

# State's Obligation to Protect Human Rights in Business Activities According to the Guiding Principles on Business and Human Rights: Implementing the United Nations Protect, Respect, and Remedy Framework - Recommendations for Vietnam\*

Le Thi Tuyet Ha<sup>1</sup>

Ho Chi Minh City Open University, Vietnam



[10.15408/jch.v12i3.42267](https://doi.org/10.15408/jch.v12i3.42267)

## Abstract

The state's duty to protect human rights in corporate activities, as outlined in the UN Guiding Principles on Business and Human Rights (UNGP), is essential in promoting, respecting, and safeguarding human rights within the business sector. This article examines the state's obligations under the UNGP in the context of corporate activities. It connects this analysis with the development and application of a National Action Plan (NAP) based on the general provisions of the UNGP. Employing a qualitative research methodology, the study utilises a doctrinal approach to analyse international legal instruments, national policies, and academic literature related to the UNGP framework. Additionally, the article incorporates a comparative approach, reviewing examples of NAP implementation in various countries to provide practical insights for Vietnam. The findings emphasise aligning Vietnam's legal and policy frameworks with the UNGP to enhance corporate accountability and human rights protection. The study concludes with several actionable recommendations for Vietnam to implement the UNGP effectively, considering its unique socio-economic context and the demands of global development. These recommendations aim to strengthen Vietnam's capacity to address human rights challenges in corporate practices and contribute to its sustainable development goals.

**Keywords:** Business and Human Rights; Human Rights in Corporate Activities; State Obligations; Human Rights Protection; UNGP

---

\* Received: July 25, 2024; revised: July 30, 2024; accepted: August 12, 2024; published December 29, 2024.

<sup>1</sup> Le Thi Tuyet Ha, Ph.D, Faculty of Law, Ho Chi Minh City Open University, Vietnam. <https://orcid.org/0009-0005-4062-113X>. Email: [ha.ltht@ou.edu.vn](mailto:ha.ltht@ou.edu.vn)

\*\*Corresponding author: [ha.ltht@ou.edu.vn](mailto:ha.ltht@ou.edu.vn)

## A. INTRODUCTION

Human rights, or fundamental rights, are recognised in international law to establish a human rights culture that combines traditional values with international legal standards for human dignity and human worth. (Nguyen Dang Dung, 2009). Respecting and protecting human rights is an essential requirement in every nation's development and is considered a benchmark for the level of civilisation in the world. The term "human rights" has been expressed in many ways and through various definitions, and it has appeared in national and international documents. (Nations, 1994). A notable example is the 1948 Universal Declaration of Human Rights (UDHR), an important document in human rights history, recognizing the fundamental freedoms and rights of individuals and serving as a foundation for subsequent human rights legal documents to which many nations have committed. (Russell, 2012). Specifically, this document stipulates, "All human beings are born free and equal in dignity and rights," and "no distinction shall be made based on race, colour, sex, language, religion, political or another opinion, national or social origin, property, birth or another status." (Article 1, 3, UDHR 1948). Human rights were also reflected early in the independence declarations of various countries. The U.S. Declaration of Independence of 1776, for instance, states, "All men are created equal, that their Creator endows them with certain unalienable Rights, that among these are Life, Liberty, and the pursuit of Happiness," and the French Declaration of the Rights of Man and the Citizen of 1789 acknowledges, "Men are born and remain free and equal in rights." Ho Chi Minh echoed these values in the 1945 Declaration of Independence of Vietnam (Minh, 2011). Accordingly, human rights can be understood through fundamental points: (1) Human rights are inherent and natural rights of individuals, such as the right to life, liberty, and the pursuit of happiness, and every government must protect these rights; (2) Human rights are universally recognised and protected regardless of nationality, ethnicity, gender, religion, or other factors; (3) Human rights are institutionalized in international legal documents and are recognized and committed to by national laws.

In the context of the economic and social development of nations and the need to ensure the fundamental rights of individuals globally, human rights are increasingly recognised and specifically manifested. Notably, the United Nations plays a pivotal role in establishing mechanisms for the protection and promotion of human rights, including through the UN Charter, the creation of human rights bodies (General Assembly, Security Council, Economic and Social Council - ECOSOC, Trusteeship Council, and International Court of Justice - ICJ), and the establishment of the UN Commission on Human Rights (UNCHR) in 1946

(Rights, 2006) and later the UN Human Rights Council (UNHRC) in 2006 (UNHRC was established by Resolution 60/251 of April 3, 2006, of the UNGA to replace the UNCHR). Consequently, human rights law and mechanisms for promoting human rights at the continental and national levels have also received increased attention.

Ensuring human rights provides the political, economic, social, and legal conditions for citizens to enjoy their legitimate freedoms within the legal framework. (Ruggie, 2008) In any country or sector, human rights must always ensure fair treatment for individuals, enabling them to enjoy corresponding rights without facing any barriers. In the growing context of corporate business activities, concerns over human rights violations have increasingly attracted attention. As key economic development actors, corporations significantly impact sustainable development and improve living standards. Corporate activities serve as significant sources of investment and employment while also being a means of resource allocation, contributing to economic growth, poverty reduction, and addressing the legitimate needs of individuals. (Ruggie, 2008). However, corporate actions can also negatively impact human rights, especially those of workers, consumers, and local communities. Workers who are directly managed by companies are particularly vulnerable to corporate human rights violations such as unsafe working conditions, unequal pay policies, labor exploitation, and violations of the rights of women and children. Consumers can be affected by dangerous products, misleading information, deceptive practices, and privacy violations. Similarly, corporate activities can harm the environment, threatening public health and affecting the rights of local communities. Hence, corporate activities can influence various societal groups, and their human rights are deeply interconnected with corporate operations.

Human rights in corporate activities encompass businesses' responsibility to respect and protect human rights, avoid human rights abuses through business practices, and implement remedies for those whose rights have been violated (Bernaz, 2006). Thus, businesses are accountable for respecting and protecting fundamental human rights throughout their operations, including production, service provision, personnel management, and relationships with the community and the environment. Companies must limit human rights violations and take adequate measures to remedy any harm caused by violations. Upholding human rights in corporate activities is essential for corporate stability and growth. A business cannot develop sustainably or survive if it ignores human rights or engages in practices that negatively affect them. Fostering responsible business practices that respect human rights benefits companies regardless of size, field, ownership structure, or legal status. (Robyn Mudie, 2022)

Ensuring human rights in business activities is known through the concept of Business and Human Rights (BHR), which demonstrates the relationship between corporate business activities and human rights while focusing on businesses' responsibility to respect and protect human rights throughout economic and commercial activities. (Tamvada, 2023). Business and Human Rights is often compared with Corporate Social Responsibility (CSR), and the interaction between BHR and CSR is frequently emphasised when discussing corporate responsibilities to enhance business performance in practice. (Bao, 2024). In some respects, ensuring human rights in business activities shares similarities with CSR in terms of ensuring the rights of workers and the interests of the community, aimed at developing the business while contributing to overall economic growth. (Tamvada, 2023). However, while CSR is voluntary, mainly for businesses, the issue of business and human rights requires mandatory action based on corporate responsibility to prevent or mitigate the negative impacts of business activities on individuals and communities. (Ramasastry, 2015).

Human rights in business activities have a narrower scope than corporate social responsibility because the focus is on protecting and promoting human rights through corporate obligations. This requires businesses to be accountable for any harm caused rather than merely recognising their positive role in promoting human rights. (David, 2009) However, in the context of economic and social development, while CSR enhances human welfare and quality of life, reducing human rights abuses linked to BHR is a strong supplementary tool to complete corporate responsibility. (Tamvada, 2023) As such, CSR and BHR have independent roles and are interrelated and supportive of each other. Given the relationship between corporate activities and human life, understanding these two responsibilities is increasingly vital to nations. Countries are also moving toward integrating these elements into their corporate activities to generate positive impacts. (Hang Nguyen Thi Thuy). However, it is still necessary to distinguish between social responsibility and human rights in business operations, which serves as the basis for companies to fulfil their human rights obligations. Furthermore, businesses must ensure that their commitment to human rights adheres to national laws and aligns with international human rights standards.

Human rights in business activities carry essential moral, legal, and economic significance (Tai, 2014). Respecting human rights in business operations benefits individual businesses and the community and helps businesses operate sustainably, comply with the law, and enhance their reputation and trust among consumers. In doing so, enterprises optimise their

operations, minimise risks, and contribute to the overall growth of the national economy.

## **B. METHODS**

In this study, the research method used is qualitative, with a literature and legal approach. This qualitative method aims to analyse the state's responsibility to protect human rights in business activities by the United Nations Guiding Principles on Business and Human Rights (UNGPs). The literature approach reviews various sources, including international legal documents, national policies, scientific articles, and case studies of UNGP implementation in various countries. This aims to understand the conceptual basis and best practices that can be applied in Vietnam. Meanwhile, the legal approach focuses on analysing legal doctrine, national regulations, and international legal instruments relevant to protecting human rights in the business context. This analysis includes a review of the role and responsibility of the state in creating a National Action Plan (NAP) that is in line with the UNGPs, as well as concrete recommendations for implementation in Vietnam. This combination of methods allows the study to provide comprehensive and applicable recommendations according to the needs of global development and the local context of Vietnam.

## **C. RESULTS AND DISCUSSION**

### **1. Duties of the state in protecting human rights in business activities**

Human rights increasingly expand and evolve globally, involving governments, international organisations, businesses, and society. In this context, businesses play a crucial role in ensuring human rights by avoiding violations and actively promoting human rights through labour policies, environmental sustainability, and responsible supply chains. (Nations, 1994). Unlike the state's obligation to protect human rights under international legal documents, recognised and applied under international human rights standards, corporate human rights obligations are often used through specific regulations tailored to each business. (Hoang Thi Hong Le, 2022). A prominent example is the ESG. (Environmental, Social and Governance standards. ) Standards that measure corporate sustainability and the impact of businesses on the community and the environment. ESG acts as a 'compass' to help companies manage risks while creating development opportunities, including respect for human rights in business activities (Guangyou Zhou, 2021). Nonetheless, dedicated regulations regarding human rights in business operations are essential to establish a framework for businesses to ensure human rights within a globally recognized

framework. As with its role in establishing mechanisms for human rights protection and promotion, the United Nations plays a central role in developing regulations to ensure human rights in business activities. In this regard, the United Nations Guiding Principles on Business and Human Rights (UNGP), adopted by the United Nations Human Rights Council in 2011, is the first global legal framework guiding states and businesses on their human rights responsibilities. (Deva, 2012).

The creation of the UNGP results from the United Nations preparation and efforts to establish a global standard for businesses (Buhmann, 2015). The idea of researching and developing human rights standards for businesses began in the 1970s (Buhmann, 2015), but the initial process faced opposing views and disagreements among nations (Deva, 2012). In subsequent years, the United Nations intensified its efforts by creating specialized bodies to develop corporate human rights standards. Still, these attempts were unsuccessful, and the established legal framework was considered to lack legal value (Ethics, 2012). In 2008, the 'Protect, Respect, and Remedy' framework was introduced, marking an important turning point in the process of developing guiding principles on business and human rights. This framework became the first international standard guiding states and businesses on their responsibilities toward human rights in business activities. The 'Protect, Respect, and Remedy' framework reflects the state's obligation to protect human rights and prevent abuses related to business operations. It also addresses the responsibility of companies to respect human rights and the need to access remedies for corporate human rights abuses (rights, 2024). In 2011, the Human Rights Council formally recognized and adopted the United Nations Guiding Principles on Business and Human Rights (Davis, 2012), seen as a further development of the Protect, Respect, and Remedy framework. The architect of this development, Professor John Ruggie (Council, 2008), played a crucial role in constructing and disseminating the Protect, Respect, and Remedy framework, which laid the foundation for the development of the UNGP (Vives, 2013). The UNGP has since become a global framework with substantial influence, ensuring that business activities respect human rights and creating a fair and sustainable global economy. The UNGP also solidifies the concept of Business and Human Rights (BHR), affirming the systematic relationship between businesses and human rights, which includes the role of businesses in respecting and protecting human rights and the state's obligation to ensure human rights protection in business activities (Schrempf-Stirling, 2022). Additionally, it addresses the negative impacts that businesses may have on human rights. The BHR concept requires companies to take responsibility for their impacts on human rights, including providing good working conditions

and mitigating adverse environmental and community effects, ensuring that sustainable business development is intertwined with legal risks.

Specifically, the UNGP outlines human rights responsibilities for states and businesses through three main pillars: (1) The state's duty to protect human rights, (2) The corporate responsibility to respect human rights, and (3) The right to access remedies (Ruggie, *The Social Construction of the UN Guiding Principles on Business and Human Rights*, 2020). The UNGP consists of 31 principles, with the state's obligations to protect human rights outlined in the first 10 principles, including two foundational principles and eight operational principles. Here, the state plays a central role in protecting human rights through legal mechanisms and specific policies, ensuring that businesses and organisations do not violate human rights. (rights, 2024). The UNGP emphasises various aspects, such as enacting and enforcing laws to protect human rights within businesses, monitoring and controlling corporate activities, promoting corporate respect for human rights, and creating a legal and policy environment that facilitates the remediation of violations.

### *The Foundational Principles*

First, the state must protect against human rights abuses committed by third parties. This is the first foundational principle of the UNGP, which stipulates that the state is responsible for protecting its citizens from human rights abuses committed by third parties, including individuals, organisations, and businesses. The UNGP specifically identifies businesses as third parties and mandates that human rights abuses caused by such businesses must fall within the state's territory and/or jurisdiction (Rights U. n., 2012). The state's duty to protect and enforce the human rights of individuals is an international legal obligation, and the state must ensure that such protection is carried out within its national borders or jurisdiction. Thus, while the state is not directly responsible for human rights abuses committed by businesses, it is accountable when it fails to prevent, investigate, punish, or redress corporate abuses within its territory or jurisdiction. (Faracik, 2017). Furthermore, the state must provide effective remedies for human rights abuses through policies, laws, regulations, and effective judicial processes within the allowable scope. To effectively implement this obligation, the state must uphold the rule of law, which involves ensuring equality before the law, fairness in applying the law, providing full accountability, establishing solid legal frameworks, and maintaining transparent legal procedures. (Faracik, 2017). Accordingly, under this principle, if a business engages in human rights violations within the state's territory or jurisdiction, the state must take appropriate measures, based on policies, laws, regulations, and

effective judicial processes, to prevent, investigate, punish, and remedy those violations.

Second, the second foundational principle of the UNGP requires states to set clear expectations that all businesses must respect human rights throughout their operations. Respect for human rights is a moral obligation and a legal and social responsibility for businesses. Therefore, businesses must fulfil this obligation throughout their entire operational process, from registration and formation to the production, consumption, and provision of products and services, and this responsibility continues until the business ceases to exist. This regulation applies to all businesses within the state's jurisdiction, meaning businesses operating within the state's territory or jurisdiction. Similar to Principle 1, the UNGP requires states to set clear expectations that all businesses should respect human rights throughout their operations. However, states are not necessarily required to enforce laws mandating that businesses respect human rights throughout their operations; the principle encourages states to establish this expectation rather than imposing a legal requirement. Nevertheless, this does not absolve businesses of their responsibility to respect human rights, as this is their duty. Additionally, states are bound to regulate the extraterritorial activities of businesses operating within their borders or jurisdiction (Rights U. n., 2012). States may also regulate such activities but must ensure they have proper jurisdiction and recognition (Schrempf-Stirling, 2022). Accordingly, states are encouraged to proactively take measures to prevent human rights violations outside their territories by businesses under their jurisdiction. This is a recommendation from international human rights bodies to ensure that states maximise their obligations to regulate and monitor corporate respect for human rights.

### *Operational Principles*

First, the state must fulfil its general policy and legal functions, as Principle 3 of the UNGP outlines. According to this principle, the state must enforce laws while encouraging businesses to respect human rights and periodically review the adequacy of these laws to address any legal gaps (Principle 3a). The state promotes corporate responsibility for human rights by implementing specific laws and policies that directly or indirectly require businesses to fulfil their obligations to protect human rights. A lack of adequate legal enforcement or the absence of regulations concerning corporate responsibility for human rights constitutes a legal gap in a country. Therefore, besides establishing legal frameworks regarding corporate responsibility for human rights, the state needs to regularly review existing laws and evaluate their effectiveness in practice, as well as anticipate how these laws will address future scenarios regarding



corporate responsibility. For outdated or ineffective laws, the state must promptly update, amend, or supplement them to ensure businesses can carry out their responsibilities to protect human rights under a clear legal framework. In addition, the state must ensure that laws and policies regulating the establishment and operation of businesses do not limit corporate responsibility to respect human rights. On the contrary, these laws should create favourable conditions for businesses to meet this obligation (Principle 3b). Many countries have multiple legal documents regulating the formation and operation of businesses, such as Enterprise Laws, Investment Laws, and Securities Laws. These documents often have limitations when addressing corporate responsibility for human rights or may lack clarity about what businesses are allowed or required to do to protect human rights. This legal ambiguity has created challenges for businesses, as they lack a clear legal basis for fulfilling their responsibilities. In such cases, the state is obligated to guide businesses on how to implement these laws and establish appropriate legal frameworks that facilitate corporate compliance with human rights obligations, such as human rights due diligence mechanisms and procedures for addressing issues related to vulnerable groups (Comment on principle 3, UNGP). Furthermore, the state must encourage and, when necessary, require businesses to disclose how they address human rights-related issues (Principle 3d). Businesses can share such information with the state through stakeholder consultations or by publicly reporting how they manage human rights responsibilities, allowing the state to provide timely adjustments and guidance. The state's encouragement or requirement for businesses to provide this information is important in motivating companies to take proactive steps, especially when business activities present significant risks to human rights. Additionally, it ensures that the state can access accurate and timely information to adjust corporate responsibility efforts. The state's policy and legal enforcement role is a critical operational principle in ensuring businesses fulfil their responsibilities to protect and respect human rights.

Second, Principles 4, 5, and 6 of the UNGP address the relationship between the state and businesses. Under these principles, states must take additional measures to prevent human rights abuses by requiring human rights due diligence when appropriate. (Principle 4). The UNGP stipulates that businesses in this relationship include state-owned or state-controlled enterprises or businesses receiving substantial support and services from state entities, such as export credit agencies, insurance, or investment guarantee agencies. (Principle 4). As states are the primary entities responsible for upholding international human rights law, state-owned or state-controlled

enterprises are considered an extension of the state and must, therefore, comply with international human rights law as the state itself would. Consequently, human rights abuses committed by these businesses are regarded as violations of international human rights law. (Rights, 2006). The UNGP strengthens the state's responsibility to prevent human rights abuses by businesses that are more closely tied to the state, thus raising the state's accountability in regulating and managing businesses under its control, while also setting a standard for regulating the human rights responsibilities of other companies. This principle also applies to state-affiliated entities, such as export credit agencies or investment guarantee agencies, ensuring the state addresses risks arising from these agencies' negative actions while safeguarding the state's interests.

In addition, the state must fulfil its human rights obligations under international law when contracting with businesses or regulating business activities that may affect the enjoyment of human rights. (Principle 5). In these state-business relationships, whether through service contracts or business regulations, the state must monitor compliance to meet its international human rights obligations. The failure of the state to ensure that businesses fulfil their human rights responsibilities could lead to negative consequences and directly affect the state's interests. Therefore, the state must effectively monitor firms through a comprehensive and independent oversight mechanism. Furthermore, companies must promote respect for human rights among their commercial partners. (Principle 6). This provision is particularly relevant in the context of the state's commercial transactions with businesses, especially as government procurement becomes increasingly common and significant. It allows companies to raise awareness and fulfill their human rights responsibilities in business operations more effectively.

Third, the state must support businesses respecting human rights in conflict-affected areas. In such contexts, where conflicts or organisations take control of territories and resources, human rights violations are most likely to occur, and the state may find it challenging to ensure human rights protection. However, businesses must take proactive measures to avoid negative impacts on human rights. In these situations, the state must ensure that businesses operating in conflict-affected areas do not engage in human rights abuses by taking the following steps: (1) Early identification, prevention, and mitigation of human rights risks in the business operations and relationships; (2) Providing sufficient support to businesses to assess and address heightened risks of abuses, with particular attention to sexual and gender-based violence; (3) Refraining from providing public support and services to businesses involved in human rights abuses and refusing to cooperate with those who fail to address violations; (4)

Ensuring that state policies, laws, regulations, and enforcement measures effectively address the risks of businesses participating in gross human rights abuses. (Principle 6). Thus, in conflict zones, the state should assist businesses in managing human rights risks and preventing abuses while also refraining from assisting businesses that engage in or refuse to address human rights violations. The state must address human rights concerns to minimize risks stemming from corporate abuses. Furthermore, the state should warn businesses about the dangers of human rights abuses in conflict areas, regularly review its policies and laws to address these risks, and support businesses in implementing measures to prevent and remedy human rights violations in such contexts. (Principle 7).

Fourth, the state must ensure policy coherence. Policy coherence is the consistency between the state's policies, laws, procedures, and obligations under international human rights law. It also involves supporting businesses in conducting activities that align with the state's human rights obligations. According to the UNGP, when fulfilling their duties, states must ensure that their agencies and entities overseeing business activities are aware of and monitor the state's human rights obligations by providing information, training, and support to these bodies. (Faracik, 2017) Moreover, when implementing trade and business policy objectives with other countries or businesses, the state must maintain a domestic policy space that is adequate to meet its human rights obligations. (A Rasche, 2021). This is crucial because signing and implementing trade agreements or investment contracts with other countries or businesses can foster national economic development but may also influence government policies. Therefore, states must maintain legal and policy frameworks that protect human rights while adopting necessary measures to protect investors. Policy coherence in state obligations is also reflected in the state's international relations with multilateral organisations related to business activities. The state must ensure that international organisations do not limit their ability to meet human rights obligations and that businesses are not hindered from fulfilling their duties to respect and protect human rights. Furthermore, the state is responsible for encouraging international organisations to promote respect for human rights and address corporate human rights abuses. (Principle 10). International organisations play a crucial role in helping states maintain their international human rights obligations by providing technical assistance, capacity-building, and raising awareness. (Ruggie, *The Social Construction of the UN Guiding Principles on Business and Human Rights*, 2020). Specifically, states must comply with the UNGP to promote a shared understanding and strengthen international cooperation in managing business and human rights challenges. (Principle 10).

The state's duty to protect human rights, as outlined in the UNGP, is essential for ensuring state responsibility in preventing and addressing human rights abuses committed by businesses. This helps create a stable and sustainable business environment while protecting human rights from the negative impacts of business activities. Furthermore, this framework provides a foundation for states to enact national laws and policies that ensure human rights protection in business activities, aligning with their specific national context and the international legal framework embodied in the UNGP.

## **2. Legal Mechanisms for State Obligations to Protect Human Rights in Business Activities in Various Countries**

The United Nations Guiding Principles on Business and Human Rights (UNGPR) have established a global framework for regulating business activities to ensure respect for and protection of human rights. This document has promoted the responsibility of states and businesses to safeguard human rights while minimising the negative impacts of business activities. As a set of general principles guiding state and corporate responsibilities, the UNGPR serves as a legal foundation for states to create and implement legal mechanisms to concretise the UNGPR and apply them effectively, according to the specific circumstances of each country. This is seen as a requirement for countries in the development process, as it aligns with global trends toward protecting human rights. The state plays a key role as one of the three pillars of the UNGPR, establishing effective mechanisms for businesses to fulfil their human rights responsibilities.

As the first pillar of the UNGPR, states' obligations must be integrated into national laws in ways that suit each country's legal framework. However, the most common approach for states to comply with international standards is establishing regulations based on international instruments and effectively implementing them within their national legal systems. (Ni Ketut Supasti Dharmawan, 2018). Based on this, the state's obligation to protect human rights in business activities is implemented through various legal mechanisms, depending on each country's legal and policy system. However, all countries are responsible for adhering to international standards and developing national legal frameworks under the UNGPR. Notable examples include countries like the United Kingdom, Germany, and Thailand.

### ***The United Kingdom***

The United Kingdom is the most prominent example of a country implementing the UNGPR. It was the first country in the world to develop a National Action Plan (NAP), published on September 4, 2013 (National Action

Plans, UK). The NAP explicitly states in its title that it aims to implement the United Nations Guiding Principles on Business and Human Rights to promote business activities that respect human rights. The UK government updated the NAP in 2016, evaluating the implementation of the state's and businesses' responsibilities in business and human rights and setting out continued objectives for protecting human rights in business activities. In particular, the updated version acknowledged that the government must protect human rights and that businesses in the UK are expected to respect human rights wherever they operate. (Ni Ketut Supasti Dharmawan, 2018). Since its first publication, the UK's NAP has followed the three-pillar structure of the UNGP, which includes the state's duty to protect human rights, corporate responsibility to respect human rights, and access to remedies. This three-pillar structure was maintained in the 2016 update, as the government found it easy to comply with and align with the country's business and human rights policies. The UK government's role was defined at the beginning of the NAP as helping businesses meet their responsibility to respect human rights and create a safe and fair environment for UK businesses, regardless of where they operate. (National Action Plans, UK). It also supports and provides remedies for human rights violations related to business activities.

The UK's NAP dedicates an entire chapter to the state's duty to protect human rights (Chapter 2, NAP). In this chapter, the government outlines the general policies and regulations regarding the state's responsibility to protect human rights in business activities, as recognised in the UNGP. It also highlights the state's actions and reaffirms the government's commitment (Ni Ketut Supasti Dharmawan, 2018). The UK government emphasises compliance with its international human rights obligations as stipulated in international law and the international legal instruments to which the UK is a party. Since the UNGP does not restrict states from expanding their commitments to businesses operating outside their borders, the NAP recognises that the UK's responsibility to protect human rights is not limited to domestic operations, and it allows for policies to apply to UK businesses operating abroad (Claire Methven O'Brien, 2016). Alongside the NAP, the UK has embedded its state's legal obligations within laws regulating business operations, such as international treaties and agreements with the International Labour Organization, the International Covenant on Economic, Social, and Cultural Rights, and the European Convention on Human Rights. Notably, the Modern Slavery Act 2015 and the Transparency in Supply Chains Act 2015 were key legal instruments introduced during the implementation of the NAP. The Modern Slavery Act 2015 requires businesses to publicly disclose measures they have taken to ensure that forced

labor, human trafficking, or slavery does not exist in their supply chains (Mantouvalou, 2018). Similarly, the Transparency in Supply Chains Act mandates that businesses disclose information about their efforts to prevent forced labor and human trafficking. The UK government has set clear objectives to reinforce its commitment to the first pillar of the UNGP, which involves fulfilling the state's obligation to protect and respect human rights in business operations. Furthermore, the UK government sets expectations for businesses and outlines actions to support companies in implementing the UNGP in subsequent chapters of the NAP (National Action Plans, UK). The UK government emphasises a proactive approach to ensuring corporate respect for human rights, which is in line with the UNGP. It provides specific measures to encourage and support businesses in meeting their human rights responsibilities, such as promoting transparency and accountability, supporting compliance with international standards, fostering multinational cooperation, and preventing human rights abuses in business operations. (Ni Ketut Supasti Dharmawan, 2018)

The UK's NAP adheres to the UNGP, ensuring the state's duty to require businesses to respect human rights domestically and abroad. The UK's NAP serves as an essential reference for other nations, particularly those where UK businesses operate. By establishing the NAP, the UK government has taken a leading role in encouraging multinational UK businesses to respect human rights throughout their supply chains and overseas operations, contributing to the global implementation of the UNGP. The UK's state obligation to protect human rights has become a benchmark for many other countries developing their NAPs on Business and Human Rights, helping to raise global human rights standards while ensuring transparency and accountability in corporate activities.

### *Germany*

Germany is another country that adopted a National Action Plan (NAP) on Business and Human Rights in 2016, in line with the UNGP, demonstrating the government's commitment to protecting human rights in business operations. The German NAP promotes corporate respect for human rights across all business activities, especially within global supply chains (Koos, 2022). The content of the NAP is built on the foundation of the UNGP, detailing the state's duty to protect human rights, the availability of both judicial and non-judicial remedies, and corporate responsibility to respect human rights. The German federal government plays a crucial role in supporting businesses in fulfilling this responsibility while enhancing cooperation to reduce human rights risks. Initially set to apply from 2016 to 2020, the German NAP is still in effect. It has not been replaced by a subsequent document, continuing to guide the

country's approach to business and human rights under the UNGP framework. The NAP has been supplemented by the Supply Chain Due Diligence Act (SCDDA), passed by Germany in 2021, which requires large companies to be accountable for human rights and environmental issues throughout their supply chains (Koons, 2022). Companies must ensure that their global supply chains are free of human rights violations, regardless of the country in which they operate. Like the United Kingdom, Germany has extended the scope of its state duty to oversee business activities beyond its borders. Companies must implement measures to identify, prevent, and address human rights violations, such as forced labour or unsafe working conditions, within their global supply chains (German National Action Plan). This regulatory framework aligns with the UNGP's principles and highlights the state's prominent role in ensuring businesses respect and protect human rights.

The German NAP begins by affirming the country's commitment to protecting and promoting human rights worldwide. In line with the UNGP, Germany aims to improve the global human rights situation by fulfilling its obligations to protect and respect human rights in business operations. The German government has committed to implementing its obligations under the UNGP's first pillar, emphasizing the state's role in creating laws, fostering international cooperation, raising awareness, and promoting the enforcement of corporate human rights responsibilities. Germany has signed and ratified numerous international human rights and labor treaties, including agreements with the International Labour Organization (ILO) and the United Nations (HUTT, 2018). The government has strengthened its legal framework for business operations by enacting laws that require companies to comply with human rights standards, particularly in areas such as labor, the environment, and supply chain responsibility (German National Action Plan). Additionally, German authorities oversee and enforce corporate compliance, and companies that fail to comply with these laws may face significant financial penalties or exclusion from government-funded contracts (German National Action Plan). The NAP also underscores the government's role in supporting and encouraging businesses to fulfill their human rights responsibilities by providing guidelines, recommendations, technical support, tools, and resources to help companies when necessary. One notable element of the German NAP is its focus on corporate human rights due diligence (M Krajewski, 2021). This process requires businesses to identify, prevent, mitigate, and address negative impacts on human rights. Companies are expected to take appropriate measures to ensure they do not violate human rights in their operations, particularly within their supply chains (Koons, 2022). By requiring businesses to conduct human rights due

diligence, the German government expects companies to adopt processes proportionate to their size, sector, and position within the supply chain. This is particularly relevant for companies operating in countries where the rule of law is weak or only partially enforced. These expectations, however, do not affect the fundamental duty of a state to ensure human rights protection within its territory (German National Action Plan). Thus, Germany's NAP is a crucial legal tool for ensuring compliance with the UNGP. The NAP focuses on strengthening the legal framework, monitoring and enforcing human rights, requiring businesses to conduct human rights due diligence, fostering international cooperation, and raising awareness about human rights in business. (HUTT, 2018). The state is key in ensuring businesses respect and protect human rights throughout their global supply chains. The adoption of the NAP and the Supply Chain Due Diligence Act provides a legal foundation for protecting human rights in business operations, making Germany one of the leading European countries with an adequate legal framework for ensuring corporate responsibility for human rights on a global scale.

### *Thailand*

The creation and implementation of the UNGP and NAPs in European countries have had significant positive effects worldwide. This has led some Asian countries to develop their legal frameworks to implement the UNGP principles, ensuring that human rights are respected in business activities. In Southeast Asia, Thailand became the first country to adopt a National Action Plan (NAP) on Business and Human Rights in October 2019. This was a significant step forward in the region and demonstrated Thailand's commitment to implementing the UNGP. Thailand's NAP was designed to promote corporate respect for human rights in business operations in collaboration with various government ministries, businesses, and civil society. The Thai government has established specific measures through integrated policies, laws, regulations, and interventions, both domestically and internationally, to prevent human rights violations and address the impacts of corporate activities on human rights. (Thailand National Action Plan). The obligations outlined in the NAP are based on the three main pillars of the UNGP, with particular emphasis on the state's duty to protect human rights.

First, Thailand has outlined specific guidance from the UNGP, with the state's duty to strengthen its legal and institutional framework being central to the first pillar of the UNGP. The state's obligations are reflected in its commitment to improving and completing the legal system to protect human rights from violations by corporate activities (Wagner, 2014). The Thai



government has committed to adjusting, supplementing, or enacting legal regulations that meet international standards to protect the rights of workers, consumers, and affected communities. Examples include labour rights regulations, environmental protection laws, and the responsibility of businesses to take specific measures to mitigate negative impacts. Moreover, the Thai state has to monitor and enforce laws related to human rights violations associated with business activities, such as conducting inspections and monitoring businesses to ensure compliance with relevant regulations. Thailand has also established specialised agencies to oversee the protection of human rights in business activities, with a particular focus on labour and environmental issues (Thailand National Action Plan). Like Germany, Thailand requires businesses to conduct human rights due diligence, and the Thai government has to encourage and require businesses to conduct due diligence to assess, prevent, and mitigate human rights risks in their operations. The state provides firms, especially small enterprises, with guidance and technical support to facilitate effective human rights due diligence. For disputes related to human rights issues in Thai companies, the government is responsible for delivering both judicial and non-judicial mechanisms to address conflicts and compensate for the impacts of corporate activities on human rights. (Wagner, 2014)

As the NAP was developed and plays an essential role in corporate activities, Thailand's government has increased its cooperation with international organizations such as the United Nations, ASEAN, and non-governmental organizations to promote human rights in the business sector. (Secretariat, 2016). Thailand has also participated in numerous international forums to exchange knowledge and experiences with other countries on implementing the UNGP while collaborating with neighbouring Southeast Asian countries to develop common human rights and business standards. The Thai NAP specifically addresses high-risk sectors, such as resource extraction and migrant labor (Chaffar, 2017). In addition to supporting businesses by providing guidelines that clarify human rights responsibilities and due diligence methods, the NAP stipulates the Thai government's duty toward state-owned enterprises. As defined in the operational principles of the UNGP, Thailand has to oversee and ensure that state-owned enterprises comply with human rights standards. The NAP emphasizes that state-owned enterprises often have significant economic and social impacts as those in energy, transportation, and natural resources lead by example in meeting human rights standards. (Dokho, 2019)

Thailand is a key economic and social hub in Southeast Asia. The Thai NAP lays the foundation for the state's obligations to protect human rights in corporate activities and promotes positive changes in the ASEAN region. By

implementing the NAP, Thailand has become a regional pioneer, establishing a model for other ASEAN countries to follow while encouraging Thai businesses to ensure that their operations comply with international human rights standards.

### *Other Countries*

The UNGP plays an essential role for states worldwide in ensuring that business activities respect human rights and avoid violations. As outlined in the UNGP, the state's duty is vital in providing a legal framework for protecting human rights from the adverse effects of business activities while enabling countries to develop national legal frameworks and policies that safeguard human rights in corporate operations. Based on the UNGP's obligations to states, countries worldwide have begun creating National Action Plans to implement the UNGP's principles, focusing on the state's duty as the foundational pillar. The development of the UNGP and the state's duty to protect human rights vary across regions and countries. For example, European nations have led the way in developing NAPs as national mechanisms built on the UNGP framework, while the European Union has encouraged its member states to establish NAPs, with countries like Finland and Denmark preparing or updating their plans (Augenstein, 2017). In contrast, Asian countries have been slower to develop NAPs, with inconsistent progress. Some countries, such as Thailand, South Korea, and Japan, have developed or are in the process of creating NAPs, while others have yet to establish clear policies. (Dokho, 2019). In the Americas, the United States is notable for not having developed a specific NAP. Still, the country has continuously created legal regulations to promote corporate responsibility related to human rights, particularly in global supply chains. (Carrasco, 2022). Other countries, such as Colombia and Chile, have already developed NAPs, while Kenya and South Africa are gradually implementing the principles. (Mercado, 2021). Applying the UNGP regarding state obligations is a long-term process, and not all countries fully implement them. (Claire Methven O'Brien, 2016). However, establishing these legal frameworks at the national level is essential to build a foundation that integrates business activities with human rights. With the UN's continued support, many international organisations are pushing for states to develop NAPs or urging them to adhere to human rights standards within their supply chains. (Claire Methven O'Brien, 2016). The development of NAPs based on the UNGP is becoming an essential part of national strategies for corporate responsibility and the protection of human rights in the context of globalisation.

### **3. Recommendations for Vietnam**

Vietnam is among the countries that have yet to develop a National Action Plan (NAP) on Business and Human Rights following the UNGP. As the 149th member of the United Nations, having joined in 1977, Vietnam has had numerous opportunities to strengthen and develop its economy and society, especially by maintaining a peaceful, secure, and favorable environment for national development and promoting deep international integration (Justice, 2023). Vietnam's membership in the United Nations has also opened up opportunities to enhance its international standing, enabling access to global trends and policies, including those related to state obligations in ensuring and respecting human rights amid the impact of corporate activities. Although Vietnam has yet to create a separate legal mechanism to implement the UNGP, as a UN member, it has participated in several international conventions related to human rights, such as the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social, and Cultural Rights, and conventions on children's rights, the elimination of all forms of discrimination against women, and more recently, International Labour Organization (ILO) conventions related to forced labor and freedom of labor (Dung, 2024). Additionally, Vietnam's legal system includes several provisions aimed at protecting human rights in business operations. For example, the Labor Code of 2019 expands protections for workers' rights, covering working conditions, wages, working hours, and labor safety, and it incorporates adjustments based on international labor standards (Huong, 2024). The Enterprise Law 2020 and Investment Law 2020 include provisions that encourage businesses to fulfill their responsibility to protect the rights of workers and communities where they operate. The Law on Environmental Protection 2020 requires firms to comply with environmental standards, particularly in sectors with high pollution risks. Additionally, the Law on Prevention of Domestic Violence and the Law on Gender Equality contain provisions to protect the rights of women, children, and vulnerable groups, which can affect business operations involving human rights concerns.

The Vietnamese state has demonstrated its responsibility by building and improving the legal framework to ensure human rights in business activities while minimizing the negative impacts that businesses might have on human rights. As a Southeast Asian nation and a member of the Association of Southeast Asian Nations (ASEAN), Vietnam has a role in implementing ASEAN's legal policies. It should seek to align itself with international legal frameworks, contributing to the development of the country and the region. ASEAN is considered a significant market and production hub, and corporate activities within the bloc have contributed significantly to the region's overall

development, as well as that of individual member states (Tu, 2022). In this context, the state's obligation to ensure human rights in business operations must be clearly defined, with a focus on creating a legal framework for corporate activities that aligns with global trends in business and human rights protection. In Southeast Asia, aside from Thailand-which was the first country in the region to effectively implement a NAP based on the UNGP principles Indonesia and Malaysia have also made progress in developing their NAPs with support from international organizations and the United Nations (Secretariat, 2016). These governments have committed to ensuring that workers' rights, especially migrant workers' rights, are protected, particularly in key national industries (Macdonald, 2022). Vietnam has taken some initial steps toward preparing for developing an NAP. For example, in a 2021 report from the Human Rights Department of the Ministry of Foreign Affairs, Vietnam explicitly stated its commitment to studying the feasibility of developing an NAP, based on the standards of the United Nations Guiding Principles (UNGP) (Vietnam Human Rights Report 2021). Vietnam has also demonstrated its commitment to the UNGP through its efforts to reform and improve legal regulations to protect human rights in business operations (Vietnam Human Rights Report 2021).

Although Vietnam has several laws related to human rights protection in business activities, the country still faces challenges in implementing these regulations effectively. Businesses' awareness of their responsibility to protect human rights remains limited, cooperation between state agencies in overseeing and enforcing rules is not always efficient, and human rights, particularly in labour and environmental matters, occur, affecting the rights of individuals and communities. In this context, the state lacks a clear foundation for promptly addressing corporate human rights abuses. Additionally, Vietnam's increasing international integration has led to pressure from global partners and trade agreements to improve its policies and regulations on human rights in business. Thus, developing a National Action Plan (NAP) on Business and Human Rights could be a timely and appropriate step for Vietnam, helping the country strengthen its legal framework for protecting human rights in business operations, promoting corporate accountability to communities and workers, and outlining the state's specific obligations in this area. Some recommendations for Vietnam in advancing state obligations for protecting human rights in business include:

**First**, Vietnam should develop a specific NAP on Business and Human Rights based on the principles of the UNGP. This plan would provide clear guidance for businesses and the government in complying with and protecting human rights. The NAP should incorporate all three pillars of the UNGP: the

state's duty to protect human rights, the corporate responsibility to respect human rights, and the right of individuals and communities to access remedies when violations occur. Within this framework, the state's duty to protect human rights should be clearly defined per the foundational and operational principles of the UNGP. Vietnam's obligations should not be limited to the domestic sphere; the state should also extend its oversight of business activities abroad, in line with UNGP principles and the practice of countries like the UK and Germany, which have expanded their state obligations to cover foreign business activities.

**Second**, Vietnam should enhance the state's role in improving and perfecting the legal framework for protecting human rights in businesses, focusing on labor rights, environmental protection, and supply chains. This could include strengthening laws related to wages, working hours, leave entitlements, social insurance, and safe working conditions; improving regulations on environmental protection and management of businesses' environmental impact to ensure that investment projects do not cause significant harm to the environment and local communities; and enforcing strict regulations on corporate supply chains, requiring large companies to conduct human rights due diligence to prevent violations such as forced labor, child labor, and labor exploitation. In this regard, Vietnam's laws must be regularly updated, amended, and supplemented to address disputes promptly and adapt to changing national and international contexts.

**Third**, the state should establish robust monitoring and enforcement mechanisms, including strengthening oversight of businesses' compliance with human rights regulations. The state should create specialized agencies to manage human rights in business operations and enhance the capacity of existing oversight bodies (Hang Nguyen Thi Thuy, 2023). These agencies must be able to investigate and penalise companies for human rights violations while imposing strict legal sanctions on non-compliant businesses. The state should also promote transparency and corporate accountability, particularly for large enterprises, such as requiring public reporting on measures taken to protect human rights—especially within their supply chains and establishing internal mechanisms for receiving and resolving complaints from workers or communities affected by corporate activities.

**Fourth**, the state should strengthen the role of social organizations and individuals in encouraging the participation of civil society organizations in monitoring and promoting human rights in business. The state should create opportunities for dialogue between the government, businesses, and local communities on human rights and sustainable development in business (Hang

Nguyen Thi Thuy). Civil society organizations and individuals play a critical role in monitoring businesses and advocating for the rights of vulnerable groups. Furthermore, the state should increase awareness and provide training on human rights for businesses, public officials, and citizens, focusing on corporate responsibilities to protect human rights according to international standards. This can be achieved through training courses for businesses on human rights due diligence and through materials that guide companies on protecting human rights, emphasizing compliance with international standards and methods to mitigate human rights risks in production and business operations.

**Fifth**, in the context of the UNGP being a global framework for human rights protection in business activities, developing a legal mechanism in each country must align with international standards and the practices of countries within the region and international organisations of which the country is a member. In this regard, Vietnam should closely collaborate with global organisations like the United Nations, OECD, and ILO to learn from and apply international human rights and business standards while drawing on the experiences of countries that have successfully implemented NAPs, such as Germany and the UK. Vietnam needs to study the experiences of countries with similar economic and social contexts or those within the same region, such as Thailand, to adopt and adapt policies to fit the national context.

Vietnam is in the early stages of developing a legal framework for a NAP based on the UNGP. While national legal mechanisms have been evolving, the swift completion of a NAP remains necessary to ensure the effective implementation of the UNGP principles. The NAP would be crucial in formalising and detailing the state's duty to protect and respect human rights in business activities. In doing so, the state should focus on improving the legal framework, monitoring businesses, raising awareness, fostering corporate accountability, enhancing international cooperation, and providing mechanisms to remedy the negative impacts of corporate activities on human rights.

#### **D. CONCLUSION**

The relationship between business activities and human rights is closely interconnected, and the need to protect human rights must be a priority for businesses operating alongside their commercial goals. The state's duty to protect human rights is one of the three pillars of the UNGP, playing a crucial role in regulating, monitoring, and ensuring that businesses respect and protect human rights. Based on the UNGP, many countries worldwide have implemented National Action Plans (NAPs) to effectively carry out the principles, adapting

them to national contexts and specifying the state's role in ensuring human rights in business activities. Countries like the United Kingdom, Germany, and Thailand have successfully implemented NAPs, setting examples for other nations. For Vietnam, developing an NAP is essential to establishing a legal framework that effectively supports the state's obligations to protect human rights in business activities and aligns with global trends. The state must focus on strengthening the legal framework, monitoring corporate compliance, raising awareness, promoting corporate accountability, fostering international cooperation, and providing mechanisms for addressing the adverse impacts of corporate activities on human rights. By swiftly completing an NAP, Vietnam will create a robust foundation for ensuring that businesses respect and protect human rights and sustainable business practices that contribute to the nation's economic and social development while safeguarding the rights of individuals and communities. Through enhanced legal regulations and strong oversight, Vietnam can effectively implement the UNGP principles, promoting responsible business conduct and contributing to the global movement for business and human rights protection.

## REFERENCES

- A Rasche, S. W. (2021). The UN Guiding Principles on Business and Human Rights: Implications for corporate social responsibility research. *Business and Human Rights Journal*.
- Article 1, 3, UDHR 1948. (n.d.).
- Augenstein, D. M. (2017). Implementing the UNGPs in the European Union: Towards an open method of coordination for business and human rights. *EUI Department of Law Research Paper*.
- Bao, L. N. (2024). The goals of social enterprise activities and the responsibilities of managers. *Vietnamese Legal Science Journal*, Issue 6 (178).
- Bernaz, N. (2006). *Business and Human Rights: History, Law and Policy - Bridging the Accountability Gap*. Routledge.
- Buhmann, K. (2015). Business and Human Rights: Understanding the UN Guiding Principles from the perspective of transnational business governance interactions. *Transnational Legal Theory*, Volume 6, Issue 2, 399-434.
- Carrasco, C. M. (2022). The United Nations Guiding Principles on Business and Human Rights: What contribution are the National Action Plans making? Research Handbook on Global Governance. *Business and Human Rights*.

- Chaffar, W. (2017). Citizenship, rights and adversarial legalism in Thailand. *Citizenship and Democratization in Southeast Asia*, 238-264.
- Chapter 2, NAP. (n.d.).
- Claire Methven O'Brien, A. M. (2016). National Action Plans: Current Status and Future Prospects for a New Business and Human Rights Governance Tool. *Cambridge University Press*, 117.
- Comment on principle 3, UNGP. (n.d.).
- Council, U. H. (2008). Resolution 8/7: Mandate of the Special Representative of the Secretary-General on the issue of human rights and transnational corporations and other business enterprises.
- David, B. (2009). The Ruggie Framework: A complete assessment criterion for corporate human rights obligations?
- Deva, S. (2012). Guiding Principles on Business and Human Rights: Implications for Companies. *European Company Law*, Vol. 9, No. 2, 101–109.
- Dokho, M. (2019). Thailand's engagement with the United Nations Guiding Principles on Business and Human Rights (UNGPS): Motives behind the implementation of the action plan. A thesis. *Thammasat University*.
- Dung, L. V. (2024). Signing, ratifying, joining, and implementing international human rights treaties in Vietnam: Achievements and some recommendations. *Journal of Democracy and Law*, Issue 411.
- Environmental, Social and Governance standards. (n.d.).
- Ethics, T. K. (2012). The U.N. Guiding Principles on Business and Human Rights: Analysis and Implementation.
- Faracik, B. (2017). Implementation of the UN Guiding Principles on Business and Human Rights. *European Parliament*.
- General Assembly, Security Council, Economic and Social Council - ECOSOC, Trusteeship Council, and International Court of Justice - ICJ. (n.d.).
- German National Action Plan. (n.d.).
- Guangyou Zhou, L. L. (2021). Sustainable development, ESG performance, and company market value: Mediating effect of financial performance. *Business Strategy and the Environment*, 3371.
- Hang Nguyen Thi Thuy, H. N. (n.d.). Human Rights and Business: A Lesson from Vietnam. p. 468.
- Hoang Thi Hong Le, D. T. (2022). The impact of green supply chain management on business performance in the construction industry in Vietnam. *Journal of Economics and Development*, 145–155.
- Huong, L. T. (2024). Ensuring personal rights of workers under current Vietnamese labor law. *People's Court e-Magazine*, <https://tapchitoaan.vn>, accessed on 16/10/2024.



- HUTT, L. S. (2018). The German Action Plan on Business and Human Rights: A step forward or just business as usual?
- Justice, M. o. (2023). Preliminary assessment of Vietnam's legal framework on responsible business practices.
- Koos, S. (2022). The German Supply Chain Due Diligence Act 2021 and its impact on globally operating German companies.
- M Krajewski, K. T. (2021). Mandatory human rights due diligence in Germany and Norway: Stepping, or striding, in the same direction? . *Cambridge University Press*.
- Macdonald, K. (2022). Obstacles to implementing the UN Guiding Principles on Business and Human Rights in Southeast Asia.
- Mantouvalou, V. (2018). The UK Modern Slavery Act 2015: Three Years On.
- Mercado, B. N. (2021). The Scope of the National Action Plans on Human Rights and Business Implemented in the Americas in 2020. *Homa Publica*, 5, 1.
- Minh, H. C. (2011). *Ho Chi Minh: Complete Works* . Hanoi: National Political Publishing House – Truth, Vol. 1.
- National Action Plans, UK. (n.d.).
- Nations, U. (1994). Human Rights: Questions and Answers. *Geneva*, p.4.
- Nguyen Dang Dung, V. C. (2009). Textbook on Human Rights Theory and Law. *National University of Hanoi: National Political Publishing House*, 23.
- Ni Ketut Supasti Dharmawan, D. P. (2018). The Guiding Principles on Business and Human Rights: National Action Plans Towards Corporate Responsibility. *Nationally Accredited Journal*, Volume 4 Issue 2, 123.
- Principle 10. (n.d.). Principle 3a. (n.d.). Principle 3b. (n.d.). Principle 4. (n.d.). Principle 5. (n.d.). Principle 6. (n.d.). Principle 6. (n.d.). Principle 7. (n.d.).
- Ramasastri, A. (2015). Corporate Social Responsibility Versus Business and Human Rights: Bridging the Gap Between Responsibility and Accountability. *University of Washington School of Law, UW Law Digital Commons*.
- Rights, A. N. (2006). International Service for Human Rights and Friedrich Ebert Stiftung.
- Rights, U. n. (2012). *The corporate responsibility to respect human rights*.
- Rights, U. n. (2024). Access to remedy in cases of business-related human rights issues.
- Robyn Mudie, A. A. (2022). *Enhancing the responsibility to respect human rights in business in Vietnam*. Retrieved from Business Forum Magazine: <http://vccinghean.com.vn/doanh-nhan-doanh-nghiep/news/nang-cao-trach-nhiem-ton-trong-quyen-con-nguoi-trong-kinh-doanh-tai-vietnam.html>, truy cập ngày 14/10/2024.

- Ruggie, J. (2008). *Protect, Respect and Remedy: A Framework for Business and Human Rights*. Spring Publishing House, 198.
- Ruggie, J. (2020). The Social Construction of the UN Guiding Principles on Business and Human Rights. *Research Handbook on Human Rights and Business*.
- Russell, J. (2012). *Human Rights: The Universal Declaration vs The Cairo Declaration*. Retrieved from Amnesty International: <https://blogs.lse.ac.uk>, accessed on 13/10/2024
- Schrempf-Stirling, J. V. (2022). Human Rights: A Promising Perspective for Business & Society. *Business & Society*, 61(5), 1282–1321.
- Secretariat, S.-S. (2016). An Introduction to Human Rights in Southeast Asia (vol. 2). *Strengthening Human Rights and Peace Research and Education in ASEAN/Southeast Asia (SHAPE-SEA)*.
- Tai, F.-M. a.-H. (2014). Corporate Social Responsibility. *Business*, 117.
- Tamvada, M. (2023). Synthesizing Synergies Between CSR and BHR for Corporate Accountability: An Integrated Approach. *Spring Publishing House*, 2.
- Thailand National Action Plan. (n.d.).
- Tu, D. C. (2022). ASEAN in the strategic competition of major powers in Southeast Asia in the early 21st century. *Communist Magazine*, [https://www.tapchiconsan.org.vn/tin-binh-luan/-/asset\\_publisher/DLIYi5AJyFzY/content/asean-trong-canh-tranh-chien-luoc-nuoc-lon-tai-khu-vuc](https://www.tapchiconsan.org.vn/tin-binh-luan/-/asset_publisher/DLIYi5AJyFzY/content/asean-trong-canh-tranh-chien-luoc-nuoc-lon-tai-khu-vuc), truy cập ngày 16/10/2024.
- UNHRC was established by Resolution 60/251 of April 3, 2006, of the UNGA to replace the UNCHR. (n.d.).
- Vietnam Human Rights Report 2021. (n.d.).
- Vives, J. (2013). Perceptions of Justice and the Human Rights Protect, Respect, and Remedy Framework. *Journal of Business Ethics*. Springer.
- Wagner, W. (2014). International Relations Theories and Human Rights. In A. Mihr & M. Gibney (Eds). *The SAGE Handbook of Human Rights*, 105-122.