



HAUT-COMMISSARIAT AUX DROITS DE L'HOMME • OFFICE OF THE HIGH COMMISSIONER FOR HUMAN RIGHTS

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REFERENCE: 2023-60/CESCR/FU

6 November 2023

Excellency,

In our capacity as Chair and co-Rapporteurs for the follow-up to concluding observations of the Committee on Economic, Social and Cultural Rights, we have the honour to refer to the examination of the seventh periodic submitted by Finland at the Committee's sixty-sixth session held in 2021. In the concluding observations (E/C.12/FIN/CO/7), the Committee requested Finland to provide, within 24 months, written information on the steps undertaken to implement the recommendations contained in paragraphs 7, 9, and 28 of the concluding observations.

The Committee welcomes the follow-up report (E/C.12/FIN/FCO/7) received in March 2023 under its follow-up procedure. The Committee examined the report at its seventy-fourth session, held from 25 September to 13 October 2023, and wishes to communicate the following assessment:

Paragraph 7: Business and human rights – Assessment: Partial progress

The Committee welcomes the State party's support for the European Commission's initiative to introduce a legislative proposal on mandatory due diligence on human rights by companies. However, the Committee regrets that the State party has not provided information on progress made in effectively adopting a binding regulatory framework at the national level which (a) requires companies operating in or domiciled in the State party to exercise human rights due diligence throughout their operations; (b) holds companies liable for violations of economic, social and cultural rights, including those committed abroad; and (c) enables victims, including non-citizens, to have access to effective remedies in the State party and to seek redress through judicial and non-judicial mechanisms.

Her Excellency
Mrs. Heidi Schroderus-Fox
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The Committee regrets that corporate due diligence in the State party continues to be largely voluntary based, as demonstrated in its follow-up report through UPM's assessment of human rights issues in its operations, a company domiciled in the State party, with related legislation focusing mainly on monitoring and reporting. In this regard, the Committee notes with concern that a recent study by Fairtrade Finland and Finnish Business and Society (FIBS), published in April 2023,¹ found that only a few companies in the State party have incorporated human rights due diligence processes throughout their operations.

Accordingly, the Committee assesses that there has been partial progress in the implementation of this recommendation and requests the State party to provide in its next periodic report information on the measures taken to implement the recommendation.

Paragraph 9: Access to COVID-19 vaccines and drugs – Assessment: Sufficient progress

The Committee notes with appreciation the efforts made by the State party to promote universal, equitable and affordable access to COVID-19 vaccines and drugs, including its support of COVAX, measures taken to strengthen global vaccine research and development, and participation in multilateral cooperation aimed at strengthening global health and health security.

The Committee thus concludes that there has been sufficient progress in relation to the implementation of this recommendation.

Paragraph 28: Right to social security – Assessment: Lack of sufficient information to make an assessment

The Committee notes the State party's indication of improvements in the level of several social security benefits in recent years, positive changes to the social security system, and that in the event of future cuts or freezes to the social security benefits, it will give due consideration to the Committee's concluding observations.

While appreciating the information provided by the State party, the Committee notes with regret that the State party has not provided detailed information in response to the recommendation as to progress made to include safeguards in the reform of the Social Security Act that social benefits remain adequate and that any cuts contemplated a) are temporary; b) are necessary and proportionate; c) not disproportionately affect disadvantaged and marginalized groups; d) are accompanied by other measures, such as social transfers to mitigate inequalities arising in times of crisis; and e) preserve a core amount of benefit that enables beneficiaries to have an adequate standard of living.

The Committee notes that according to information received, the new Government programme includes cuts that may reverse the abovementioned improvements in the level

¹ Fairtrade Finland and Finnish Business and Society FIBS, *Yritysten ihmisoikeustyön selvitys 2023*, 18 April 2023, https://reilukauppa.fi/wp-content/uploads/2023/04/Ihmisoikeustyon-selvitys-2023_Raportti_Reilukauppa_FIBS.pdf (in Finnish).

of social security benefits and have a disproportionate effect on the rights of the poorest households and other disadvantaged and marginalized groups and individuals.

The Committee thus concludes that there is a lack of sufficient information by the State party to make an assessment. The State party is requested to provide, in its next periodic report, comprehensive information as to the implementation of the recommendation and the progress made thereby.

The Committee looks forward to continuing its constructive dialogue with the State party, with a view to providing it with guidance in its efforts to ensure the effective implementation of the Covenant.

Please accept, Excellency, the assurances of our highest consideration.



Asraf Caunhye



Mikel Mancisidor



Laura-Maria Crăciunean-Tatu

Co-Rapporteurs for follow-up

Committee on Economic, Social and Cultural
Rights

Chair

Committee on Economic, Social
and Cultural Rights