



FINLAND

**SUBMISSION TO THE UN COMMITTEE ON ECONOMIC, SOCIAL
AND CULTURAL RIGHTS**

74TH SESSION, 25 SEPTEMBER – 13 OCTOBER 2023, FOLLOW-UP

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1. INTRODUCTION

This submission has been prepared by Amnesty International in advance of the consideration by the UN Committee on Economic, Social and Cultural Rights at its 74th session of the follow-up to the concluding observations¹ of the Committee on Finland's seventh periodic report on the implementation of the International Covenant on Economic, Social and Cultural Rights (the Covenant).

The submission provides follow-up information about business and human rights, access to Covid-19 vaccines and drugs, and the right to social security in accordance with paragraph 54 of the concluding observations.

¹ UN Committee on Economic, Social and Cultural Rights (CESCR), Concluding observations on the seventh periodic report of Finland, 30 March 2021, UN Doc. E/C.12/FIN/CO/7.

2. FOLLOW-UP INFORMATION RELATING TO PARAGRAPH 7: BUSINESS AND HUMAN RIGHTS

Prime Minister Sanna Marin's 2019 Government Programme outlined plans for developing a binding regulatory framework on corporate human rights due diligence.²

Amnesty International regrets that the preparation of a national regulatory framework on corporate human rights due diligence was ceased by the government in 2022, despite having commissioned two preparatory legal analysis briefings³, as two of the five government coalition parties, the Centre Party and the Swedish People's Party, refused to proceed with preparing the legislation.⁴ A recent study by Fairtrade Finland and Finnish Business and Society FIBS, published in April 2023, found that only few companies in Finland have incorporated human rights due diligence processes throughout their operations.⁵ Similar results were found in a 2021 study commissioned by the Prime Minister's Office.⁶

Amnesty International remains concerned that the regulatory framework for corporate due diligence in Finland is largely voluntary based, with related legislation focusing mainly on monitoring and reporting.

The Corporate Sustainability Reporting Directive (CSRD) of the European Union entered into force in January 2023 and European Commission's proposal for a Directive on Corporate Sustainability Due Diligence (CSDD) was introduced in February 2022 with the Council of the EU and the European Parliament adopting their positions on the file on 31 November 2022 and 1 June 2023 respectively.⁷ Final negotiations are now underway.

2.1 RECOMMENDATIONS

Amnesty International recommends that Finnish authorities:

Ensure that the national implementation of the CSDD and CSR Directives is in line with the state's human rights obligations and adequately resourced. Legislation should meet the requirements laid out in international business and human rights standards such as the UN Guiding Principles on Business and Human Rights including by establishing a due diligence obligation throughout the entire value chain of companies, covering all companies and sectors, and all human rights covered by international human rights treaties.

² Government of Finland, Programme of Prime Minister Sanna Marin's Government. Inclusive and competent Finland - a socially, economically and ecologically sustainable society, 10 December 2019, https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/161935/VN_2019_33.pdf?sequence=1&isAllowed=y, pp. 62.

³ Ministry of Economic Affairs and Employment, Finland, *Arviomuistio asianmukaisen huolellisuuden velvoitteesta - Kansallisen yritysvastuulain arviointia [Memorandum on the due diligence obligation – Review of the national corporate social responsibility act]*, 18 March 2022, <https://bit.ly/3mrkAhe> (in Finnish); Government of Finland, "A judicial analysis of CSR regulation to be launched", 3 October 2019, https://valtioneuvosto.fi/en/article/-/asset_publisher/1410877/yritysvastuulain-selvitys-kaynnistyy.

⁴ Demokraatti, "Miten käy yritysvastuulain? – Haatainen: "Tilanne on valitettavasti se, että jos kaksi hallituspuoluetta vastustaa lakihanketta, on sitä varsin vaikea viedä eteenpäin"" ["What happens with corporate due diligence act? – Haatainen: "It is difficult to promote the legislative project when two government parties resist""], 3 May 2022, <https://demokraatti.fi/miten-kay-yritysvastuulain-haatainen-tilanne-on-valitettavasti-se-etta-jos-kaksi-hallituspuoluetta-vastustaa-lakihanketta-on-sita-varsin-vaikea-vieda-eteenpain/> (in Finnish).

⁵ Fairtrade Finland and Finnish Business and Society FIBS, *Yritysten ihmisoikeustyön selvitys 2023*, 18 April 2023, https://reilukauppa.fi/wp-content/uploads/2023/04/Ihmisoikeustyon-selvitys-2023_Raportti_Reilu-kauppa_FIBS.pdf (in Finnish).

⁶ Prime Minister's Office, Finland, *Status of the Human Rights Performance of Finnish Companies*

SIHTI-project report, 18 January 2021, https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/162648/VNTEAS_2020_57.pdf?sequence=1&isAllowed=y.

⁷ Amnesty International, "EU: European Parliament's vote for new corporate due diligence legislation should strengthen human rights", 1 June 2023, <https://www.amnesty.org/en/latest/news/2023/06/eu-european-parliaments-vote-for-new-corporate-due-diligence-legislation-should-strengthen-human-rights/>.

Amnesty International, "EU: New business sustainability law risks being undermined by glaring human rights loopholes", 1 December 2023, [EU: New business sustainability law risks being undermined by glaring human rights loopholes - Amnesty International](https://www.amnesty.org/en/latest/news/2023/12/eu-new-business-sustainability-law-risks-being-undermined-by-glaring-human-rights-loopholes/)

Establish corporate liability for human rights harm and ensure access to judicial remedies. Effective instruments should be employed to ensure enforcement, including sanctions.⁸

3. FOLLOW-UP INFORMATION RELATING TO PARAGRAPH 9: ACCESS TO COVID-19 VACCINES AND DRUGS

The 12th World Trade Organisation Ministerial Conference in June 2022 decided on a temporary waiver of certain obligations of the Agreement on Trade Related Aspects of Intellectual Property Rights (TRIPS) regarding the manufacturing and exporting of Covid-19 vaccinations, nearly 18 months after India and South Africa had requested a temporary waiver in October 2020.⁹ Amnesty International views the waiver as a diluted version of the proposed waiver, as it includes vaccines only and did not cover tests and treatment.¹⁰ WTO member states postponed the decision on tests and treatments until the end of 2022, when the decision was further postponed.¹¹ Amnesty International expects that the WTO decision will be delayed until the end of 2023.¹²

In its concluding observations the Committee noted that Finland “did not give indication, at the time of the dialogue, that it would play an active role in advocating for universal, equitable and affordable access to COVID-19 vaccines and drugs in regional and international organisations of which it is a member.”¹³ Since the negotiations around the temporary TRIPS waiver have not been transparent, it has not always been easy to pinpoint what roles each state has played. However, since 2020, Amnesty International has had several communications with Finnish Government representatives regarding Finland’s international obligations to promote universal access to Covid-19 health products. In communications to Amnesty International, the Minister of Development Cooperation and Foreign Trade Ville Skinnari and officials of the Ministry for Foreign Affairs Finland have emphasized the importance of intellectual property rights¹⁴ and “the protection of innovations, which are important also to Finland”.¹⁵ The Government has also publicly stated that “protection of intellectual property rights have not been an obstacle to the availability of Covid-19 vaccines” and that “the Government does not consider it justifiable to promote temporary waivers for of intellectual property rights”.¹⁶ Amnesty International regrets that Finland has not played an active role in advocating for universal, equitable and affordable access to COVID-19 vaccines and drugs, despite recommendations by the Committee.

According to the ACT-Accelerator Commitment Tracker, which reports funding commitments for access to Covid-19 tools, as of 1 June 2023, Finland had only contributed 11% of what was defined by the ACT-A

⁸ Amnesty International, “Amnesty International welcomes the European Commission’s commitment to introducing a law on business and human rights”, 30 April 2020, <https://www.amnesty.org/en/documents/euro12252/2020/en/>.

⁹ World Trade Organization (WTO), “Draft ministerial decision by the WTO Director General Revision”, 17 June 2022, <https://docs.wto.org/dol2fe/Pages/SS/directdoc.aspx?filename=q:/WT/MIN22/W15R2.pdf&Open=True>.

¹⁰ Amnesty International, “Covid-19: WTO ministerial decision on TRIPS Agreement fails to set rules that could save lives”, 17 June 2022, <https://www.amnesty.org/en/latest/news/2022/06/covid-19-wto-ministerial-decision-on-trips-agreement-fails-to-set-rules-that-could-save-lives/>.

¹¹ Amnesty International, “Covid-19: WTO ministerial decision on TRIPS Agreement fails to set rules that could save lives” (previously cited).

¹² Amnesty International, *Inequality of Pandemic Proportions: State and pharma failures not to be repeated*, 10 March 2023, <https://www.amnesty.org/en/documents/pol30/6518/2023/en/>.

¹³ UN Committee on Economic, Social and Cultural Rights (CESCR), Information received from Finland on follow-up to the concluding observations on its seventh periodic report, 22 March 2023, UN Doc. E/C.12/FIN/FCO/7.

¹⁴ Counsellor Mika Ruotsalainen, Ministry for Foreign Affairs Finland, Email correspondence to Amnesty International Finland, 6 October 2022, on file with Amnesty International Finland; Minister of Development Cooperation and Development Ville Skinnari, Finland, Email correspondence to Amnesty International Finland, 11 March 2022, on file with Amnesty International Finland.

¹⁵ Minister of Development Cooperation and Development Ville Skinnari, Finland, Email correspondence to Amnesty International Finland, 11 March 2022, on file with Amnesty International Finland.

¹⁶ Government of Finland, “Valtioneuvoston kirjelmä eduskunnalle pandemiavalmiutta ja -varautumista ja pandemian torjuntaa koskevan kansainvälisen sopimuksen sekä kansainvälisen terveyssäännösten muutosten neuvottelemisesta”, 14 March 2023, https://www.eduskunta.fi/FI/vaski/Kirjelmä/Sivut/U_122+2022.aspx (in Finnish).

Facilitation Council Financial and Resource Mobilization Working Group, hosted by the World Health Organisation, as its fair share against funding needs in the Consolidated Financing Framework for ACT-Accelerator Agency and In-Country Needs.¹⁷

Since 2022, Finland has been taking part in negotiations on the Pandemic Treaty in the Intergovernmental Negotiating Body, which is open to all World Health Organization Member States.

3.1 RECOMMENDATIONS

Amnesty International recommends that Finnish authorities:

- Ensure that Finland plays an active role in advocating for human rights to be adequately protected in the planned Pandemic Treaty, that is the new international instrument on pandemic prevention, preparedness, and response. The provisions of the Treaty must be fully consistent with States' obligations and companies' responsibilities regarding human rights, including universal, equitable and affordable access to health products in health emergencies. The Treaty must recognise that states have an obligation to remove barriers to access to health products in health emergencies.
- Ensure that Finland adequately funds global health efforts, including pandemic efforts, in line with its international human rights obligations.

4. FOLLOW-UP INFORMATION RELATING TO PARAGRAPH 28: RIGHT TO SOCIAL SECURITY

Several incremental improvements were made to social security benefit provision levels during Prime Minister Sanna Marin's Government term 2019-2023. Some of the measures were temporary responses to the Covid-19 pandemic and the cost-of-living crisis. These included a temporary compensation for those receiving social assistance¹⁸ and an additional monthly family allowance for the month of December 2022.¹⁹

Despite these incremental and temporary improvements, the provision level of minimum social security benefits remained inadequate. According to the 2023 national evaluation of the adequacy of social security during the government term 2019-2023, carried out by an independent group of academics, the level of minimum social security benefits of those persons who are unemployed, ill or on a parental leave was inadequate to cover the reference budgets that are calculated to cover reasonable minimum consumption.²⁰ The reference budgets are calculated by independent academic researchers to reflect "the minimum consumption necessary to ensure a life in dignity".²¹

¹⁷ World Health Organisation (WHO), "Access to COVID-19 tools funding commitment tracker", 1 June 2023, https://www.who.int/docs/default-source/coronavirus/act-accelerator/act-a_contribution-and-summary-charts.zip?sfvrsn=8653ba1f_19&download=true.

¹⁸ EU PolicyWatch, "Factsheet for measure FI-2020-41/1237 – measures in Finland: Temporary compensation for basic social assistance clients due to an epidemic outbreak", 7 October 2023, https://static.eurofound.europa.eu/covid19db/cases/FI-2020-41_1237.html.

¹⁹ EU PolicyWatch, "Factsheet for measure FI-2023-1/2941 – measures in Finland: Support package for families with children", 10 October 2023, https://static.eurofound.europa.eu/covid19db/cases/FI-2023-1_2941.html.

²⁰ Fourth evaluation group on the adequacy of basic social security, Finnish Institute for Health and Welfare, *Perusturvan riittävyden arviointiraportti 2019-2023 [Evaluation report on the adequacy of basic social security 2019-2023]*, March 2023, https://www.julkari.fi/bitstream/handle/10024/146182/URN_ISBN_978-952-408-037-8.pdf?sequence=1&isAllowed=y, p. 5 (Executive summary in English, report in Finnish).

²¹ *Perusturvan riittävyden arviointiraportti 2019-2023 [Evaluation report on the adequacy of basic social security 2019-2023]* (previously cited), p. 58.

In February 2023, the European Committee of Social Rights, gave a decision on a complaint filed in 2018, which targeted the minimum level of several social security benefits and social assistance.²² The European Committee of Social Rights stated in its decision that the levels of illness, parental, and rehabilitation benefits, basic unemployment allowance and guarantee pension fall below 40% of the median equivalised income of Finland and are therefore manifestly inadequate within the meaning of Article 12.1§ of the European Social Charter.²³

In its response to the European Committee of Social Rights the Government took the view that Finland should be considered to be in conformity with the European Social Charter since many recipients of minimum level social security benefits also receive social assistance and/or housing allowance.²⁴ However, as noted in the 2023 national evaluation on the adequacy of social security, after housing costs, the income in the majority of households receiving both minimum level social security benefits and social assistance simultaneously still does not cover reference budgets of reasonable minimum consumption.²⁵

As seen in Table 1., those households that depend on minimum level social security benefits experience notably more difficulties with everyday necessary costs than the general population. One in six households that depend on minimum social security benefits experience difficulties with paying their housing costs and nearly one in two experience difficulties in managing with everyday living costs.²⁶

Table 1. Self-reported income difficulties of households in 2020.²⁷

Cannot afford a proper meal every other day	% of households
All households	3.1
Households dependent on minimum social security benefits	10.0
Difficulties in managing with everyday living costs	
All households	20.5
Households dependent on minimum social security benefits	48.9
Problems with paying bills on time	
All households	14.5
Households dependent on minimum social security benefits	40.9
Difficulties in paying for housing costs	
All households	4.4
Households dependent on minimum social security benefits	16.9

As noted in the 2021 report 'I Live under Constant Duress and in a State of Emergency: Inadequate Social Security in Finland' by Amnesty International and Finnish League for Human Rights, the insufficient level of minimum social security benefits or obstacles in accessing them have forced many people to turn to social assistance as a long-term supplement to their income, even though social assistance is meant to be a short-term last-resort

²² European Committee of Social Rights, *Decision on the merits: Finnish Society of Social Rights v. Finland*, Complaint No. 172/2018, 15 February 2023, <https://hudoc.esc.coe.int/fre/#?%22sort%22:%5B%22ESCPublicationDate%20Descending%22%22%22ESCDIdentifier%22:%5B%22CC-172-2018-dmerits-en%22%5D>

²³ Human Rights Centre Finland, "European Committee of Social Rights has again decided on the low level of social security in Finland", 27 February 2023, <https://www.humanrightscentre.fi/uutiset/european-committee-of-social-rights/>.

²⁴ European Committee of Social Rights, *Decision on the merits: Finnish Society of Social Rights v. Finland*, Complaint No. 172/2018 (previously cited), Para. 37–44; Government of Finland, "Sosiaalisten oikeuksien komitealta ratkaisu Suomen sosiaaliturvan tasosta", 15 February 2023, <https://valtioneuvosto.fi/-/1271139/sosiaalisten-oikeuksien-komitealta-ratkaisu-suomen-sosiaaliturvan-tasosta>.

²⁵ *Perusturvan riittävyyden arviointiraportti 2019–2023* [Evaluation report on the adequacy of basic social security 2019–2023] (previously cited).

²⁶ The statistics presented in the evaluation report are based on EU Statistics on Income and Living Conditions (EU-SILC). *Perusturvan riittävyyden arviointiraportti 2019–2023* [Evaluation report on the adequacy of basic social security 2019–2023] (previously cited), pp. 74–75.

²⁷ The statistics presented in the evaluation report are based on EU Statistics on Income and Living Conditions (EU-SILC). *Perusturvan riittävyyden arviointiraportti 2019–2023* [Evaluation report on the adequacy of basic social security 2019–2023] (previously cited), pp. 74–75.

financial assistance.²⁸ In November 2022, 36.9% of labour market subsidy recipients, 46.1% of minimum level rehabilitation allowance recipients and 30.2% of minimum level sickness allowance recipients also received social assistance.²⁹

The Government noted in the information provided to the Committee that "Under the Government Programme, social assistance as a whole will be reformed to strengthen the role of social assistance within social welfare as a form of financial assistance of last resort."³⁰ The reform was carried out in 2022 and came into force in 2023. Amnesty International submitted a statement on the government proposal on the reform, stating that the proposal did not reform social assistance as a whole, as promised in the Government Programme.³¹ After the reform, it remains possible to cut social assistance of a recipient by up to 40%, if the recipient does not fulfil certain obligations that aim to 'activate' the recipient to employment or studies.

Since 2020, a Parliamentary Committee has been preparing a 7-year social security reform.³² In 2023, the Parliamentary Committee published an Interim Report, which included 31 proposals for reforming social security and policy guidelines for the Parliamentary Committee's work in its second term.³³ Amnesty International regrets that the Interim Report does not call for raising the level of social security benefits to meet Finland's human rights obligations.³⁴ Amnesty International finds that the Parliamentary Committee's proposal of enabling obligations for recipients of social security benefits to participate in certain social and healthcare services as a condition for receiving benefits is problematic, especially since these services are not currently sufficiently available, accessible and affordable.³⁵ Furthermore, Amnesty International noted in its statement on the Parliamentary Committee's Interim Report that the participation of affected groups and civil society organizations in the reform has been insufficient and urged the Parliamentary Committee to ensure participation in line with human rights obligations.³⁶

In June 2023, the Government of Prime Minister Petteri Orpo introduced its Government Programme, which includes major austerity measures impacting social security and healthcare.³⁷ Planned austerity measures include:

- Removal of a supplement to benefits granted to beneficiaries with children concerning minimum level social security benefits, such as unemployment benefits, illness benefits, parental benefits, and rehabilitation benefits, which will negatively impact families and children at risk of poverty:
- Enacting index freezes to most benefits and cuts to the provision level of unemployment benefits, housing benefits, youth rehabilitation allowance for those age 16-19, and occupational rehabilitation allowance, which decrease the income of recipients of these benefits:

²⁸ Amnesty International and Finnish League for Human Rights, *I live under constant duress and in a state of emergency: Inadequate social security in Finland* (Index: EUR 20/4804/2021), 31 August 2021, <https://www.amnesty.org/en/documents/eur20/4804/2021/en/>, p. 4.

²⁹ *Perusturvan riittävyden arviointiraportti 2019-2023* [Evaluation report on the adequacy of basic social security 2019-2023] (previously cited), p. 31.

³⁰ UN Committee on Economic, Social and Cultural Rights (CESCR), "Information received from Finland on follow-up to the concluding observations on its seventh periodic report", 22 March 2023, UN Doc E/C.12/FIN/FCO/7.

³¹ Amnesty International Finland, "Lausunto: Hallituksen esitys toimeentulotukilain uudistamisesta sekä eräiden siihen liittyvien lakien muuttamisesta, VN/650/2022" ["Statement: Government proposal for the reform of the social assistance act and related legislation"], 31 May 2022, (in Finnish).

³² Ministry for Social Affairs and Health, Finland, "Asettamispäätös VN/1646/2020 - Parlamentaarinen komitea sosiaaliturvan uudistamiseksi (Sosiaaliturvakomitea)" [Appointment decision VN/1646/2020 - Parliamentary committee for reforming social security (Social Security Committee)], 19 March 2020 (in Finnish).

³³ Ministry for Social Affairs and Health, Finland, *Sosiaaliturvakomitean välimietintö* ["Interim Report of the Social Security Committee"], 16 March 2023, https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/164735/VN_2023_26.pdf?sequence=1&isAllowed=y (in Finnish).

³⁴ Amnesty International Finnish section, "Lausunto: sosiaaliturvakomitean välimietintö" ["Statement: Interim Report of the Social Security Committee"], 17 May 2023, https://www.amnesty.fi/uploads/2023/05/lausunto-ai-fi-31_2023-stm-sosiaaliturvakomitean-valimietinto.pdf (in Finnish).

³⁵ Amnesty International, "I know I won't get help" – *Inequality of healthcare in Finland* (Index: EUR 20/6899/2023), 13 June 2023, <https://www.amnesty.org/en/wp-content/uploads/2023/06/EUR2068992023ENGLISH.pdf>.

³⁶ "Lausunto: sosiaaliturvakomitean välimietintö" ["Statement: Interim Report of the Social Security Committee"] (previously cited).

³⁷ Government of Finland, Government Programme of Prime Minister Petteri Orpo. A Strong and committed Finland, 20 June 2023, <https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/165044/Programme-of-Prime-Minister-Petteri-Orpos-Government-20062023.pdf?sequence=1&isAllowed=y>.

- Raises to social and healthcare services user fees and the taxation of medicines, which increase the health costs of people on lower incomes.³⁸

In addition, the government plans to assess the possibility to completely deny a person last-resort social assistance, if they refuse offered employment, education, services or other set obligations.³⁹ This can particularly impact people with mental health conditions, as research indicates that having a certain mental health-related diagnosis, such as a psychotic or delusional disorder increases the possibility of a social assistance recipient having their social assistance cut by authorities.⁴⁰ It can be more difficult for people with mental health conditions to fulfil the obligations set for recipients of social assistance, such as working in a job if their health is impaired. The plans could also impact single parents who may not be able to fulfil obligations set for recipients of social assistance due to childcare responsibilities.⁴¹

In total, the planned austerity measures amount to billions of Euros in cuts to social security and to estimated future healthcare funding needs during the four-year government period. At the same time as the government is introducing wide-ranging austerity measures to social security and healthcare, the government is proposing tax cuts to for instance income tax amounting to around EUR 0.5 billion.⁴² Tax cuts include raising the level of income necessary for the application of the so-called solidarity tax for high-income earners in a manner where only those with an annual income of EUR 150,000, instead of the current EUR 85,800 will be impacted.⁴³

4.1 RECOMMENDATIONS

Amnesty International recommends that Finnish authorities:

Avoid austerity measures as far as possible and if any austerity measures are considered, conduct human rights impact assessments to ensure that measures do not disproportionately impact those who are marginalized or at risk of discrimination. Social security provision level should be adjusted to ensure the social protection floor is of a level that fulfils basic income security and provides adequate access to food, health and housing and any other essential goods and services.

Ensure genuine participation of affected groups and civil society representatives in the social security reform.

Reform the Act on Social Assistance as a whole to remove the possibility to cut social assistance as the reduced amount is not sufficient to be compliant with human rights obligations. Ensure that the benefit system is not punitive towards those individuals who are marginalised or at risk of discrimination. Ensure that no one in need is left without social assistance and other support necessary for them to access their right to an adequate standard of living because of them being unable to fulfil requirements due to their health, family, or other responsibilities.

³⁸ Government of Finland, Government Programme of Prime Minister Petteri Orpo. A Strong and committed Finland, 20 June 2023, <https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/165044/Programme-of-Prime-Minister-Petteri-Orpos-Government-20062023.pdf?sequence=1&isAllowed=y>, pp. 250, 253-255.

³⁹ Government of Finland, Government Programme of Prime Minister Petteri Orpo. A Strong and committed Finland, 20 June 2023, <https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/165044/Programme-of-Prime-Minister-Petteri-Orpos-Government-20062023.pdf?sequence=1&isAllowed=y>, pp. 77-79.

⁴⁰ Antti Veilahti, 'Toimeentulotuen perusosan alentaminen Kelassa – Askel kohti vastikkeellisempää perusturvaa?' In *Ojista allikkoon? Toimeentulotuki uudistuksen ensi metrit* (Editors Tuija Korpela et al.), 2020, <https://helda.helsinki.fi/server/api/core/bitstreams/bf333358-1202-43eb-9ef8-cd6badc38d8d/content>, p. 378 (in Finnish).

⁴¹ Antti Veilahti, 'Toimeentulotuen perusosan alentaminen Kelassa – Askel kohti vastikkeellisempää perusturvaa?' (previously cited), 2020, p. 378.

⁴² Government of Finland, Government Programme of Prime Minister Petteri Orpo. A Strong and committed Finland, 20 June 2023, <https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/165044/Programme-of-Prime-Minister-Petteri-Orpos-Government-20062023.pdf?sequence=1&isAllowed=y>, pp. 267.

⁴³ Government of Finland, Government Programme of Prime Minister Petteri Orpo. A Strong and committed Finland, 20 June 2023, <https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/165044/Programme-of-Prime-Minister-Petteri-Orpos-Government-20062023.pdf?sequence=1&isAllowed=y>, p. 267.

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FINLAND

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