

CORPORATIONS OPERATE GLOBALLY ACCOUNTABILITY MUST TOO

Three legal elements for a treaty
that can stop corporate impunity

October, 2026



01 ESTABLISH DIRECT CORPORATE OBLIGATIONS AND LIABILITY

The treaty must establish **State-enforced human rights obligations for business enterprises** and ensure that liability reflects how transnational corporations and enterprises operate across borders and corporate structures.

A strong treaty must:



Guarantee cross-border **access to remedy and reparations**.



Enable **prosecution** of violations and abuses by transnational businesses.



Require businesses to **divest and cease activities** where human rights risks are heightened, including in conflict-affected areas

02 FOCUS SCOPE ON TRANSNATIONAL BUSINESS

The treaty must recognize business activities as transnational where **operations, ownership, decision making, control, financing, technology, data flows, supply or value chains, or human rights impacts cross borders**. This is essential to address both existing and emerging forms of corporate power.



CAPITALIST EXTRACTIVISM

Corporate activity linked to **extraction, environmental destruction, displacement, conflict and violations** of Indigenous Peoples' and communities' rights.



TECHNO- COLONIALISM

Digital platforms, AI, data and **surveillance infrastructures** violate our rights across borders.



The treaty should be **future proof**

03 LAY THE GROUND FOR AN ENFORCEMENT MECHANISM



Pave the pathway toward an **international tribunal** to be elaborated via an optional protocol.



Limit **forum non conveniens** and recognise **forum necessitatis**.



Reintroduce **universal jurisdiction** as an avenue to seek **remedy** for **international crimes**.



While domestic courts can remain the primary avenue for remedy, an **international mechanism** should provide a judicial safety net when national systems fail.

ESCR-Net

INTERNATIONAL NETWORK FOR ECONOMIC,
SOCIAL AND CULTURAL RIGHTS



**DOWNLOAD THE
FULL LEGAL BRIEF**

Corporations
Operate Globally.
Accountability Must
Too

**TREATY TO STOP
CORPORATE IMPUNITY
JUSTICE CANNOT BE
VOLUNTARY**