



An Roinn Fiontar,
Turasóireachta agus Fostaíochta
Department of Enterprise,
Tourism and Employment

Statement by the Ireland National Contact Point for the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct

**Specific Instance Complaint from Al-Haq and the Global
Legal Action Network (GLAN) against Airbnb Ireland
Unlimited Company**

Date (06/07/2026)

The objective of the initial assessment process under the Implementation Procedures is to determine whether the issues raised in the specific instance warrant further examination. If so, the NCP will offer or facilitate access to consensual and non-adversarial procedures, such as dialogue, mediation or conciliation (e.g. ‘good offices’) to the relevant parties.

As specific instances are not legal cases and NCPs are not judicial bodies, NCPs cannot impose sanctions, directly provide compensation nor compel parties to participate in a conciliation or mediation process.

The Ireland NCP is a standalone unit and is situated in the Department of Enterprise, Tourism and Employment.

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Overview of the NCP and its role

1. The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (“the Guidelines”) are recommendations addressed by governments to multinational enterprises. They aim to encourage positive contributions enterprises can make to economic, environmental and social progress, and to minimise adverse impacts on matters covered by the Guidelines that may be associated with an enterprise’s operations, products and services.
2. The Guidelines cover all key areas of business responsibility, including human rights, labour rights, environment, bribery and corruption, consumer interests, disclosure, science, technology and innovation, competition, and taxation.
3. All governments adhering to the OECD Guidelines have the legal obligation to set up a National Contact Point (NCP) with the role of ‘furthering the effectiveness of the Guidelines’. The role of NCPs is:
 - a. To raise awareness and promote observance of the Guidelines, and related due diligence guidance;
 - b. To provide a non-judicial mechanism to assist in the resolution of ‘specific instances’ complaints (referred to as ‘Complaints’) relating to the Guidelines;
 - c. To support efforts by their government to develop, implement, and foster coherence of policies to promote responsible business conduct.
4. The Ireland NCP is an independent, standalone unit and is part of the Department of Enterprise, Tourism and Employment.

Summary of the Ireland NCP Decision

5. The Complaint was submitted to the Ireland NCP on 10 June 2025 by Al-Haq and the Global Legal Action Network (GLAN) (hereinafter “the Notifiers”). The Complaint is against Airbnb Ireland Unlimited Company (hereinafter “the Enterprise”), a subsidiary of Airbnb Inc (hereinafter “the Parent Company”). The Enterprise serves as the Parent Company’s European, Middle East and Africa’s (EMEA) headquarters and is responsible for the administration of all Airbnb listings and bookings located outside the USA, China and Japan.
6. The Notifiers allege the Enterprise has breached the Guidelines in respect of Chapter IV (Human Rights) and Chapter II (General Policies) by facilitating and maintaining the listing of rental properties on its platform in illegal settlements in the Occupied Palestinian Territory (OPT) and occupied Syrian Golan.
7. The Enterprise refute the allegations made, referencing ongoing parallel proceedings and the risk of creating serious prejudice should the Ireland NCP proceed.
8. The Ireland NCP informed the US NCP and the Israel NCP of the Complaint. Discussions between the NCPs also took place regarding who was best placed to be the lead NCP handling the Complaint. The Ireland NCP decided to be the lead NCP in this instance.

9. Considering the information received from the parties, the Ireland NCP has decided not to accept this Complaint at this time. While the issues raised could be material, the Ireland NCP considered the broader possible implications of proceeding with the NCP process and did not wish to inadvertently impinge upon ongoing parallel proceedings.
10. The Ireland NCP sets out the reasons for this decision in the interests of transparency and accountability.

Object of the Complaint

11. The Ireland NCP received the Complaint on 10 June 2025 from the Notifiers, against the Enterprise. The Notifiers issued the Complaint to the Ireland NCP as the Enterprise is responsible for listings on the platform outside the USA, China and Japan.
12. The Notifiers allege the Enterprise breached their obligations under the Guidelines by facilitating and maintaining the listing of rental properties on its platform in illegal settlements in the Occupied Palestinian Territory (OPT)¹ and occupied Syrian Golan.
13. Specifically, the Notifiers allege the Enterprise:
 - Activities including the listing via its platform of properties and rental units located in the OPT and occupied Syrian Golan, contribute to adverse human rights impacts;
 - Activities are directly linked to adverse human rights impacts via a business relationship with Israeli settler hosts, who use the platform to market these listings;
 - Fails to carry out appropriate enhanced due diligence
14. The Notifiers refer to numerous international rulings e.g. International Court of Justice and international humanitarian law – Hague Regulations and the Geneva Convention Relative to the Protection of Civilian Persons in Time of War of 1949 (Fourth Geneva Convention) and note the properties and rental units are located in settlements which are internationally recognised as illegal under international law.
15. The Notifiers contend that these illegal settlements in the OPT and occupied Syrian Golan have played an important role in contributing to the tourism industry in Israel.
16. The Notifiers reference the Enterprise’s 2018 policy “Listings in Disputed Regions”. This policy resulted in the removal of some of the listings in the OPT and occupied Syrian Golan. However, the decision was reversed following legal challenges.
17. The Notifiers note the Parent Company was listed on the UN Database of business enterprises involved in settlement activities in [2020](#) and [2023](#).

¹ For the purposes of the complaint by the Notifiers, OPT refers to the Gaza Strip, the West Bank and East Jerusalem.

18. The Notifiers in their submission also note they have engaged with the Enterprise on the issues raised.
19. The Notifiers seek the following outcomes:
- The Enterprise to delist from its platform all of the problematic listings and in particular, the listings located in the settlements in the OPT, and the occupied Syrian Golan;
 - The Enterprise must implement adequate due diligence mechanisms which will inter alia prevent the re-listing of problematic listings;
 - The Enterprise must issue a public statement announcing these measures and its intention to comply with its duties under the Guidelines;
 - The Enterprise must in addition to delisting, compensate Palestinian and Syrian individuals, and communities whose land has been confiscated and subsequently listed on Airbnb's platform.
20. The Enterprise issued an initial response to the Ireland NCP seeking clarification on the procedural nature of the NCP process.
21. In a follow-up response, the Enterprise noted the Parent Company introduced a global disputed territories framework on 18 November 2018², which would remove listings which included the West Bank. However, following this announcement lawsuits were initiated. These lawsuits were settled and the removal of listings did not proceed. The Enterprise has since clarified that their policy applied in the West Bank only, and while an intention to remove listings was announced, that decision was reversed before that action took place.
22. The Enterprise states its operations are conducted responsibly, complying with all applicable laws and in line with the recommendations in the Guidelines. The Enterprise references publicised examples of human rights work and initiatives undertaken and its public human rights policy. It also notes that since 2019, its policy has been to donate profits from bookings in the entire West Bank, in line with its global framework on disputed territories.
23. The Enterprises notes there are parallel proceedings and requests the NCP carefully consider this to ensure there is no risk of creating prejudice or create a contempt of court scenario.

Guidelines provisions cited by the Notifiers

Chapter II: General Policies

A2: Enterprises should “*Respect the internationally recognised human rights of those affected by their activities*”.

A11: *Carry out risk-based due diligence, for example by incorporating it into their enterprise risk management systems, to identify, prevent and mitigate actual and potential adverse impacts as described in paragraphs 12 and 13, and account for how these impacts are*

² [Listings in Disputed Regions](#)

addressed. The nature and extent of due diligence depend on the circumstances of a particular situation.

A12: *Avoid causing or contributing to adverse impacts on matters covered by the Guidelines, through their own activities, and address such impacts when they occur, including through providing for or co-operating in the remediation of adverse impacts.*

A13: *Seek to prevent or mitigate an adverse impact where they have not contributed to that impact, when the impact is nevertheless directly linked to their operations, products or services by a business relationship. This is not intended to shift responsibility from the entity causing an adverse impact to the enterprise with which it has a business relationship.*

Chapter IV: Human Rights

1: *Respect human rights, which means they should avoid infringing on the human rights of others and should address adverse human rights impacts with which they are involved.*

2: *Within the context of their own activities, avoid causing or contributing to adverse human rights impacts and address such impacts when they occur.*

3: *Seek ways to prevent or mitigate adverse human rights impacts that are directly linked to their business operations, products or services by a business relationship, even if they do not contribute to those impacts.*

5: *Carry out human rights due diligence as appropriate to their size, the nature and context of operations and the severity of the risks of adverse human rights impacts.*

6: *Provide for or co-operate through legitimate processes in the remediation of adverse human rights impacts where they identify that they have caused or contributed to these impacts.*

The Initial Assessment Process

24. The purpose of the Initial Assessment is to determine if the issues raised in the Complaint merit further consideration by the Ireland NCP. It is not intended to be a detailed assessment/fact-finding analysis of the Complaint, or a detailed assessment of the Enterprise's rebuttal of the Complaint. **It does not determine whether the Enterprise has acted consistently or inconsistently with the Guidelines.**

The Proceedings of the NCP to date

Date	Action that occurred
10 June 2025	Ireland NCP received the Complaint
12 June 2025	Ireland NCP notified the Enterprise of the Complaint received

24 June 2025	Ireland NCP informed US NCP and Israel NCP of Complaint
26 June 2025	Ireland NCP held a VC with the US NCP to discuss the Complaint
27 June 2025	Ireland NCP informs the Notifiers of the meeting with the US NCP
	Ireland NCP notified the Enterprise of the Complaint received
3 July 2025	Ireland NCP met with Israel NCP to discuss the Complaint
4 September 2025	Ireland NCP met with the Enterprise representatives to discuss the Complaint and NCP process
9 September 2025	Ireland NCP held VC with US NCP to discuss the Complaint
12 September 2025	Enterprise informed NCP of decision-making process
23 September 2025	Ireland NCP met with Notifiers to discuss potential lead NCP
29 September 2025	Ireland NCP met with US NCP to further discuss the potential lead NCP
6 January 2026	Ireland NCP informed the Notifiers it will be the lead NCP
4 March 2026	Ireland NCP clarified the initial assessment stage and time to process
10 February 2026	Enterprise issued a response to the Ireland NCP
16 February 2026	Ireland NCP requested a response to the issues raised in the Complaint
4 March 2026	Ireland NCP clarified the initial assessment stage and time to process
6 March 2026	Enterprise requested an additional week to submit their response
13 March 2026	Ireland NCP received submission from Enterprise
18 March 2026	Ireland NCP met with Enterprise representative to discuss their submission
19 March 2026	Ireland NCP requested agreement that the response from the Enterprise be treated confidentiality
23 April 2026	Ireland NCP met with Notifiers to discuss the request for confidentiality and provide written assurances that information will be treated confidentially
24 April 2026	Ireland NCP shared the responses from the Enterprise with the Notifiers
08 June 2026	Ireland NCP shared the statement with the parties

Initial Assessment by the NCP

25. The NCP has decided not to accept this Specific Instance based on the submissions from the parties at this time. The Ireland NCP is cognisant of ongoing parallel proceedings and does not wish to inadvertently impinge upon them. The Ireland NCP took the following points into consideration in arriving at this decision:

(a) Identity of the Notifiers and their interest in the matter

26. The Notifiers are an independent Palestinian non-governmental human rights organisation and an independent non-profit organisation made up of lawyers and investigators that tackle human rights and environmental harms.

27. The Ireland NCP considers the Notifiers to have legitimate interests in the issues raised in the Complaint.

(b) Whether the issues raised are material and substantiated

28. The issues raised in the Complaint relate to human rights matters covered by Chapters II (General Policies) and IV (Human Rights).

29. Given that the issues raised in the Complaint are highly relevant and intrinsically linked to ongoing parallel proceedings, the NCP could not determine whether these issues were material and substantiated as it did not want to undertake any actions to prejudice ongoing parallel proceedings.

(c) Whether the enterprise is covered by the Guidelines

30. The Enterprise is a subsidiary of the Parent Company, which is an online property rental corporation, allowing people to list and book properties for rental stays. The Enterprise, headquartered in Ireland serves as the EMEA headquarters and is responsible for the processing and administration of listings and bookings outside the USA, China and Japan.

31. The Ireland NCP is satisfied that the Enterprise is covered by the Guidelines.

(d) Whether there seems to be a link between the Enterprise's activities and the issues raised in the Complaint

32. The Ireland NCP notes that the Complaint relates to the Enterprise's role in facilitating and maintaining rental listings on its platform of properties in the OPT and occupied Syrian Golan and profiting therefrom.

33. The Ireland NCP considered there is a sufficient link between the Enterprise's activities and the issues raised in this Complaint, but notes the issues are being addressed through parallel proceedings.

(e) The extent to which applicable law and/or procedures limit the NCP's ability to contribute to the resolution of the issues and/or the implementation of the Guidelines

34. The Notifiers informed the Ireland NCP in its submission that GLAN and the Ireland Palestine Alliance, Sadaka, filed a criminal complaint with the Irish National Economic Crime Bureau (NECB), An Garda Síochána (the Irish police). The NECB declined to open an investigation, which led to Sadaka filing a judicial review against the decision.
35. The Ireland NCP understands the review proceedings were settled and that An Garda Síochána will reconsider looking at the criminal complaint.
36. The Enterprise notes that there is significant overlap between the criminal complaint and the Complaint received by the Ireland NCP. Therefore, it is concerned about the risk of prejudice being created in the event the Ireland NCP proceeds with its process and the need for confidentiality.
37. The Guidelines note in these instances, an NCP can proceed to evaluate whether the offer of good offices could make a positive contribution and would not create serious prejudice for the parties involved in other proceedings. However, the Ireland NCP considers that progressing this Complaint could create serious prejudice, and therefore, cannot accept the Complaint at this time while the criminal complaint is active.

(f) Whether the examination of the issues would contribute to the purpose and effectiveness of the Guidelines

38. The Ireland NCP considered the information provided by both parties and took the ongoing parallel proceedings into account. While the issues raised could be material, further consideration at this stage was unlikely to contribute to the purpose and effectiveness of the Guidelines.

Conclusion

39. The Ireland NCP determines that pursuing this Complaint at this time cannot contribute to the resolution of the issues raised for reasons set out above. It therefore closes this Complaint with this statement. In the event that the criminal complaint is no longer active, the Ireland NCP may reflect on reopening this Complaint for consideration.

ENDS

Ireland National Contact Point

**OECD Guidelines for Multinational Enterprises on Responsible Business Conduct
Department of Enterprise, Tourism and Employment**