INTRODUCTION

The general election on February 8th 2020 offers the opportunity to reimagine Ireland as a global political leader when it comes to critical issues that we are facing. Issues such as climate change, tax justice, gender equality and migration require visionary leadership, solidarity and a unity that is found by focusing on our shared humanity rather than our differences.

Global inequality is out of control and Ireland is no exception. A recent report by Oxfam noted that Ireland has the fifth-largest number of billionaires per capita in the world, most of whom are men. Overall the world’s 2,153 billionaires own more wealth than the 4.6 billion people who make up 60 percent of the entire population of the planet. Despite significant progress in reducing poverty in the last 20 years, recent evidence suggests that the pace of global poverty reduction is slowing.

It is women and girls who are most effected by economic inequality. Irish women spend 38 million hours a week on unpaid care work, contributing at least €24 billion to the economy every year – the equivalent of 12.3% of the entire annual Irish economy. Globally, women do more than three-quarters of all unpaid care work. Women and girls are putting in 12.5 billion hours of unpaid care work every day, which amounts to a contribution to the global economy of at least $10.8 trillion a year – more than three times the size of the global tech industry. Countless more, both in Ireland and around the globe, are paid poverty wages for care work.

In April 2019, the Irish Government launched A Better World, an ambitious statement of intent about how Ireland’s Official Development Aid (ODA) programme can help create a better, fairer, more peaceful and sustainable world. ODA plays a crucial role in reducing poverty and alleviating vulnerability, as well as responding to rising inequality, increased climate related disasters and the migration and refugee crisis. However, Ireland still has some distance to travel to reach its target of spending 0.7% of national income on ODA.

The climate crisis is one of the most pressing issues that we are faced with on the planet. It is affecting many of the communities with which Oxfam works; undermining their livelihoods through gradual, insidious changes in temperature and rainfall patterns, and increasing the frequency and/or intensity of hazards such as floods and droughts. Vulnerability to disaster and climate change matters because it perpetuates and deepens poverty and suffering. It stands in the way of people – particularly women – being able to enjoy their basic rights and reduces their chances of ever being able to attain them.
OXFAM’S KEY ELECTION ASKS

- Increase Ireland’s development aid budget to 0.7% of national income by 2025
- Deliver faster and fairer climate action to meet Ireland’s commitments to address the climate emergency and support poorer countries to cope with climate change
- Support sustainability through developing the circular economy
- Invest in our care system to help address gender inequality
- Support a fundamental reform of the global corporate tax system
- Protect those seeking refuge and keep their families together
- Pass legislation to ensure that companies adhere to human rights principles
1. DEVELOPMENT COOPERATION

The Government’s committed to spend 0.7% of national income on Official Development Assistance (ODA) by 2030. However, we are calling on the new government to reach this commitment within its lifetime. Realising this pledge is critical to upholding Ireland’s reputation in the global donor community and delivering on the ambition of Ireland’s ODA plan *A Better World*.

Budget 2020 allocated €837m to Ireland’s ODA programme; an increase of approximately €21m on the amount pledged in Budget 2019. ODA committed in Budget 2020 was approximately 0.41% of national income using a new modified measure of the size of the Irish economy known as GNI*. This still leaves Ireland a long way from reaching the 0.7% pledge.

The review of Irish Aid by the Joint Committee on Foreign Affairs and Trade in 2018 demonstrated cross-party support for restoring Ireland’s ODA budget and called for a multiannual plan to increase the aid budget on an incremental, phased basis.

Any increase in ODA should be complemented by a roadmap and timelines which set out the year on year increases to reach the 0.7% target. The Government should also commit to replicating the progress in other EU Member States to protect the aid budget by legislating for 0.7% and take steps to ensure that Irish Aid is appropriately resourced to oversee and manage these funds effectively.

Alongside quantity, the quality of aid is key. Ireland has been recognised internationally as a donor that provides effective aid. The policy of providing untied aid and compliance with the *Busan aid principles* must be maintained and Ireland’s aid should continue to be used for its intended purpose to alleviate poverty and reduce vulnerability. Ireland must also advocate for the protection and integrity of aid in multilateral instruments, particularly in ongoing negotiations on the EU’s Multi Annual Financial Framework. Ireland must defend principled EU development cooperation that maintains integrity, accountability and a development focus.

**Oxfam Ireland calls on the next Government to:**

- Increase Ireland’s development aid budget to 0.7% of national income by 2025, while maintaining the integrity of ODA.
2. FASTER AND FAIRER CLIMATE ACTION

The climate crisis is one of the most pressing issues that we are faced with on the planet. It is affecting many of the communities with which Oxfam works; undermining their livelihoods through gradual, insidious changes in temperature and rainfall patterns, and increasing the frequency and/or intensity of hazards such as floods and droughts. Vulnerability to disaster and climate change matters because it perpetuates and deepens poverty and suffering. It stands in the way of people – particularly women - being able to enjoy their basic rights and reduces their chances of ever being able to attain them.

Ireland has been a laggard on climate action, with the Government dragging its heels and missing key targets. The Government’s 2019 Climate Action Plan is a step forward but it’s nowhere near enough. According to the UN, Ireland needs to reduce global emissions by 7.6% a year, year-on-year, from now to 2030, to ensure it is compliant with commitments made in the Paris Agreement to keep global warming to 1.5% above current levels. However, measures outlined in the Climate Action Plan amount to an average of only 2% reductions in our greenhouse gas emissions from now to 2030.

The devastating impacts of climate change are being felt everywhere and are having very real consequences on people’s lives, especially in the world’s poorest countries. As well as reducing carbon emissions at home, it is necessary for richer countries like Ireland to provide sufficient climate finance to ensure the countries most impacted by climate breakdown have adequate resources to implement necessary adaption measures.

The Irish Government has committed to at least double the percentage of ODA spending on climate finance by 2030. The overall climate finance provided by Ireland in 2018 was €80m which was approximately 10% of the overall ODA budget in that year. Thus, to reach this target Ireland needs to spend about 20% of its ODA budget on climate finance. However, as climate breakdown is happening now, it important that this commitment is reached as soon as possible - by 2025 at the latest.

Oxfam Ireland calls on the next Government to:

- Deliver annual reductions in climate-polluting emissions of at least 8% a year over the lifetime of the next Government, i.e. the legally binding Carbon Budget for the period 2021 to 2025 would be equivalent to 8% year-on-year reductions compared to 2020.

- Help poorer countries to cope with the climate emergency by reaching the target of spending 20% of ODA on climate finance by 2025. Increased ODA spending on climate finance should receive an additional budgetary allocation rather than being diverted from the existing ODA budget.
3. Sustainability and the Circular Economy

The corporate world has a huge impact on sustainability. Every decision can affect the most vulnerable people and ecosystems. It can threaten livelihoods and exacerbate poverty.

For example, the fast fashion industry has shaped the way that we consume clothes. Due to overconsumption and lack of regulation we are buying vast amounts of low-quality textiles. Not only are these garments unfit for long-term use, but they cannot be recycled, resulting in a worldwide waste problem that is detrimental to the environment. The wages and working conditions of clothes producers in countries like Bangladesh, who are usually women, often fall well below basic human rights standards.

Textiles have been identified as one of the waste streams with the highest untapped potential to implement circular practices. Throw-away fashion is unsustainable and is stretching the planet’s resources beyond its limits. Every year Irish people dump 225,000 tonnes of clothing – a huge waste of water and energy considering that it would take 13 years to drink the amount of water needed to make one t-shirt and one pair of jeans.

The circular economy concept brings a holistic perspective to the lifespan of a product from design, material choice, sustainable production processes, product use, reuse and recycling. Circularity benefits the environment and helps to fight the climate crisis. It also generates innovative and sustainable economic opportunities.

The aim is to move past the current take-make-waste extractive industrial model using three key principles:

1. Designing waste and pollution out of the life cycle of a product
2. Keeping products and material in use
3. Reviving natural systems

Oxfam Ireland works with a wide range of companies committed to sustainability. These business partnerships directly improve the lives of millions of people worldwide by making it easier to keep excess stock out of landfills. However, a lot more needs to be done to develop the potential of the circular economy in Ireland.
Oxfam Ireland calls on the next Government to:

- **Create a Textiles Action Plan:** we need a concrete action plan for the textiles industry that contains measures on waste prevention that adopts key legislative frameworks such as the EU waste hierarchy. The plan should also ensure that retailers are signatories to the UN Fashion Industry Charter for Climate Action.
- **Offer support solutions to incentivise circular practices, especially involving social enterprises, including:** reducing VAT for services that prolong a product’s life such as repair, resale or specialised washing; work to make secondary raw materials more financially viable in comparison to virgin raw materials in order to incentivise their use; dedicate research and funding to secondary raw material so as to optimise their quality and longevity.
- **Design and implement policy guidelines:** these guidelines should not be overly descriptive to encourage innovation. A lifecycle assessment can assist with policy design as it can be used to determine the relevant measures to reduce environmental impact.
- **Insist on transparency in the textile chain:** so that the consumers are aware of where and under what conditions products are made including where donated clothing products end up.
- **Put in place the Extended Producer Responsibility (EPR) framework:** stemming from the European Waste Framework Directive, this framework can be used to implement the regulatory requirement to separately collect textiles by 2025.
4. GENDER INEQUALITY AND THE CARE ECONOMY

When we think of gender inequality, our minds tend to leap to wage packets and glass ceilings. But for women and girls the gender gap may be better illustrated by the countless hours they spend caring for others, as well as cooking and cleaning. All these invisible tasks traditionally belong to them but are neither counted nor valued.

Care work is the ‘hidden engine’ that keeps the wheels of our economies, businesses and societies turning. It is driven by women and girls who, with little or no time to earn a decent living, be involved in their communities or have a say in how their societies are run, are trapped at the bottom of the economy.

Women and girls undertake more than three-quarters of unpaid care work in the world and make up two-thirds of the paid care workforce.

They carry out **12.5 billion hours of unpaid care work every day**. When valued at minimum wage this would represent a contribution to the global economy of at least **$10.8 trillion a year, more than three times the size of the global tech industry**.

Like the global situation, care work (paid and unpaid) in Ireland is highly gendered and undervalued in terms of pay and recognition. Provision of care services (e.g. childcare, care for older people) by the State is relatively low, leaving households to provide these services themselves or to source them from the market, if they can pay. The levels of support for combining paid and unpaid work are still well behind the EU average, while State supports for those who wish to receive care in their own home are limited. This issue is also poorly integrated into social and economic policy deliberations. Ireland provides the least support to care work among the EU28. This sits uneasily with Ireland’s reputation as being a good place for families, and any cutbacks or delays in investment impact women disproportionately.

Ireland has the **fifth largest number of billionaires in the world, relative to its population, the vast majority of which are men**, while women in Ireland put in **38 million hours of unpaid care work** every week, adding at least **€24 billion** of value to the Irish economy every year. This is equivalent to **12.3% of the Irish economy**.
Oxfam Ireland calls on the next Government to:

- **Implement the recommendations of the Citizen’s Assembly on Gender Equality related to care work.** This will require significant extra investments in public services and social infrastructure. For example, increase investment in early years education to bring overall expenditure in line with the UNICEF recommendation of 1% of GDP.

- Ensure care workers employed or funded by State programmes are properly **compensated to at least a living wage level.**

- **Hold a referendum on Art. 41. 2 of the Constitution about the role of women in the home** to amend the language so it is gender neutral and recognises the value of care work in Irish society.

- **Deliver integrated changes in social and employment policies that support carers, facilitate the combination of care and employment, while at the same time encourage greater male participation in care.** For example, agree to more paid shared parental leave and more non-transferable paid parental leave for men. Reform the pension system to ensure that women do not lose pension rights as a result of stepping out of the workforce due to care responsibilities.

- Require all Government Departments to produce an **equality budgeting impact statement on a statutory basis,** to provide proper scrutiny of the impact of economic and taxation policies, as well as spending priorities, on women and girls. This process should involve women’s organisations and Civil Society,

- **Ensure that the Central Statistics Office should collect better data** on the levels and distribution of unpaid care work on an ongoing basis and incorporate the contribution of unpaid care work into overall macro-economic statistics. This will allow this currently hidden sector of the economy to be considered as part of future economic development planning.
5. REFORMING THE GLOBAL CORPORATE TAX SYSTEM

It is impossible to develop long term solutions to global poverty and inequality so long as the current scale of corporate tax avoidance continues to drain financial resources from low-income countries - resources which should be used to provide essential services such as health and education.

Oxfam Ireland recognises that Ireland has made some reforms to address corporate tax avoidance, however, these haven’t gone far enough to address the scale of tax avoidance that is facilitated by Ireland’s current corporate tax regime. There is clear and growing evidence that Ireland is still acting as a ‘conduit’ facilitating large scale tax avoidance. A recent Oxfam report, Off the Hook, established that royalty payments sent out of Ireland were equivalent to 23% of the country’s GDP in 2017. This is more royalties than are sent out of the rest of the EU combined and makes Ireland the world’s number one royalties’ provider. High levels of these payments far above normal economic activity indicate that a jurisdiction is facilitating tax avoidance.

Corporate tax avoidance negatively impacts efforts to reduce global poverty reduction. The UN estimates that developing countries lose around $100 billion annually as a result of corporate tax avoidance every year. This deprives developing countries of vital revenue needed to provide the health, education and infrastructure that lift people, especially women, out of poverty. Increasing attention has also been drawn to how tax avoidance and tax evasion negatively affect women’s rights and are detrimental to closing the gender inequality gap. In 2018 a UN Women report concluded that transnational tax avoidance and tax havens have negative effects on gender equality. The European Parliament has also recognised the harmful effect of tax avoidance and evasion on women in a 2018 report on gender equality and taxation policies in the EU.

Efforts to reform the global tax system are now taking place at the OECD, an approach which Ireland supports. These reforms are essential to finance the Sustainable Development Goals. Corporate income tax is essential for revenue raising in developing countries. Low income countries are especially exposed to profit shifting and tax competition. The Irish Government needs to engage constructively with this reform process at the OECD and ensure that world’s poorest countries stop paying the price for an outdated global tax system.
Oxfam Ireland calls on the next Government to:

- **Contribute to a second generation of international tax reforms** by supporting a transformative international reform of corporate income tax leading to an **equitable rebalancing of taxing rights between developed and developing countries**. The aim should be to find a solution for all economic sectors and not ring-fence highly digitalised companies, ensuring sufficient taxing rights for operations in consumer markets as well as manufacturing and natural resource operations. Redistribution of taxing rights should allocate profits based on corporations’ global activity and a combination of factors such as consumption, employment and production.

- **Agree a global minimum effective tax rate at a fair level**. The minimum effective tax rate should be set globally, applied on a country-by-country basis without carve-outs, and set at a high enough rate to effectively curb profit shifting. It should generate additional revenues where economic activity takes place.

- **Require that all large multi-national companies (MNCs) adhere to full and effective transparency** by supporting efforts at EU level to agree meaningful legislation on **public Country by Country Reporting**. This would ensure that MNCs publicly report on a country by country basis where they make their profits and pay their taxes.

- **Review and reform Ireland’s Double Taxation Treaties**: Ireland should adopt the UN Model Double Taxation Convention between developed and developing countries (the UN model) as the minimum standard.
6. SUPPORTING REFUGEES

Involuntary migrations continue apace, with over 70.8 million people being forced to leave their homes due to conflict, persecution and disaster. At the EU level, Ireland has been complicit in a failed system of migration management with the prioritisation of border security over the needs of vulnerable people. We must adopt a migration system that is based on human rights and international law and that promotes inclusivity, transparency and accountability.

While the number of people arriving in Europe irregularly through the Mediterranean has dropped significantly from the peak in 2015, the situation for many refugees and migrants in Europe has gotten worse. Reception systems in countries of arrival – in Greece and Italy – are over capacity. Asylum seekers are often pushed out of the official system by poor and unsafe conditions. We have seen first-hand the devastation that Europe’s flawed migration policies are causing, and we want to challenge this response by presenting positive, alternative solutions.

Cooperation with third countries such as Turkey and Libya, on migration issues must be based on respect for human rights and international law; promote inclusive, accountable and transparent processes; and work for the benefit of displaced people, migrants, and communities in host and destination countries. This means identifying opportunities to support regional migration initiatives which foster cross border trade and access to markets and refraining from agreeing policies on migration management with states that have questionable human rights regimes.

To address these issues the next Irish government needs to:

- Support shared responsibility for hosting refugees equally throughout the EU under a proposed new Dublin system.
- Support the implementation of EU asylum system that is safe, fair and effective and that provides access to basic services to all people seeking asylum. This includes healthy food, water, medical assistance, and legal information and assistance.
- Support EU search and rescue operations with the sole objective of saving lives and supporting search and rescue by NGOs. People saved in international waters should not be returned to Libya, which the UN has warned is not a safe country for disembarkation, and where it has been documented that people suffer torture and rape.
- Only support partner countries’ security systems when it contributes to achieving peace and stability, inclusive and sustainable development, state-building and democracy, rule of law and protection of human rights.
- Address the specific needs of refugee and migrant women and girls within aid programmes and promoting their role as leaders for positive and inclusive change.

The right to family life and the protection of the family is enshrined in international human rights law and is a shared value that cuts across cultures. The Universal Declaration of Human Rights and the International Covenant on Civil and Political Rights prescribe that the family is a fundamental unit in society and one which is entitled to protection by society and the State. The Irish Constitution, Bunreacht na hÉireann, mentions the value of the family as ‘the natural primary and fundamental unit group of Society, and as a moral institution possessing inalienable and
impresscriptible rights, antecedent and superior to all positive law’. Despite these clear and accepted international standards, Ireland has failed to take adequate steps to protect the right to family life for refugees.

Forced migration separates many families, wrenching children from their parents and grandparents, separating siblings, forcing partners to live apart, and destroying extended family networks. In 2018, Oxfam Ireland produced a report *A Family Belongs Together* which detailed the human consequences of the Irish government’s policy on refugee family reunification – the impact on refugee families and on their ability to integrate into Irish society.

The report shows that family separation has a destabilising effect on refugees living in Ireland and contributes to deteriorating mental health and wellbeing, including anxiety and depression. When families are reunited, the presence of relatives can accelerate integration for both new arrivals and family members already in Ireland. A family provides nurturing and coping strategies, helps to anchor a loved one in a new place, and contributes to building cohesion, as well as boosting their ability to engage with social institutions outside of the family unit. The Irish government’s current policy on refugee family reunification is too restrictive and only allows a very narrow group of family members to apply to be reunited – essentially spouses, children under the age of 18, and parents of children under 18.

**Oxfam Ireland calls on the next Government to:**

- **Amend the International Protection Act (2015)** to expand the definition of family to include young adults who are dependent on the family unit prior to flight, parents, siblings, in-laws and any other dependent relative. At the very least, the Minister’s discretionary power to reunite dependents should be reinstated as per the 1996 Refugee Act.

- **Introduce legal aid for people seeking refugee family reunion** through increased funding to the Legal Aid Board by the Department of Justice.

- **Waive the income requirements for those who have received international protection who apply for family reunification** through non-EEA general administration mechanisms.
7. BUSINESS AND HUMAN RIGHTS

Exploitative working conditions, including modern slavery and child labour; gender discrimination and violence; violations of trade union and workers’ rights; corruption and tax evasion; toxic pollution; rampant destruction of forests; the climate crisis, land-grabs and evictions of indigenous peoples and local communities, and violent attacks on human rights, environmental and land defenders are widespread in the global value chains of companies conducting business in Ireland and the EU. Women, children, indigenous peoples, workers and their unions, human rights defenders and marginalised groups tend to be particularly affected.

Oxfam’s Ripe for Change report exposed the economic exploitation faced by millions of small-scale farmers and workers in food supply chains. Our surveys of people working in supermarket supply chains in a range of countries found that a large majority struggle to adequately feed their own families. Women bear the heaviest burden. Overwhelmingly concentrated in the least secure and lowest paid positions in food supply chains, shouldering most of the unpaid work on family farms, and routinely denied a voice in positions of power, our modern food system is built on squeezing women’s labour hardest of all.

Although some businesses and financial institutions are already taking steps to meet their responsibility to respect human rights and the environment in their global operations, too many others are linked to serious abuses. At present, there is no legally binding business and human rights regulation to stop this exploitation and abuse. Voluntary measures have failed to prevent abuses and are simply not strong enough. A recent report published by the Centre for Social Innovation at Trinity Business School in Dublin, Business and Human Rights in Ireland: Benchmarking compliance with the UN Guiding Principles, paints a very poor picture of Irish company engagement with business and human rights.

The report assesses Irish companies, including some of the most well-known Irish MNCs, adherence to UN human rights principles throughout their global operations. According to the report the performance is by Irish companies is “weak across the board.” Only 4.1% of the companies reviewed embedded respect for human rights and human rights due diligence in their work. As the UN General Principles on Business and Human Rights are nearly 10 years old it is obvious that voluntary approaches are not working.

There is need for legislation to establish a corporate duty to respect human rights and the environment and require companies and financial institutions to identify, prevent, mitigate and account for abuses and harm in their domestic and global operations, activities, products, services, supply chains and exports. The legislation should hold such companies legally accountable and provide access to justice for victims.

Absence of such laws means that consumers purchase products and services tainted by abuses and environmental devastation, and millions of savers have their (pension) savings invested in companies that are behind these abuses. It’s time to change this.
Following France’s adoption of a duty of vigilance law in 2017, other countries are adopting or discussing similar legislation. A number of companies, sometimes supported by multi-stakeholder initiatives, already have systems in place to implement these guidelines.

So far Ireland has supported the idea of human rights due diligence on a voluntary basis. However, as part of its National Plan on Business and Human Rights 2017-2020, the Irish Government commissioned a baseline assessment of the legislative and regulatory framework as it relates to business and human rights in Ireland. This assessment recommends mandatory human rights due diligence legislation in Ireland. Moreover one of the key recommendations made to the Irish government by the UN Committee on the Elimination of Racial Discrimination in December last year was that Irish companies should be required by law to undertake human rights due diligence. For several years, similar calls have been made for mandatory human rights due diligence in Ireland by bodies such as the Irish Human Rights and Equality Commission, the Irish Congress of Trade Unions and civil society organisations.

This is why Oxfam Ireland is calling on the next Government to:

- Pass mandatory human rights and environmental due diligence legislation in Ireland and support the calls for such legislation to be passed at the EU level.

- Support the development of a UN binding treaty on business and human rights to regulate, through international law, the activities of transnational corporations and other business enterprises.
OXFAM IRELAND

OXFAM is a global movement of people working together to beat poverty for good. Around the globe, Oxfam works to find practical, innovative ways for people to lift themselves out of poverty. We save lives and help rebuild livelihoods when crisis strikes, and we campaign so that voices of the poor influence the local and global decisions that affect them.

Last year, Oxfam Ireland, in partnership with Irish Aid, worked in over 10 countries and reached 8.05m people through our development and humanitarian programmes.

In Ireland, we advocate nationally and globally on a variety of issues, including financing for development, inequality, tax justice, women’s rights and human rights in humanitarian crises. At EU level, Oxfam challenges EU policies to make them work for people in poverty. In Brussels, we work to influence key decision-makers in the EU institutions to ensure that EU policies affecting poor countries have a far reaching, positive impact on the lives of those most in need.

FOR MORE DETAILS CONTACT
Policy and Advocacy Team
Oxfam Ireland
IRL-info@oxfam.org

2nd Floor Portview House
Thorncastle Street
Ringsend
Dublin 4
t: +353 1 635 0461

w: www.oxfamireland.org
f: www.facebook.com/oxfamireland
t: www.twitter.com/0xfamireland