



## Economic and Social Council

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### Commission on the Status of Women

Sixty-fourth session

9–20 March 2020

Follow-up to the Fourth World Conference on Women and to the twenty-third special session of the General Assembly entitled “Women 2000: gender equality, development and peace for the twenty-first century”

#### **Statement submitted by Christian Aid, Oxfam International, Public Services International, Society for International Development, and Womankind Worldwide, non-governmental organizations in consultative status with the Economic and Social Council\***

The Secretary-General has received the following statement, which is being circulated in accordance with paragraphs 36 and 37 of Economic and Social Council resolution 1996/31.

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\* The present statement is issued without formal editing.



## Statement

According to the World Bank, there have been 274 reforms to laws and regulations at the national level, leading to an increase in gender equality in 131 countries in 2019. However, despite all the important progress, women continue to be left behind by both residual (or pre-existing) and new challenges, such as the growing role of multinational corporations and the financial sector. Globally, the unpaid care burden remains very unequally distributed as women do 4.4 hours of unpaid work per day, while men do only 1.7 hours. There are many good policies on women's rights and gender equality, but these are frequently not resourced nor are institutional mechanisms established for their implementation. Most countries only give women three-quarters of the rights given to men. Women's insertion into the economy is too often predicated on their exploitation, entering at the bottom of the global value chain. Too often, the outcome is the instrumentalization and exploitation of women as cheap or undervalued labor. In fact, gender parity may be shifting into reverse, also due to the unequal position of women in society and where their rights are rarely fairly represented through unionized labour or adequate justice systems.

The Beijing Declaration and Platform for Action, approached from an intersectional feminist perspective, provided an improved and strategic framework that put women's rights front and centre to enforce the 1981 Convention on the Elimination of all Forms of Discrimination Against Women Convention. It identified 12 priority areas for changing the situation of women in the world, establishing the methods by which all actors are to eradicate the persistent and increasing burdens of gender discrimination and poverty on women by addressing many of its structural causes, ensuring equal rights for all.

We have concluded that to achieve progress and to reverse the policy and systemic repercussions, the sixty-fourth session of the Commission on the Status of Women should focus on the following entry points: (1) development with gender equality and human rights front and centre; (2) developing and adopting mandatory regulation and enforcement of regulations and laws to bring to an end gender discrimination in business practices; (3) ensuring policies on financing and budgeting to take into account the Beijing Declaration and Platform for Action requirement that all contextual factors relevant to specific forms of gender discrimination take all multiple and intersectional forms of disadvantage into consideration; and (4) guaranteeing gender equality in tax laws and all related fiscal policies.

The growth-based model often traps women and other individuals who are marginalized in poverty, affected by austerity cuts, in unequal power relations, and subject to abuse and violence. More importantly, global economic power is held in unrepresentative and neoliberal institutions – e.g., World Bank, International Monetary Fund, Organisation for Economic Co-operation and Development – where wealthy men from majority groups from the global North dominate in power, while economic power is not distributed to the global South or to institutions where women are likely to participate in an equal manner.

In Engendering Business and Human Rights it is argued that we need a new model of development that puts gender equality and all other human rights front and centre to transform the current macro-economic model. It recommends explicit participation of feminist and women's rights groups to use the Beijing Declaration and Platform for Action tools of gender-based analysis and gender budgeting to achieve full gender mainstreaming of gender equality in all laws, policies, and practices.

Activities by corporate actors have different and disproportionate gendered impacts on local populations where corporations operate. These interlocking forms of

discrimination include gender discrimination in pay and access to opportunities and representation, high risks of gender-based violence, erosion of women's control over resources and productive assets, and other irresponsible corporate practices that pose serious human rights risks into virtually all aspects of human existence.

In gender lens to the UN Treaty on Business and Human Rights, the Act Alliance argues that to ensure respect for human rights, in particular gender equality, we need binding rules on at all levels, including respect for human rights, the conducting of mandatory gender-responsive human rights due diligence, which includes gender impact assessments and adequate reporting, as well as access to remedy for rights holders affected by gender discrimination and other human rights abuses.

The 2018 Kathmandu Declaration on curbing illicit financial flows and restoring justice for human rights establishes the principle that illicit financial flows should be defined, analyzed, and tackled on the basis of their human rights impacts. This means a broad definition based on abuse and harm is needed. At the same time, human rights monitoring and accountability bodies, together with other processes, should provide access to remedy for those harmed by illicit financial flows, recognizing differentiated and gendered impacts and the duties – including extraterritorial duties – of those harmed by illicit financial flows. Recently, a joint Financial Transparency Coalition members' report, *Trapped in Illicit Finance*, estimates that illicit financial flows cause tax losses of \$416 billion in the global South, enough to go a long way in realizing universalizing education, healthcare, and social protection for all.

A 2014 report entitled, *Taxing men and women: why gender is crucial for a fair tax system*, affirms that fiscal policy has an important role to play in rebalancing gender inequalities. It also argues that a “fiscal revolution” is needed in both raising and redistributing revenue with gender equal laws and ensuring that tax and related fiscal policies do not overburden sectors and areas where women are more present, while spending budgets in such a way that effectively tackle gender and other intersecting inequalities. Moreover, while there has been some progress in reducing discrimination against women in tax laws and policies, evidence from South Africa finds that implementing more equitable fiscal policy to increase social spending and redistribute income and wealth is essential to meet the goals.

The burden of care work ensures that the ultimate economic burden of such taxes also falls upon those who provide care, domestic, and unpaid productive labour – predominantly women, girls, and retired women, who tend to have shorter paid work lives than men. Countries in the global South are heavily dependent on these regressive taxes due to pressure from those with high incomes, investors, and international financial institutions to reduce, flatten, or eliminate personal and corporate income and wealth taxes because those revenues can be “efficiently” replaced with consumption taxes.

In light of all of the above, we recommend the following:

- Promote new model of development that keeps gender equality and all human rights front and centre, including a United Nations Treaty on Business and Human Rights that centers on women's rights.
- Develop and adopt mandatory laws capable of eradicating gender discrimination of all forms in business practices.
- Create financing and budgeting models that take into account the full range of multiple and intersecting forms of discrimination and recognize that illicit financial flows factually violate contextualized gender equality and human rights laws.

- Establish a transparent and democratic intergovernmental United Nations tax body that can create international rules on taxing transnational corporations, wealth, trade, and investment that produces gender-equal outcomes.
- Define the issue of illicit financial flows to include tax avoidance and tax abuse as integral components and focus on tax losses that have the most immediate impact on the enjoyment of all aspects of gender equality and human rights.
- Create government and civil society funding, data resources, and institutional mechanisms capable of supporting the great need for fully contextualized gender impact analysis of all tax, tax/benefit, and related fiscal systems, with open access to all empirical studies.
- Increase efforts at the global level to refine comparative and longitudinal indicators and data on gender equality in domestic laws and transnational/international tax abuses capable of providing, e.g., gender disaggregated data that accurately documents the gender impact of all forms of fiscal policies.
- Define and establish normative standards for taxes and regulatory policies that progressively collect the full costs from fossil fuel producers and consumers (transnational corporations and individuals), while providing for access to renewable and sustainable energy to remediate all climate, ecological and environmental damage, and the disproportionate burden of fossil fuel production and consumption on women and girls.

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