

General Election 2024

Policy Manifesto – Christian Aid Ireland



For dignity, equality and justice

Poverty is inherently political. It is not an accident, but the result of specific choices, policies and structures that can – and must – change. It is the consequence of unequal access to power and resources, rooted in a long history of colonialism, oppression and exploitation.

Its persistence, amidst record-breaking wealth, is a challenge to those of us who believe in a more just and sustainable world. In this election we're calling on all candidates, political parties and the next Irish Government to commit to taking the bold, urgent and transformative action needed to end it.

Christian Aid was founded by and remains rooted in the churches of Britain and Ireland, in the aftermath of World War II. We have been standing with the world's poorest and most marginalised communities for more than 75 years.

We work alongside local partners to tackle global inequality, injustice and violence, and believe that real progress can only be achieved when both the symptoms and the structural root causes of poverty are recognised and addressed – both in Ireland and around the world.



Stark and persistent inequality is a defining feature of the modern global economy, alongside a growing concentration of power among a small number of individuals and private companies. Climate change threatens us all, but is also rapidly widening the gap between rich and poor – those with least resources, who have done least to cause the climate crisis, are already bearing its worst impacts. Human rights and international law are undermined by those who sow the seeds of war and insist on a vision of a world where ‘might is right’.

At a time of such significant geopolitical change and uncertainty, it’s crucial that our elected representatives show principled leadership.

However, in our work around the world we already see the green shoots of hope and solidarity. Communities are taking action, challenging the unjust use of power; building a world where resources are more evenly shared and responsibly managed; caring for the earth and our common future; prioritising peace over war.

Ireland enjoys a hard-earned and admirable reputation as an ally in these causes and as a champion of multilateralism, cooperation, development and human rights. Now is the time to build on this – a foreign policy based on these values has never been more important.

In this general election, Christian Aid Ireland is calling for action across five key areas:

- 1. Act for climate justice**
- 2. Build a fairer global economy**
- 3. Support effective aid and development**
- 4. Prioritise peacebuilding**
- 5. Defend human rights and international law in Israel and the occupied Palestinian territory**

1. Climate Justice

Climate change is the single biggest threat facing humanity, but the world is still not treating it with the urgency required. Rapidly scaled-up, transformative climate action must be at the heart of all political parties' work.

As an international aid and development organisation we see the devastating impacts that the climate crisis is already having and the deep injustice driving it. It is exacerbating existing development challenges at a rapid pace, driving hunger, conflict and insecurity. As UN Special Rapporteur Philip Alston has warned, *“climate change threatens to undo the last 50 years of progress in development, global health and poverty reduction”*, and time is running out to properly address it.

At its heart, this is a crisis of inequality. Decades of rampant extraction and burning of fossil fuels by wealthy, industrialised nations have driven the crisis, but by contrast, the poorest half of the world – nearly 4 billion people – are responsible for just 12% of all greenhouse gas emissions. It is these communities, despite doing least to cause the crisis and having least resources to react, that are most impacted – already dealing with increasing extreme weather events like flooding, storms and drought, and well as slow-onset events like rising sea levels.

Climate justice means recognising and addressing this stark imbalance, and delivering a transition to a decarbonised global economy that is fast, deep and fair. We must ensure that no one is left behind, be that in Ireland or internationally. Everyone – all of us – deserves access to secure energy, a warm home, clean air and drinking water, and sustainable food, no matter where we are.

Some progress has been made in recent years, including a landmark new climate law, the setting of annual ‘carbon budgets’, and the fact that after decades of increases Ireland’s emissions are estimated to have finally peaked and started falling. However, this is nowhere near enough. Ireland remains significantly off track to deliver on its 2030 and 2050 targets, and its fair share of the global effort needed.

As one of the wealthiest countries in the world, with the third highest emissions per capita in the EU, we must urgently ramp up investment in domestic climate action and work to reduce emissions in all sectors, including energy, transport, housing and agriculture. We must show leadership internationally, at both EU and UN level, and deliver on longstanding pledges of financial support for developing countries – a cornerstone of the 2015 Paris Agreement.



We call on the next Government of Ireland to:

- Substantially scale up **investment in domestic climate action** to ensure we deliver our fair share of emissions reductions, in line with the key Paris Agreement goal of limiting global warming to 1.5°C. At a minimum, Ireland must meet its emissions reductions targets set for 2030 and stay within our legally-binding carbon budgets.
- **Regulate Irish banks and investors**, strengthening the Fossil Fuel Divestment Act 2018 and ending the flow of finance into destructive fossil fuels. Rather than pumping trillions of euro towards fossil fuel subsidies globally, we must work to redirect these resources to renewable energy and a fast and fair transition.
- **End all support for further fossil fuel exploration and extraction**, including coal, oil and gas, and back the development of a Fossil Fuel Non-Proliferation Treaty at UN level.
- **Scale up Ireland's international climate finance** support for developing countries to at least €500m per year and meet our long overdue fair share of existing global targets.
- At UN level, use its voice within the EU negotiating bloc to push for an ambitious **new global goal on climate finance**, which is science-based, addresses the needs of developing countries, and prioritises public, grant-based support. Play a constructive role at COP29 and beyond, advocating for renewed action based on climate justice principles.



- Begin contributing to the **UN-led Loss & Damage Fund**, to help communities react and rebuild when climate disasters strike. Develop a pathway to providing our estimated fair share of L&D funding of at least €1.5 billion per year by 2030.
- Cooperate internationally at EU, OECD and UN levels to make this scale of funding possible, pushing for **new and substantial sources of revenue**. This should include fairer taxation of excess corporate profits and extreme wealth, fossil fuel production, international levies on aviation and shipping, and progress on global efforts for debt relief.
- Support a **renewed 'green wave'** and speak out against efforts to undermine climate action. We must resist attempts to sow seeds of doubt or pit groups against one another, and invest in a just transition that delivers for all – including those in energy poverty, farmers, agricultural workers, and people keen to decarbonise but lacking the necessary resources and support.

2. A Fairer Global Economy

Despite record levels of wealth, global poverty persists, and in fact has been rising in recent years. Extreme inequality between the rich and the poor is now a defining feature of the modern global economy, where a handful of powerful companies and individuals possess more economic might than many countries.

As Nobel Prize-winning economist Thomas Piketty and colleagues note: *“global inequality seem to be about as great today as it was at the peak of Western imperialism in the early 20th century. The share of income presently captured by the poorest half of the world’s people is about half what it was in 1820, before the great divergence between Western countries and their colonies.”* Wealth inequality is similarly extreme, with the richest 10% of the world now owning over 75% of all wealth, while the richest 1% have captured almost twenty times as much wealth as the poorest 50% over the past three decades.

This is a sign of a broken and fundamentally unjust global economic model, which delivers devastating poverty and scarcity for so many, and unimaginable wealth and power for so few. Systems that are supposed to redistribute resources, such as progressive taxation and social protection, are not working as they should. Governments around the world lack the money needed to invest in crucial services like healthcare and education, on which the poorest people – especially women and girls – disproportionately rely. We must work to tackle these imbalances in power and build just, sustainable economies that work for all people, not the other way round.

Ireland has a proud record of standing up for human rights and equitable development, but we must live up to it in both our domestic *and* our foreign policy. This means identifying blind spots, particularly in the areas of economic justice and corporate power. Ireland’s tax, trade and investment policies have seen us become a hub for some of the most powerful companies

in the world, but this also brings a responsibility. We must ensure those companies are properly regulated and that policies and decisions taken here don’t undermine the rights of those abroad.

It is critical that our engagement with the world is not limited to narrow self-interest, but puts human rights at its core. Internationally, we should support an overhaul of the global financial system to ensure it is aligned with the triple emergency of poverty, inequality and climate change. We must shift power from institutions historically dominated by the global north, such as the Organisation for Economic Co-operation (OECD), the World Bank and the International Monetary Fund (IMF), and into more democratic and inclusive UN structures.

Corporate Power

In our work around the world, we see the profound impact that private companies can have, both positively and negatively. A well-functioning private sector can be a force for good, generating employment and opportunity, but too often a lack of regulation and a dangerous concentration of power has enabled powerful companies to generate vast profits at the expense of people and planet.

Many Irish and EU-based companies have been linked to serious harms in their global operations. This includes use of forced labour, dangerous working conditions, deforestation, land grabs, pollution of air and water, and even attacks on human rights defenders standing up against abuse. These impacts often occur at the very far end of complex global supply chains that we don’t see, thousands of kilometres away. When the Rana Plaza building collapsed in Bangladesh in 2013, over 1100 garment workers tragically lost their lives – most of them women. Their main output was for large European textile companies.

The neoliberal economic model, characterised by a reliance on intense competition, deregulation and the privatisation of public services, has diminished the power of the state and driven an extreme imbalance between private companies, citizens and governments. There is growing recognition that this imbalance must be addressed, and we need stronger laws to clean up global supply chains and hold companies accountable for human rights or environmental harms.

Over a decade ago, the UN agreed a set of core ‘Guiding Principles’ on Business and Human Rights, setting out obligations including so-called ‘due diligence’ checks to identify and address impacts in global supply chains. In 2017 Ireland launched a National Action Plan to implement these principles. However, the plan was weak and merely sought to ‘encourage’ companies to respect human rights within their operations, rather than making it mandatory in law. As a result it has been ineffective, and right across the world voluntary approaches, guidelines and codes of conduct have failed to deliver the kind of change we need to see. Firmer action is needed to address the power imbalances between citizens, government and private companies.



We call on the next Government of Ireland to:

- Implement in Irish law the landmark 2024 **EU Corporate Sustainability Due Diligence Directive (CSDDD)**, aimed at cleaning up global supply chains. Ensure it is transposed quickly and effectively, strengthening it where possible and ensuring access to justice for victims in Irish courts.
- Internationally, support the development of the proposed **UN Treaty on Business and Human Rights**, pushing for a clear EU mandate to engage constructively in the negotiations.
- Deliver an improved **Second National Action Plan on Business and Human Rights**, centred around binding legal commitments for companies rather than ineffective voluntary standards.
- Ensure **state-owned companies**, like the Electricity Supply Board (ESB), lead from the front and take account for human rights and environmental harms in their supply chains, particularly the impact of coal mining on communities in Colombia.
- Reform the inadequate, ineffective and under-resourced **OECD National Contact Point (NCP)**, which must act as a meaningful watchdog and non-judicial mechanism to raise issues of corporate behaviour and seek redress.
- Commit to further action to address **blind spots in corporate governance**, particularly aggressive tax planning and tax avoidance.

Tax Justice

Fair, progressive taxation is the most sustainable and effective source of revenue to fund essential public services like healthcare, housing and education. Tax policy plays a crucial role in distributing resources fairly and in tackling poverty and inequality.

However, in the modern global economy, these impacts do not fit neatly within national borders. Many of the world most powerful multinational companies use complex corporate structures to dodge taxes and ultimately avoid paying their fair share. Profits are shifted across borders into low or no-tax jurisdictions, sheltering billions of euro every year. This erodes national tax bases and public budgets and is particularly harmful for developing countries. Vital revenue that should be funding hospitals and schools is siphoned away, prolonging a reliance on aid, exacerbating inequality and keeping people trapped in poverty.

Ireland's oversized role in the international tax avoidance landscape has been very well documented, set out in detailed research from EU institutions, academics and aid agencies. The EU Tax Observatory recently estimated that Ireland was the destination of approximately \$120-140 billion of shifted corporate profits each year, jointly the first largest in the world. Tax avoidance structures like the infamous 'Double Irish' and its successors have been used to shelter billions of dollars from tax, drawing global attention and raising serious questions about their impact on lower income countries.

While tax policy has played an important role in Ireland's economic development, too often it is viewed only from the narrow perspective of the employment and revenue it can bring. The serious costs and negative impacts on other countries, particularly in the global south, must also be considered. While some limited progress has been made, it is crucial that tackling corporate tax avoidance and supporting the development of a fairer international system is prioritised by the next Irish government.

We call on the next Government of Ireland to:

- As a priority, conduct a new, comprehensive and independent **'Spillover Analysis' of Ireland's tax policies**, existing anti-avoidance measures and the potential negative impacts on the economies of developing countries, as formally requested by two senior UN Human Rights bodies.
- Take action to **tackle tax avoidance** and profit-shifting by large MNCs, including use of the 'Single Malt' scheme and related structures, first exposed by Christian Aid Ireland.
- Support **improved transparency**, including registers of beneficial ownership and public 'country-by-country' reporting, allowing the media, citizens and government to see where MNCs have their activity and where they pay their taxes.
- Support the development of the proposed new **UN Tax Convention** and a fairer international reform process, shifting power away from the limited and exclusive OECD and into the UN where all countries can have a say.
- Do not target developing countries for **new tax treaties**, and ensure that any agreements include the highest standard anti-abuse clauses and a fairer source-residence balance.
- Cooperate at EU level to develop fairer taxation of high-net worth individuals, including through **taxes on wealth and capital gains**.



Sovereign Debt

Many lower income countries are today in a serious debt crisis which is preventing them from addressing people's basic needs or responding to the climate emergency. More than 50 countries are in moderate to severe debt stress, most of them in Africa, and now spend more money each year trying to service external debt – including hefty interest payments – than they do on healthcare and education. Almost €1 in every €5 raised in taxes in Africa goes to servicing external debt, which sits at approximately \$85bn per year. This is totally unsustainable in the short, medium and long term.

Many Irish people will be familiar with trying to engage with banks on things like mortgage arrears, but no comprehensive debt workout mechanism exists internationally. This is particularly important given the unjust background of much sovereign debt. Widespread relief and cancellation is needed, but private creditors like international banks and asset

management companies have not engaged sufficiently. We need to ensure that those creditors are brought to the table, that debts do not strangle and inhibit fair and equitable development, and that we build a new global consensus on sustainable lending and borrowing.

We call on the next Government of Ireland to:

- Support **debt cancellation** and efforts to develop fair, workable **debt treatment mechanisms** internationally.
- Ensure that **trade and investment** policies, as well as funding streams like climate finance, don't add to existing unsustainable debt burdens and hinder development.

3. Effective ODA

Christian Aid Ireland advocates for action on tax, trade, debt and broader issues of economic justice as the most sustainable routes to mobilise development finance, and firmly believes that addressing the root causes and structural drivers of poverty is critical. However, in the world as it is today, well-targeted and principled Official Development Assistance (ODA) remains essential. It continues to provide a critical lifeline for some of the poorest and most marginalised people in the world, and is vital in combatting poverty and meeting humanitarian and development needs.

Ireland's foreign policy has always sought to emphasise core values of human rights, sustainable development, life-saving humanitarian assistance and peacebuilding. Our ODA programme is highly respected internationally and Dóchas research shows that it enjoys strong support from both the Irish public and elected political representatives. We must ensure that these values are maintained and also matched by our commitments.

The longstanding target of delivering 0.7% of gross national income (GNI) towards ODA was first set at UN level in the 1970s, but still has not been met. This target is deliberately set as a

percentage, so that absolute levels can still rise and fall in line with a country's domestic economic performance, but that progress can always be made towards the 0.7% threshold. In 2023, Ireland provided just 0.32% of GNI on overseas ODA, excluding in-country refugee costs. The next Government should set a clear pathway to finally hitting this long overdue target.

We call on the next Government of Ireland to:

- Deliver on Ireland's longstanding but unmet commitment to spending **0.7% of GNI** on official development assistance (ODA)
- Publish a **clear roadmap** and spending pathway outlining how it will reach 0.7% GNI by 2030 at the latest.
- Ensure that Ireland's **ODA remains untied**, upholds core human rights and humanitarian principles, and supports locally-led humanitarian, development and peace initiatives.



4. Peacebuilding & Diplomacy

In a world where the erosion of international norms, standards and safeguards has become widespread, Ireland's independent voice in support of peace, conflict prevention and human dignity is more important than ever. Our history as bridge-builders, support for dialogue and longstanding position of military neutrality have given us a respected international profile.

For decades Ireland has focused on core strengths of diplomacy, conflict resolution, mediation, institution-building and the use of economic levers to promote peace. Our size, location and history have underpinned a foreign policy based on human rights, development and the slow but essential work of disarmament and non-proliferation. This reputation was a key element of our successful campaign for a seat on the UN Security Council, and is especially important in a world where militarisation and securitisation are increasingly portrayed as the paths to peace.

The world is now facing the highest number of violent conflicts since World War II and two billion people – a quarter of the world's population – currently live in places affected by conflict. We see the impact this has every day, working with partners around the world to pick up the pieces, be that in Ukraine or in Gaza, in Colombia or in South Sudan. Global military spending has increased for the ninth consecutive year, now sitting at almost \$2.5 trillion annually. In a world blighted by deep inequality, poverty and climate breakdown, this is a colossal political failure.

We urge political leaders to resist a rising tide of militarisation and to instead invest in the long, hard and essential work of diplomacy, peacebuilding and disarmament. Ireland must advocate for holistic, peaceful solutions to global challenges and use its voice as a broker for peace. This is especially true at EU level, which was founded on principles of peace and must maintain this focus.

We call on the next Government of Ireland to:

- Ensure a firm commitment to peace, mediation and conflict-prevention in Ireland's foreign and domestic policy, and **strengthen Ireland's policy of military neutrality**, as reflected in international law.
- Support innovative and holistic approaches to peacebuilding through Irish Aid, the **UN Peacebuilding Fund (PBF)**, and funding to local civil society organisations in conflict-affected contexts.
- Oppose attempts at increased **EU militarisation** and ensure more effective oversight, transparency and accountability for existing mechanisms like the European Peace Facility (EPF) and European Defence Fund, particularly regarding the manufacture and export of arms.
- Continue to lead on issues of **global disarmament**, pursuing full implementation of the Arms Trade Treaty and the Treaty on the Prohibition of Nuclear Weapons, and continue to work to prevent the use of Explosive Weapons in Populated Areas (EWIPA).





5. Justice in Israel & the occupied Palestinian territory

Christian Aid has worked with partners in Israel and the occupied Palestinian Territories since the early 1950s, when we first provided humanitarian relief to Palestinian refugees. We advocate for the rights of all people to live in dignity and safety, and for a just and lasting peace based on UN resolutions, international law and respect for human rights.

Over the past year, we have been horrified to witness the shocking explosion in violence and unprecedented destruction which has spread across Israel, Palestine and more recently into Lebanon. In the Hamas attacks on October 7th 2023, more than 1,200 Israelis were killed and hundreds taken hostage, with many innocent civilians still not returned home. In the year since, Israeli bombardment has destroyed most of Gaza, causing widespread displacement and killing over 44,000 Palestinians, with fears that tens of thousands more are unaccounted for, buried beneath the rubble. This catastrophic loss of life has to end – immediately.

We are responding with our local partners, but the humanitarian situation in Gaza is now unliveable. People are facing malnutrition, starvation and even famine, yet deliveries of lifesaving aid are routinely and illegally blocked by the Israeli authorities. Hospitals are barely functional and water and sanitation systems have collapsed. The International Court of Justice (ICJ) has found that there is a plausible risk of genocide and ordered immediate action to prevent it. The targeting of civilians, taking of hostages, collective punishment and mass displacement are all flagrant breaches of international law, yet the international community has failed to deliver accountability for those responsible, despite UN resolutions and orders from international courts.

The Irish Government has made IOPT a priority in its foreign policy and has shown leadership at important moments over the past year. Ireland was one of the first countries in the world to call for a ceasefire, defended UNRWA and increased

contributions for life-saving aid, intervened in cases before the ICJ, formally recognised Palestinian statehood and has advocated for greater action at EU and UN levels. However, after decades of injustice and flagrant breaches of international law, this is not enough – there is so much more we can and must do. The international community is not living up to its obligations to take real, meaningful action.

Right now, the litmus test for everything we do must be: does it bring us closer to a ceasefire? But not only that – it must be: does it bring us closer to justice? We know that these horrific cycles of violence will not end, and innocent people will continue to pay the price, unless the root causes and injustices are addressed.

Before this last year of destruction the situation in Gaza was already unliveable, with 80% of people reliant on aid, denied their basic rights and subject to a suffocating 16-year blockade. Across the West Bank, Palestinians have seen increased poverty, their rights eroded and land seized to make way for illegal Israeli settlements, which continue to expand and severely reduce the space available for agriculture, housing and basic services. It is long past time for accountability for all breaches of international law, and an end to the decades-long and illegal occupation.

**For more information,
please contact:**

Conor O'Neill

Head of Policy & Advocacy

Christian Aid Ireland

coneill@christian-aid.org

We call on the next Government of Ireland to:

- Continue to **advocate internationally** for an immediate and permanent ceasefire in Gaza, the release of all hostages, unrestricted humanitarian access and the rapid delivery of aid at scale.
- In line with the ICJ Advisory Opinion of July 2024, which reiterated that the Israeli settlements built on occupied Palestinian territory are illegal and that all states are under an obligation not to trade with or invest in them, urgently pass the **Occupied Territories Bill 2018** and the **Illegal Israeli Settlements Divestment Bill 2023**.
- Support **international mechanisms for accountability** for all violations of international law, including the International Court of Justice (ICJ) and International Criminal Court (ICC). The application of justice can never be selective, and all those responsible for international crimes must be held responsible.
- At UN level, support a **just and sustainable peace process** that ends the decades-long and illegal occupation of Gaza and the West Bank (including East Jerusalem) and protects the security, dignity and rights of all people, including the right to self-determination and the right of return of refugees.
- At EU level, push for meaningful action beyond mere rhetoric, including trade sanctions and the **suspension for the EU-Israel Association Agreement** following the request made by Ireland and Spain in February 2024.