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Covid-19: A Global Concern

Ireland's Human Rights Obligations in a Time of Pandemic

Submission to Oireachtas Committee on Foreign Affairs and Defence

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Introduction

Pandemics are, by definition, **global as well as national**. The worst off globally are often the most affected. Measures taken in response, even if nationally-focused, inevitably have implications in other countries. This poses a distinct set of **human rights issues for Ireland**, which we set out in the present submission. Our contribution is based on international law binding on Ireland with a particular focus on the right to health, rather than more debateable ethical or political claims. We evaluate Ireland's performance at global level with reference to these norms.¹

This submission to the Oireachtas Foreign Affairs and Defence Committee is organized as follows:

section A summarizes states' obligations to secure the **right to health** under international human rights law;

section B sets out the ways in which states' have '**extraterritorial**' **human rights obligations** in relation to the health of people in other countries, and notes the limitations and strengths of these duties;

section C examines **Ireland's actions and commitments** at international level (both multilaterally and bilaterally) during the COVID-19 pandemic, evaluating state performance in terms of these human rights obligations;

section D summarizes our **recommendations for future action** in light of this.

A The Right to Health

Here we set out the sources and content of international law, with a focus on the right to health, which bind Ireland.

Article 12 of the International Covenant on Economic Social and Cultural Rights (ICESCR), states parties recognize '**the right of everyone to the highest attainable standard of health**'. The Article lists among the steps to be taken toward realizing that right, 'the treatment and control of epidemic, endemic, and occupational diseases' and 'the creation of conditions which would assure to all medical services and medical attention in the event of sickness'. The right is similarly recognized in Article 24 of the Convention on the Rights of the Child and Article 12 of the Convention for the Elimination of Discrimination Against Women.

Authoritative guidance on the right to health was provided by the UN Committee on Economic, Social and Cultural Rights in a General Comment (GC 14). Thus, states are under a threefold obligation to: 1) *respect*, by refraining from action on their own part that infringes upon the right; 2) *protect*, by intervening to prevent third party violations; 3) *fulfil*, by acting positively to ensure that individuals can enjoy an increasing standard of health.

Article 12 ICESCR is an inclusive right, concerned not only with packages of medical care, but also with the '**underlying determinants of health**', eg. environmental and sanitary factors, funding and provisioning of the health system, and extreme economic inequality. Under Article 2(1) of the ICESCR, states need not realize the right in full immediately, but must take steps now towards achieving it, using the maximum of resources available. But, as GC3 makes clear, it is subject to the 'non-derogable' requirement that all states must ensure a '**minimum core**' provision without delay, including medicines on the World Health Organization (WHO)'s Essential Drugs list.²

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B Extraterritorial Human Rights Obligations

Here we outline the way in which the right to health binds Ireland in its relations with other states and peoples.

The rights under Article 12 are guaranteed to individuals *within* the territory of the state concerned in the first instance. However, the ICESCR is not silent on their international dimensions. It imposes three types of **'extraterritorial' obligation** on states as regards individuals *residing in other states*. In the following we set out these general obligations, applying them to the current pandemic in line with guidance issued by the UN Committee on Economic, Social and Cultural Rights on 17th April 2020 ('CESCR Guidance').³

Obligation 1: Assistance

Under Article 2(1) states are **entitled to 'international assistance and cooperation**, especially economic and technical' in realizing the right to health. According to the former UN Special Rapporteur on the Right to Health, the extent of the obligation on wealthier nations to assist can be determined with reference to the idea of the minimum core.⁴ Certainly, all states are required (and permitted) to deploy their own resources to meet the needs of their own populations. But where **some are incapable of reaching the minimum core**, better situated states are obliged to help them to meet this modest target. This duty of assistance is the extraterritorial form of the requirement on states to *fulfil* the right to health domestically. It lies on particular states even where others, who are similarly capable, fail to help.⁵

The CESCR Guidance states that Covid-19 shows the need for **'ongoing investment in public health and social protection'** and that the 'extraordinary mobilization of resources should be ongoing'.⁶ This echoes relevant, binding provisions of the WHO International Health Regulations (IHR). These obligate states 'to mobilize financial resources to build, strengthen and maintain **core capacities**' for detecting and responding to infectious disease outbreaks, with particular reference to needs of developing countries, and to provide support to the WHO in case of a Public Health Emergency of International Concern, as declared in the case of Covid-19.⁷ Article 44.1 (b) of the IHR in particular, requires countries to **mobilize financial resources** which could include direct assistance for developing countries.

Obligation 2: Cooperation

The obligation of 'cooperation' in Article 2(1) of the ICESCR,⁸ requires states to work to ensure that the international legal, economic and political order supports the realization of the right to health. According to GC14, states should act so as to ensure that this right is **not limited by international agreements** to which they are parties, or by the **work of multilateral bodies** in which they participate (eg. UN Security Council, WHO, World Trade Organization (WTO), World Bank, or International Monetary Fund (IMF)). This duty is underpinned by Articles 55 and 56 of the UN Charter.⁹ This is the extraterritorial form of the requirement on states to *respect* the right to health.

The CESCR Guidance affirms that states should use their voting powers in international financial institutions to **alleviate the financial burden of developing countries** in combatting the Covid-19 pandemic.¹⁰ The IHR also place an obligation on States to collaborate with each other in order to respond to global epidemics¹¹ and recognise that some countries will need to provide **technical**

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cooperation in order to enable developing countries to build their core capacities in order to fight epidemics.¹²

Consistent with the WTO's 2001 Doha Declaration on HIV/AIDS, states should also collaborate to exploit **flexibilities in international intellectual property** treaties which would allow universal **access** to essential diagnostics, as well as medicines and vaccines currently available and in development.¹³ Initiatives to extend compulsory licensing of patented products and the creation of patent pools to free up the information necessary for product development should also be supported by Ireland through the WTO.¹⁴

Obligation 3: Avoiding Harm

States are also subject to a duty to avoid **causing harm directly to citizens** of other states or **allowing private actors** under their jurisdiction to do so.¹⁵ The first case would cover the disproportionate use of coercive disease control measures which damages the health of citizens in another country, for example. The second requires states to ensure that companies registered or domiciled in their territory refrain from harming individuals elsewhere. As clarified by the CESCR in its most recent guidance on human rights and equitable access to vaccines for COVID-19, for instance: 'States should take all necessary measures to ensure that such business entities do not invoke intellectual property law, either in their own territory or abroad, in a manner inconsistent with the right of every person to access a safe and effective vaccine for COVID-19'.¹⁶ Taken together these are an extraterritorial form of the requirement on states to *respect* and *protect* the right to health.

The CESCR Guidance gives further examples from the present context, including **pre-emptive buying** of vaccines, or the **enforcement of export controls** on local manufactures and essential food stuffs, where this would deny access to the poorest and most vulnerable communities in the world. It would also include **clinical trials of vaccines and treatments** for Covid-19 in global south countries, such as Kenya. Safeguarding the rights of trial participants to be free from coercion, and to benefit from the fruits of such trials, as well as the employment rights of local collaborators, are all essential.

Limitations and Strengths of Extraterritorial Human Rights

We must be clear: the extraterritorial human rights regime outlined here has a number of **limitations**. There is no strong enforcement mechanism for any of the obligations in the ICESCR or the IHR. The extent of the duty to assist has not yet been fully defined and there is, as yet, no single international system to operationalize it. In the world of 'microbial realpolitik' national economic and security concerns will continue to be of great significance.¹⁷

There are also **positive opportunities**, however, in framing Ireland's global role during the Covid-19 pandemic in human rights terms, and in enabling parliamentarians and citizens to evaluate it in these terms.¹⁸ As we pointed out, all of the above are **binding obligations**, not mere aspirations. Adhering to them strengthens the culture of the rule of law around the world. In ethical terms they offer a pragmatic **middle-way** between narrow 'statism' and unlimited 'cosmopolitanism', allowing states to act responsibly at global level to protect the most vulnerable, without wholly surrendering the priority accorded to the interests of their own citizens.¹⁹

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Piecemeal systems for operationalizing these duties do already exist. Ireland's own multiple commitments to donate to the WHO portion of the UN Global Humanitarian Response Plan Covid-19, is one example; its pledge of €18 million in support of GAVI, the Vaccine Alliance, is another. Moreover, the duty of cooperation entails a duty to construct and support institutions needed to realize the right to health as well as providing technical assistance. In any case, as the terrible course of Covid-19 has shown, acting globally in ways consistent with international human rights law, is often the most effective means of securing the national interest of any single state.²⁰

C Ireland and Extraterritorial Human Rights During COVID-19

This section reviews Ireland's performance, in multilateral and bilateral contexts, over the course of the pandemic to date, with reference to its extraterritorial human rights obligations to assist, cooperate and avoid harm.

Obligation 1: Assistance

This submission welcomes progress made by Ireland towards meeting its obligation of assistance, including the following steps:

In 2020, Ireland was the first country to donate to the WHO portion of the UN Global Humanitarian Response Plan Covid-19, with a contribution of €1 million. On 1st April, Ireland pledged an additional €10 million in funding, to be allocated to the WHO's COVID appeal (€3.5 million); the World Food Programme in Uganda (€1 million); the UNHCR's COVID appeal (€3.0 million); WHO in Tanzania (€0.5 million); WHO in Uganda (€830,000); UNICEF in Malawi (€0.5 million); UNICEF in Tanzania (€500,000); and €315,000 funding under Ireland's Emergency Response Fund mechanism to NGOs for projects aimed at mitigating the impact of COVID 19 in Zimbabwe, Gaza and Malawi.²¹

On 16th April 2020, Ireland committed to quadruple its 2020 contribution to the WHO to €9.5 million in efforts to coordinate a global response to combat COVID-19.²² As of 16th April, Irish Aid has provided €6.8 million to the WHO portion of the UN Global Humanitarian Response Plan Covid-19, of a total €11.5 million. The residue has been allocated to UN agencies or NGOs²³ working on elements of the Response Plan.²⁴

On 4th May 2020, Ireland pledged €18 million in support of GAVI²⁵, the Vaccine Alliance for the 2021-25 period, representing a 20% increase from 2016-2020. Contributions and pledges in total are as follow: Direct funding (2002-2015): €34.5 million (USD 45.2 million); (2016- 2020) €15 million (USD 17 million); and (2021-2025): €18 million (USD 21.1 million).²⁶ Gavi aims to procure vaccines and distribute them to the world's vulnerable countries, including a vaccine for COVID-19. This pledge will support the work of multilateral institutions such as the World Health Organisation, UNICEF and the UN Central Emergency Response Fund, as well as NGOs and bilateral partners, including Ethiopia, Malawi, Tanzania and Uganda.²⁷

On 17th December, Ireland pledged €2.7 million in Irish Aid Funding for Irish NGOs in 2021 in support of their work during the COVID-19 crisis.²⁸ Most recently, on 19th February 2021, Ireland announced an additional €5 million in Irish Aid funding for the global health response to COVID-19, to enable developing countries access vaccines.²⁹

In total, Ireland contributed €27,500,000 to the Coronavirus Global Response, the global action for universal access to affordable coronavirus vaccination, treatment and testing launched by the European Commission (EU).³⁰ However, it did not make a political or financial pledge to Global Goal:

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Unite for Our Future pledging summit and concert which, coordinated by the EU and the advocacy organization Global Citizen in June 2020, mobilised €6.15 billion.³¹

In addition, as of 19th February 2021, Ireland has committed USD 5 million to the COVAX AMC, a financing instrument aimed at enabling access to donor-funded doses of safe and effective COVID-19 vaccines in 92 low- and middle-income economies.³²

Obligation 2: Cooperation

As stated by Minister of State for Overseas Development and the Diaspora, Colm Brophy, Ireland's support to addressing the effects of the current pandemic goes beyond the provision of money. Ireland is helping shape the Mozambican Government's own COVID-19 response, which includes quality improvement training in 14 hospitals, with Irish experts remotely guiding the application of COVID-19 protocols. In addition, Irish diplomats are organising the international donor support to the health systems in Mozambique, as well as in Liberia and Zambia. Furthermore, Irish Aid is supporting the NGOs Concern Worldwide and GOAL as well as Trócaire to work in a partnership with the European Union (EU) to strengthen basic health care in Sierra Leone. It is also engaged on the ground through its Embassy network in supporting the COVID-19 response in Ethiopia, Kenya, Liberia, Malawi, Nigeria, South Africa, Tanzania, Uganda, Zambia and Zimbabwe.³³

On 7th September 2020, Ireland welcomed the Asia-Europe Meeting (ASEM) Statement on COVID-19, where 51 ASEM country partners endorsed the UN Secretary General's call for a global ceasefire and to protect those in vulnerable situations during the pandemic, as well as committed to not use the pandemic response as a pretext to limit human rights and fundamental freedoms.³⁴

On 17th February 2021, Minister for Foreign Affairs, Simon Coveney T.D., spoke at a UN Security Council meeting on the implementation of Resolution 2532 (2020)³⁵, with a focus on equitable access to vaccines, saying: 'We need to be more ambitious in scaling-up the availability of vaccines in conflict-affected zones, and in financing the necessary delivery modalities, while avoiding diverting funds from existing crises'. He committed 'to efforts by the UN system to establish a fair, transparent, and efficient mechanism for equitable COVID-19 vaccine distribution and supply'.³⁶

Obligation 3: Avoiding Harm

In December 2020 the People's Vaccine Alliance revealed that by end of the year rich nations, representing just 14% of the world's population, have bought up 53% of all the most promising vaccines, leaving 67 low and lower middle-income countries particularly vulnerable to the pandemic.³⁷ Studies have also pointed to the lack of transparency surrounding bilateral agreements between manufacturers and procurement agents acting on behalf of countries or blocs of countries.³⁸

While the EU and its Member States, including Ireland, have in December 2020 contributed €500 million to COVAX initiative to provide one billion COVID-19 vaccine doses in 92 low and middle-income countries,³⁹ by February 2021 the EU appears to be the highest purchaser of Covid-19 vaccines globally, followed by the USA, Covax, the Africa Union, and the UK.⁴⁰ In January 2021, Norway publicly pledged to donate excess doses of vaccines through Covax for distribution in lower-income countries, simultaneously to the vaccinations to its own population.⁴¹ By the end of February 2021, similar commitments were made by, Canada, the EU, France and the UK.⁴²

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Global Justice Now noted how these mass purchases have undermined the international efforts to ensure fair distribution that these same countries and the EU have joined.⁴³ These concerns were echoed by WHO chief Tedros Adhanom Ghebreyesus who, in January 2021, reported that more than 39 million doses had been administered in at least 49 higher-income countries, but only 25 in one of the lowest-income countries, and called for ‘transparency in any bilateral contracts between countries and COVAX, including on volumes, pricing and delivery dates’.⁴⁴

These views are in line with what stated by the CESCR on 27 November 2020: ‘[T]his competition for vaccine is contrary to the extraterritorial obligations of States to avoid taking decisions that limit the opportunity of other states to implement their right to health. It also results in obstructing access to vaccines by those who need it more in the least developed countries. The secret nature of some of these deals is also contrary to the duty of States to establish transparent mechanisms that allow accountability, public scrutiny and citizen participation in its decisions concerning the allocation of resources and the application of technologies for the realization of the right to health’.⁴⁵

Fair distribution of Covid-19 vaccines also risks being undermined by the European Commission injunction to all companies producing vaccines against COVID-19 in the EU, to provide early notification whenever they want to export to third countries. This decision was made as a result of the recent AstraZeneca and Pfizer-BioNTech’s production and distribution problems to Europe.⁴⁶ While the European Commission said this move will not affect humanitarian deliveries, the WHO said the plan risks prolonging the pandemic.

Global Justice Now and Oxfam have raised concerns about the endorsement of global patents rules by some wealthy nations which allow pharmaceutical corporations to protect their monopolies and sell to the highest bidders, while preventing countries everywhere from manufacturing generic versions of Covid-19 vaccines and therefore putting protection out of reach for the poorest.⁴⁷

In October 2020, India and South Africa submitted a proposal to the WTO requesting that WTO members temporarily waive four categories of intellectual property rights – copyright, industrial designs, patents and undisclosed information under the Agreement of Trade-Related Intellectual Property Rights (TRIPS) – until the majority of the world population receives effective Covid-19 vaccines.⁴⁸ The proposal was welcomed by a group of UN Human Rights Experts who noted how the existing TRIPS regime, ‘may have an adverse impact on prices and availability of medicines’ and that ‘intellectual property rights should not override States’ obligations to protect and fulfil the right to health’.⁴⁹ By November 2020, the proposal was endorsed by 100 countries, most of which are middle and low-income. It was, however, rejected by a small group of WTO members: Australia, Brazil, Canada, the EU, Japan, Norway, Switzerland, the UK, and the US.

Human Rights Watch argued that the proposal would facilitate technology transfers between countries, so that Covid-19 medical products, including vaccines, could be produced quickly and affordably by manufacturers globally. The human rights organization urged all countries to support the waiver, and all vaccine developers to participate in the WHO’s Covid-19 Technology Access Pool, to facilitate the sharing of intellectual property and technological know-how.⁵⁰

Taking a broader view, Ireland’s current taxation policies remain a matter of concern to international agencies concerned with development and humanitarian relief, in the context of COVID-19 and more generally. International human rights bodies have called for a human rights-based approach to Irish tax policy, in line with Ireland’s commitment to the globally-endorsed UN Guiding Principles on Business and Human Rights.⁵¹ While businesses have a responsibility to respect human rights by not engaging in tax avoidance, states have a responsibility to protect human rights by not facilitating such

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practices, and by controlling or influencing the conduct of corporations within their territory or under their jurisdiction.⁵² Among others, in its 2015 Submission on Ireland's National Action Plan on Business and Human Rights, the Irish Human Rights and Equality Commission highlighted that: "*Corporate tax avoidance may deprive countries of the resources necessary to provide social programmes and fulfil their duties under international human rights law*".⁵³ Similarly, in her 2014 report to the Human Rights Council, former UN Special Rapporteur on extreme poverty and human rights Magdalena Sepúlveda Carmona emphasized how a government's use of its revenue-raising power has a direct impact on its ability to fulfil its international human rights obligations, in particular with regards to the economic, social and cultural rights of people living in poverty. Within this context, she stated that: 'providing an avenue for high-net-worth individuals and transnational corporations to evade tax liabilities (such as through the establishment of tax havens) could be contrary to obligations of international assistance and cooperation, because it can directly undermine the ability of another State to mobilize the maximum available resources for the progressive realization of economic, social and cultural rights. This could then obstruct the residents of that State from enjoying, for example, their rights to health, education or social security'.⁵⁴

D Recommendations for Future Action

Based on our review of Ireland's extraterritorial human rights obligations, and in light of current global challenges in relation to COVID-19, we make the following recommendations:

- 1 **Trade and Intellectual Property:** Support South Africa and India's proposal to the World Trade Organisation Council for a waiver from the implementation, application and enforcement of intellectual property monopolies under the TRIPS Agreement in relation to prevention, containment or treatment of COVID-19; and work to ensure that such a waiver remains in place until widespread vaccination is in place globally, and the majority of the world's population has developed immunity until everyone is protected.⁵⁵
- 2 **Humanitarian Assistance:** Contribute to efforts and measures proposed in UN Security Council Resolution 2532 concerning an immediate global ceasefire and response to the impact of the COVID-19 pandemic on conflict-affected countries. This includes efforts to enable the delivery of humanitarian assistance and related services such as medical evacuations to countries in need.⁵⁶
- 3 **Vaccine Procurement:** Call on UN Security Council member states and EU member states not to buy doses of Covid-19 vaccine in excess of clear needs, to make transparent their agreements with manufacturers, and to donate excess doses after vaccinating their own citizens; and call on the European Commission to not restrict the ability of companies producing vaccines against COVID-19 in the EU to export such vaccines to third countries.

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- ³⁵ United Nations, Resolution 2532 (2020) adopted by the Security Council on 1 July 2020, 1 July 200, S/RES/2532 (2020). Available at: <https://digitallibrary.un.org/record/3870751?ln=en> (accessed /02/2021);
- The Security Council demanded a general and immediate cessation of hostilities to enable the safe, unhindered and sustained delivery of humanitarian assistance, and provision of related services by impartial humanitarian actors.

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³⁶ Irish Department of Foreign Affairs (2021), *Minister Coveney addresses UN Security Council at meeting on COVID-19*. Available at: <https://www.dfa.ie/news-and-media/press-releases/press-release-archive/2021/february/minister-coveney-addresses-un-security-council-at-meeting-on-covid-19.php> (accessed 22/02/2021).

³⁷ Oxfam International (2020), *Campaigners warn that 9 out of 10 people in poor countries are set to miss out on COVID-19 vaccine next year*. Available at: <https://www.oxfam.org/en/press-releases/campaigners-warn-9-out-10-people-poor-countries-are-set-miss-out-covid-19-vaccine> (accessed 12/02/2021)

³⁸ Anthony D So and Joshua Woo (2020), *Reserving coronavirus disease 2019 vaccines for global access: cross sectional analysis*, British Medical Journal. Available at: <file:///C:/Users/Sabrina/Desktop/Academia/JH/2021/Irish%20Briefing/RM%2021%20Global%20vaccine%20access.pdf> (accessed 13/02/2021)

³⁹ European Commission (2020), *Team Europe contributes €500 million to COVAX initiative to provide one billion COVID-19 vaccine doses for low and middle income countries*. Available at: https://ec.europa.eu/commission/presscorner/detail/en/ip_20_2262 (accessed 12/02/2021); This money is in addition to the more than €850 million previously allocated to COVAX, which makes the European Union COVAX's biggest donor.

⁴⁰ Duke Global Health Innovation Center (2020) *Launch and Scale Speedometer*. Duke University. Available at: <https://launchandscalefaster.org/covid-19> (accessed 12/02/2021).

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⁴² World Health Organization (2021), *G7 leaders commit US\$ 4.3 billion to finance global equitable access to tests, treatments and vaccines in 2021*. Available at: <https://www.who.int/news/item/19-02-2021-g7-leaders-commit-us-4.3-billion-to-finance-global-equitable-access-to-tests-treatments-and-vaccines-in-2021> (accessed 22/02/2021)

⁴³ Global Justice Now (2020), *Most of Pfizer's vaccine already promised to richest, campaigners warn*. Available at: <https://www.globaljustice.org.uk/news/2020/nov/11/most-pfizers-vaccine-already-promised-richest-campaigners-warn> (accessed 10/02/2021).

⁴⁴ UN News (2021), *WHO chief warns against 'catastrophic moral failure' in COVID-19 vaccine access*. Available at: <https://news.un.org/en/story/2021/01/1082362> (accessed 11/02/2021).

⁴⁵ UN Committee on Economic, Social and Cultural Rights, *Statement on universal and equitable access to vaccines for COVID-19*, 27 November 2020, E/C.12/2020/2. Available at: https://www.ohchr.org/Documents/HRBodies/CESCR/E_C_12_2020_2_AUV.docx (accessed 19/02/2021).

⁴⁶ European Commission (2021), *Press statement by Commissioner Kyriakides on vaccine deliveries and on the vaccine export transparency scheme*. Available at: https://ec.europa.eu/commission/presscorner/detail/en/SPEECH_21_211 (accessed 13/02/2021)

⁴⁷ Global Justice Now (2020), *Most of Pfizer's vaccine already promised to richest, campaigners warn*. Available at: <https://www.globaljustice.org.uk/news/2020/nov/11/most-pfizers-vaccine-already-promised-richest-campaigners-warn> (accessed 10/02/2021);

Oxfam International (2020) *Small group of rich nations have bought up more than half the future supply of leading COVID-19 vaccine contenders*. Available at: <https://www.oxfam.org/en/press-releases/small-group-rich-nations-have-bought-more-half-future-supply-leading-covid-19> (accessed 10/02/2021);

According to Oxfam, Moderna has sold the options for all of its supply to rich nations at prices that range from \$12-16 per dose in the US to around \$35 per dose for other countries.

⁴⁸ World Trade Organization (2020), *Waiver from Certain Provisions of the Trips Agreement for the Prevention, Containment and Treatment of Covid-19. Communication from India and South Africa*. Available at: <https://docs.wto.org/dol2fe/Pages/SS/directdoc.aspx?filename=q:/IP/C/W669.pdf&Open=True> (accessed 12/02/2021)

⁴⁹ OHCHR (2020), *Statement by UN Human Rights Experts Universal access to vaccines is essential for prevention and containment of COVID-19 around the world*. Available at: <https://www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=26484&LangID=E>

⁵⁰ Human Rights Watch (2020), *Urgently Waive Intellectual Property Rules for Vaccine*. Available at: <https://www.hrw.org/news/2020/12/10/urgently-waive-intellectual-property-rules-vaccine#>

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⁵¹ This is a key UN instrument which seeks to provide an authoritative global standard for preventing and addressing the risk of adverse human rights impacts linked to business activity. It lays out responsibilities for both governments and companies;

Please see Department of Foreign Affairs and Trade (2015), *The Global Island; Ireland's Foreign Policy for a Changing World*, p. 35. Available at:

<https://www.dfa.ie/media/dfa/alldfawebsitemedia/ourrolesandpolicies/ourwork/global-island/the-global-island-irelands-foreign-policy.pdf> (accessed 01/10/2020).

⁵² Christian Aid (2015) *Christian Aid Ireland submission: Government of Ireland consultation on a National Action Plan for Business and Human Rights*, p. 5. Available at:

<https://www.dfa.ie/media/dfa/alldfawebsitemedia/ourrolesandpolicies/int-priorities/humanrights/nationalplanonbizandhr/Christian-Aid-Ireland.pdf> (accessed 02/10/2020)

⁵³ Irish Human Rights and Equality Commission (2015) *Submission on Ireland's National Action Plan on Business and Human Rights*. Available at: <https://www.dfa.ie/media/dfa/alldfawebsitemedia/ourrolesandpolicies/int-priorities/humanrights/nationalplanonbizandhr/Irish-Human-Rights-and-Equality-Commission.pdf> (accessed 19/02/2021).

⁵⁴ United Nations High Commissioner for Human Rights (2014) *Report of the Special Rapporteur on Extreme Poverty and Human Rights*, p. 9. Available at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2676346 (accessed 02/10/2020).

⁵⁵ World Trade Organization (2020), *Waiver from certain provisions of the Trips Agreement for the prevention, containment and treatment of Covid-19 communication from India and South Africa*, Available at:

<https://docs.wto.org/dol2fe/Pages/SS/directdoc.aspx?filename=q:/IP/C/W669.pdf&Open=True>

⁵⁶ United Nations, Resolution 2532 (2020) adopted by the Security Council on 1 July 2020, 1 July 200, S/RES/2532 (2020). Available at: <https://digitallibrary.un.org/record/3870751?ln=en> (accessed 06/02/2021)