



National Action Plans on Business and Human Rights

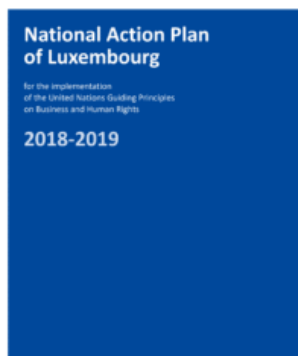
Luxembourg

globalnaps.org/country/luxembourg

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NAP Development Process

Status

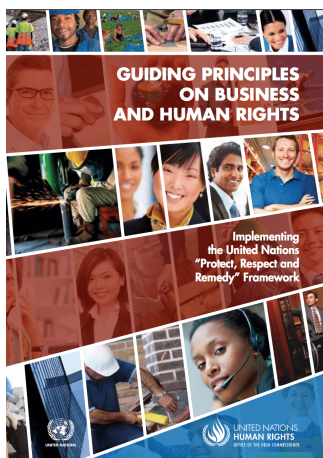


On 22 June 2018, Luxembourg published its National Action Plan (NAP) titled “Plan d’action national du Luxembourg pour la mise en oeuvre des Principes directeurs des Nations Unies relatifs aux entreprises et aux droits de l’homme 2018-2019”.

On 23 January 2020, Luxembourg announced the adoption of an updated NAP, more information is available [here in French](#), and this page will be updated shortly.



Process



Luxembourg was encouraged to publish a NAP by former High Commissioner for Human Rights, Zeid Ra’ad Al Hussein, during [his visit to the country in January 2017](#). In the NAP, Luxembourg highlights its determination to adhere to its commitment to the Council of the European Union of adopting a NAP to enforce the [UN Guiding Principles \(UNGPs\) for Business and Human Rights](#).

The NAP was developed in three phases:

1. **The initiation phase** comprised of setting up an Interministerial Committee on Human Rights organised by the [Ministry of Foreign and European Affairs](#) which cooperated closely with public authorities, the private sector, and civil society in regular meetings throughout 2017. A workplan was developed and the means of implementation was established.

2. **The evaluation and consultation phase** allowed for a thorough understanding of the negative impacts business can have on human rights and an analysis of existing initiatives to mitigate these risks. A process of consultation with concerned actors of civil society highlighted the intervention areas of most importance.
3. **The implementation phase**, managed by the Ministry of Foreign and European Affairs, saw the NAP published after a drafting and review process with various stakeholders deemed valuable by the Goodwill Ambassador for Human Rights, including ministries and administrations, actors in the private sector, and representation from civil society. The NAP was approved by the Council of Government of Luxembourg on June 22, 2018.

Stakeholder Participation

The proposed method of Luxembourg in working to ensure effective implementation of the Guiding Principles together with non-governmental actors builds on the guidance issued by the United Nations Working Group on Business and Human Rights. Dialogue with all public and non-governmental actors was organized and coordinated by the Interministerial Committee on Human Rights, under the direction of the Ministry of Foreign and European Affairs. The proposed working method also took into account the specificities of Luxembourg and is characterized by its inclusive, multi-stakeholder and multidisciplinary approach. It was inspired by the model of a public-private partnership and was based on purely voluntary participation. Participants shared the above general objective, but acted according to their own individual and/or institutional reasons and motivations.

In order to engage in dialogue, the Interministerial Committee on Human Rights, chaired by the Goodwill Ambassador for Human Rights, met in two different contexts: either limited to administrations and ministries or open to non-governmental bodies. This format allowed for stakeholders from the private sector and civil society to participate on a voluntary basis during the development of the NAP.

During 2017, meetings were held with representatives from various Ministries made through bilateral contacts as part of the regular meetings of the Interministerial Committee on Human Rights. L'Union des Entreprises Luxembourgeoises (UEL) helped to engage in dialogue with businesses. A consultation with actors from civil society was also made during the impact analysis and risk assessment phase of the NAP.

Civil society actors:

Commission consultative des Droits de l'Homme

Ombudsman

Centre for Equal Treatment

Ombuds Committee for Children's Rights

Unions

Chambre des salariés

NGOs engaged in human rights issues

Private sector actors (to name a few):

Chambre of Commerce

Chambre of Trades

Luxembourg Confederation of Commerce (CLC)

Artisans Federation (FDA)

The Luxembourg Bankers' Association (ABBL)

Association of the Luxembourg fund industry (ALFI)

Professional Association of Luxembourg Insurers and Reinsurers (ACA)

National Federation of Hotels, Restaurants, and Cafés (Horesca)

National Institute for Sustainable Development and Corporate Social Responsibility (INDR)

Luxembourg network for corporate social responsibility (IMS)

International Partners:

Office of the UN High Commissioner for Human Rights (OHCHR)

United Nations Forum on Business and Human Rights

UN Environment Program – Finance Initiative (UNEP-FI)

National Baseline Assessment (NBA)

While no thorough baseline analysis was undertaken, the Working Group of the Interministerial Committee on Human Rights carried out a risk assessment to highlight the negative impacts of business activities on human rights, as well as a gap analysis aimed at mapping the existing initiatives addressing these risks.

Follow-up, monitoring, reporting and review

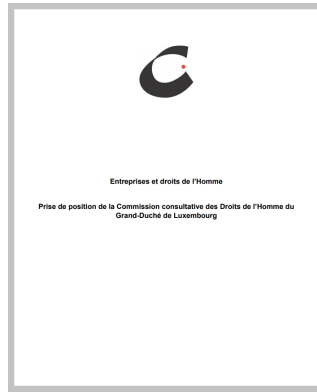
The Interministerial Committee on Human Rights will evaluate the realization of the NAP during its bimonthly meetings and during meetings with the Working Group.

As stated in the NAP, its overall objective is to strengthen the protection and promotion of human rights in the context of corporate policies, governance and economic activities. In this spirit, the NAP aims to raise awareness of the United Nations Guiding Principles on business and human rights, to see them applied at company and value chain level, and to monitor their implementation.

During the second half of 2019, the Committee, along with non-governmental actors, is in charge of reflecting on the next phases of the project and submit an edited version of the NAP 2020-2021 to be approved by the Council of Government of Luxembourg at the end of 2019.

Stakeholders views and analysis on the NAP

The Luxembourg NHRI published a position paper on the NAP in 2019.



Explore NAP by Issue

Children's rights

Introduction (pg. 8)

... Regular contacts with, among others, the four national human rights institutions took place in the context [of drafting the NAP]:

the Ombudsman Committee for the Rights of the Child expresses its opinion on draft laws and regulations on the rights of the child and proposes amendments; it reports on the situation of children and ensures the implementation of the Convention on the Rights of the Child and presents to the Government and the Chamber of Deputies an annual report on its activities and on the children's rights situation in Luxembourg. The Committee promotes the free expression of children and their active participation in issues that concern them; it examines situations in which the rights of the child are not respected and makes recommendations to remedy them. The Committee receives information, complaints and grievances from children and tries to mediate and give advice to ensure the best possible protection of children;

Part III – NAP

3. Government's Response

3.2. *A joint work program* (pg.30)

In order to ensure a concrete follow-up that will allow a real measure of the commitment made by one another, it is proposed to organize training based on the UN Guiding Principles for the staff of signatory companies. To this end, a collaboration between the INDR and House of Training is encouraged in the second half of 2018. The participation of non-governmental actors can be envisaged for the development of specific training modules, for example on the topic ... children's rights ...

[Read more about Children's rights](#)

Conflict-affected areas

Part III – NAP

3. Government's Response

3.2. A joint work program (pg.31)

Other measures:

Preparation of the implementation of the European regulation regarding conflict minerals in Luxembourg.

Part I – Rational Framework for the development, adoption and implementation of the NAP

2. National Context

2.2. Governmental program (pg.17)

The government has reaffirmed its commitment to the values of human rights in the governmental program adopted in 2013, and demonstrates its sense of responsibility in this area, particularly in its external initiatives:

“Luxembourg will continue to work for the prevention of conflicts, for the preservation and consolidation of peace and development, with the conviction that there is an intrinsic link between security and development which is a condition of stability and democracy around the world and that we will not be able to obtain lasting peace and security, nor development, without the respect of human rights. Luxembourg is constantly working in favour of fundamental rights, public freedoms and the promotion of the rule of law.”

[Read more about Conflict-affected areas](#)

Construction sector

Part III – NAP

3. Government's Response (p.28)

A preliminary diagnosis allows for the identification of the potential risk for negative impacts on human rights that activities in the private sector may have ... – including in the ... building sector ... partly because of their preponderance in the Luxembourg economy, the national and international character of their activities and the origin of their employees.

[Read more about Construction sector](#)

Part I – Rational Framework for the development, adoption and implementation of the NAP

1. International Context

1.1. United Nations (UN) (pg. 12)

The UN Global Compact supports businesses to carry out their activities in ways that are responsible by aligning their strategies and operations with the ten principles of human rights, labour, the environment and anti-corruption. The Global Compact is recognized as a major proponent of the UN Guiding Principles on Business and Human Rights. Luxembourg companies have adopted the ten principles enacted by the Global Compact. It should also be noted that in 2017 CSR Europe (The European Business Network for Corporate Social Responsibility) signed a Memorandum of Understanding with UN Global Compact. IMS Luxembourg (Inspiring More Sustainability) is the representative of CSR Europe in Luxembourg. The National Institute for Sustainable Development and Corporate Social Responsibility (INDR) and IMS are in the talks with the UN Global Compact to represent the local network.

1.2. European Union (pg. 13)

Directive 2014/95 /EU concerning the publication of non-financial information and information on diversity by certain large companies and groups dates from 22 October 2014. This text, transposed into national law by the law of 23 July 2016 concerning the disclosure of non-financial and information relating to diversity by certain large companies and groups, provides an obligation to report on the respect of human rights for companies with more than 500 employees, including listed companies, banks, insurance companies and other companies identified by national authorities as public-interest entities. The goal is to help investors, consumers and policymakers assess the non-financial performance of these companies and encourage them to develop a responsible business approach.

1.4. International Labour Organization (ILO) (pg. 14)

As of March 17, 2017, the ILO has revised the Tripartite Declaration of Principles on multinational enterprises and social policy. This text provides guidance to companies on how to contribute to the realization of decent work for all. The principles set out in the Declaration are recommended for the attention of governments, employers' organizations and multinational enterprises, and directly references the UN Guiding Principles on Business and Human Rights and implementing the Terms of Reference "Protect, Respect, and Remedy."

1.5. The Organisation for Economic Co-operation and Development (OECD) (pg. 14)

Responsible business conduct is an important aspect for a well-functioning space of trade and international investment. The establishment of a responsible business environment is in the interest of all stakeholders. It is in this context that Luxembourg, by adopting the OECD Declaration on Investment and Multinational Enterprises in 1976, also adhered to the OECD Guidelines for multinational companies, which were its corollary, and which for the first time instituted an international standard for responsible business for companies actively working internationally.

These Guiding Principles have since been adapted and developed five times, most recently at the OECD's 50th Anniversary Ministerial Meeting, on May 25, 2011. On this occasion, the OECD Guidelines for Multinational Enterprises received a specific chapter on human rights, the wording of which was aligned on the United Nations Guiding Principles on Business and Human Rights. From a human rights perspective, the 2011 revision is a fundamental step and, by opening up its scope, has particularly widened the access to remedies since currently the complaints addressed to National Contact Points (NCP) in OECD Member States cover about a quarter of violations on human rights.

The OECD Guidelines represent a comprehensive and global framework for the responsible management of companies, which cover all aspects including, in addition to human rights, labour law, the environment, transparency, the fight against corruption, consumer interest, competition, taxation and intellectual property. The OECD Guidelines are still the only instrument for an international approach to corporate social responsibility involving a mechanism – the network National Contact Points (NCPs) – to ensure its implementation.

1.6. Trade and Investment Agreements (pg. 16)

All trade and cooperation agreements with developing countries include a clause on human rights specifying that these rights constitute a fundamental aspect of relations with the EU, which has repeatedly imposed sanctions for human rights violations.

2. National Context

2.3. Foreign Policy Statement to the Chamber of Deputies (pg. 17)

... In general, the mission of the Ministry of Foreign and European Affairs states that “the Luxembourg diplomacy defends the values of ... good governance and the rule of law... with a view to preserving and strengthening the framework of international law within which international relations develops.”

Part II – Process of the NAP

1. Initiation

1.1. A formal engagement from the Government for a NAP (pg. 20)

... [The UN Guiding Principles] emphasize the steps that States must take to encourage businesses to respect human rights; they provide companies with a blueprint for managing the risk of negative impacts on human rights and offer the actors involved a set of benchmarks for assessing the respect of human rights by businesses. At the heart of the process is the concern to make companies aware of the guiding principles, to facilitate cooperation between the concerned actors and to propose a framework for assessing the implementation of the Guiding Principles. In this respect, it is important to emphasize that the Guiding Principles do not impose new legally binding obligations on companies.

Part III – NAP

1. Declaration of Engagement (pg. 26)

... the Government [of Luxembourg] recognizes the implementation of the UN Guiding Principles as the primary vector for preventing negative impacts on human rights from companies' activities and, where appropriate, for accessing remedy in lieu of their consequences. As such, the Guiding Principles form the basis of this NAP.

In addition, the Government expects companies to fully respect human rights, and in particular:

- to prevent human rights violations as a result of their activities;
- to provide the necessary governance instruments for this purpose, in particular by introducing a due diligence system. Due diligence means the process that, as an integral part of their decision-making and risk management systems, enables businesses to identify and prevent the actual or potential negative impacts of their activities, as well as to report on how they approach this issue. The nature and the scope of a due diligence that is reasonable for a particular situation depends on factors such as the size of the company, the context in which its activities take place, the specific recommendations of the Guiding Principles and the seriousness of the negative impacts. When companies have a large number of suppliers, they are invited to identify the general areas in which the risk of negative impacts is most significant; then, from this risk assessment, to exercise due diligence as a matter of priority for certain suppliers;
- to redress any negative impacts of their activities on human rights.

The overall objective of this NAP is to strengthen the protection and promotion of human rights in the context of corporate policies, governance and economic activities. In this spirit, the NAP aims to raise awareness of the United Nations Guiding Principles on

companies and human rights, to see them applied at company and value chain level and to monitor their implementation.

[Read more about Corporate law & corporate governance](#)

Corruption

Part I – Rational Framework for the development, adoption and implementation of the NAP

1. International Context

1.1. United Nations (UN) (pg. 12)

The UN Global Compact supports businesses to carry out their activities in ways that are responsible by aligning their strategies and operations with the ten principles of human rights, labour, the environment and anti-corruption. The Global Compact is recognized as a major proponent of the UN Guiding Principles on Business and Human Rights.

Luxembourg companies have adopted the ten principles enacted by the Global Compact. It should also be noted that in 2017 CSR Europe (The European Business Network for Corporate Social Responsibility) signed a Memorandum of Understanding with UN Global Compact. IMS Luxembourg (Inspiring More Sustainability) is the representative of CSR Europe in Luxembourg. The National Institute for Sustainable Development and Corporate Social Responsibility (INDR) and IMS are in the talks with the UN Global Compact to represent the local network.

1.5. The Organisation for Economic Co-operation and Development (OECD) (pg. 14)

... Luxembourg, by adopting the OECD Declaration on Investment and Multinational Enterprises in 1976, also adhered to the OECD Guidelines for multinational companies...

The OECD Guidelines represent a comprehensive and global framework for the responsible management of companies, which cover all aspects including, in addition to human rights... corruption...

[Read more about Corruption](#)

Data protection & privacy

Introduction (pg. 8)

The National Data Protection Commission is another chosen interlocutor in the implementation of the NAP because of aspects of its mission concerning the fundamental rights and freedoms of individuals and the respect for privacy.

Part III – NAP

3. Government's Response (p.28)

A preliminary diagnosis allows for the identification of the potential risk of negative impacts on human rights that activities in the private sector may have ... – including in the information and communication technologies – including the field of artificial intelligence – data protection ...

3.1. A dialogue with non-governmental actors (pg. 29)

Corporate Social Responsibility (CSR), to which a number of Luxembourg companies have already subscribed, as well as risk management and data protection are important entry points for initiating a dialogue with the private sector.

3.2. A joint work program (pg.31)

A structured dialogue to be organized by the Interministerial Committee between all the actors involved allows:

...

To note the level of existing corporate commitment, particularly through efforts in areas of ... data protection

[Read more about Data protection & privacy.](#)

Development finance institutions

Part III – NAP

3. Government's Response (p.28)

A preliminary diagnosis allows for the identification of the potential risk of negative impacts on human rights that activities in the private sector may have, specifically in the financial sector ...

...The Human Rights Guidance Tools developed by the UNEP Finance Initiative offers a risk analysis in terms of human rights in economic activities, and in particular the financial sector.

[Read more about Development finance institutions](#)

Environment & climate change

Introduction (pg. 8)

...The Government, therefore, attaches particular importance to the implementation of the UN Agenda 2030 and, to that effect, presented a voluntary national report in July 2017 at the High Level Political Forum on Sustainable Development, which took place in New York. The role played by Luxembourg at COP21 of the United Nations Framework Convention on Climate Change in Paris in December 2015, its role as Chairperson-in-Office of the Council of Ministers of the European Union and through its high level participation in COP22 and 23 in Marrakesh and Bonn, documents the importance the government attaches to an effective fight against climate change in all aspects, including human rights. By reason, Luxembourg is a signatory of *The Geneva Pledge on Human Rights in Climate Action*.

Part I – Rational Framework for the development, adoption and implementation of the NAP

1. International Context

1.1. United Nations (UN) (pg. 12)

The UN Global Compact supports businesses to carry out their activities in ways that are responsible by aligning their strategies and operations with the ten principles of human rights, labour, the environment and anti-corruption. The Global Compact is recognized as a major proponent of the UN Guiding Principles on Business and Human Rights. Luxembourg companies have adopted the ten principles enacted by the Global Compact. It should also be noted that in 2017 CSR Europe (The European Business Network for Corporate Social Responsibility) signed a Memorandum of Understanding with UN Global Compact. IMS Luxembourg (Inspiring More Sustainability) is the representative of CSR Europe in Luxembourg. The National Institute for Sustainable Development and Corporate Social Responsibility (INDR) and IMS are in the talks with the UN Global Compact to represent the local network.

1.5. The Organisation for Economic Co-operation and Development (OECD) (pg. 14)

... Luxembourg, by adopting the OECD Declaration on Investment and Multinational Enterprises in 1976, also adhered to the OECD Guidelines for multinational companies, which were its corollary, and which for the first time instituted an international standard for responsible business for companies actively working internationally.

...The OECD Guidelines represent a comprehensive and global framework for the responsible management of companies, which cover all aspects including, in addition to human rights ... the environment.... The OECD Guidelines are still the only instrument for an international approach to corporate social responsibility involving a mechanism – the network National Contact Points (NCPs) – to ensure its implementation.

2. National Context

2.2. Governmental Program (pg. 16)

In the governmental program adopted in 2013, the Government of Luxembourg reaffirmed its commitment to the values of human rights and demonstrates its sense of responsibility in this area, particularly in its external action:

“Our voice also bears the values we defend: freedom, peace, democracy, and sustainable development, the fight against poverty, exclusion and climate change as well as unfailing commitment to respect for human rights.”

... At the national level, the Government addresses the topic “Business and Human Rights”, on the basis of corporate social responsibility:

“The Government will ensure equitable access to public tenders. Call procedures will be analysed together with the appropriate professional circles and adapted as part of community provisions. The specifications will take into account innovation criteria, respect for the environment and CSR (Corporate Social Responsibility).”

[Read more about Environment & climate change](#)

Equality & non-discrimination

Introduction (pg. 7)

Among the first signatories of the Universal Declaration of Human Rights, the Grand Duchy of Luxembourg is an open economy democracy where the rule of law reigns. The equality of all human rights are principles enshrined in the Constitution and the laws of the country.

... Regular contacts with, among others, the four national human rights institutions took place in the context [of drafting the NAP]:

...

the purpose of the Equal Treatment Center is to promote, analyze and monitor the equality of all persons without discrimination on the grounds of race or ethnic origin, sex, sexual orientation, religion or belief, disability and age;

Part I – Rational Framework for the development, adoption and implementation of the NAP

1. International Context

1.2. European Union (pg. 13)

Human dignity, freedom, democracy, equality, the rule of law and respect for human rights are values enshrined in the European Treaties.

[Read more about Equality & non-discrimination](#)

Export credit

The Luxembourg NAP does not make an explicit reference to Export Credit.

[Read more about Export credit](#)

Extractives sector

Part III – NAP

3. Government's Response (p.28)

A preliminary diagnosis allows for the identification of the potential risk of negative impacts on human rights that activities in the private sector may have, specifically within ... extractive industries ...

3.2 A joint work program (pg.31)

...

Other measures:

...

1. Preparation for the implementation of the European regulation on conflict minerals in Luxembourg;

[Read more about Extractives sector](#)

Extraterritorial jurisdiction

The Luxembourg NAP does not make an explicit reference to Extraterritorial jurisdiction.

[Read more about Extraterritorial jurisdiction](#)

Finance & banking sector

Part III – NAP

3. Government's Response (p.28)

A preliminary diagnosis allows for the identification of the potential risk of negative impacts on human rights that activities in the private sector may have, specifically in the financial sector ...

...The Human Rights Guidance Tools developed by the UNEP Finance Initiative offers a risk analysis in terms of human rights in economic activities, and in particular the financial sector.

[Read more about Finance & banking sector](#)

Forced labour & modern slavery

Part III – NAP

3. Government's Response

3.2. A joint work program (pg.30)

...An information, awareness and promotion campaign on the UN Guiding Principles provides companies with the elements to better understand the scope of their obligations and their expectations, as well as the opportunity that compliance with the UN Guiding Principles can be achieved in terms of risk management and competitiveness. Among other things, a special emphasis will be placed on labour exploitation...

...In order to ensure a concrete follow-up that will allow a real measure of the commitment made by one another, it is proposed to organize training based on the UN Guiding Principles for the staff of signatory companies. To this end, a collaboration between the INDR and House of Training is encouraged in the second half of 2018. The participation of non-governmental actors can be envisaged for the development of specific training modules, for example on the topic ... prevention of forced labor and human trafficking in supply and production chains and services used ...

Other measures:

4. Consider the ratification of the Protocol (P29) of 2014 to the ILO Convention against Forced Labor;

[Read more about Forced labour & modern slavery.](#)

Freedom of association

The Luxembourg NAP does not make an explicit reference to freedom of association.

[Read more about Freedom of association](#)

Gender & women's rights

Introduction (pg. 7)

Among the first signatories of the Universal Declaration of Human Rights, the Grand Duchy of Luxembourg is an open economy democracy where the rule of law reigns. The equality of all human rights are principles enshrined in the Constitution and the laws of the country.

... Regular contacts with, among others, the four national human rights institutions took place in the context [of drafting the NAP]:

The purpose of the Equal Treatment Center is to promote, analyze and monitor the equality of all persons without discrimination on the grounds ... sex...

[Read more about Gender & women's rights](#)

Guidance to business

Part I – Rational Framework for the development, adoption and implementation of the NAP

1. International Context

1.1. United Nations (UN) (pg. 12)

...The UN Global Compact supports businesses to carry out their activities in ways that are responsible by aligning their strategies and operations with the ten principles of human rights, labour, the environment and anti-corruption. The Global Compact is recognized as a major proponent of the UN Guiding Principles on Business and Human Rights. Luxembourg companies have adopted the ten principles enacted by the Global Compact. It should also be noted that in 2017 CSR Europe (The European Business Network for Corporate Social Responsibility) signed a Memorandum of Understanding with UN Global Compact. IMS Luxembourg (Inspiring More Sustainability) is the representative of CSR Europe in Luxembourg. The National Institute for Sustainable Development and Corporate Social Responsibility (INDR) and IMS are in the talks with the UN Global Compact to represent the local network.

1.2. European Union (pg. 13)

... The European Commission has published an introductory guide to human rights for SMEs, based on the UN Guiding Principles on Business and Human Rights. This guide makes companies aware of the main international principles in this area and supports them in their implementation.

1.4. International Labour Organization (ILO) (pg. 14)

...As of March 17, 2017, the ILO has revised the Tripartite Declaration of Principles on multinational enterprises and social policy. This text provides guidance to companies on how to contribute to the realization of decent work for all. The principles set out in the Declaration are recommended for the attention of governments, employers' organizations and multinational enterprises, and directly references the UN Guiding Principles on Business and Human Rights and implementing the Terms of Reference "Protect, Respect, and Remedy."...

1.5. The Organisation for Economic Co-operation and Development (OECD) (pg. 14)

Responsible business conduct is an important aspect for a well-functioning space of trade and international investment. The establishment of a responsible business environment is in the interest of all stakeholders. It is in this context that Luxembourg, by adopting the OECD Declaration on Investment and Multinational Enterprises in 1976, also adhered to the OECD Guidelines for multinational companies, which were its corollary, and which for the first time instituted an international standard for responsible business for companies actively working internationally.

These Guiding Principles have since been adapted and developed five times, most recently at the OECD's 50th Anniversary Ministerial Meeting, on May 25, 2011. On this occasion, the OECD Guidelines for Multinational Enterprises received a specific chapter on human rights, the wording of which was aligned on the United Nations Guiding Principles on Business and Human Rights. From a human rights perspective, the 2011 revision is a fundamental step and, by opening up its scope, has particularly widened the access to remedies since currently the complaints addressed to National Contact Points (NCP) in OECD Member States cover about a quarter of violations on human rights.

Part II – Process of the NAP

1. Initiation

1.3. A joint work program (pg. 21)

The joint work program includes:

...

- an information, awareness and promotion campaign on the UN Guiding Principles that provides companies with the elements to better understand the scope of their obligations and their expectations, as well as the opportunity to realize the benefit of the guiding principles in terms of risk management and competitiveness,
- the organization of training based on the UN Guiding Principles for the staff of signatory companies, taking into account the training cycle in CSR, open to all companies, organized by the INDR in collaboration with the House of Training,

Part III – NAP

1. Declaration of Engagement (pg. 26)

...In addition, the Government expects companies to fully respect human rights, and in particular: ...

to provide the necessary governance instruments for this purpose, in particular by introducing a due diligence system. Due diligence means the process that, as an integral part of their decision-making and risk management systems, enables businesses to identify and prevent the actual or potential negative impacts of their activities, as well as to report on how they approach this issue. The nature and the scope of a due diligence that is reasonable for a particular situation depends on factors such as the size of the company, the context in which its activities take place, the specific recommendations of the Guiding Principles and the seriousness of the negative impacts. When companies have a large number of suppliers, they are invited to identify the general areas in which the risk of negative impacts is most significant; then, from this risk assessment, to exercise due diligence as a matter of priority for certain suppliers;

The overall objective of this NAP is to strengthen the protection and promotion of human rights in the context of corporate policies, governance and economic activities. In this spirit, the NAP aims to raise awareness of the United Nations Guiding Principles on companies and human rights, to see them applied at company and value chain level and to monitor their implementation.

3. Government's Response (pg. 28)

The Human Rights Guidance Tools developed by the UNEP Finance Initiative offers a human rights risk analysis by sector of economic activity, including the financial sector. This tool can be used to structure the dialogue with private sector actors and their sectoral professional organizations...

...In order to ensure a concrete follow-up that will allow a real measure of the commitment made by one another, it is proposed to organize training based on the UN Guiding Principles for the staff of signatory companies. To this end, a collaboration between the INDR and House of Training is encouraged in the second half of 2018. The participation of non-governmental actors may be considered for the development of specific training modules, for example on the theme of "Business and children's rights", the prevention of forced labour and human trafficking in supply and production chains and services used or "Business and Human Rights" offered by CSR-Europe through IMS-Luxembourg. (pg. 30)

[Read more about Guidance to business](#)

Health and social care

The Luxembourg NAP does not make an explicit reference to health and social care.

[Read more about Health and social care](#)

Human rights defenders & whistle-blowers

Part I – Rational Framework for the development, adoption and implementation of the NAP

1. International Context

1.3. European Council (pg. 14)

... On the basis of the 2011 UN Guiding Principles on Business and Human Rights, the Committee of Ministers of the Council of Europe adopted Recommendation CM / Rec (2016) on human rights and businesses. This instrument offers more targeted recommendations to help Member States prevent and correct human rights abuses by businesses and focuses on measures to encourage business to respect human rights particularly vulnerable groups ... including human rights defenders.

[Read more about Human rights defenders & whistle-blowers](#)

Human rights due diligence

Part III – NAP

1. Declaration of Engagement (pg. 26)

... In addition, the Government expects companies to fully respect human rights in general, and in particular to:

Provide the necessary governance tools for this purpose, including the introduction of a due diligence system. Due diligence refers to the process that, as an integral part of their decision-making and risk management systems, enables companies to identify, prevent, and mitigate the actual or potential negative impacts of their activities, as well as to report on how they approach this issue. The nature and extent of a due diligence that is appropriate to a particular situation depends on factors such as the size of the business, the context in which it operates, the specific recommendations of the UN Guiding Principles and the severity of the adverse impacts. When companies have a large number of suppliers, they are asked to identify the general areas in which the risk of negative impact is most significant and, based on this risk assessment, to exercise due diligence as a matter of priority with respect to certain suppliers;...

Part III – NAP

3. Government's Response

3.2. A joint work program

...Other measures: (pg. 31)

2. Implementation of due diligence pilot projects in enterprises in which the state is the principal shareholder;...

[Read more about Human rights due diligence](#)

Human rights impact assessments

Part III – NAP

3. Government's Response (pg. 28)

...Regarding companies' level of commitment, it is interesting to take note of a study on corporate social responsibility that the international consulting firm KPMG published in 2017. For the first time this study also analyzed the extent to which human rights were perceived as a business issue in the 4,900 largest companies in 49 different countries (including Luxembourg) and in 250 largest companies in the world. According to the study's statistics, Luxembourg is among the countries in which companies produce reports on their social responsibility at a lower rate than the world average. While this average is 72 per cent, in Luxembourg only 59 per cent of companies submit CSR reports. It can be concluded that, in Luxembourg, human rights are still perceived as not important to business. Therefore, if the Guiding Principles are to be implemented in Luxembourg and if companies must implement relevant domestic policies and rules on respect for human rights, as well as effective governance to implement them and means to address potential negative human rights impacts of their activities, then an effort of information, promotion and awareness on the part of the government, in the context of the NAP, seems useful and necessary.

[Read more about Human rights impact assessments](#)

ICT & electronics sector

Part III – NAP

3. Government's Response (p.28)

...A preliminary diagnosis allows for the identification of the potential risk of negative impacts on human rights that activities in the private sector may have ... – including in the information and communication technologies – including the field of artificial intelligence – data protection ...

[Read more about ICT & electronics sector](#)

Indigenous peoples

Part I – Rational Framework for the development, adoption and implementation of the NAP

1. International Context

1.3. European Council (pg. 14)

... On the basis of the 2011 UN Guiding Principles on Business and Human Rights, the Committee of Ministers of the Council of Europe adopted Recommendation CM / Rec (2016) on human rights and businesses. This instrument offers more targeted recommendations to help Member States prevent and correct human rights abuses by businesses and focuses on measures to encourage business to respect human rights particularly vulnerable groups ... including indigenous people...

[Read more about Indigenous peoples](#)

Investment treaties & investor-state dispute settlements

Part I – Rational Framework for the development, adoption and implementation of the NAP

1. International Context

1.6. Trade and investment agreements (pg. 16)

...All trade and cooperation agreements with developing countries include a clause on human rights stating that these rights constitute a fundamental aspect of relations with the EU who has repeatedly imposed sanctions for human rights violations.

[Read more about Investment treaties & investor-state dispute settlements](#)

Judicial remedy

Part I – Rational Framework for the development, adoption and implementation of the NAP

1. International Context

1.1. United Nations (pg. 12)

...Under their terms of reference, “Protect, Respect and Remedy,” the 31 United Nations Guiding Principles on Business and Human Rights:

c. Underline the need for appropriate and effective remedies – judicial and non-judicial – for human rights violations at both State and enterprise levels (Guiding Principles 25- 31).

Part II – Process of the NAP

1. Initiation

1.1. A formal engagement from the Government for a NAP (pg. 20)

... In this respect, it is important to emphasize that the UN Guiding Principles on Business and Human Rights do not impose new legally binding obligations for companies. The Government reserves the right to consider the full range of authorized prevention and remediation measures, including ... judicial proceedings.

Part III – NAP

1. Declaration of Engagement (pg. 26)

... the Government [of Luxembourg] recognizes the implementation of the UN Guiding Principles as the primary vector for preventing negative impacts on human rights from companies' activities and, where appropriate, for accessing remedy in lieu of their consequences. As such, the Guiding Principles form the basis of this NAP.

[Read more about Judicial remedy](#)

Land

The Luxembourg NAP does not make an explicit reference to land.

[Read more about Land](#)

Migrant workers

The Luxembourg NAP does not make an explicit reference to migrant workers.

[Read more about Migrant workers](#)

National Human Rights Institutions/ Ombudspersons

Introduction (pg. 8)

... Regular contacts with, among others, the four national human rights institutions took place in the context [of drafting the NAP]:

- The Advisory Commission on Human Rights (*Commission consultative des Droits de l'Homme – CCDH*) is responsible for the promotion and protection of human rights in the Grand Duchy of Luxembourg. As part of its operations, the CCDH provides the government with independent advice, studies, opinions and recommendations, either at the request of the government or on its own initiative, on all matters of general importance concerning human rights in the territory of Luxembourg. It advises the government on the preparation of reports to be submitted by Luxembourg to regional and international human rights bodies. The CCDH addresses itself directly or through any organ of press, especially to make public its opinions and recommendations and to maintain a dialog with all the institutions and national and international organs of defense of human rights;
- The purpose of the Equal Treatment Center is to promote, analyze and monitor the equality of all persons without discrimination on the grounds of race or ethnic origin, sex, sexual orientation, religion or belief, disability and age;

- The Ombudsman Committee for the Rights of the Child expresses its opinion on draft laws and regulations on the rights of the child and proposes amendments; it reports on the situation of children and ensures the implementation of the Convention on the Rights of the Child and presents to the Government and the Chamber of Deputies an annual report on its activities and on the children’s rights situation in Luxembourg. The Committee promotes the free expression of children and their active participation in issues that concern them; it examines situations in which the rights of the child are not respected and makes recommendations to remedy them. The Committee receives information, complaints and grievances from children and tries to mediate and give advice to ensure the best possible protection of children;
- The Ombudsman receives complaints relating to the functioning of state and municipal administrations, as well as public establishments under the jurisdiction of the State and municipalities. He is responsible for ensuring the external control of places of detention.

Part I – Rational Framework for the development, adoption and implementation of the NAP

2. National Context

2.4 Government Council (pg. 17)

...In general, the [Interdepartmental Committee on Human Rights] is responsible for ensuring the implementation of Luxembourg’s human rights obligations by the various actors concerned, in consultation with national human rights institutions and civil society.

[Read more about National Human Rights Institutions/ Ombudspersons](#)

Non-financial reporting

Part I – Rational Framework for the development, adoption and implementation of the NAP

1. International Context

1.2. European Union (pg. 13)

The Directive 2014/95/EU on disclosure of non-financial and diversity information by certain large undertakings and groups was adopted in 22 October 2014. The directive, transposed into national legislation by the law of 23 July 2016,⁷ imposes an obligation on certain companies identified by national authorities as “public interest entities” exceeding an average number of 500 employees during the financial year, including listed companies, banks, insurance companies and other companies, to include information in their annual management report with respect to human rights. The goal is to help investors, consumers and policymakers to assess the non-financial performance of these companies and encourage them to develop responsible business conduct.

Part III – NAP

1. Declaration of Commitment (pg. 26)

The Government expects companies to fully respect human rights in general, and in particular to:

- prevent human rights violations as a result of their activities;
- adopt the necessary policy instruments for this purpose, in particular by introducing a due diligence process. In this context, due diligence refers to the process that enables companies, as an integral part of their decision-making and risk management mechanisms, to identify, prevent and mitigate potential human rights impacts of their activities, as well as to report on how they address this issue. The nature and scope of reasonable and adequate due diligence in specific situations depends on factors such as the size of the business enterprise, the context of its operations, the specific recommendations of the Guiding Principles and the scope of the negative impact. When business enterprises have a large number of suppliers, they are asked to identify the general areas where the risk of adverse human rights impact is most significant and to prioritize risk assessment for human rights due diligence with regard to such suppliers;

3. Government's Response (pg. 28)

... Regarding the level of corporate commitment, it is interesting to take note of a study on corporate social responsibility that the international consulting firm KPMG published in 2017.¹⁵ For the first time, this study analysed the extent to which human rights were perceived as a business issue in the 4,900 largest companies in 49 different countries (including Luxembourg) and in the 250 largest companies in the world. According to the findings, Luxembourg is among the countries in which companies produce reports on their social responsibility at a lower rate than the world average. While this average is 72 per cent, in Luxembourg only 59 per cent of companies submit CSR reports. Accordingly, it can be concluded that, in Luxembourg, human rights are still perceived as insufficiently important as a business issue. Therefore, an effort of information, promotion and awareness raising through the NAP by the government, appears useful and necessary for the implementation of the UN Guiding Principles, and to ensure that businesses develop their internal rules and regulations to respect human rights, and means for implementation and follow-up to address potential adverse human rights impacts.

[Read more about Non-financial reporting](#)

Non-judicial grievance mechanisms

Part I – Rational Framework for the development, adoption and implementation of the NAP

1. International Context

1.1. United Nations (pg. 12)

...Under their terms of reference, “Protect, Respect and Remedy,” the 31 United Nations Guiding Principles on Business and Human Rights:

c. Underline the need for appropriate and effective remedies – judicial and non-judicial – for human rights violations at both State and enterprise levels (Guiding Principles 25- 31).

1.5. The Organisation for Economic Co-operation and Development (OECD) (pg. 14)

... The UN Guiding Principles have since been adapted and developed five times, most recently at the OECD’s 50th Anniversary Ministerial Meeting, on May 25, 2011. On this occasion, the OECD Guidelines for Multinational Enterprises received a specific chapter on human rights, the wording of which was aligned on the United Nations Guiding Principles on Business and Human Rights. From a human rights perspective, the 2011 revision is a fundamental step and, by opening up its scope, has particularly widened the access to remedies since currently the complaints addressed to National Contact Points (NCP) in OECD Member States cover about a quarter of violations on human rights...

... The key role of National Contact Points (NCPs) was emphasized by Ministers at the 2017 OECD Council Meeting and was reiterated at their 2018 Meeting. The G20 in July 2017 also referred to the NCP Mechanism of the OECD as a platform for non-judicial resolution of conflicts. NCPs network is currently the only government mechanism for out-of-court conflict resolution. It provides stakeholders with a platform to address grievances arising during operations carried out by companies in or from Member States. The impact and influence of this instrument goes even further if we consider that the big companies of the industrialized countries, most of them member states of the OECD, have considerable power over non-Member States through the increasingly global network of supply chains and outsourcing and, therefore, have the ability to impose their standards. It is therefore essential, as part of a process such as the PAN, to measure its full scope and the precursory role.

[Read more about Non-judicial grievance mechanisms](#)

OECD National Contact Points

Part I – Rational Framework for the development, adoption and implementation of the NAP

International Context

1.5. The Organisation for Economic Co-operation and Development (OECD) (pg. 14)

...From a human rights perspective, the 2011 revision is a fundamental step and, by opening up its scope, has particularly widened the access to remedies since currently the complaints addressed to National Contact Points (NCP) in OECD Member States cover about a quarter of violations on human rights.

The OECD Guidelines represent a comprehensive and global framework for the responsible management of companies, which cover all aspects including, in addition to human rights, labour law, the environment, transparency, the fight against corruption, consumer interest, competition, taxation and intellectual property. The OECD Guidelines are still the only instrument for an international approach to corporate social responsibility involving a mechanism – the NCPs network – to ensure its implementation.

The NCPs were established in 1984 and were strengthened in the revision of the Guidelines in 2000; since that date, their terms of reference have been clarified and expanded, and they have been accompanied by the establishment of a Code of Operation and Procedure (Procedural Guidance) to promote its effectiveness. The key role of NCPs was emphasized by Ministers at the 2017 OECD Council Meeting and was reiterated at their 2018 Meeting. The G20, in July 2017, also referred to the NCP Mechanism of the OECD as a platform for non-judicial resolution of conflicts. The NCP network is currently the only government mechanism for out-of-court conflict resolution. It provides stakeholders with a platform to address grievances arising during operations carried out by companies in or from Member States. The impact and influence of this instrument goes even further if we consider that the big companies of the industrialized countries, most of them member states of the OECD, have considerable power over non-Member States through the increasingly global network of supply chains and outsourcing and, therefore, have the ability to impose their standards. It is therefore essential, as part of a process such as the PAN, to measure its full scope and the precursory role.

The Luxembourg NCP for the implementation of the OECD Guiding Principles was, at its creation, an entity coordinated by the secretariat of the Economic Committee under the supervision of the Ministry of the Economy. As such, it could be assimilated to a structure tripartite to bring together trade union representatives, employers' representatives as well as members of the government administration. In early 2018, the Luxembourg NCP has reviewed other NCPs and, in particular, relied on best practices to codify its rules of procedure and functioning, which have been officially published on its website, as well as an ad-hoc form in order to submit a complaint under the best conditions. A similar exercise is under way with regard to the structure of the Luxembourg NCP. The latter, however, must remain neutral and independent when informing and soliciting third parties and organizations on an ad hoc basis. The Luxembourg NCP can also rely on the contribution of other departments concerned more particularly by complaints relating to non-compliance Guiding Principles since it is expected to deal with complaints with the assistance of an interdepartmental support program involving the Ministry of Finance, the Ministry of Labor and the Ministry of Foreign and European Affairs.

In concrete terms, the Luxembourg NCP carries out the following tasks with a view to promote and implement the Guiding Principles:

- management of the internet page of the Luxembourg NCP;
- securing and handling of complaints (“specific instances”) submitted to the NCP;
- responding to inquiries from the public and domestic businesses;
- participation, support and initiatives to promote events and publications in Guiding Principles to the Public and National Enterprises;

- consultation, sharing and exchange of good practices with other NCPs as well as the Secretariat of the OECD;
- drafting the annual report to the OECD Investment Committee.

[Read more about OECD National Contact Points](#)

Persons with disabilities

Introduction (pg. 7)

... Regular contacts with, among others, the four national human rights institutions took place in the context [of drafting the NAP]:

The purpose of the Equal Treatment Center is to promote, analyze and monitor the equality of all persons without discrimination on the grounds of ... disability...

[Read more about Persons with disabilities](#)

Policy coherence

Part I – Rational Framework for the development, adoption and implementation of the NAP

2. National Context

2.4. Government Council (pg. 17)

On May 8, 2015, the Government Council gave the go-ahead for the establishment of an Interministerial Committee on Human Rights, in order to improve inter-ministerial cooperation and coordination on human rights issues, as well as to strengthen the coherence between Luxembourg's internal and external human rights policies.

Part III – PAN

2. Context (pg. 27)

In this spirit, the NAP is complementary to the strategies and policies in place in Luxembourg, such as the Luxembourg National Sustainable Development Plan, which calls for better coordination of planning and consultation processes between Ministries in order to achieve integration of economic, social and ecological interests by taking into account national and international contexts, frameworks and conventions, including human rights.

[Read more about Policy coherence](#)

Privatisation

The Luxembourg NAP does not make an explicit reference to privatisation.

[Read more about Privatisation](#)

Public procurement

Part III – NAP

3. Government's Response

3.2. A joint work program (pg.31)

Other measures:

5. Awareness of contracting authorities on human rights in their public procurement procedures.

[Read more about Public procurement](#)

Security sector

Part I – Rational Framework for the development, adoption and implementation of the NAP

2. National Context

2.2. Governmental program (pg.17)

The government has reaffirmed its commitment to the values of human rights in the governmental program adopted in 2013, and demonstrates its sense of responsibility in this area, particularly in its external initiatives:

...

“Luxembourg will continue to work for the prevention of conflicts, for the preservation and consolidation of peace and development, with the conviction that there is an intrinsic link between security and development which is a condition of stability and democracy around the world and that we will not be able to obtain lasting peace and security, nor development, without the respect of human rights. Luxembourg is constantly working in favour of fundamental rights, public freedoms and the promotion of the rule of law.”

2.3 Foreign Policy Statement to the Chamber of Deputies (pg. 17)

... In general, the mission of the Ministry of Foreign and European Affairs states that “Luxembourg diplomacy defends the values of freedom, peace and security, democracy and human rights, good governance and the rule of law, solidarity and sustainable development, with a constant concern to preserve and strengthen the framework of international law in which international relations evolve.”

[Read more about Security sector](#)

Small & medium-sized enterprises

Part I – Rational Framework for the development, adoption and implementation of the NAP

1. International Context

1.2. European Union (pg. 13)

... The European Commission has published an introductory guide to human rights for small and medium enterprises (SMEs), based on the UN Guiding Principles on Business and Human Rights. This guide makes companies aware of the main international principles in this area and supports them in their implementation.

[Read more about Small & medium-sized enterprises](#)

State Owned Enterprises/ Public Private Partnerships

Part III – NAP

3. Government's Response

3.1. A dialogue with non-governmental actors (pg. 29)

The proposed method of working to ensure the effective implementation of the Guiding Principles together with non-governmental actors builds on the guidance issued by the United Nations Working Group on Business and Human Rights. Dialogue with all public and non-governmental actors is organized and coordinated by the Interministerial Committee for Human Rights, under the direction of the Ministry of Foreign and European Affairs. The proposed working method also takes into account the specificities of Luxembourg and is characterized by its inclusive, multi-stakeholder and multidisciplinary approach. It is inspired by the model of a public-private partnership and is based on purely voluntary participation. Participants share the above general objective, but act according to their own individual and/or institutional reasons and motivations.

[Read more about State Owned Enterprises/ Public Private Partnerships](#)

Supply chains

Introduction (pg. 9)

... The NAP is designed to complement the efforts of the Luxembourg Government towards the achievement of the SDGs by providing businesses with the information and means to enable them to respect human rights internally and throughout their economic value chains...

Part I – Rational Framework for the development, adoption and implementation of the NAP

1. International Context

1.2. European Union (pg. 13)

In its conclusions of 20 June 2016, the EU Council of Ministers emphasized “the important role that business should play in helping to achieve the Sustainable Development Goals (SDGs) and in implementing the Agenda 2030. The Council also notes that “respect for human rights in business and its consideration in business activities and value chains and supply chains are essential for sustainable development and the achievement of the SDGs”.

1.5. The Organisation for Economic Co-operation and Development (OECD) (pg. 14)

Indeed, the NCP network is currently the only government mechanism for out-of-court conflict resolution. It provides stakeholders with a platform to address grievances arising during operations carried out by companies in or from Member States. The impact and influence of this instrument goes even further if we consider that the big companies of the industrialized countries, most of them member states of the OECD, have considerable power over non-Member States through the increasingly global network of supply chains and outsourcing and, therefore, have the ability to impose their standards. It is therefore essential, as part of a process such as the PAN, to measure its full scope and the precursory role.

Part III – NAP

1. Declaration of Engagement (pg. 26)

...The overall objective of this NAP is to strengthen the protection and promotion of human rights in the context of corporate policies, governance and economic activities. With this in mind, the NAP aims to raise awareness of the UN Guiding Principles on Business and Human Rights, to see them applied at company and value chain levels and to verify their implementation.

3. Government’s Response

3.2. A joint work program (pg.30)

...In order to ensure a concrete follow-up that will allow a real measure of the commitment made by one another, it is proposed to organize training based on the UN Guiding Principles for the staff of signatory companies. To this end, a collaboration between the INDR and House of Training is encouraged in the second half of 2018. The

participation of non-governmental actors can be envisaged for the development of specific training modules, for example on the topic ... prevention of forced labor and human trafficking in supply chains...

[Read more about Supply chains](#)

Taxation

The Luxembourg NAP does not make an explicit reference to taxation.

[Read more about Taxation](#)

The 2030 Agenda for Sustainable Development

Introduction (pg. 8)

...The Government, therefore, attaches particular importance to the implementation of the UN Agenda 2030 and, to that effect, presented a voluntary national report in July 2017 at the High Level Political Forum on Sustainable Development, which took place in New York. The role played by Luxembourg at COP21 of the United Nations Framework Convention on Climate Change in Paris in December 2015, its role as Chairperson-in-Office of the Council of Ministers of the European Union and through its high level participation in COP22 and 23 in Marrakesh and Bonn, documents the importance the government attaches to an effective fight against climate change in all aspects, including human rights. By reason, Luxembourg is a signatory of *The Geneva Pledge on Human Rights in Climate Action*...

... Given the important role that business is expected to play in the implementation of the Sustainable Development Goals (SDGs), adopted by the Heads of State and Government in September 2015 at the UN in New York, as well as in the Implementation of the Guiding Principles on Business and Human Rights, the NAP is designed to complement the efforts of the Luxembourg Government to achieve the SDGs by providing businesses with the information and means to enable them to respect human rights internally and throughout their value chains... (pg. 9)

Part I – Rational Framework for the development, adoption and implementation of the NAP

1. International Context

1.2. European Union (pg. 13)

In its conclusions of 20 June 2016, the EU Council of Ministers emphasized “the important role that business should play in helping to achieve the Sustainable Development Goals (SDGs) and in implementing the Agenda 2030. The Council also

notes that “respect for human rights in business and its consideration in business activities and value chains and supply chains are essential for sustainable development and the achievement of the SDGs”.

2. National Context

2.1. Constitution

...In addition, the notion of sustainable development is implicitly enshrined in Article 11bis of the Constitution. This is important because of the link that the United Nations and the European Union make between respect for human rights and sustainable development, as well as the role that business has to play in implementing the Sustainable Development Goals (SDG).

2.2. Governmental Program (pg. 16)

In the governmental program adopted in 2013, the Government of Luxembourg reaffirmed its commitment to the values of human rights and demonstrates its sense of responsibility in this area, particularly in its external action:

“Our voice also bears the values we defend: ... sustainable development... and climate change as well as unfailing commitment to respect human rights.”

2.3. Foreign Policy Statement to the Chamber of Deputies (pg. 17)

... In general, the mission of the Ministry of Foreign and European Affairs states that “Luxembourg diplomacy defends the which international relations evolve” values of ... sustainable development, with a constant concern to preserve and strengthen the framework of international law in which international relations evolve.”

Part III – PAN

2. Context (pg. 27)

...In this spirit, the NAP is complementary to the strategies and policies in place in Luxembourg, such as the Luxembourg National Sustainable Development Plan, which calls for better coordination of planning and consultation processes between Ministries in order to achieve integration of economic, social and ecological interests by taking into account national and international contexts, frameworks and conventions, including human rights.

[Read more about The 2030 Agenda for Sustainable Development](#)

Tourism sector

Part III National Action Plan for the Implementation of the United Nations Guiding Principles on Business and Human Rights

3. Government Response

[Page 28]

A preliminary observation allows for the identification of potential adverse human rights risks of certain commercial activities. This has been most notable in ... the hotel and catering sector, partly because of their general predominance in the Luxembourg economy, the national and international nature of their activities and the origin and number of their employees.

[Read more about Tourism sector](#)

Trade

Part I – Rational Framework for the development, adoption and implementation of the NAP

1. International Context

1.5. The Organisation for Economic Co-operation and Development (OECD) (pg. 14)

...Responsible business conduct is an important aspect for a well-functioning space of trade and international investment. The establishment of a responsible business environment is in the interest of all stakeholders. It is in this context that Luxembourg, by adopting the OECD Declaration on Investment and Multinational Enterprises in 1976, also adhered to the OECD Guidelines for multinational companies, which were its corollary, and which for the first time instituted an international standard for responsible business for companies actively working internationally...

...In concrete terms, the Luxembourg NCP carries out the following tasks in particular with a view to promoting and implementing the Guiding Principles:

...

drafting of the annual report to the OECD Investment Committee.

1.6. Trade and Investment Agreements (pg. 16)

All trade and cooperation agreements with developing countries include a clause on human rights specifying that these rights constitute a fundamental aspect of relations with the EU, which has repeatedly imposed sanctions for human rights violations.

[Read more about Trade](#)

Workers' rights

Part I – Rational Framework for the development, adoption and implementation of the NAP

1. International Context

1.3. European Council (pg. 14)

... On the basis of the 2011 UN Guiding Principles on Business and Human Rights, the Committee of Ministers of the Council of Europe adopted Recommendation CM / Rec (2016) on human rights and businesses. This instrument offers more targeted recommendations to help Member States prevent and correct human rights abuses by businesses and focuses on measures to encourage business to respect human rights, particularly vulnerable groups ... including workers...

1.4. International Labour Organization (ILO) (pg. 14)

On 17 March 2017, the ILO revised the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy. This text provides guidance to businesses on how to contribute to the achievement of decent work for all. The principles contained in the Declaration are recommended for the attention of governments, employers 'and workers' organizations in host and hosting countries and multinational enterprises, and make direct reference to the United Nations Guiding Principles on Business and Human Rights and the implementation of the Terms of Reference: "Protect, Respect and Remedy".

[Read more about Workers' rights](#)