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**Draft contribution in view of the second session of the IGWG TNCs**

Following the Note Verbale dated 7 July requesting written contributions in preparation of the second session of the Intergovernmental Working Group on Transnational Corporations and Other Enterprises with respect to human rights, scheduled to take place on 24-28 October 2016, the European Union would like to provide the following elements.

1. The EU recalls its contribution to the first session of the Intergovernmental Working Group of July 2015. (<http://www.ohchr.org/EN/HRBodies/HRC/WGTransCorp/Session1/Pages/WrittenContributions.aspx> ).
2. The European Union also expressed its position on the content of the Chair-Rapporteur's report on the first session in its statement under Item 3 at the 31st session of the Human Rights Council.

(<http://eeas.europa.eu/archives/delegations/un_geneva/documents/eu_statments/human_right/20160311_item_3.pdf> )

1. The EU is pleased that consensus could be found on the follow-up Human Rights Council resolution presented by the core group (Argentina, Ghana, Norway, Russian Federation) adopted at the 32nd session of the Human Rights Council. Such resolution shows that effective and pragmatic steps can be taken to improve accountability and access to remedy.
2. The European Union is making steady progress on implementing the UN Guiding Principles on Business and Human Rights. The Council Conclusions of 20 June 2016 set out such progress and a clear direction of work, including as regards the issue of access to remedy.

(<http://www.consilium.europa.eu/en/press/press-releases/2016/06/20-fac-business-human-rights-conclusions/>).

1. With regard to the preparation of the second session of the Intergovernmental Working Group, the EU remains eager to engage with the Chair-Rapporteur and all regional/political groups with a view to addressing outstanding issues as soon as possible. The EU encourages the Chair-Rapporteur to call such consultations at her earliest convenience.
2. While respecting resolution 26/9, the EU continues to believe that it is important to ensure that the scope of the discussion and the Programme of Work are not limited to transnational corporations. The European Union also reiterates that the Programme of Work of the second session of the Intergovernmental Working Group should include a dedicated agenda Item to reaffirm the commitment by all States to implementing the UN Guiding Principles on Business and Human Rights. Also, for a comprehensive discussion on business and human rights, it remains important that all relevant stakeholders, including NGOs, trade unions and the business community, are given a chance to contribute their views and expertise. The EU position is also supported by a range of countries across different regions.