

MAGALLÓN ELÓSEGUI, Nerea, *La ley aplicable a la responsabilidad civil extracontractual de empresas por abusos de los derechos humanos*, (Aranzadi, Pamplona, 2023, 172 pp.)

The relationships between business and human rights was not an issue that international private doctrine inclined to address until recently. Only a few voices, such as the prologue writer of this book, Professor Zamora Cabot, glimpsed its importance and began this path some years ago. Impunity for abuses committed by some corporations is now in the target of the international community, as demonstrated by the latest initiatives of the European Union, following initiatives from the United Nations, the OECD, or the ILO, where the Council and the European Parliament today reached a provisional deal on the corporate sustainability due diligence directive (CSDDD). The directive aims to enhance the protection of the environment and human rights in the EU and globally. The due diligence directive will set obligations for large companies regarding actual and potential adverse impacts on human rights and the environment, covering their own operations, those of their subsidiaries, and those carried out by their business partners.

The opportunity and success of this work are undeniable. Prof. Magallón Elósegui is right to focus on the conceptual framework of the liability of companies when they violate human rights in their actions. But she also sharpens her focus to courageously lead us to the question of the law applicable to non-contractual civil liability.

She also succeeds in the way in which the work is organised, with three chapters and conclusions that provide a rigorous analysis of a particularly complex subject. The first chapter presents due diligence in Europe, reviewing both the elements that comprise it and the expressions in which it has manifested itself in our immediate setting. The author examines not only the national initiatives carried out by the United Kingdom, France, the Netherlands, Norway, and Germany but also reviews the European due diligence standards that have been implemented by sector: on non-financial reporting, conflict minerals, deforestation, ...concluding with an analysis of the proposed Due Diligence Directive currently under discussion in the EU.

Having established this framework, the second chapter proposes the study of corporate responsibility. In addition to the study of the Spanish perspective, a review of comparative law is added to clarify how the employer is liable in different legal systems. This comparative view makes it possible to intertwine concepts such as due diligence and management control and shapes the current situation, breaking with the traditional principles of legal personality and separate liability.

With these essential premises, the author leads us naturally to the main core of the book with the third chapter entitled “Conflict rules in the area of non-contractual civil liability of companies for human rights abuses”. With an *iusprivatist* approach, Professor Magallón Elósegui encourages us in this chapter to reflect on the need for specialised and materialised conflict rules to deal with cases of human rights violations by corporations. For this purpose, the analysis of the Regulation on the law applicable to non-contractual

obligations (Rome II) is essential. The added value is to carry out this review from a human rights perspective. This is not a simple review of the Regulation. The added value is to carry out this review from a human rights perspective. This nuance provides an adaptive interpretation, highlighting the reasons and resources by which the Regulation is called upon to regulate these cases.

In this way, the author determines the integration of “the potential civil liability for damages derived from abuses of HR in its cross-border activities along the supply chain” (p.127) within its scope of application, although “the social responsibility of the corporation and the relations between the companies belonging to the same group (and, in this sense, the extension of liability between the companies of the group or even, we could think that the duty of vigilance and/or its supervision over the companies of the group) is governed by the *lex societatis*”.

After reviewing the scope of application, the author meticulously unravels the points of connection of the conflict rule to uncover the possibilities that may arise when the assumptions of non-contractual liability have their origin in human rights abuses. The possibilities that the author opens with her reflections not only demonstrate her expertise in private international law but also the necessary sensitivity to human rights issues in seeking victim protection. Particularly indicative in this sense is the final part of this third chapter, where the author reflects on the proposal, removed in the latest version of the Due Diligence Directive Proposal, to amend Rome II by adding a new article designed for these cases.

Reviewing the existing rules and proposing critical alternatives to texts such as the provisional deal on the corporate sustainability due diligence directive (CSDDD) that are currently being debated with a view to balancing the relationship between companies and human rights is the objective that Professor Nerea Magallón has not only pursued in this book, but which she has achieved with her work, which is essential reading for anyone wishing to approach the study of business and human rights.

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