



Universal Period Review of Ireland
Submission - Christian Aid Ireland
April 2026

Christian Aid Ireland

Christian Aid Ireland is an international development organisation. We work globally for structural change that eradicates the causes of poverty, striving to achieve equality and dignity for all, regardless of faith or nationality. We are part of a wider movement for social justice. We provide urgent, practical and effective assistance where need is greatest, tackling the effects of poverty, as well as its root causes.

Tax avoidance and human rights

Tax policy is critical for the realisation of human rights. It shapes states' capacity to raise revenue, fund essential public services, and fulfil their human rights obligations. However, cross-border tax abuse – practices that aim to reduce or avoid tax payments, including by shifting corporate profits to low-tax jurisdictions – continues to undermine this. Taxable revenues are siphoned away from the countries in which they are generated, eroding those countries' tax bases, exacerbating inequality, prolonging a reliance on aid and keeping people trapped in poverty.

The impact of cross-border tax abuse on human rights has been highlighted extensively by several UN treaty bodies and experts, including the Special Rapporteur on extreme poverty and human rights.¹ Profit-shifting is particularly harmful for developing countries, which tend to be more dependent on corporate income tax than wealthier countries.² While it is difficult to disaggregate country-specific estimates of shifted profits, almost all global estimates find that a greater proportion of profits are shifted out of lower-middle- and low-income countries.³

Ireland continues to be one of the world's largest conduits or destinations for multinational profit-shifting, and its role has been recognised by the European Commission, bodies within the U.S. Congress, and extensive academic research.⁴ In 2020

¹ M. S. Carmona, 'Report of the Special Rapporteur on extreme poverty and human rights', UN Doc A/HRC/26/28 (22 May 2014) para 24; P. Alston, 'Tax Policy is Human Rights Policy: The Irish Debate', Keynote Address at Christian Aid Ireland Conference, (12 February 2015): https://www.ohchr.org/Documents/Issues/EPoverty/Alston-Tax_policy.docx; J. P. Bohoslavsky, Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, 'Impact of economic reforms and austerity measures on women's human rights' UN Doc A/73/179 (18 July 2018) para 23, and 'Guiding principles on human rights impact assessments of economic reforms' UN Doc A/HRC/40/57 (19 December 2018) para 11.5; A-M. de Zayas, Independent Expert on the promotion of a democratic and equitable international order, Statement at the 71st session of the General Assembly (20 October 2016).

² International Monetary Fund, 'IMF Policy Paper: Spillovers in International Corporate Taxation' (9 May 2014) p. 7: <https://www.imf.org/external/np/pp/eng/2014/050914.pdf>;

³ EU Tax Observatory, 'The scale of corporate tax avoidance': <https://www.taxobservatory.eu/repository/the-scale-of-corporate-tax-avoidance/>

⁴ European Commission, *Decision of 30.8.2016 on State Aid SA.38373 (2014/C) (ex 2014/NN) (ex 2014/CP) implemented by Ireland to Apple*:

https://ec.europa.eu/competition/state_aid/cases/253200/253200_1851004_674_2.pdf; US Senate Permanent Subcommittee on Investigations, *Hearing on Offshore Profit Shifting and the US Tax Code* (20 September 2012), <https://www.govinfo.gov/content/pkg/CHRG-113shrg81657/pdf/CHRG-113shrg81657.pdf>; See also Stephen C. Loomis, 'The Double Irish Sandwich: Reforming Overseas Tax Havens' 43 St. Mary's Law Journal (2012) 825; Shane

and 2021, two estimates from highly-respected econometric studies found that Ireland was the destination annually of between \$44bn and \$100bn of shifted corporate profits, respectively the fifth- and first-largest destination.⁵ In its recent *2024 Global Tax Evasion Report*, research from the EU Tax Observatory estimated that Ireland was the destination of approximately \$120 to \$140bn of shifted corporate profits annually from 2016-2020, jointly the first-largest destination.⁶

While significant changes to tax policy both nationally and internationally have taken place over the past decades, Ireland's FDI-led economic model and permissive attitude towards corporate tax avoidance have remained consistent.

In three detailed submissions made to the **Committee on the Rights of the Child (CRC)** and the **Committee on Economic, Social and Cultural Rights (CESCR)**, linked below, Christian Aid and several other development organisations highlighted how this has been facilitated by several aspects of Irish tax law, including extensive reliefs and allowances on profits related to intellectual property, liberal tax residency rules, structures like the 'Double Irish' and its current successor the 'Single Malt', an expansive tax treaty network, and one of the lowest statutory corporate tax rates in the OECD.⁷

Regrettably, Ireland has also opposed several important initiatives for greater international cooperation to tackle tax avoidance, including voting against the establishment of a UN Tax Convention and seeking to narrow the scope of long-negotiated OECD reforms. As several esteemed experts and academics, including Nobel Prize-winning economists Thomas Piketty and Joseph Stiglitz, and former UN Special Rapporteur on Extreme Poverty and Human Rights Magdalena Sepúlveda Carmona, concluded: *"The OECD process has been watered down in such a way that it will overwhelmingly benefit rich countries. Proposals for a global effective minimum tax have been*

Darcy, "The Elephant in the Room": Corporate Tax Avoidance & Business and Human Rights' 2 *Business and Human Rights Journal* (2017) 1; Javier Garcia-Bernardo, et al, 'Uncovering Offshore Financial Centers: Conduits and Sinks in the Global Corporate Ownership Network' 7 *Scientific Reports* (2017) 6246; Jannick Damgaard et al, 'Some \$12 trillion worldwide is just phantom corporate investment' 55(2) *Finance & Development* (2018) 50; Alex Cobham, 'Procuring profit shifting: The State Role in Tax Avoidance' in Philip Alston and Nikki Reisch (eds) *Tax, Inequality and Human Rights* (OUP 2019) p. 156.

⁵ Tørsløv et al, 'The Missing Profits of Nations' (National Bureau for Economic Research Working Paper No. 24701) (Revised April 2020), pp. 27-28: <https://www.nber.org/papers/w24701.pdf>; di Bratta et al, Italian Ministry of Economy and Finance, 'Assessing profit shifting using Country-by-Country Reports: a non-linear response to tax rate differentials' (DF Working Paper No. 11, February 2021): <https://www.finanze.it/export/sites/finanze/.galleries/Documenti/Varie/Assessing-profit-shifting-using-Country-by-Country-Reports-Bratta-Santomartino-Acciari-2021-19-02C.pdf>. For more detail on the scale of global tax abuse and Ireland's role within it, see Tax Justice Network, 'The State of Tax Justice 2025': <https://taxjustice.net/reports/the-state-of-tax-justice-2025/>

⁶ EU Tax Observatory, *Global Tax Evasion Report 2024*, October 2023, pp. 40: https://www.taxobservatory.eu/www-site/uploads/2023/10/global_tax_evasion_report_24.pdf

⁷ First Submission to the UN CRC, Christian Aid et al, 2020: <https://www.christianaid.ie/resources/our-work/irelands-responsibility-impacts-crossborder-tax-abuse>; Second Submission to the UN CRC, Christian Aid et al, 2022: <https://www.christianaid.ie/resources/our-work/aug-22-crc-tax-submission>; Submission to the UN CESCR, Christian Aid et al, 2024: https://tbinternet.ohchr.org/_layouts/15/TreatyBodyExternal/DownloadDraft.aspx?key=WE+gsSnigx0MW3sTYNtygF8PI/Vh8Q90UnkYJ+fAU9DN9ZXOSW81NXONlw7MwUFD

rejected in the pursuit of the lowest common denominator of 15%, a success for Ireland, a loss for the rest of the world.”⁸

We note that in its [Concluding observations](#) on the combined fifth and sixth periodic reports of Ireland, February 2023, the CRC recommended that Ireland:

“Ensure that tax policies do not contribute to tax abuse by companies registered in the State party but operating in other countries, leading to a negative impact on the availability of resources for the realization of children’s rights in those countries.”

We similarly note that in its [Concluding observations](#) on the fourth periodic report of Ireland, March 2024, the CESCR stated the following:

“While acknowledging efforts to address tax evasion and cross-border tax abuse, the Committee is also concerned about reports that financial secrecy legislation and permissive corporate tax rules continue to hinder the ability of the State party, as well as other States, to meet their obligation to mobilize the maximum available resources for the implementation of the rights enshrined in the Covenant.”

The CESCR therefore recommended that Ireland:

“Strengthen measures to combat illicit flows, cross-border tax evasion and tax fraud, in particular by wealthy individuals and business enterprises operating or domiciled in the State party’s jurisdiction, including through the adoption and enforcement of mandatory due diligence mechanisms, in order to contribute to international efforts to that effect and to enable other countries to secure the resources necessary for the realization of economic, social and cultural rights;

“Take all measures necessary to avoid a situation that allows for shell companies to be used for profit-shifting, tax evasion and fraud by, inter alia, strengthening its legal framework and measures for the protection of whistle-blowers;

“Conduct an independent and comprehensive assessment of the impacts of its national and international tax policy on the economies of developing countries and report on the findings in its next periodic report.”

We respectfully recommend that these important issues are raised as part of Ireland’s fourth Universal Periodic Review.

⁸ ‘Open letter to G20 leaders: “A global tax deal for the rich”, ICRICT, 2021: <https://www.icrict.com/presse/2021-10-12-icrict-open-letter-to-g20-leaders-a-global-tax-deal-for-the-rich/>

Business & Human Rights

There are also significant gaps in Ireland's record regarding the business and human rights agenda and corporate power. As set out in extensive research published by the Irish Coalition for Business & Human Rights (ICBHR) and other academics, journalists and organisations, several 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 attacks on human rights defenders.⁹ We note and fully endorse the joint submission to this UPR made by the ICBHR, of which Christian Aid Ireland is a founding member.

Over decades, Ireland's national electricity company the Electricity Supply Board (ESB) has imported millions of tonnes of coal from the infamous Cerrejón coal mine in Northern Colombia, despite serious human rights and environmental impacts.¹⁰ Airbnb Ireland UC is currently facing legal challenge over its involvement in listing rentals in Israeli settlements in the occupied Palestinian territory (oPt), which are totally illegal under international law.¹¹ Research from Christian Aid Ireland showed how US pharmaceutical giant Abbott Laboratories has used the 'Single Malt' structure to legally avoid tax on pandemic super-profits.¹² Recent reporting from the Irish Times exposed how critical minerals from Limerick-based company Aughinish Alumina progressed into the supply chains of the Russian arms industry.¹³

These are not isolated incidents, but reflect a distinct regulatory gap and unwillingness to ensure that all private companies based in Ireland respect human rights in their global operations. Research from the Centre for Social Innovation at Trinity College Dublin has consistently demonstrated the limited impact of voluntary approaches and the lack of compliance by some of the largest Irish companies with relevant BHR standards.¹⁴ Mary Lawlor, UN Special Rapporteur on Human Rights Defenders and Adjunct Professor at the Trinity Centre for Social Innovation, has stated that *"in a country with such a strong human*

⁹ 'Make It Your Business: How Ireland can ensure businesses respect human rights and the environment', Irish Coalition for Business & Human Rights, 2021: https://www.icbhr.org/wp-content/uploads/2025/05/Make_it_your_Business_ICBHR_FINAL-1.pdf

¹⁰ 'Undermining Human Rights: Ireland, the ESB and Cerrejón coal', Christian Aid Ireland, 2020: <https://www.christianaid.ie/sites/default/files/2022-10/cerrejon-report.pdf>; 'You Live, We Die: Colombian groups hit out at ESB over coal imports', RTÉ News, March 2024: <https://www.rte.ie/news/primetime/2024/0326/1440056-colombian-groups-hit-out-at-esb-over-coal-imports/>

¹¹ 'Multi-jurisdiction legal actions target Airbnb listings in illegal Israeli Settlements', Global Legal Action Network (GLAN), June 2025: <https://glanlaw.org/cases/multi-jurisdiction-legal-actions-target-airbnb-listings-in-illegal-israeli-settlements/>

¹² 'Note on Abbott Laboratories' Single Malt Tax Shelter', Christian Aid Ireland, 2021: <https://www.christianaid.ie/sites/default/files/2022-11/abbott-briefing-note.pdf>; 'How Abbott Labs devised its formula for Single Malt taxation', Irish Times, September 2021: <https://www.irishtimes.com/business/economy/how-abbott-labs-devised-its-formula-for-single-malt-taxation-1.4674058>

¹³ 'From the Shannon to Siberia: How alumina from a Limerick refinery enters Russia's weapons supply chain', Irish Times, March 2026: <https://www.irishtimes.com/world/europe/2026/03/24/from-the-shannon-to-siberia-how-alumina-from-a-limerick-refinery-enters-russias-weapons-supply-chain/>

¹⁴ 'Irish Business and Human Rights: a snapshot of large firms operating in Ireland', Trinity Business School Centre for Social Innovation, January 2024: <https://www.tcd.ie/media/tcd/news-images/CSI-BHR-Report-January-2024.pdf>

rights ethos as Ireland, it's quite a jolt that so many of our biggest companies are disregarding their human rights responsibilities."¹⁵

We note that in its Concluding observations on the fourth periodic report of Ireland, March 2024, the CESCR stated that:

"While recognizing the key commitments and priority actions listed in the National Plan on Business and Human Rights (2017–2020), the Committee notes with concern the absence of a comprehensive regulatory framework requiring business entities to apply human rights due diligence throughout their operations, including overseas operations, and the lack of effective complaint and redress mechanisms to support victims of human rights violations and to deal with reprisals, in particular against human rights defenders."

The Committee therefore recommended that Ireland:

- (a) Expedite the adoption of the **second National Plan on Business and Human Rights**, ensuring broad consultations with civil society organizations and social partners, and, in that context, consider the "Guidance on national action plans on business and human rights" of the Working Group on the issue of human rights and transnational corporations and other business enterprises;*
- (b) Adopt a **comprehensive regulatory framework on human rights due diligence**, making it compulsory for business enterprises operating or domiciled in the State party's jurisdiction and entities that they control, including those in their supply chains, to identify, prevent, mitigate and address abuses of economic, social and cultural rights in their domestic and overseas operations, giving priority to enterprises that are State-owned and those in which the State holds shares;*
- (c) Set up **effective complaint and redress mechanisms** and collect information on complaints filed by victims of abuses of economic, social and cultural rights committed by State-owned and private business enterprises operating or domiciled in the State party and entities that they control, including those in their supply chains;*
- (d) Refer to the Committee's general comment No. 24 (2017) on State obligations under the Covenant in the context of business activities, in particular with regard to the introduction of mandatory human rights due diligence.*

A second National Action Plan on Business & Human Rights has still not been published by Government, despite the first plan's initial expiry date of 2020. The overwhelming feedback from civil society organisations and experts into the development of a second NAP has been that voluntary measures are insufficient to properly change corporate behaviour, and that a new NAP must be underpinned by a binding regulatory legal framework with teeth and enforcement.

¹⁵ 'Half of Ireland's biggest firms still underperforming on human rights', TCD Business School, 2024: https://www.tcd.ie/news_events/articles/2024/business-and-human-rights-report/

In response, successive Irish Governments have pointed to the development at EU level of the *Corporate Sustainability Due Diligence Directive (CSDDD)*, which passed in July 2024, and other related measures. However, the Irish Government regrettably supported the gutting of the CSDDD through the *Omnibus I Directive*, which has been extensively criticised by human rights groups and trade unions, as well as by EU Ombudsman as “maladministration”.¹⁶ The Irish Government has expressed support for so-called ‘simplification’ at EU level, raising serious concerns over the deregulation of key human rights and environmental standards, including during Ireland’s Presidency of the Council of the European Union from July – December 2026.

Climate Justice

As an international aid and development organisation we see the devastating impacts that the climate crisis is already having both in Ireland and abroad, as well as the deep injustice behind it. At home, it is driving increasingly extreme weather events, including storms and extensive flooding. Internationally, it is exacerbating existing development challenges at a rapid pace, driving hunger, conflict and insecurity. As former UN Special Rapporteur Philip Alston warned, “*climate change threatens to undo the last 50 years of progress in development, global health and poverty reduction*”.¹⁷ Successive Irish governments have failed to take the rapid and transformative action needed to address it.

There is a persistent gap between Ireland’s climate commitments, laid down in both national law and international agreements, and the relevant action taken. Some progress has been made in recent years, including the landmark *Climate and Low Carbon Development Act 2021*, the introduction 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, Ireland remains significantly off track to deliver on its 2030 and 2050 targets or its fair share of the global effort needed.

Two areas are of primary concern: (1) emissions reductions, and (2) pledged financial support for developing countries.

In November 2025, the national Climate Change Advisory Council stated that Ireland has failed to meet its statutory emissions reductions target under the first carbon budget (2021-2025).¹⁸ Analysis from the Environmental Protection Agency project a reduction in emissions of between 9% and 23% by 2030 based on current plans, significantly short of the 51% target set in the 2021 Climate Act. Almost every sector of the economy is on a

¹⁶ Ombudsman finds maladministration in how Commission prepared urgent legislative proposals, November 2025: <https://www.ombudsman.europa.eu/en/press-release/en/215989>; ‘From Ambition to Erosion: How Omnibus I Rolls back the CSDDD’, ECCJ, February 2026: <https://corporatejustice.org/publications/preliminary-legal-analysis-from-ambition-to-erosion-how-omnibus-i-rolls-back-the-csddd/>

¹⁷ ‘World faces ‘climate apartheid’ risk, 120 more million in poverty’, UN Special Rapporteur on extreme poverty and human rights, 2019: <https://news.un.org/en/story/2019/06/1041261>

¹⁸ ‘Annual Review 2025’, Climate Change Advisory Council: <https://www.climatecouncil.ie/news/press-release-annual-review-2025---cross-sectoral.html>

trajectory to exceed their own sectoral emissions ceilings.¹⁹ An updated 2026 Climate must address this widening gap but is still overdue.

Research from Christian Aid Ireland, Trócaire and other Irish development organisations has shown that Ireland has consistently provided less than its fair share of climate finance, long-promised under the Paris Agreement and other international climate accords.²⁰ This funding from the world's wealthiest, highest-polluting countries is not an optional extra, but a key pillar of the Paris Agreement based on the polluter pays principle. Lack of delivery undermines global efforts to stay within agreed warming limits.

Official Development Assistance (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.

Ireland's ODA programme is highly respected internationally. Research from the Irish Association of Non-Governmental Development Organisations, Dóchas, shows that it also enjoys strong support from both the Irish public and elected political representatives.²¹

However, the longstanding target of delivering 0.7% of gross national income (GNI) towards ODA, first set at UN level in the 1970s, has never 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 2024, Ireland provided 0.34% of GNI on overseas ODA, excluding in-country refugee costs.²² The Government should set a clear and measurable pathway to finally hitting this long overdue target.

¹⁹ 'EPA Projections Show Ireland off Track for 2030 Climate Targets', Environmental Protection Agency, 2025: <https://www.epa.ie/news-releases/news-releases-2025/epa-projections-show-ireland-off-track-for-2030-climate-targets.php>

²⁰ 'The Cost of Inaction: Ireland's fair share of Loss & Damage finance', Christian Aid Ireland & Trócaire, 2023: https://www.christianaid.ie/sites/default/files/2023-11/the-cost-of-inaction_report.pdf

²¹ 'Worldview Research', Dóchas, 2025: <https://dochas.ie/resources/worldview/>

²² 'Lives on the Line: Dóchas Pre-Budget Submission 2026': <https://dochas.ie/wp-content/uploads/2025/10/Dochas-pre-budget-2026-submission-final.pdf>

International law and Palestine

Ireland has consistently spoken up in favour of human rights in Israel and the occupied Palestinian territory (IOPT). In recent years, Ireland was one of the first countries in the world to call for a ceasefire in Gaza, increased support to UNRWA, intervened in important cases before the ICJ and formally recognised Palestinian statehood. However, it is still failing to meet what it recognises as its own obligations under international law.

On 22nd February 2024, Ireland intervened in the ICJ Advisory Opinion Hearings on Israeli Practices and Policies in the Occupied Palestinian Territory, noting the obligations States under international law, and stating that:

*"37. In Ireland's view, these obligations require all States, as well as international organisations with external trade competence (in Ireland's case, the EU), to review their trading relationships with the settlements in the OPT. It requires them to take steps to prevent trade that assists in the maintenance of the situation created by the settlement activity, or that implicitly recognises or serves to entrench or legitimise Israel's settlement or annexation of that territory."*²³

On 19th July 2024, in its landmark Advisory Opinion, the International Court of Justice (ICJ) held that:

*"All states are under an obligation" to "abstain from entering into economic or trade dealings with Israel concerning the Occupied Palestinian territory or parts thereof which may entrench its unlawful presence" and "to take steps to prevent trade or investment relations that assist in the maintenance of the illegal situation created by Israel in the OPT".*²⁴

The Irish Government has consistently recognised that under international law, as clarified by the ICJ, states are obliged to *"effectively discontinue trade of goods and services with the illegal settlements."*²⁵

Before national elections in November 2024, it pledged to support the *Control of Economic Activity (Occupied Territories) Bill 2018*, which seeks to deliver on this obligation.²⁶ In June 2025 the Government instead published its own draft legislation, the *Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Bill*, which specifically states that its purpose is to *"provide for compliance by the State with its international legal obligation, as identified by the ICJ, to take steps to prevent trade"* with the illegal Israeli

²³ Statement of Ireland in the ICJ Advisory Opinion Hearings on Israeli Practices and Policies in the Occupied Palestinian Territory, 2024: <https://www.gov.ie/en/department-of-foreign-affairs/press-releases/statement-of-ireland-in-the-icj-advisory-opinion-hearings-on-israeli-practices-and-policies-in-the-occupied-palestinian-territory/>

²⁴ 'Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem', ICJ, July 2024, para 278: <https://www.icj-cij.org/case/186>

²⁵ Nine countries press EU to end trade with Israeli settlements, Euractiv, June 2025:

<https://www.euractiv.com/news/nine-countries-press-eu-to-end-trade-with-israeli-settlements/>

²⁶ Control of Economic Activity (Occupied Territories) Bill 2018: <https://www.oireachtas.ie/en/bills/bill/2018/6/>

settlements.²⁷ However, the draft legislation is currently limited to banning only the importation of physical goods and omits trade in services entirely.

Government officials speaking in the relevant parliamentary committee clarified that as regards the above obligations, "trade is trade in goods and services." When asked whether the draft legislation would therefore only make Ireland "partially compliant" with its binding legal obligations, officials accepted that it would only bring Ireland "towards compliance" with international law.²⁸ Leading experts in EU and international law have made clear that the barrier here is political, and the Irish Parliament's Foreign Affairs Committee unanimously called on Government to implement a full ban in line with its obligations.²⁹ Nearly two years after the ICJ Advisory Opinion, and eight years after its initial introduction, the legislation has still not been passed and Ireland continues to trade with illegal Israeli settlements.

²⁷ Tánaiste publishes General Scheme of Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Bill, June 2025: <https://www.gov.ie/en/department-of-foreign-affairs/press-releases/t%C3%A1naiste-publishes-general-scheme-of-israeli-settlements-in-the-occupied-palestinian-territory-prohibition-of-importation-of-goods-bill/>

²⁸ Joint Committee on Foreign Affairs and Trade debate - Tuesday, 1 Jul 2025: https://www.oireachtas.ie/en/debates/debate/joint_committee_on_foreign_affairs_and_trade/2025-07-01/speech/24/

²⁹ 'Report on Pre-Legislative Scrutiny of the General Scheme of the Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Bill', Joint Committee on Foreign Affairs and Trade, July 2025: https://data.oireachtas.ie/ie/oireachtas/committee/dail/34/joint_committee_on_foreign_affairs_and_trade/reports/2025/2025-07-31_report-on-pre-legislative-scrutiny-of-the-general-scheme-of-the-israeli-settlements-in-the-occupied-palestinian-territory-prohibition-of-importation-of-goods-bill_en.pdf