

Mandates of the Working Group on the issue of human rights and transnational corporations and other business enterprises; the Special Rapporteur on the promotion and protection of human rights in the context of climate change; the Special Rapporteur on the issue of human rights obligations relating to the enjoyment of a safe, clean, healthy and sustainable environment; the Special Rapporteur on the implications for human rights of the environmentally sound management and disposal of hazardous substances and wastes and the Special Rapporteur on the human rights to safe drinking water and sanitation

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(Please use this reference in your reply)

26 June 2023

Excellency,

We have the honour to address you in our capacities as Working Group on the issue of human rights and transnational corporations and other business enterprises; Special Rapporteur on the promotion and protection of human rights in the context of climate change; Special Rapporteur on the issue of human rights obligations relating to the enjoyment of a safe, clean, healthy and sustainable environment; Special Rapporteur on the implications for human rights of the environmentally sound management and disposal of hazardous substances and wastes and Special Rapporteur on the human rights to safe drinking water and sanitation, pursuant to Human Rights Council resolutions 44/15, 48/14, 46/7, 45/17 and 51/19.

In this connection, we would like to bring to the attention of your Excellency's Government information we have received concerning **Saudi Oil Company's (Saudi Aramco) business activities, with funding by Kingdom of Saudi Arabia's Public Investment Fund, JP Morgan, Citi, HSBC, SMBC, Crédit Agricole, Morgan Stanley, BNP Paribas, Goldman Sachs, Mizuho, Société Générale and EIG Global Energy Partners, which appear to be contrary to the goals, obligations and commitments under the Paris Agreement on climate change and which are adversely impacting the promotion and protection of human rights in the context of climate change, including through Saudi Aramco's maintained crude oil production, exploration for further oil and gas reserves, expansion into fossil fuel gas, and misrepresentation of information. In addition, such activities have negative impacts on the enjoyment of the human right to a clean, healthy and sustainable environment, as recognized by Human Rights Council resolution 48/13 and United Nations General Assembly resolution 300/76.**

According to the information received:

Background

Saudi Aramco is a State-owned enterprise, with 98.5 per cent of its shares owned by the Government of the Kingdom of Saudi Arabia. Saudi Aramco holds the exclusive right to explore, drill, prospect, appraise, develop, extract, recover and produce hydrocarbons, as well as to market and distribute hydrocarbons, petroleum products and liquid petroleum gas, in the Kingdom of Saudi Arabia. Saudi Aramco is directly overseen by the Government of the Kingdom of Saudi Arabia, which in its sole discretion may increase or decrease production levels and direct Saudi Aramco to undertake projects or initiatives. Saudi Aramco's core business includes the exploration, extraction and production of oil and gas; the refining of oil and gas and manufacture of

petrochemicals, base oils and lubricants from oil and gas; the distribution and sale of oil and gas, refined products and petrochemicals; the trading (buying and selling) of crude oil, refined oil products, and petrochemicals; and the generation (and through equity interests the sale) of electricity from oil and/or gas.

Per its 2020 Annual Report, Saudi Aramco outlines its plans to expand crude oil production to maintain the company's position as the world's largest crude oil producer by production volume. Alongside expanding crude oil production, Saudi Aramco plans to explore further oil and gas reserves to increase production capacity. Saudi Aramco has also announced plans to double its fossil fuel gas production by 2029. In February 2020, Saudi Aramco received regulatory approval from the Government of the Kingdom of Saudi Arabia for the development of the Jafurah shale gas field, the largest field exclusively for gas to date in the Kingdom of Saudi Arabia. In April 2020, Saudi Aramco recorded its highest ever single days' production of crude oil (12.1 mmbpd) and natural gas (10.7 bscfd). In 2020 Saudi Aramco also reported on its fracking operations, including the discovery of seven new fields and one new reservoir, of which five are shale oil and gas, as well as reporting on planned work on four new crude oil reservoirs in 2021.

On 23 October 2021, the Kingdom of Saudi Arabia announced its aim to reach net zero¹ greenhouse gas emissions by 2060. Saudi Aramco also announced an ambition to achieve net zero Scope 1 and 2 greenhouse gas emissions across its wholly owned operating assets by 2050.²

Climate change-related human rights impacts

Business plays a central role in climate change, and fossil fuels account for more than 75% of global greenhouse emissions. It has been reported that, since climate change was officially recognized in 1988, over half of such emissions can be traced to a concentration of just 25 fossil fuel business enterprises, with Saudi Aramco ranking as the largest greenhouse gas emitter. According to information received, Saudi Aramco is responsible for 61.143 GtCO₂e between 1965 and 2018, or 4.33 per cent of global emissions of carbon dioxide and methane from fossil fuels and cement over this period. In common with other large oil and gas businesses, Saudi Aramco is responsible for climate change through its business activities and products. Therefore, through its historic emissions, it is alleged that Saudi Aramco has already significantly contributed to adverse climate change-related human rights impacts. The company's current exploitation of fossil fuels and proposed business plans will continue to cause adverse climate change-related human rights impacts. The information received states that fossil fuel business activities bear responsibility for both actual (ongoing) and potential (future) climate change-related adverse human right impacts.

¹ Net zero refers to a state in which the greenhouse gases going into the atmosphere are balanced by removal out of the atmosphere.

The Greenhouse Gas Protocol categorizes emissions by Scope 1, 2 and 3. Scope 1 emissions are direct greenhouse gas emissions from sources owned or controlled by a business. Scope 2 emissions are emissions that a business causes indirectly when the energy it purchases and uses is produced. Scope 3 encompasses emissions that are not produced by the business itself, and not the result of activities from assets owned or controlled by them, but by those that it is indirectly responsible for, up and down its value chain.

While Saudi Aramco has stated that its projects and strategy are consistent with efforts to address climate change and with the Kingdom of Saudi Arabia's implementation of the Paris Agreement, ratified on 3 November 2016, there are concerns that the ongoing business activities of Saudi Aramco undermine the ability of the Kingdom of Saudi Arabia to discharge its duties under international law and commitments in the context of the Paris Agreement, noting that Saudi Arabia's Nationally Determined Contribution to the Paris Agreement was to remove greenhouse gas emissions by 278 million tons of CO₂eq annually by 2030, which has been deemed highly insufficient.

Rather than aligning its business strategy with the Paris Agreement goals, and cutting fossil fuel production and its emissions at the rapid rate necessary to meet the 1.5°C climate mitigation goal,³ Saudi Aramco's business strategy is currently increasing its fossil fuel production. Saudi Aramco considers it should be the last major oil and gas producer standing, based on its low-cost production, even as other businesses wind down their production. This approach disregards Saudi Aramco's own responsibility to reduce production to address its climate change-related human rights impacts. As a consequence of this approach, Saudi Aramco would be diverging increasingly from internationally agreed climate targets, and progressively contributing to climate change-related human rights impacts, including by increasing global consumption of oil and gas. Therefore, Saudi Aramco's refusal to reduce its production of oil and gas – and continued exploration for more oil and gas – contributes to the risk of overshoot of the 1.5°C carbon budget, with resultant significantly worsened climate change-related human rights impacts. In this regard, the latest Intergovernmental Panel on Climate Change Global Summary Report for Policy Makers highlights that “(p)rojected CO₂ emissions from existing fossil fuel infrastructure without additional abatement would exceed the remaining carbon budget for 1.5°C (50%) (high confidence)”.

Further, these activities take place in the context of the Kingdom of Saudi Arabia's particular vulnerability to climate change. The Intergovernmental Panel on Climate Change's (IPCC) 1.5°C report found that the Gulf region's population and fragile ecosystems are highly vulnerable to the impacts of climate change, such as water stress, sea level rise affecting vast low coastal lands, and high temperature and humidity with future levels potentially beyond adaptive capacities. Further, the IPCC 2021 regional assessments warn with high confidence that most areas of the Arabian Peninsula region will experience temperatures higher than the global average of warming; above 5°C warmer under a high-emissions scenario. With this scenario, dangerous heat stress thresholds relevant to agriculture and health will be exceeded much more often (an increase of 50–150 days per year) by the middle of this century. These high temperatures are related to the right to health, as information received shows that analyses of data from 65 million deaths and temperature estimates in nine countries indicate that extreme heat and cold are associated with 17 causes of death—largely cardiorespiratory or metabolic disease, but also suicide and several types of injury. IPCC studies further show that Saudi Arabia is highly vulnerable to desertification, with the rate of desertification expected to rise if temperatures continue to climb.

³ The Paris Agreement sets out a global framework to avoid dangerous climate change by limiting global warming to well below 2°C and pursuing efforts to limit it to 1.5°C.

Desertification in Saudi Arabia has caused increasingly hazardous dust storms, which can impact human rights. For example, according to an IPCC report, “the dust storm on 10 March 2009 over Riyadh was assessed to be the strongest in the previous two decades in Saudi Arabia, causing limited visibility, airport shutdown and damages to infrastructure and environment across the city [...] The IPCC also refers to numerous historical examples of how moving sand dunes led to the forced decommissioning of early railway lines built in Sudan, Algeria, Namibia and Saudi Arabia in the late 19th and early 20th century”. Further, the report indicates that Saudi Arabia is expected to experience a 1.8°C–4.1°C increase in temperatures by 2050, which would raise agricultural water demand by 5–15% in order to maintain production levels equal to those of 2011. It should be noted that the impacts of climate change are and will be mainly related to water and the water cycle (droughts, floods, melting glaciers in river headwaters, rising sea levels). These impacts will aggravate the global water crisis that already affects 2 billion impoverished people who cannot access safe drinking water, thus impacting the right to safe drinking water and sanitation. In addition, rising temperatures and extreme weather events, such as droughts, could further impact the country’s food systems by, for instance, affecting crop production and causing yield loss, affecting the right to food. In fact, future climate scenarios are expected to increase the frequency of floods and flash floods, such as in the coastal areas along the central parts of the Red Sea and the south-southwestern areas of Saudi Arabia. These scenarios would disproportionately impact vulnerable populations such as children, older persons, and migrants (the Kingdom of Saudi Arabia hosts the third largest migrant population in the world).

The size, sector, operational context, ownership and structure of Saudi Aramco, in the context of the alleged contributions of its business operations to the severity of the human rights impacts of climate change, engender a heightened expectation that it should meet its responsibility under international human rights law (see **Annex on Reference to international human rights law**).

Access to information

It is alleged that, in opposition to the provision of accurate, effective and timely access to environmental information, and to the international human rights standards that require that businesses should ensure adequate and accurate disclosure and reporting of their climate impacts in an accessible manner, it is alleged that Saudi Aramco engages in the misrepresentation and withholding of key environmental information. For instance, according to the information received, Saudi Aramco presents misleading information, including the premise that sustainability is a core concern of its business strategy, through widespread marketing and advertising. For example, Saudi Aramco announced an ambition to achieve net zero Scope 1 and 2 greenhouse gas emissions across its wholly owned operating assets by 2050. However, Saudi Aramco reports low carbon intensity crude oil production based on a calculation of the company’s emissions that omits Scope 3 emissions. According to the information received, Scope 3 emissions account for the vast majority of company’s emissions. Failure to account for such indirect

emissions would be inconsistent with Greenhouse Gas Protocol⁴ and Task Force on Climate-related Financial Disclosures⁵ standards. Saudi Aramco's failure to accurately measure and report its indirect emissions could result in an underestimation of its contribution to climate change, which could in turn exacerbate the negative impacts of climate change on human rights. Further, by failing to account for indirect emissions, Saudi Aramco may be overlooking its role in supporting supply chains that rely on exploitative labor practices, the unsound management of hazardous chemicals or wastes, or other activities that can result in human rights abuses.

Employing a marketing strategy which misrepresents Saudi Aramco's overall emissions and the carbon intensity of its crude oil production, which is often referred to as "greenwashing", can be harmful to human rights. The harm can be aggravated where greenwashing inhibits climate action, as the messages promoted oppose or distract from the goal of reducing society's dependence and consumption of fossil fuels. The information received alleges that greenwashing subverts the Paris Agreement in multiple ways, such as stimulating demand for fossil fuels, undermining public understanding of climate change, normalising fossil fuel activity, and reducing consumer actions to reduce emissions. This in turn contributes to adverse climate change-related human rights impacts.

Financing

In recent years, Saudi Aramco has increasingly turned towards private financial support. Businesses in the financial sector have supported Saudi Aramco's business activities in a range of ways, including by (i) lending funds, (ii) purchasing Saudi Aramco's bonds or equities, (iii) supporting, facilitating and/or advising on Saudi Aramco's key financial transactions, and (iv) investing in Saudi Aramco's oil and gas infrastructure. Each of these types of financial transactions are for the purpose of Saudi Aramco obtaining funds to facilitate its business activities and strategy. The businesses that have helped finance Saudi Aramco's activities are contributing to climate change-related human rights impacts, contrary to their own human rights responsibilities. According to the information received, these financial institutions include: the Kingdom of Saudi Arabia's Public Investment Fund, JP Morgan; Citi; HSBC; SMBC; Crédit Agricole; Morgan Stanley; BNP Paribas; Goldman Sachs; Mizuho; Société Générale and EIG Global Energy Partners. Several of these financial institutions are domiciled in Japan.

Without prejudging the accuracy of these allegations, we would like to express our most serious concern regarding the adverse impacts on human rights caused by activities such as the exploitation of fossil fuels which contribute to climate change. As noted in OHCHR's key messages on human rights, climate change and business,⁶ all States have a duty to protect against human rights abuse by business within their

⁴ The Greenhouse Gas Protocol establishes comprehensive global standardized frameworks to measure and manage greenhouse gas emissions from private and public sector operations, value chains and mitigation actions.

⁵ The Task Force on Climate-related Financial Disclosures' goal is to develop recommendations on the types of information that business should disclose to support investors, lenders, and insurance underwriters in appropriately assessing and pricing risks related to climate change.

⁶ See <https://www.ohchr.org/Documents/Issues/ClimateChange/materials/KMBusiness.pdf>

territory and/or jurisdiction, including with respect to climate change. In discharging their duty to protect human rights, States should set out clearly the expectation that all business enterprises respect human rights throughout their operations and prevent and mitigate adverse impacts related to climate change. To do so, States should adopt and enforce a smart mix of laws, regulations and policies that encourage or oblige business to reduce emissions and to take other measures to prevent adverse human rights impacts resulting from climate change. This may include requiring companies to exercise human rights due diligence, conduct environmental and climate impact assessments, and/or disclose greenhouse gas emissions and climate change impacts. States should also consider measures to encourage business to prioritize low-carbon and zero-carbon investments.

Financial institutions have their own responsibilities under the UN Guiding Principles to respect human rights and conduct human rights due diligence. Financial businesses can be directly linked to adverse human rights impacts through its business relationships (such as through the provision of financing); they can also contribute to human rights harm through their own operations and actions. Further, the Office of the United Nations High Commissioner for Human Rights has issued statements indicating that if a bank identifies, or is made aware of, an ongoing human rights issue that is directly linked to its operations, products or services through a client relationship, yet over time fails to take reasonable steps to seek to prevent or mitigate the impact, it can be viewed as enabling the situation. The Organisation for Economic Co-operation and Development (OECD) Guidance on Due Diligence for Responsible Corporate Lending and Securities Underwriting further states that where a bank is directly linked to an adverse human rights impact through a client, it still has a responsibility to prevent or mitigate the impact, and that “[w]here the adverse impacts are directly linked to a bank’s lending or securities underwriting through a client, it should also use its leverage to seek to prevent and mitigate those impacts”. This approach has been applied by the OECD National Contact Points (NCP): for example, the Norwegian NCP concluded that “If [an investor], after investing, learns of a portfolio company’s human rights impacts, it still has a number of tools available, including shareholder proposals, engagement with management, and the threat of divestment”. Further, in the Society for Threatened Peoples Switzerland’s complaint to the Swiss NCP regarding UBS Group AG, the Swiss NCP recognized that a financial business, through investing in a business enterprise, was directly linked to potential adverse human rights impacts by its relationship with that business enterprise.

Further, a financial business can move from being directly linked to an adverse human rights impact to contributing to that impact if it does not take action to prevent or mitigate the business relationship to which it is directly linked, including by undertaking human rights due diligence. Therefore, the alleged involvement of financial institutions in the financing of Saudi Aramco’s activities could be in violation of international human rights law and standards.

In connection with the above alleged facts and concerns, please refer to the **Annex on Reference to international human rights law** attached to this letter which cites international human rights instruments and standards relevant to these allegations.

As it is our responsibility, under the mandates provided to us by the Human Rights Council, to seek to clarify all cases brought to our attention, we would be

grateful for your observations on the following matters:

1. Please provide any additional information and/or comment(s) you may have on the above-mentioned allegations.
2. Please indicate measures taken to ensure that Your Excellency's Government complies with international environmental laws and human rights standards, especially in relation to climate change.
3. Please advise the steps taken to ensure that Your Excellency's Government encourages business respect for human rights in line with the UN Guiding Principles on Business and Human Rights, including by requiring businesses to conduct human rights due diligence that addresses how to prevent, mitigate and remediate the adverse climate change-related and other human rights impacts that business may cause or contribute to through its own activities, or which may be directly linked to its operations, products or services by its business relationships.
4. Please advise about the steps that Your Excellency's Government has taken to encourage businesses in your territory and/or jurisdiction to refrain from entering business relationships with businesses that engage in or promote public information campaigns based on inaccurate, misleading and unfounded assertions that harm the ability of States and the public to make informed decisions pertaining to climate change. In this context, please also indicate how Your Excellency's Government encourages business respect for the right of all persons to benefit from science and its applications.
5. Please indicate any steps that Your Excellency's Government has taken to strive for coherence in its responsibility to protect human rights, including in the policies and procedures that govern business activities and relations as they relate to climate change. This could include, for example, a smart mix of laws, regulations and policies that encourage or oblige business to reduce emissions and to take other measures to prevent adverse human rights impacts resulting from climate change, and/or climate change dimensions of policies, procedures and procurement practices.
6. Please indicate which the measures taken or planned by Your Excellency's Government to encourage business to prioritize low-carbon and zero-carbon investments.
7. Please provide information on any steps taken by Your Excellency's Government to set out clearly the expectation that all business enterprises respect human rights throughout their operations and prevent and mitigate adverse impacts related to climate change.
8. Please provide information on steps taken by Your Excellency's Government to encourage businesses to establish and/or participate in operational-level grievance mechanisms, in line with the UN Guiding Principles, to effectively address the adverse climate change-related

and other human rights impacts caused by and/or contributed to by business through their operations. In addition, please indicate, in the context of climate change, where financial institutions have contributed to severe impacts (such as the generation of electricity and heat, transportation, and other high emitting sectors) and how Your Excellency's Government has provided for appropriate remediation that accords with the responsibility for the harm.

9. Please provide information on the measures Your Excellency's Government is taking or considering taking to ensure that persons affected by the activities of businesses domiciled in your jurisdiction have access to redress in your country, through judicial or extrajudicial State mechanisms.

We would appreciate receiving a response within 60 days. Past this delay, this communication and any response received from your Excellency's Government will be made public via the communications reporting [website](#). They will also subsequently be made available in the usual report to be presented to the Human Rights Council.

We may publicly express our concerns in the near future as, in our view, the information upon which the press release will be based is of global importance, particularly in the context of climate change-related human rights. We also believe that the wider public should be alerted to the potential implications of the above-mentioned allegations. The press release will indicate that we have been in contact with your Excellency's Government's to clarify the issue/s in question.

Please be informed that a letter on this subject matter has been also sent to those business enterprises that are involved in the allegations above, including: Saudi Aramco; the Kingdom of Saudi Arabia's Public Investment Fund; JPMorgan Chase & Co.; Citigroup; HSBC Holdings PLC; Sumitomo Mitsui Banking Corporation; Crédit Agricole S.A.; Morgan Stanley & Co LLC; BNP Paribas; Goldman Sachs Group, Inc.; Mizuho Financial Group, Inc.; Société Générale S.A., and EIG Global Energy Partners, as well as to the home-States of all involved companies (Saudi Arabia, United States of America, France, United Kingdom of Great Britain and Northern Ireland).

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

Pichamon Yeophantong
Chair-Rapporteur of the Working Group on the issue of human rights and
transnational corporations and other business enterprises

Ian Fry
Special Rapporteur on the promotion and protection of human rights in the context of
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David R. Boyd
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Marcos A. Orellana
Special Rapporteur on the implications for human rights of the environmentally sound
management and disposal of hazardous substances and wastes

Pedro Arrojo-Agudo
Special Rapporteur on the human rights to safe drinking water and sanitation

Annex

Reference to international human rights law

In connection with above alleged facts and concerns, we would like to highlight the UN Guiding Principles on Business and Human Rights (A/HRC/17/31), which were unanimously endorsed by the Human Rights Council in June 2011, are relevant to the impact of business activities on human rights. These Guiding Principles are grounded in recognition of:

- (a) “States’ existing obligations to respect, protect and fulfil human rights and fundamental freedoms;
- (b) The role of business enterprises as specialized organs or society performing specialized functions, required to comply with all applicable laws and to respect human rights;
- (c) The need for rights and obligations to be matched to appropriate and effective remedies when breached.”

According to the Guiding Principles, States have a duty to protect against human rights abuses within their territory and/or jurisdiction by third parties, including business enterprises. States may be considered to have breached their international human law obligations where they fail to take appropriate steps to prevent, investigate and redress human rights violations committed by private actors. While States generally have discretion in deciding upon these steps, they should consider the full range of permissible preventative and remedial measures.

Furthermore, we would like to note that as set forth in the United Nations Guiding Principles on Business and Human Rights, all business enterprises have a responsibility to respect human rights, which requires them to avoid infringing on the human rights of others to address adverse human rights impacts with which they are involved. The responsibility to respect human rights is a global standard of expected conduct for all business enterprises wherever they operate. It exists independently of States’ abilities and/or willingness to fulfil their own human rights obligations, and does not diminish those obligations. Furthermore, it exists over and above compliance with national laws and regulations protecting human rights.

Principles 11 to 24 and principles 29 to 31 provide guidance to business enterprises on how to meet their responsibility to respect human rights and to provide for remedies when they have cause or contributed to adverse impacts. Moreover, the commentary of principle 11 states that “business enterprises should not undermine States’ abilities to meet their own human rights obligations, including by actions that might weaken the integrity of judicial processes”. The commentary of guiding principle 13 notes that business enterprises may be involved with adverse human rights impacts either through their own activities or as a result of their business relationships with other parties. [...] Business enterprise’s “activities” are understood to include both actions and omissions; and its “business relationships” are understood to include relationships with business partners, entities in its value chain, and any other non-State or State entity directly linked to its business operations, products or services”.

The Guiding Principles have identified two main components to the business responsibility to respect human rights, which require that “business enterprises: (a) Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur; [and] (b) Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts” (guiding principle 13).

Principles 17-21 lays down the four-step human rights due diligence process that all business enterprises should take to identify, prevent, mitigate and account for how they address their adverse human rights impacts. Principle 22 further provides that when “business enterprises identify that they have caused or contributed to adverse impacts, they should provide for or cooperate in their remediation through legitimate processes”.

Furthermore, business enterprises should remedy any actual adverse impact that they cause or to which they contribute. Remedies can take a variety of forms and may include apologies, restitution, rehabilitation, financial or non-financial compensation and punitive sanctions (whether criminal or administrative, such as fines), as well as the prevention of harm through, for example, injunctions or guarantees of non-repetition. Procedures for the provision of remedy should be impartial, protected from corruption and free from political or other attempts to influence the outcome (commentary to guiding principle 25).

The Special Rapporteur on human rights and the environment compiled specific human rights obligations related to climate for States in A/74/161. In particular, he stressed that States should:

1. Immediately terminate all fossil fuel subsidies, except for clean cookstove programmes.
2. States that have substantial fossil fuel industries should incorporate strategies for a just transition, including social and economic impact assessments as well as policies and programmes for skills development, retraining and adult education.
3. Limit fossil fuel businesses and their industry associations from influencing climate, energy and environmental policies, in light of their responsibility for the majority of emissions and their well-known efforts to subvert and deny scientific evidence of climate change. This is a key element of the WHO Framework Convention on Tobacco Control, which limits the involvement of tobacco companies in health policy.
4. Prohibit further exploration for additional fossil fuels, since not all existing reserves can be burned while still meeting the commitments of the Paris Agreement.
5. Prohibit the expansion of the most polluting and environmentally destructive types of fossil fuel extraction, including oil and gas produced from hydraulic fracturing (fracking).

6. To address fossil fuel subsidies, internalize the health and environmental costs of burning fossil fuels, and implement the polluter pays principle, States should establish a global carbon tax with a floor price per ton for developing States and a higher floor price for developed States. The tax, covering as many emission sources as possible, should gradually increase every year. The incremental revenue generated by the higher price in developed countries could be used to finance mitigation and adaptation efforts in developing countries.

The UDHR proclaims that every organ of society shall strive to promote respect for human rights and fundamental freedoms and to secure their universal and effective recognition and observance. As highlighted by the Human Rights Committee in general comment no. 36, duty to protect life also implies that States parties should take appropriate measures to address the general conditions in society that may give rise to direct threats to life or prevent individuals from enjoying their right to life with dignity, including degradation of the environment (para. 26). Implementation of the obligation to respect and ensure the right to life, and in particular life with dignity, depends, inter alia, on measures taken by States parties to preserve the environment and protect it against harm, pollution and climate change caused by public and private actors (para. 62).

In relation to the above-mentioned facts and concerns, we would also like to draw your attention to the Paris Agreement on Climate Change, acceded by Japan on 8 November 2016, which acknowledges that State Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights (preamble).

The Paris Agreement provides, in its preamble, that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights. This obligation includes the human right to a clean, healthy and sustainable environment. Moreover, article 12 of the Paris Agreement provides that “Parties shall cooperate in taking measures, as appropriate, to enhance climate change education, training, public awareness, public participation and public access to information, recognizing the importance of these steps with respect to enhancing actions under this Agreement”. Furthermore, we would like to recall that on 8 October 2021, the Human Rights Council adopted resolution 48/13, recognizing the right to a clean, healthy and sustainable environment, confirmed by the General Assembly in July 2022 with resolution A/RES/76/300. In addition, the Framework Principles on Human Rights and the Environment, presented to the Human Rights Council in March 2018 (A/HRC/37/59), set out the basic obligations of States under human rights law as they relate to the enjoyment of a safe, clean, healthy and sustainable environment. Principle 8 provides, specifically, that “To avoid authorizing actions with environmental impacts that interfere with the full enjoyment of human rights, States should require the prior assessment of the possible environmental impacts of proposed projects and policies, including their potential impacts on the enjoyment of human rights”, including the rights to life, health, food, water, housing and culture.

Finally, principles 6 and 7 provide that “States should provide for education and public awareness on environmental matters” and “public access to environmental

information by collecting and disseminating information and by providing affordable, effective and timely access to information to any person upon request”.

In addition, the Committee on Economic, Social and Cultural Rights in its General Recommendation 24 (2017) states that "the extraterritorial obligation to protect requires States parties to take steps to prevent and redress violations of Covenant rights occurring outside their territories due to the activities of business entities over which they may exercise control, especially in cases where the remedies available to victims before the domestic courts of the State where the harm occurs are unavailable or ineffective."

Furthermore, it should be noted that, based on international law, the Maastricht Principles aim to clarify the content of States' extraterritorial obligations to realize economic, social and cultural rights in order to promote and give full effect to the purposes of the Charter of the United Nations and international human rights. [...] All States have obligations to respect, protect and fulfill human rights, including civil, cultural, economic, political and social rights, both within their territories and extraterritorially. Each State has the obligation to realize the economic, social and cultural rights of all persons within its territory to the maximum extent of its capabilities. All States also have extraterritorial obligations to respect, protect and fulfill economic, social and cultural rights.

The full texts of the above-mentioned human rights instruments and standards are available at www.ohchr.org or can be made available upon request.