



CORPORATE DUE DILIGENCE: REFLECTIONS AND REMARKS ON THE OMNIBUS PACKAGE IN THE LIGHT OF THE UN GUIDING PRINCIPLES ON BUSINESS AND HUMAN RIGHTS

This paper explores the evolution of corporate due diligence within the international legal framework, emphasizing the essential role of the United Nations Guiding Principles on Business and Human Rights, which continue to represent an essential point of reference for monitoring business activities.

More recently, particularly within the European context, the regulatory landscape has begun to undergo significant changes, which may be further shaped by the introduction of the Omnibus Package, formally intended to streamline existing legislation. Nevertheless, there is a risk that efforts aimed at reducing regulatory complexity may result in an undue weakening of due diligence obligations, potentially undermining the effective protection of human rights. This article will examine the various steps of the evolution of the discipline and the relative potential risks.