full range of diplomatic, legal and economic tools available to it.

## TRADING WITH ILLEGAL SETTLEMENTS: HOW FOREIGN STATES AND CORPORATIONS ENABLE ISRAEL'S ILLEGAL SETTLEMENT ENTERPRISE

Israel's illegal settlement project has fragmented the West Bank and destroyed the Palestinian economy, resulting in widespread poverty and suffering. Families we work with routinely face extremist settler violence, forcible transfer and dispossession, harsh restrictions on their freedom of movement, and a total denial of their right to self-determination and sovereignty.

Despite the devastating humanitarian impact of Israeli settlements and their illegality under international law, the EU and its Member States continue to allow trade and business activity that helps sustain the settlement enterprise.

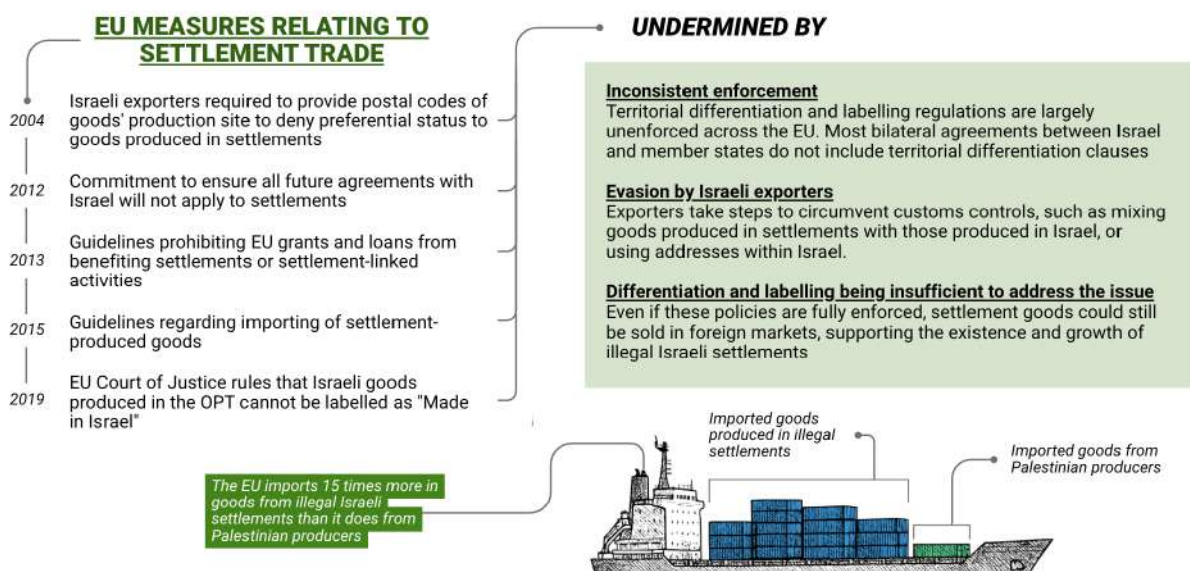
The report, "*Trading with Illegal Settlements*",<sup>26</sup> highlights how foreign

states and corporations, through ongoing trade with illegal settlements, directly enable the humanitarian crisis driven by Israel's prolonged occupation. It addresses the urgent need for a ban on settlement trade as a mechanism to uphold international law, protect Palestinian livelihoods, and halt and reverse Israel's settlement expansion and end its unlawful occupation.

## EUROPEANS DEMAND EU ACTION ON THE EU-ISRAEL ASSOCIATION AGREEMENT

Over 1 million Europeans, including over 30,000 Irish citizens, have signed the European Citizen's Initiative,<sup>27</sup> a tool to allow EU citizens to demand action from the EU if the requisite number of signatures is met, to demand the full suspension of the EU-Israel Association Agreement in view of Israel's violations of human rights.

### TRADING WITH ILLEGAL SETTLEMENTS: HOW FOREIGN STATES AND CORPORATIONS ENABLE ISRAEL'S ILLEGAL SETTLEMENT ENTERPRISE



## FOSTERING A VIBRANT CIVIC SPACE

The upcoming Presidency is an opportunity for Ireland to champion a coherent approach to the protection of civic space<sup>28</sup> at the EU-level both internally and externally.

In our work, we experience increasing criminalisation of civil society actors, particularly women human rights defenders, feminist movements, LGBTQIA+ activists and organisations.<sup>29</sup> This is accompanied by restrictive laws, online surveillance, shrinking funding, stigmatisation and smear campaigns, attacks on bodily autonomy and gender equality, and barriers to participation, both inside and outside of the EU.

In the face of these growing threats to civic space, human rights and democracy, it is essential that the EU supports the role of civil society actors and women human rights defenders worldwide, not only as service implementers, but as watchdogs and critical voices that contribute to informed, effective, and inclusive policy making.

The Presidency offers Ireland the opportunity to embed its thinking into concrete EU-level action to protect civic space – in its conventional as well as digital forms – including rights to free expression, assembly and association.

Ireland, as an advocate of a vibrant civil society, should ensure that civil society actors of all kinds are able to provide feedback and influence the policies that have an impact on their operations and the people they serve.

## RECOMMENDATIONS

### PROMOTE CONSISTENT EU APPLICATION OF INTERNATIONAL HUMANITARIAN LAW

Ensure that Council discussions and documents consistently uphold IHL across all contexts, avoiding double standards.

The Irish Presidency should encourage stronger and more coherent EU action to put pressure on Israel to comply with international law. This includes pushing forward discussions on the suspension (full or partial) of the EU-Israel Association Agreement, based on Israel's violations of Article 2 along with other key diplomatic and economic measures at their disposal.

Ireland could advance discussions on current Member State practices to end settlement trade, including Ireland's proposal for an Occupied Territories Bill to push for a Europe-wide ban on trade with illegal Israeli settlements, including both goods and services.

### PUSH FOR CONCRETE EU ACTION THROUGH THE HUMANITARIAN COMMUNICATION

The implementation of the EU's Humanitarian Communication should clearly highlight violations of IHL and signal that such violations carry consequences. Ireland can create more awareness and implementation of IHL – both for EU and EU Member State diplomats, as well as parties to conflicts over which the EU has the ability to influence. Ireland can do this by:

- Facilitating IHL trainings within relevant thematic and geographic Council Working Parties.
- Encouraging IHL adherence to ensure that the EU and EU Member States prevent and respond to reports of IHL violations by encouraging them to use all available diplomatic tools

at their disposal with the aim of protect civilians in conflict settings.

- Engaging national-level humanitarian organisations to shape the agenda and discussions within the EU Council Working Party on Humanitarian Aid and Food Aid (COHAFA) and other relevant Council fora.
- Using Presidency events to push for IHL compliance, elevate frontline perspectives and centre the expertise of those most affected. The planned Dublin event on protecting aid workers could be an opportune moment for this.
- Fostering discussions on IHL to increase awareness, promote effective humanitarian diplomacy and accountability. Through its Presidency, Ireland can play a bridging role between COHAFA and other Council working groups to help initiate discussions on appropriate diplomatic and economic measures to ensure parties to conflicts adhere to international law

On fragility, Ireland can strengthen the EU's approach to fragile and conflict-affected contexts by fostering discussions on fully operationalising the HDP nexus with a stronger focus on community resilience, locally led responses, and peacebuilding. In addition, Ireland could:

- Systematically invite representatives from development, peacebuilding, and climate working groups to COHAFA discussions to foster collaboration strengthening EU policy coherence and supporting integrated responses.
- Encourage a diversified partnership approach to maximize the EU's ability to provide aid in complex settings. This includes a range of NGOs, local actors and other partners capable of implementing nexus programming, particularly in contexts where the EU suspends its financial support to the national government.

### **PUSH FOR ADHERENCE TO GRAND BARGAIN COMMITMENTS, INCLUDING LOCAL FUNDING TARGETS, AND MANDATE THE HDP NEXUS**

Ireland should champion Council discussions on a roadmap to meet the EU's Grand Bargain commitment to channel 25% of humanitarian funding as directly as possible to local and national organisations, including women-led and women's rights organisations. This should include:

- Time-bound roadmaps towards the 25% localisation target;
- Meaningful implementation of the EU's Directorate-General for European Civil Protection and Humanitarian Aid Operations (DG ECHO) 2023 guidance on equitable partnerships;<sup>30</sup>
- Transparent reporting on funding to local actors;
- Partnership models that enable the transfer of decision-making, resources and visibility to local and national actors.

The Presidency should also encourage Council language to address funding disparities between crises of comparable scale, particularly the chronically underfunded contexts in Sudan and the Democratic Republic of Congo.

Use the MFF negotiations to advance joint humanitarian-development planning across all extremely fragile contexts.

### **ADVANCE A COHERENT EU APPROACH TO CIVIC SPACE**

Ireland should promote a systematic approach to protecting civic space, both online and offline, globally and within the EU itself.

- Ireland should push for Council Conclusions to ensure that the EU's Action Plan on Human Rights is renewed, appropriately resourced, and strengthened including an emphasis on the most marginalised groups and ensure it includes concrete benchmarks and indicators to assess its implementation.
- Ireland should push for increased support and structural, flexible, long-term funding to organisations, including movements and networks, to ensure that civic space is maintained. Ireland should push to recognise and ensure that advocacy activities are protected in EU funding in relevant EU policies and processes, including in the MFF. There should also be a strong gender focus and meaningful and sufficient support for women's rights organizations, feminist and LGBTQIA+ movements.
- Ireland should ensure that adequate funding is provided within the new MFF for effective implementation of both the EU Civil Society Strategy and the European Democracy Shield. These mechanisms should include regular review for effectiveness of their implementation.
- Promote Council discussions on an early warning and protection mechanism for civil society under attack within the EU building on existing mechanisms to protect human rights defenders such as ProtectDefenders.<sup>31</sup>

# YOUTH VOICES: “THE EUROPE THAT WE WANT”

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Aiming to capture young people’s perspectives and lived experiences ahead of Ireland’s EU Presidency, Oxfam Ireland has facilitated a youth-led initiative called “**Ground Up Conversations: The Europe That We Want**”. ‘*The Europe That We Want*’ initiative is part of an EU-funded project, the YOUNITE project, of which Oxfam Ireland is a member.

Over 80 young people (aged 18–35) from across the four provinces of Ireland, in both urban and rural locations, have been engaged in participatory discussions, where citizen assembly style methods have been used to co-create a youth manifesto for Ireland in Europe. The project is still ongoing, but clear priorities have emerged across the discussions with youth, with concrete proposed actions for Ireland to champion during its Presidency of the Council of the EU.

Please note that these proposed actions and recommendations for Ireland and the EU are those of the youth participants and do not necessarily reflect the policy positions of Oxfam.

## KEY PRIORITY AREAS FOR THE IRISH GOVERNMENT TO CHAMPION DURING THE EU PRESIDENCY:

### CLIMATE JUSTICE & NATURE RESTORATION

- **Fossil fuels:** Increase the EU’s ambition to transition away from Fossil Fuels, strengthen EU emissions reduction targets, introduce EU subsidies for renewable energy, tax the super-rich to fund the transition.
- **Fast fashion:** Push for an EU wide ban on ultra-fast fashion.
- **Nature restoration:** Provide adequate funding for EU nature restoration including ocean protection.
- **Food waste:** Push for an EU ban on food waste in restaurants and supermarkets.
- **Tourism and transport:** Push for an EU tax on tourism to reduce its environmental impact, incentivise slow travel, subsidise night trains, encourage free public transport and pedestrianised cities.
- **Disinformation & greenwashing:** Support education initiatives to tackle climate disinformation.
- **AI:** Push for stronger EU regulation and enforcement of common rules around the energy consumption and water usage of AI systems and associated data centres.

### PALESTINE & ISRAEL

- **Sanctions:** Push to suspend the EU-Israel Association Agreement, introduce visa sanctions for Israeli settlers, comply with the International Court of Justice ruling on illegal settlements, and push for an EU wide ban on trade with Israeli settlements.

- Occupied Territories Bill: Ireland should not delay passage of the Occupied Territories Bill due to its chairing role during the EU Presidency but rather use its leadership role to encourage other EU countries to also ban trade with settlements.
- Recognition of Palestine: Push for the EU to encourage more EU countries to recognise Palestine.
- Support and protection: Increase EU funding, protection and support to local Palestinian NGOs and movements, human rights defenders and journalists, and provide visas for students from Palestine.
- Gaza blockade: Push for the blockade of Gaza to be lifted.

## CORPORATE ACCOUNTABILITY

- Tax: Align EU tax policies with broader human rights priorities, tackle EU tax avoidance and tax havens.
- Due Diligence: Re-strengthen the Corporate Sustainability Due Diligence Directive to include a wider number of companies in scope and introduce a harmonised EU-level civil liability regime.
- Advertising: Strengthen EU advertising controls related to AI, fast fashion and gambling.
- Criminal liability: Move away from fines towards personal criminal liability for executives.
- Social media companies: Strengthen accountability of social media companies, including requiring platforms to assess impacts on mental health and addictiveness, introduce and enforce algorithmic transparency requirements on algorithms.

## DIVERSITY, INCLUSION AND MIGRATION

- LGBTQI+ rights: Champion progressive EU-wide gender recognition policies, introduce an EU ban on conversion therapy, champion progressive Trans rights.
- Migrants, asylum seekers & refugees: Address dehumanisation, racism and dangerous narratives, challenge ignorance through education initiatives, address EU border policy of turning away asylum seekers, adopt a stronger stance on EU countries that are breaching common values.

## HOUSING & HOMELESSNESS

- Rights: Champion an EU approach to make housing a right, and a common EU approach to strengthen tenant protections that is principles-led.
- Public provision: Encourage a minimum percentage on public housing provision, replicating the Vienna Model across the EU.
- Cost of building: Champion an EU approach to address the cost of building materials, research on rapid building schemes, explore pricing regulations, and expand infrastructure grants.

## 2. PROMOTE A MORE EQUAL EUROPE

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The EU has long been a global standard setter introducing landmark laws such as the General Data Protection Regulation (GDPR), the European Green Deal, and the EU AI Act. These policy efforts have been key to guide innovation in a direction that serves the public interest and ensures that everyone can live fair, just, and healthy lives.

In recent years, however, the EU has increasingly begun prioritising corporations and profits over climate and people as part of its simplification agenda. The concern is not simplification itself. The concern is that this approach has morphed into deregulation threatening to dismantle essential environmental and rights safeguards.

With its renewed commitment to supporting the green and digital transformation of the EU, Ireland should act to defend, not dismantle, the policies that protect us all.

### I. EUROPE MUST CHAMPION THE FIGHT AGAINST INEQUALITY

Ireland will assume the presidency at a moment of deepening inequality in Europe and globally. Extreme wealth continues to grow while many households face rising living costs and public services are under increasing pressure. These inequalities are reinforced by unequal care systems, where unpaid and underpaid care work – carried out predominantly by women and girls – continues to subsidise economies, compensate for gaps in public services, and sustain households and communities without adequate recognition, redistribution or investment.<sup>32</sup> This growing inequality risks undermining social cohesion and weakening trust in democratic institutions.

Globally, the Extraordinary Committee of the G20, led by Professor Joseph Stiglitz, has identified a global inequality emergency, on a par with the climate emergency.<sup>33</sup> The report shows how inequality undermines democracy, drives political polarisation, damages economic progress, corrodes social cohesion and contributes to climate breakdown.

The core recommendation is the establishment of an International Panel on Inequality, an ‘inequality IPCC’ and is championed by a number of governments. In May 2026, Ireland joined the Global Alliance Against Inequality. Ireland should continue this work by promoting the IPI among EU Member States.

Another recommendation links to fair taxation as a solution to curb inequality and its negative consequences. As Presidency holder, Ireland will play a role in steering negotiations, shaping political priorities and building consensus among Member States on tax and economic files. Ireland has identified competitiveness as a Presidency priority. However, long-term competitiveness cannot be built on deregulation or tax systems that allow extreme wealth accumulation and aggressive tax avoidance to continue unchecked.

Ireland has an opportunity to re-frame competitiveness through a lens of tax justice by promoting policies that curb extreme wealth concentration and prevent tax avoidance by the wealthiest. This will

increase Europe's capacity and resources to invest in the social and physical infrastructure needed for inclusive, resilient and sustainable societies and economies.

### **A EUROPEAN AGENDA TO TAX THE SUPER RICH**

Recent Oxfam research shows Europe faces a deep inequality crisis: the richest 1% in the EU own nearly a quarter of all wealth while half the population shares just 3%.<sup>34</sup>

Decades of tax cuts for the wealthy and corporations has resulted in the super-rich paying proportionally less taxes than ordinary citizens, eroding fairness, democracy, and social cohesion.

The EU lacks harmonised policies to curb extreme wealth concentration and tax avoidance of the wealthiest. Oxfam calls for bold reforms, such as an EU-wide or nationally coordinated tax on the super-rich and increased transparency mechanisms like an EU assets registry, to fund social needs, climate action, and development. Taxing the super-rich is widely supported, is feasible and is urgent.<sup>35</sup>

The Irish Presidency will be responsible for advancing discussions on the Commission's proposal for a Tax Omnibus, including revisions to the Anti-Tax Avoidance Directive (ATAD), the Parent-Subsidiary Directive (PSD) and the Directive on Administrative Cooperation (DAC). As with other omnibus processes, there is a significant risk, that this drive for simplification could lead to deregulation and weaken the transparency and taxation rules that underpin Member States' tax bases.

The Irish Presidency should seek to ensure that the Omnibus closes the loopholes that allows the wealthiest individuals to escape their financial obligations by including the vehicles they use most: passive holding companies, opaque asset structures and cross-border information gaps.

The PSD and DAC revisions are key to capture this financial obligation:

- The PSD, originally designed to prevent double taxation within corporate groups, is systematically employed by wealthy individuals to avoid paying tax by allowing individuals to route passive income through personal holding companies. This design flaw costs EU countries substantial revenue that could be used to bolster public services and supplement their aid budgets abroad, while also deepening the inequality between taxation of labour and capital.
- An ambitious expansion of the DAC could capture undeclared wealth across the EU by using this reform to end the impunity that has allowed private wealth to remain invisible to tax authorities.

Ireland should explore a broader taxation of HNWI under coordinated principles and take the opportunity to broaden EU tax enforcement to include wealthy individuals. The Code of Conduct Group on Business Taxation could be given a formal mandate to address individual tax regimes and high net wealth preferential schemes.

The ongoing MFF negotiations, against the backdrop of the volatile global energy prices, are an opportunity to push for progressive own resources to fund the MFF, including through wealth related taxation reform and measures and a permanent tax on windfall profits of energy companies. The Irish Presidency should also facilitate a dialogue to introduce a taxation on fossil fuel excess profit taxes.

In parallel, Ireland should support an ambitious EU position on the UN Framework Convention on International Tax Cooperation to ensure, in particular, that it supports effective taxation of high-net-worth individuals and a fair taxation of corporate cross border services in an inclusive way.

## RECOMMENDATIONS

### **CHAMPION EU ENGAGEMENT ON A NEW INTERNATIONAL PANEL ON INEQUALITY**

Promote discussions in relevant Council formations on EU and EU Member State support for the proposed International Panel on Inequality. This panel – as championed by South Africa at the G20 and supported by Spain, Brazil and Norway – would provide scientific rigour to drive urgent action to address growing inequality.

### **STEER THE EU TAX OMNIBUS TO CLOSE EXISTING LOOPHOLES**

Ensure that working party negotiations on the tax omnibus strengthen – not weaken - the EU's anti-avoidance architecture.

Support revisions to the PSD that address the dividend exemption for passive holding companies.

Champion an expansion of the DAC's automatic exchange of information to include real estate assets and cross-border financial holdings of high-net-worth individuals.

### **EXTEND THE FIGHT AGAINST HARMFUL TAX PRACTICES TO COVER WEALTHY INDIVIDUALS**

Advance within the ECOFIN a formal mandate for the Code of Conduct Group to review individual tax regimes and HNWI preferential schemes.

Chart the way to strengthen beneficial ownership register standards across Member States, prioritising interoperability, data quality, and public accessibility along with tabling the development of a European Assets Register to identify and track offshore wealth.

### **POSITION TAX AS A LEVER TO REDUCE INEQUALITY AND FINANCE PUBLIC GOODS**

Use MFF negotiations to champion progressive new own resources, including a contribution mechanism linked to taxation of HNWI and a permanent windfall profit tax on energy companies, consistent with the EU's climate and social objectives.

Coordinate an ambitious and principled EU position in the ongoing negotiations for the UN Framework on International Tax Cooperation.

## II. BUSINESS AND HUMAN RIGHTS: ENSURING SIMPLIFICATION DOES NOT BECOME DEREGULATION

The EU has declared competitiveness to be an overarching priority. In this context, the rules that protect people and planet have been painted as “red tape”. Yet, ensuring that workers are not exploited, that digital rights are protected, that communities are not harmed by preventable tragedies, and that natural environments and waterways are not contaminated beyond repair is not an unnecessary burden. These are essential protections.

Simplification should improve clarity and implementation. Yet, current “simplification” efforts have at

times added complexity and have been pursued without proper consideration of their environmental and human rights impacts including by failing to conduct mandatory stakeholder consultations. This simplification drive also raises serious concerns around transparency and respect for democratic principles.

The first Omnibus illustrates these risks. It significantly weakened back key provisions in the Corporate Sustainability Due Diligence Directive (CSDDD), a landmark law designed to mandate responsible business conduct both within and outside the EU, with significant implications for efforts to address the climate crisis and protect workers in supply chains of EU companies. In particular, the removal of obligations on the EU's largest companies to implement climate transition plans sets back corporate accountability.

This process also raised serious procedural concerns. The EU Ombudswoman found “maladministration” in the Commission’s handling of the first Omnibus package, concluding that it had failed to comply with the principles of a transparent, evidence-based and inclusive law-making process.<sup>36</sup> Civil society was effectively locked out of the negotiations. Omnibus I therefore should serve as a lesson for future Omnibus files, both in terms of content and process.

## RECOMMENDATIONS

### **PROTECT TRANSPARENT, EVIDENCE-BASED LAW-MAKING**

Ireland should use its role as chair and steward to ensure that future Omnibus files are handled through a transparent and credible process. This means allowing sufficient time for proper impact assessments and meaningful consultations with stakeholders, that are substantive and transparent. The Presidency should avoid accelerated timelines that undermine democratic oversight or reduce stakeholder participation.

### **DEFEND THE REGULATIONS THAT PROTECT PEOPLE AND PLANET**

Ireland should work to ensure that simplification efforts do not weaken existing environmental, workers’ rights and human rights standards.

## III. ADVANCE A FEMINIST EXTERNAL POLICY FOCUSED ON GENDER JUSTICE

Gender equality is facing its most serious backlash in decades. Across the world, organised anti-gender movements are gaining political ground by influencing governments, shaping public opinion and radicalising citizens through systematic online campaigns, dismantling hard-won rights. At the same time, funding cuts and increasing restrictions on resources for women’s rights organisations, feminist, LGBTQIA+, and broader human rights organisations are further shrinking civic space. This is increasingly driven by far right and conservative actors reshaping policies and donor priorities in ways that undermine gender equality and human rights. Within the EU, civic space and funding is shrinking. In several EU Member States, gender equality has increasingly been overshadowed by competing political priorities, notably defence and economic competitiveness.<sup>37</sup>

This trend is also seen globally with huge funding gaps, eliminating lifesaving services for millions of women, and girls in all their diversity; and defunding feminist organisations across the Global South. This sends a political signal that gender equality is expendable.

The Irish Presidency comes at a critical juncture with the Gender Action Plan IV under preparation, a new Multiannual Financial Framework being shaped, and a Communication on Humanitarian Aid and the new plan on Women, Peace and Security forthcoming. Decisions made in the next six months will set the EU's direction of EU external action on gender equality for the better part of a decade. Ireland, through its Presidency role, has an opportunity to maintain ambition and ensure gender equality remains central to EU action.

## RECOMMENDATIONS

### **EMBED GENDER EQUALITY AS A BINDING COMMITMENT ACROSS EU EXTERNAL ACTION**

Ireland should use its Presidency role to embed gender equality as a binding commitment, not a checkbox exercise, across all EU external action. Ireland should promote an intersectional and feminist approach.<sup>38</sup>

### **SHAPE GAP IV AS A TRANSFORMATIVE FRAMEWORK**

With GAP under preparation, the Presidency offers a unique window to shape the gender equality commitments in EU's external action for 2028-2034. While the Commission holds the pen on GAP IV, the Council Presidency shapes the political environment in which that drafting happens. Ireland can use its chairmanship of relevant Council working groups to build member state consensus around an ambitious mandate, push back against attempts to dilute key priorities, and signal to the Commission the level of ambition the Council expects.

### **PROTECT BODILY AUTONOMY, SRHR AND EMBEDDING GENDER EQUALITY IN HUMANITARIAN ACTION**

Ireland should use its convening power to coordinate EU Member States towards a progressive approach to gender equality, including bodily autonomy and sexual and reproductive health and rights (SRHR) in external action. This includes steering Council discussions to secure bodily autonomy and SRHR explicitly within the external financing envelope, pushing for its integration into one of the nine flagship initiatives of the Global Health Resilience Initiative, and funding; and ensuring that any Council response to the forthcoming Communication on Humanitarian Aid establishes gender equality as a non-negotiable principle throughout EU humanitarian action.

### **COUNTER THE ANTI-GENDER BACKLASH AND PROTECTING CIVIC SPACE**

Ireland should also use its convening power to coordinate EU discussions in the relevant council party on the growing backlash against gender equality and human rights. This includes support for the Commission's forthcoming work to counter hate movements, incel ideology, and disinformation on gender, mentioned in the Gender Equality Strategy 2026 – 2030.

### **LEAD A UNIFIED EU POSITION AT CSW71 GROUNDED IN EU GENDER EQUALITY COMMITMENTS**

Ireland should facilitate coordinated EU preparations for the upcoming 71st session of the United Nations Commission on the Status of Women (CSW71), ensuring Member States

develop ambitious, unified positions on gender equality; that strengthen existing commitments of the EU under the Sustainable Development Goals<sup>39</sup> and Beijing Platform for Action,<sup>40</sup> providing Lithuania with a strong foundation to represent the EU cohesively when the session convenes in New York in March 2027.

## IV. PROMOTING RIGHTS IN A DIGITAL AGE

The Irish Presidency comes at a key moment in the EU's digital policy cycle. Ireland is expected to steer through triologue negotiations on the Digital Omnibus, an initiative aiming to simplify EU rules on data protection, cybersecurity and Artificial Intelligence (AI). There is a real risk of weakening key safeguards<sup>41</sup> that protect people in the digital space while also deepening inequality by further concentrating power within the hands of a few giant technology corporations (i.e., "Big Tech") that, collectively, hold unprecedented power and influence over the global economy, politics, and whose ambitions threaten ecological health and sustainability in the era of climate crisis.<sup>42</sup>

As a hub for many "Big Tech" companies and chief enforcer under the EU's "country of origin" principle, Ireland has a particular role, expertise and interest in EU-level negotiations on digital rights and the regulation of the technology sector.

Ireland can use its leverage to ensure that the Digital Omnibus is not a vehicle for deregulation resulting in the weakening of fundamental rights such as protection of personal data, privacy and non-discrimination and a lack of safeguards against AI harms and surveillance.

Emphasis should be placed on curbing the risks of unregulated surveillance capitalism around the world and the serious human rights violations that arise from it, which disproportionately impact women, girls, LGBTQIA+ people, human rights defenders and historically marginalised communities and may further entrench poverty, violence and inequality dynamics. Emphasis should also be placed on demanding more transparency and accountability from technology corporations, including for the energy consumption and environmental impacts of their infrastructure; and ensuring access to justice for those harmed.

There is a clear risk of global spillover with weaker EU standards lowering protections worldwide and harming the EU's credibility in international digital governance processes. This includes the reopening of the General Data Protection Regulation (GDPR) and the proposed amendments to the definition of personal data that could have significant implications for the data protection and privacy rights of people within and beyond EU borders.

## RECOMMENDATIONS

### **PUT FUNDAMENTAL RIGHTS AND THE PUBLIC INTEREST AT THE CENTRE OF DIGITAL POLICY**

Ireland can use its Presidency role to place the public interest at the centre of Council negotiations by including language on fundamental rights and social protection in the Presidency drafts of Council Conclusions and re-asserting rights-based language in Council Discussions.

### **SAFEGUARD THE EU'S DIGITAL RULEBOOK AND GLOBAL LEADERSHIP**

Ireland can seek to defend the EU's role as a digital policy leader and ensure that simplification measures strengthen protection of people's rights and the environment while improving guidance and access to tools and resources to support effective enforcement and compliance mechanisms.

### **ENSURE THE INTERNATIONAL DIGITAL STRATEGY DELIVERS FOR PEOPLE**

Ireland can also seek to ensure that commitments in the International Digital Strategy, approved by the Council in November 2025, shape the EU's contribution to global Internet governance and are applied through concrete measures to address digital rights challenges like tech-facilitated gender-based violence, job loss due to AI automation, AI bias and discrimination, and widening digital divides with meaningful engagement of civil society and affected communities.

### **USE THE DUBLIN AI SUMMIT TO ADVANCE A HUMAN-CENTRIC DIGITAL FUTURE**

Ireland can use the Dublin AI Summit to advance digital rights globally by positioning initiatives for human-centric technology, services, and innovation as the fulcrum of multistakeholder discussions, including on the ethical development and deployment of AI in line with the UN Global Digital Compact and relevant evidence from the Independent International Scientific Panel on AI.

## V. CLIMATE JUSTICE AND A GREEN EUROPE

The climate crisis is the greatest threat to humanity and the planet driving inequality, hunger and displacement. It is fuelling conflict and pushing millions deeper into poverty. Those least responsible for the climate crisis continue to bear a disproportionate burden of its impacts.

The Irish EU Presidency comes at a pivotal moment for European and global climate action. As the EU enters a key phase in shaping its post-2030 climate and energy framework and prepares for COP31, Ireland will have an important role in safeguarding ambition, advancing climate justice and reinforcing the EU's credibility as a global climate leader. This leadership is especially important as some governments and industry actors seek to roll back environmental protections and weaken climate ambition.

The EU 2040 target does not represent a fair contribution to limit global warming in line with the Paris Agreement. Any further weakening of the target - including using international carbon credits - should

be avoided. Weakening ambition would risk undermining the EU's ability to meet its legally binding objectives of climate neutrality by 2050 under the European Climate Law.

In the revision of the Emissions Trading System (ETS), Ireland should ensure that the that the ETS avoids watering down of climate safeguards, including maintaining a linear reduction factor, rejecting the introduction of international credits and ensuring ETS revenues are used for additional climate action, including international climate finance.

In the revision of the renewable energy directive (RED III), Ireland must ensure a focus on genuine renewable energy solutions, avoiding measures that distract from a rapid, just and equitable transition away from fossil fuels.

### **WHY IS OXFAM AGAINST THE USE OF INTERNATIONAL CARBON CREDITS?**

Purchasing international carbon credits to meet emission targets may appear more attractive in the short term but will ultimately delay a just transition in Europe, including the phase out of fossil fuels. Serious concerns also remain regarding the impact of many carbon credit schemes, with studies showing inflated emission reductions, double counting, lack of additionality and permanence, and harmful impacts on communities, including land grabbing and human rights abuses.<sup>43</sup>

International credits must not replace domestic emission reductions. If used at all, they should be a last resort and limited to high-quality, truly additional and permanent reductions that can demonstrate real benefits to local communities and economies in host countries.

### **BIOFUEL BLUNDERS: HOW THE RENEWABLE ENERGY DIRECTIVE HAS CAUSED FOOD INSECURITY AND RIGHTS VIOLATIONS**

Oxfam's research has shown that the EU's biofuel policy under RED III has been a recipe for disaster and a false climate solution.<sup>44</sup>

Since the early 2000s, the EU has been a driving force to promote biofuels as a solution to the climate crisis. But studies have shown that, when emissions from land-use changes are considered, biodiesel made from vegetable oils, such as palm, soy or rapeseed oil, emits more greenhouse gases than fossil fuels.

EU biofuel policies have also incentivised the need for vast areas of land globally to produce feedstocks for the biofuel industry. Oxfam's research lays out how these fuels have been threatening food security because of their impact on food

availability, food prices and stability, and the social and environmental sustainability of food systems, including links to human rights violations such as land grabbing.

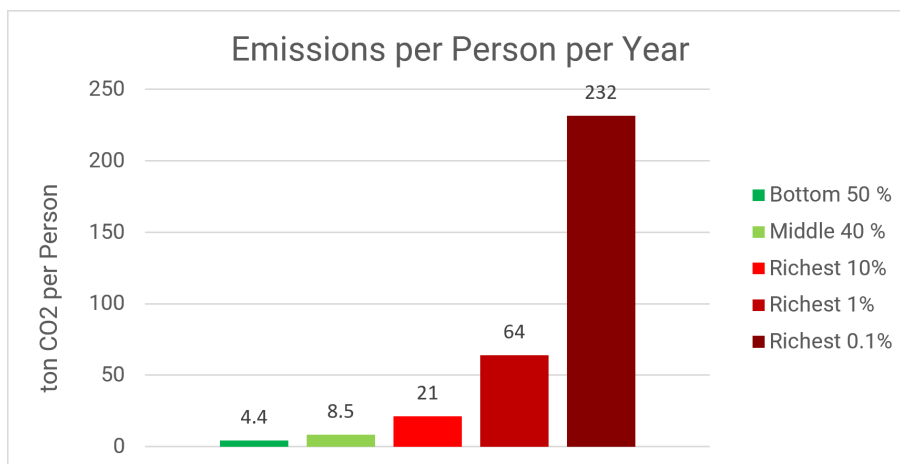
Ireland will also play a key role in shaping and coordinating the EU's approach on the international process on transitioning away from fossil fuels (TAFF), initiated at COP30 discussions in Belém. The

EU has a particular responsibility as one of the world's largest historical emitters to contribute to this process, including by ensuring the outcomes of the recent Santa Marta conference feed into the COP30 presidency roadmap. Ireland has already positioned itself as a global climate player, agreeing to co-host the next TAFF conference, and it can use the EU Presidency as an opportunity to ensure a global, equitable and just phase out of fossil fuels grounded in climate science, equity and solidarity. This climate leadership must be translated into action through the development and implementation of phase out plans and support provided to Global South countries to follow suit.

In addition, Ireland will be leading the EU delegation into COP31 and has an important role in strengthening EU ambition on climate finance as part of obligations under the UN climate framework.

Ireland can broker negotiations with Member States to identify new sources of climate finance, such as taxes on fossil fuel profits, and encourage them to update and increase their post-2025 climate finance commitments in line with the New Collective Quantified Goal (NCQG) of mobilising at least \$300 billion annually by 2035 for developing countries, including tripling annual adaptation finance.

**Someone from the richest 0.1% of Europeans emit 53 times more carbon than someone from the bottom 50%.**



Source: Oxfam analysis of Stockholm Environment Institute data (see Methodology Note – EU version).

Note: The figure shows the average per-capita carbon footprints of European individuals in different income groups in 2022. It illustrates the large disparities between people from different income groups.

In parallel, Ireland can elevate discussions on carbon inequality. Oxfam’s research shows that Europe’s wealthiest are burning through our carbon budget while ordinary European’s are driving carbon cuts.<sup>45</sup>

## RECOMMENDATIONS

### PROTECT CLIMATE AMBITION IN THE EU’S POST-2030 CLIMATE FRAMEWORK, ETS AND RED REVIEW

Ireland can steer negotiations on the EU’s post-2030 climate framework towards ambitious domestic emission reductions, including maintaining binding national targets and measures to support a just and equitable transition in line with the Paris Agreement and EU Climate Law.

Oppose the use of international offsets, unless as a last resort limited to high-quality, truly additional and permanent international credits, excluding in particular land-based credits.

Build consensus around strong outcomes for the ETS review by maintaining the cap and linear reduction factor, excluding international credits and phasing out free allowances. Ensure ETS revenue support climate action and to foster a just transition as well as international climate finance.

Strengthen the renewable energy framework should ensure maximum ambition, with RED III driving the transition to 100% renewable energy based on binding targets and keeping the core elements of the current framework intact.

### **BUILD A STRONG EU POSITION AHEAD OF COP 31**

Use its convening power to encourage all Member States to submit their new post-2025 climate finance plans and commitments by COP31, demonstrating individual and fair contributions to implementing the NCQG commitments, in particular through public and grants based finance at scale in order to meet the \$300 billion target, tripling adaptation finance, filling the Fund to Respond to Loss and Damage (FRLD) and ensuring that climate finance does not worsen the debt crisis in the Global South, but instead leads to real benefits to front-line communities.

In addition, Ireland should ensure an ambitious and progressive EU approach towards a global, just and equitable phase out of fossil fuels, contributing to robust next steps at COP31 as a follow up to both the COP30 presidency initiative and the Santa Marta conference.

### **FACILITATE EU DISCUSSIONS ON KEY CLIMATE ISSUES**

Facilitate discussions amongst EU Member States on carbon inequality and the disproportionate responsibility of EU high emitters.

Promote discussions in relevant Council working groups on new sources of climate finance, including taxes on the profits of fossil fuel companies and use the revenues to fund a just transition and international climate finance.

## **VI. PROMOTING A FAIR AND HUMAN APPROACH TO MIGRATION**

Ireland's Presidency of the Council presents an opportunity to steer EU Member States towards EU migration and asylum policies grounded in EU values, the rule of law, and human rights standards. As Council President, Ireland can play an important role in promoting a balanced and evidence-based narrative on migration that move beyond an excessive focus on returns, security, border control and externalisation of EU migration responsibilities.

Human mobility is a natural and necessary part of society. It contributes to innovation, economic growth and development, and addresses the EU's labour market and demographic challenges. Yet increasingly hostile rhetoric and securitised migration policies are eroding rights and undermining the democratic values on which the EU is found.

Language plays a critical role in shaping this narrative and the terms and framing used in political discourse shape public perceptions and policy choices. Ireland should therefore use its Presidency role to promote evidence-informed language that recognises the benefits of migration and moves away

from a securitised approach.

Following June 2026, the Pact on Migration and Asylum will move from political commitments to implementation. This phase will unfold amid concerns regarding rule of law violations, structural violence and pushbacks at EU borders, the criminalisation of humanitarian assistance, and insufficient accountability and independent monitoring at border facilities. There is a risk that serious rights violations during implementation may be downplayed as initial operational challenges, despite their potentially severe and lasting impact on the lives and rights of people on the move.

At the same time, the EU's external action related to people on the move must remain grounded in the EU Treaties, values and policy frameworks. Proposals to involve the European Border and Coast Guard (Frontex) in deportation operations between third countries raise serious risks of fundamental rights abuses, particularly given the persistent challenges around oversight and accountability.<sup>46</sup>

In addition, the EU's engagement with third countries increasingly links development funding to migration and security control, reinforcing unequal power structures. This approach risks becoming entrenched in the next MFF and Global Europe Instrument, undermining the EU's international commitments, policy coherence, and international credibility.

## RECOMMENDATIONS

### **PROMOTE A HUMAN AND EVIDENCE-BASED NARRATIVE ON MIGRATION**

Use the Presidency's convening and chairing role in Council working parties and political discussions to promote accurate, balanced and evidence-based language on migration. This includes referring to human mobility, regular and irregular migration, and forced displacement in ways that depoliticise discourse and contribute to shaping an honest and humane narrative.

### **FACILITATE DISCUSSIONS TO EXPAND REGULAR PATHWAYS**

Facilitate discussions among EU Member States on expanding safe and regular pathways. EU policy frameworks refer to safe pathways, though most of these commitments have yet to translate into meaningful action.

The Presidency can encourage progress on making these mechanisms concrete and actionable, including tools such as humanitarian visas and resettlement, as expanding safe and regular pathways is essential to reducing dangerous journeys and dependency on smugglers.

### **ENSURE THE PACT IS IMPLEMENTED WITH FULL RESPECT FOR FUNDAMENTAL RIGHTS**

Upholding EU commitments, such as the rule of law, respect for human rights as outlined in the EU Charter of Fundamental Rights and relevant international law, must be non-negotiable in the Pact's implementation. The implementation phase also offers an opportunity to support and strengthen engagement with civil society, particularly those with long-standing experience at borders and in reception facilities, who increasingly face obstruction and criminalisation for humanitarian assistance.

### **ENSURE EU EXTERNAL ACTION ON MIGRATION IS GROUNDED IN HUMAN RIGHTS, INTERNATIONAL LAW AND THE SDGs**

Steer Member States away from making development cooperation conditional on migration containment objectives during the MFF and GEI negotiations. EU external action should remain

consistent with the SDGs, the principle of non-refoulement and Article 208 TFEU.

In chairing these negotiations, Ireland should draw lessons from reviews of previous instruments, including the EU Emergency Trust Fund for Africa<sup>47</sup> and NDICI,<sup>48</sup> which found that containment-focused approaches can undermine development outcomes and can increase tensions in border regions.

Instead, the Presidency should encourage cooperation on migration, mobility, and forced displacement that addresses the root causes of forced displacement (such as poverty, inequality, and gender disparities) and harnesses the potential of migration for local development.

### **MONITOR NEGOTIATIONS ON PROPOSAL ON FRONTEX'S MANDATE**

Use the Presidency's chairing role to ensure that existing consultative mechanisms, including the Frontex Consultative Forum and the EU Ombudsperson, are meaningfully engaged during mandate negotiations.



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