



OXFAM
Ireland

The Oxfam

ELECTION

MANIFESTO

**GENERAL
ELECTION 2024
NOVEMBER 29TH**

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ABOUT OXFAM IRELAND

Oxfam Ireland works to fight the root causes of poverty and injustice in Ireland and around the world. We are one of **21 Oxfams working together in 79 countries around the world. We work directly with people living in poverty who are hardest hit by conflict, disaster, hunger, sickness and the climate crisis.**

Last year, Oxfam Ireland reached 2.3 million people across 11 countries through our programme work.

We have a network of 46 shops on the island of Ireland, with 980 volunteers and over 1.1 million customers annually.

MANIFESTO SUMMARY

In this manifesto we are asking Irish General Election candidates of all parties and none to prioritise a fairer taxation system which will tax individual net wealth, corporate windfall profits and those companies who add to the climate crisis. Below are only some highlight asks.

- **Tax:** Move to more taxes on individual wealth and corporate windfalls .
- **Climate justice:** Increase Ireland's climate finance and Loss and Damage contributions to help countries in the global south to deal with a climate crisis not of their making .
- **ODA and humanitarian aid:** Ireland to make good on its commitment to allocate 0.7% on overseas aid and to prioritise forgotten emergencies.
- **Gaza/occupied Palestinian territories:** Pass the Occupied Territories Bill, continue to support UNRWA in Gaza but also look to organisations who work with local partners on the ground.
- **Sustainable food systems:** Conduct a 'spillover analysis' into Ireland's food and agricultural policies and practices in the global south and publish the results.
- **International protection in Ireland:** Implement the Migration and Asylum Pact in a way that is human rights compliant and in advance consult with those who have lived experience of the international protection system.
- **Prevent deaths and human rights abuses at EU borders:** Push for an independent border monitoring mechanism at the EU's land and sea borders.
- **Digital Rights:** Strengthen digital rights protections and accountability mechanisms and curtail technology companies' power over people's digital rights at the national level

TAX

CONTEXT

Unsustainable economic model:

Ireland's fiscal model is massively dependent on taxation generated from multinational companies whose headquarters are not in Ireland. e.g. 3 firms contributed 43% of corporation tax in 2022. We agree with the Irish Fiscal Advisory Council that this represents a serious vulnerability for Ireland, leaving ourselves open to sudden reversals, shocks and changes in the global economy.

Over-reliance on labour taxes; inequity in the system:

The Government's own Commission on Taxation and Welfare laid out clearly that in order for Ireland to have a stable revenue base in the long term and for reasons of greater equity in the system that the balance of Irish taxation must change.

"In essence, the balance of taxation must shift away from taxes on labour and towards taxes on capital, wealth, and consumption."

- Commission on Taxation and Welfare

THE NEXT GOVERNMENT OF IRELAND SHOULD:

- Introduce a permanent tax on net wealth

A flat rate of 1.5% on all net wealth above €4.6 million OR

A progressive tax of 2% on net wealth above €4.6 million, 3% on net wealth above €46 million and 5% on wealth above €923 million.

Oxfam estimates that such a tax, if fully implemented, could yield over €4 billion a year for the Irish exchequer.

- Implement the recommendations of the Commission on Taxation and Welfare

These are reforms to the tax and welfare code agreed by the Government's own commission in 2022 which the [Irish Fiscal Advisory Council](#) have calculated could yield €15 billion.

- Introduce a windfall profits tax

Over 700 mega-corporations made over \$1 trillion in windfall profits between 2021 and 2022. The Irish government can expand on windfall profits legislation to cover windfall profits from corporations in other sectors including the pharmaceutical and food industries.

PROPOSALS

- Establish a **public register** of beneficial ownership for companies, trusts, foundation and other assets .
- Work across the EU and globally to advocate for a **Global Assets Register**. Utilise the Common Reporting Standard and promote automatic exchange of information among revenue authorities.
- Work across the EU and globally on efforts to implement a **Global Wealth Tax** building on the [agreement of G20 leaders](#) in July of this year in Brazil to tax the world's millionaires.
- **Protect whistleblowers of tax evasion** and avoidance by wealthy individuals and corporations by including them in whistleblower legislation.
- **Close the loopholes** allowing corporate tax evasion and avoidance in Ireland.

CLIMATE JUSTICE

CONTEXT

- The climate crisis is the greatest threat to humanity and to the planet. While Ireland's reduction of 6.8% in carbon emissions in 2023 is welcome and shows us finally on the right trajectory, EPA research has shown that Government climate action plans will not meet our 2030 targets. Therefore, we need even greater ambition and action.
- Carbon inequality is mirroring wealth inequality. Billionaires emit more carbon pollution in 90 minutes than the average person does in a lifetime. The emissions of the richest 1% have caused crop losses that could have provided enough calories to feed 14.5 million people every year between 1990 and 2023.
- The climate crisis is already wreaking havoc and great suffering around the world, most particularly in the Global South e.g. 68 million people in southern Africa require urgent food aid due to crop failure from climate-induced drought and extreme weather events.

THE NEXT GOVERNMENT OF IRELAND SHOULD:

- Polluter Pays taxes

Introduce highly progressive taxes targeting the wealthy polluters by taxing the ownership and profits of polluting business/activities, especially luxury consumption based on the polluter pays principle. Revenue raised should be earmarked for just transition and climate just activities.

- Climate Finance

Deliver on our commitment of €225m per annum of climate finance at a minimum and set a pathway to increase this allocation to Ireland's actual fair share of €500m per year. Ensure that Ireland's climate finance is new and additional to any future increases in ODA as per Ireland's obligations under UNFCCC.

- Loss and Damage funding

Contribute to an adequately funded Loss and Damage fund in line with best academic estimates of global need and develop a pathway to provide at least €1.5 billion towards addressing loss and damage by 2030.

OFFICIAL DEVELOPMENT ASSISTANCE (ODA) AND HUMANITARIAN AID

CONTEXT

Globally, the humanitarian system saw its widest funding gap on record in 2023. UN-backed appeals were 45% funded, compared with about 59% on average in previous years. These big gaps will likely be the norm, with this year's humanitarian responses projected to be less than half funded. In the meanwhile, progress on key commitments to improve aid has been minimal or slowed to a crawl. Ireland's Budget 2025 failed to take bold steps to address any of this, or to step up pace to achieve its 0.7% in ODA commitment. While this means mere numbers on paper, every failing in reality literally costs lives; or destroys the prospects for dignified ones.

Humanitarian aid reform seems to have fallen off the agenda. There has been slow progress on promises to make aid more locally driven, with reports indicating that local organisations still receive the scantest of funds, and anticipatory action appears to be taking a similarly off-track path with less than 15% of funding available for active anticipatory action projects. These are all realities Ireland promised to fight against in its commitments to the Grand Bargain, and there will be a need for the government to pick up speed and stay true to its words on these crucial reforms.

The new government still has the chance to meet words with actions. This requires that ODA allocations turn the tide on this lethal deficit trend in ways of increasing humanitarian funding, enhancing its quality, and be true to reform - as well as utilising Ireland's role in international fora to advocate for the same, especially with major donors like the EU, its member states, and the US.

THE NEXT GOVERNMENT OF IRELAND SHOULD:

- Be true to Ireland's commitment to **increase funding to 0.7% of GNI on ODA spent overseas.**
- Step up pace on Ireland's **commitment to the Grand Bargain**, especially in areas of enhanced locally-led humanitarian action and well-funded anticipatory action.
- Enhance **humanitarian funding to forgotten emergencies** both in quality and quantity.
- Advocate through Ireland's position on the global stage to **turn the tide on the lethal deficit in humanitarian funding.**

GAZA/OPTI

CONTEXT

Since October 2023 there has been a major escalation of an regional conflict ongoing for many decades. In that time, over 43,391 Palestinians have been killed; over 102,347 injured and 1.9 million displaced. 1,200 Israelis have been killed and 5,432 injured.

Oxfam deems the conduct of Israeli authorities is ethnic cleansing. The Israeli defence forces continue to bombard, depopulate, deprive and erase the Palestinian population of northern Gaza. Israeli military operations have denied Palestinians critical food aid and basic necessities, which has, in turn, is causing conditions approaching famine for 800,000 civilians across Gaza. Since current hostilities began, Oxfam has been able to deliver food aid, water, sanitation and desalination services, health services, hygiene and family kits and cash to over 657,000 households or 1.1 million people through our partners in Gaza.

We aim to continue our operations despite the obvious dangers and deaths of our colleagues. We are proud that the Irish government is acting as a leader in seeking a political solution and in prioritising humanitarian need, particularly on the Irish state's recognition of Palestine as a state and its ongoing support of UNRWA.

However, we do recognise that Ireland has duty to be even clearer and to demonstrate that we are not complicit, via accident or design, in perpetuating human rights abuses, illegal occupation and the flouting of international law.

THE NEXT GOVERNMENT OF IRELAND SHOULD:

- Introduce the **Occupied Territories Bill** at the earliest possible opportunity.
- Introduce new controls to allow for **random searches** and sampling of cargo of aircraft flying over Irish airspace. Legislate for the sanctioning of aircraft in breach of international law.
- Press for the **suspension of the EU-Israel trade agreement**.
- As well as welcome support for UNRWA and multilateral aid efforts, provide funding to **locally-led organisations** working on the ground.
- Plan now and provide the finance for the **reconstruction of Gaza and the occupied territories**.

TRANSITION TO SUSTAINABLE FOOD SYSTEMS

CONTEXT

- The unequal global food system is unsustainable for people and planet, and there is an urgent need to rethink how the world feeds its people. This is evidenced by the long-standing global food crisis, worsened in recent months by periods of drought and flooding in several countries in Southern Africa.
- It is clear that we will not solve the food crisis with the same policies that created it. We need a sustainable food system, that means one that produces social, economic, and environmentally sustainable outcomes.
- It is important to ensure coherence across policy areas an example of which is the impact of Irish milk powder exports on West African farmers and food dependency. Cheap, EU subsidised fat filled milk powders exported to countries in [West Africa](#) have contributed to an increased level of food dependency and local dairy farmers being forced to shut down.

THE NEXT GOVERNMENT OF IRELAND SHOULD:

- Explicitly **recognise the principles** of agroecology as a key part of the solution in building sustainable food systems. Ireland should **commit to increasing the proportion of ODA spending on agriculture and food systems directed towards the scaling up and out of agroecological initiatives.**
- Conduct an independent **'spillover analysis' of the impact of Ireland's policies and Irish-based food and agriculture industries on the global south.** This analysis should encompass effects on trade, employment, nutrition, the environment, and human rights. A 'spillover analysis' will help to identify which Irish policies and practices need to be brought in line so that they all work towards the goal of food system transformation.

INTERNATIONAL PROTECTION

EU PACT ON MIGRATION AND ASYLUM

Oxfam and our tens of thousands of supporters in Ireland promote equality, including **economic equality and the rights of migrants and refugees, now during this election campaign, as much as ever.** Human rights and international law are not something we support only when it's easy, but also in more challenging times.

Oxfam **advocated against the adoption of the EU Pact** on Migration and Asylum as we shared the concerns of over 150 other civil society organisations regarding its impact on human rights and international protection. Since the Pact has been adopted and Ireland has opted in **we have moved to the stage of implementation planning.**

THE NEXT GOVERNMENT OF IRELAND SHOULD:

- Ensure that the Pact is implemented in a manner that complies with human rights by **facilitating meaningful consultation with rights holders and people with lived experience of international protection** on the implementation plans as well as with civil society organisations.

- **Resource the rights monitoring mechanism and civil society organisations** to ensure that the Pact does not in practice violate the fundamental rights of people who come to Ireland seeking protection.

Meet Ireland's resettlement pledges and increase support to the Irish Refugee Protection Programme.

EU BORDERS

- People who come to the EU seeking protection are beaten, robbed, illegally detained and expelled across the border denied their right to seek asylum while the other EU member states stand by instead of holding perpetrators of fundamental rights violations accountable.

- Simultaneously the EU is co-funding and co-managing [prison-like centres](#) at the EU's external borders that subject refugees and migrants to detention-like conditions and truncated 'border procedures' with inadequate safeguards and due process guarantees. Rather than investing in the building of adequate

reception and asylum processing capacities, in an alarming growing trend throughout Europe, European governments (including in [Greece](#) and [Poland](#)) are increasingly [criminalising humanitarian aid workers](#); legal aid providers; search and rescue organisations and human rights defenders supporting refugees.

THE NEXT GOVERNMENT OF IRELAND SHOULD:

- Push for the rapid establishment of **independent border monitoring mechanisms** at the EU's land and sea borders.
- **Challenge the conclusion of untransparent migration 'agreements' with non-EU countries** and attempts to externalize the EU's border management, reception, asylum processing and protection responsibilities to non-EU countries.
- Push fellow EU member states and relevant EU agencies to **focus their efforts on upholding the right to asylum in the EU, increasing reception and asylum processing capacity on EU territory and increasing safe and regular pathways** to Europe.
- Demand and participate in Search and Rescue missions at the EU's external borders to save lives at sea.
- Use its place on the coordination group for the **NDICI migration component to ensure spend is in line with OECD guidelines on ODA**. This means that the promotion of economic development and welfare of a developing country (not the EU's domestic migration policy) must be the primary objective of EU development assistance.

BECOMING A WORLD LEADER ON BUSINESS AND HUMAN RIGHTS

CONTEXT

- Oxfam has welcomed the EU adoption of the Corporate Sustainability Due Diligence Directive (CSDDD).
- However, there are serious loopholes. The Irish government will have the opportunity to close these loopholes and create more effective national legislation.
- The fact that companies domiciled in Ireland continue to profit from their activities in illegal settlements and facilitate and legitimise the illegal occupations in Palestine, while Israel is bombing and starving Palestinians draws attention to the urgent need for Ireland to have legislation that ensures this is not a possibility

THE NEXT GOVERNMENT OF IRELAND SHOULD:

- **Transpose the CSDDD in a timely and effective manner particularly by widening the scope of companies to be covered.** Ireland should legislate to ensure that all companies, including financial institutions, have responsibilities under the Directive **proportionate to their size and risk of activities.** National legislation should widen the chain of activities covered by due diligence to **include all upstream and downstream activities.** The next Irish government should ensure that businesses are required to carry out due diligence on all human rights by **including all internationally agreed human rights instruments and conventions.**
- **Implement via the National Plan on Business and Human Rights the proposals of the [Irish Coalition for Business and Human Rights](#)** including that the implementation of the new National Plan must be cross departmental with significant involvement of the Department of Justice and Department of Enterprise, Trade and Employment. The Plan must also **involve civil society** and should convene a group of stakeholders tasked with giving input and providing oversight, but make clear that implementation of the plan is ultimately a responsibility of Government and Government Departments. This **oversight group should include individual Members working in this area, but also the Irish Coalition for Business and Human Rights as a broad coalition.**

RIGHTS IN A DIGITAL AGE

CONTEXT

The development and use of digital tools, networks, platforms and services continues to expand, impact and, in some cases, redefine nearly every aspect of daily human life. These technologies are enabling both targeted and mass violations of fundamental rights on an unprecedented scale, online and offline (e.g. recent spate of riots in Dublin and elsewhere where disinformation was spread online mobilising individuals and leading to violent incidents), while a handful of technology companies are consolidating massive corporate power with few meaningful regulations, low accountability and enormous profits that are chronically under-taxed.

Ireland has made notable investments to pursue the EU's Digital Decade policy programme through its national digital strategy and positioned itself as a "European and global digital leader." As Oxfam, we have committed to assess and confront the implications of digital policies and technologies for humanity and ensure that technological innovation and change do not overtake humanity's ability to chart a just, equitable, and rights-based future. Oxfam Ireland is the lead on an EU-funded project that involves 11 partners working to strengthen the digital ecosystem in 10 countries and ensure meaningful engagement with Global South CSOs in global regulatory efforts.

THE NEXT GOVERNMENT OF IRELAND SHOULD:

- Strengthen digital rights protections and accountability mechanisms and curtail technology companies' power over people's digital rights at the national level.
- Sustain the Government's international engagement in multistakeholder discussions and interventions on digital public policy issues, including the environmental impact of digital policies and technologies.
- Do everything in its power to centre the perspectives of people and communities most at risk of digital harm in international digital governance processes, including in the implementation and monitoring of the UN Global Digital Compact.
- Direct funding to equip people and civil society organisations to develop safe digital tools and make the most of the freedoms of the digital civic space in ways that expand and strengthen democracy and social justice, free from undue interference or violence, particularly tech-facilitated gender-based violence.
- Ensure that EU-level efforts in the field of international partnerships and development continues to prioritise a people-centred approach to digital policy and actions to ensure digital equality and safety for all.