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CLOSING THE GENDER GAP

Advancing Equality through International Institutions

By Barbara Adams and Karen Judd

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The Long Struggle for Women’s Economic Rights

Almost 22 years have passed since the Fourth World Conference on Women was held in Beijing, marking a turning point for women’s rights activists around the world. For many, the approved Declaration and Platform for Action represented a moment of vindication for the rights, living experiences, and human dignity of women everywhere. But the promises made in Beijing regarding the indivisibility of human rights, gender equality, and the empowerment of women and girls were not fulfilled, and it is in the socioeconomic field where this deficit strikes one of its hardest blows.

The economic system of neoliberalism does not take into consideration the disadvantages faced every day by women, especially by those from the most vulnerable sections of society: women of color, working women, women in poverty, migrants, and elders. In fact, it rather deepens existing inequalities and power disparities. Austerity measures taken against vital services—such as child-care, transportation, health, education, and other social services—affect women in particular, exacerbating the differences imposed by a gendered division of labor and relegating women’s role in the formal economy.

This year’s Commission on the Status of Women (CSW 61) is set to address the issue of women’s economic empowerment in the changing world of work. Obscene accumulation of riches by sheer dispossession, the pervasive domination of white patriarchy in the society, and the artificially imposed separation between macroeconomic and social policies are some of the factors that keep our communities away from achieving substantive equality among genders. Formal adoption of legal frameworks are not enough to battle these disparities, and the actions directed to the expansion of opportunities instead of guaranteeing rights fall short of the goal of enabling women’s advancement.

Empowerment in the economic sphere, therefore, has a meaning that goes beyond simply promoting women’s participation in economic activity. It must be built on the basis of a transformative and inclusive macroeconomic approach, within a framework founded on the respect of human rights and the mechanisms for their implementation. International institutions, with their relevant bodies and instruments, make up a crucial space to realize these goals. Only by adopting and carrying out a progressive gender agenda, backed by all the interested parties, will such an outcome be accomplished.

In this study, UN experts Barbara Adams and Karen Judd offer an informed and detailed analysis of the present and future of women’s economic empowerment in the context of multilateral organizations. Building a critical case against gender-blind and growth-ridden approaches to national and international economic policy-making, the authors present the readers with an essential set of tools for understanding the ideas and interests that undergird the different views of the concept of economic empowerment. They then assess strategies and their contributions to the realization of rights, and help us to envision a sustainable, accountable, and fair global system for women and girls everywhere.

*Stefanie Ehmsen and Albert Scharenberg
Co-Directors of New York Office, February 2017*

Closing the Gender Gap

Advancing Equality through International Institutions

By Barbara Adams and Karen Judd

Women's rights and gender equality advocates have long regarded women's economic empowerment as a crucial element in realizing gender equality, human rights, and sustainable development. Already in 1995, with the adoption of the Beijing Platform for Action, it was recognized that access to economic decision-making was a question of power over economic structures, and that the strategies to achieve gender equality required challenging such power relations, though largely in a national context.

Recently there has been increasing attention to the impact of the global economy and powerful economic actors, public and private, on strategies to achieve "substantive equality." This concept, elaborated by the Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW) and the International Covenant on Economic, Social and Cultural Rights (ICESCR), focuses on making rights real, particularly as regards women's rights. The notion makes clear that "while formal equality refers to the adoption of laws and policies that treat women and men equally, substantive equality is concerned with the results and outcomes of these,"¹

by "ensuring that they do not maintain, but rather alleviate, the inherent disadvantage that particular groups experience."²

This revision has also refocused the attention of gender and development specialists on the importance of a holistic and integrated approach to development, one that recognizes gender equality as an essential part of all its aspects, rather than an add-on. A significant manifestation of this is the 2030 Agenda for Sustainable Development, which includes gender dimensions across multiple Sustainable Development Goals (SDGs), from eliminating poverty and hunger to achieving food security and promoting sustainable agriculture; from ensuring access to quality education and health care to eliminating conflict and violence, including that based on gender; from providing decent work and social protection to recognizing and addressing women's unpaid work. More specifically, the SDG 5—to achieve gender equality and empower all women and girls—recognizes the range of legal, political, economic, and social policies needed and re-framed to advance gender equality goals and their implementation.

Women's Economic Empowerment

Women's economic empowerment is increasingly embraced but differently understood. A

widely accepted definition focuses on enabling women "to succeed and advance economically and to make and act on economic decisions."

¹ CEDAW (2016). *Contributions to the 2030 Agenda for Sustainable Development*. (Submission to the HLPF).

² CESCR. General Comment, No. 16, para. 7; E/C.12/2005/4.

Despite this generally agreed definition, understanding and impact differ depending on what elements are included, what strategies are adopted, what actions are prioritized and funded, and what is left out. Thus, among the wealth of recent reports on the changing world of work and women's economic empowerment in this context, some focus on expanding women's economic **opportunities** in the world of work—including paid and unpaid work, informal work, and women's entrepreneurship—emphasizing the essential role of the private sector. Others focus more on realizing women's **right** to economic, social, and political empowerment, largely through the agency of the state.

Notable among the former is the UN Secretary-General's 2016 Report of the High-Level Panel on Women's Economic Empowerment, *Leave No One Behind* (October 2016). This initiative was proposed by the UK and had the participation and support of the World Bank and IMF as well as key Member States, UN agencies, and international NGOs. It highlights seven

drivers of women's economic empowerment, from reforming discriminatory laws and policies to strengthening collective voice and representation, tackling adverse norms, recognizing and redistributing unpaid care work, changing business culture, and building digital, financial, and property assets (see Figure 1).

Another study that focuses on economic opportunities is the Overseas Development Institute (ODI)'s *Women's Economic Empowerment: Navigating Enablers and Constraints* (September 2016), which was informed by the June 16, 2016, consultation of the High-Level Panel on Women's Economic Empowerment, organized "to better understand, measure and communicate what has worked in development and why." This study selects six elements that enable women to become economically empowered, including access to decent work, education, property and assets, social protection, collective action and leadership, and the recognition of unpaid care work. It identifies four factors that enable or constrain this goal:



Figure 1: Seven Primary Drivers of Women's Economic Empowerment

the legal, regulatory, and policy framework, gender and social norms, labour market characteristics, and, notably, fiscal policy (see Figure 2). A key message of the ODI report is that “there is no automatic ‘win-win’ between gender equality and wider development outcomes.” Rather, “identifying progress will involve measuring complex outcomes,” requiring detailed study of women’s lives over time.³

Notable among the reports that focus on rights, including economic empowerment, are UN Women’s *Progress of the World’s Women 2015-2016: Transforming Economies, Realizing Rights*, which examines the kind of economic framework needed to realize women’s economic empowerment, and the Center for Economic and Social Rights (CESR)’s 2016 report, *From Disparity to Dignity: Tackling Inequality through the SDGs*.



Figure 2: Factors that Enable or Constrain Women’s Economic Empowerment

The Changing World of Work

Central to the challenges needing to be addressed is the changing world of work. The UNDP’s Human Development Report 2015: Work for Human Development and ILO’s World Employment and Social Outlook 2015: The Changing Nature of Jobs look at how changes in the world of work can be “harnessed” to promote more equitable opportunities, especially for

women and youth. The ILO report in particular notes the decline in formal wage employment and its impact on growing inequalities. Its findings include:

- ⇒ The standard employment model, in which workers earn wages and salaries in full-time, stable jobs, is no longer representative of today’s world of work, largely due to changes in technology and the organization of production. Wage and salaried work

³ Hunt, A., & Samman, E. (2016). *Women’s Economic Empowerment: Navigating Enablers and Constraints*. ODI.

accounts for only about half of global employment and covers as few as 20 percent of workers in regions such as sub-Saharan Africa and South Asia. Nearly six out of ten wage and salaried workers worldwide are in either part-time or temporary forms of wage and salaried employment. In developing countries, fewer than 45 percent of wage and salaried workers are employed on a full-time, permanent basis.

⇒ Women are disproportionately represented among those in temporary and part-time forms of wage and salaried employment. Informal employment continues to grow, primarily at the bottom of global supply chains, and short-term contracts and irregular hours are becoming more widespread.

In addition to the decline in waged and salaried work, there are several forces transforming the world of work, from “the onward march of technology and the impact of climate change to the changing character of production and employment.”⁴ Confronted with these dramatic shifts, the ILO has launched the Future of Work initiative, which is structured around work and society, decent jobs for all, the organization of work and production, and the governance of work.

How will these society-changing dynamics be taken up in the implementation of the 2030 Agenda for Sustainable Development and the SDGs, the potentially game-changing 15-year plan of action adopted by Member States in September 2015?

New Momentum for Implementation

All of the reports discussed here regard the 2030 Agenda as a major advance in terms of achieving development goals, including women’s economic empowerment. In fact, the High-Level Panel report calls women’s economic empowerment the “cornerstone” of the SDGs, and notes that ways to achieve it are

threaded throughout the targets and indicators, including those linking gender equality to the world of work.

⁴ ILO. (2016). “Cooperation in a changing world of work: Exploring the role of cooperatives in the future of work.” *Cooperatives in the World of Work Series No. 6.*

Box 1: Interlinked SDG Targets and Indicators to Measure Gender Equality and Women’s Empowerment

The High-Level Panel report states that “the 2030 Agenda is firmly anchored in human rights that call for an end to all forms of discrimination against women and girls,” and points out that “the SDGs are interconnected and mutually dependent, with a focus on gender equality reflected throughout.”

It highlights the 9 targets under Goal 5 on gender equality and women’s empowerment, including recognizing and valuing unpaid care and domestic work, the elimination of all forms of violence against women and girls in both the public and private sphere, equal rights to economic resources as well as access to ownership, control over land, and other forms of property. It also emphasizes the attention to gender disparities in SDG 8 on

decent work and economic growth through “full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value” (Target 8.5), and to “protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment” (Target 8.8).

The elaboration of the global indicator framework—which prioritizes data disaggregation, including by sex—has shown the relevance of several other targets under SDG 8, and serves to emphasize the holistic and interconnected nature of the SDGs as a whole:

- ⇒ Target 8.3 on policies that support decent job creation is to be measured by Indicator 8.3.1 on the proportion of informal employment in non-agricultural employment, by sex;
- ⇒ Target 8.5 on full and productive employment is to be measured by indicator 8.5.1 on average hourly earnings of female and male employees by age and persons with disabilities; and indicator 8.5.2, on unemployment rate, by sex, age, and persons with disabilities;
- ⇒ Target 8.7 on forced labour seeks to measure gender differences through indicator 8.7.1, on the proportion and number of children aged 5-17 engaged in child labour, by sex and age;
- ⇒ Target 8.8 on labour rights and working conditions will measure frequency of occupational injuries by sex and migrant status;
- ⇒ Target 8.9 on job creation in sustainable tourism will be measured by number of jobs in tourism as a proportion of total jobs, by sex.

Gender disparities are also addressed under SDG 10 on reducing inequalities and SDG 1 on poverty elimination:

- ⇒ Target 10.3 on ensuring “equal opportunity and by reducing inequalities of outcome” is measured by indicator 10.3.1 on the proportion of the populations reporting having personally felt discriminated against or harassed within the previous 12 months on the basis of sex or other grounds prohibited under international human rights law;
- ⇒ Target 10.2 to empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic status, is measured by Indicator 10.2.1 on the proportion of people living below 50 percent of median income, by age, sex and persons with disabilities;
- ⇒ Target 1.3 on the elimination of social protection systems and measures is to be measured by Indicator 1.3.1 on the proportion of the population covered by social protection systems, by sex;
- ⇒ Target 10.4 on fiscal, wage and social protection policies is to be measured by the labour share of GDP that comprises wages and social protection transfers. Efforts are currently underway to ensure this indicator is also disaggregated by sex.

Achieving these interlinked targets related to women's economic empowerment requires a range of different policies, nationally and globally. However, the policy approaches recommended in these and other reports vary considerably depending on their different priorities, partnerships, and approaches. While all focus on so-called "structural" obstacles or constraints to empowerment, the identification of these constraints also varies—from legal and institutional impediments to lack of political will, to socially defined attitudes and behaviour, to restrictions on national policy space. With the exception of the UN Women report, which highlights the national and global policy framework needed to enable women to realize the right to equality, including economic empowerment, few of these reports prioritize the global systemic issues that constrain states from fiscal and monetary policy decisions needed to realize women's empowerment and rights.

The report by UN Women goes beyond the High-Level Panel report to include such critical empowerment factors as macroeconomic policy and the right to organize and collective action. The UN Women report also identifies the

measures needed to "create an enabling global environment for the achievement of substantive equality for women," including the elimination of tax havens, the removal of trade and investment agreement provisions that curtail national policy space, the regulation of international financial markets, and the extraterritorial obligations of states, transnational corporations, and international institutions.

A June 2015 workshop titled Substantive Equality for Women: Connecting Human Rights and Public Policy, organized by UNRISD, UN Women, and the Office of the High Commissioner for Human Rights (OHCHR), sought to find ways to bridge the "glaring gaps between formal and substantive equality," focusing on four key action areas (see Box 2).

This paper picks up on several of these themes, positing that women's rights and economic empowerment depend on taking back and protecting the public sector. It points to the potential of the 2030 Agenda, as a **political document**, to advance equality in the context of Member State priorities, and highlights the ways in which the SDG targets and indicators interact with each other, pushing states and

Box 2: Priority Areas for Achieving Substantive Equality

1. *Substantive equality for women: the challenge for public policy*—exploring the concept of substantive equality in law and in practice, including legal, economic, political and social institutions;
2. *Transforming work for women's rights*—looking at paid and unpaid work in formal and informal economy, small scale farming and public sector employment and highlights *women's organizing* both in unions and in informal worker associations;
3. *Making social policy work for women*—looking at social transfers and women's income security;
4. *Towards an enabling macroeconomic environment*—focusing on maximizing resources for substantive equality and strengthening women's agency, voice, and participation in macroeconomic policy-making at the national level, as well as on *global economic governance*, outlining a rights-based framework for it.

development agencies to stop acting in silos and recognize impacts and trade-offs in and across different goals. These include gender equality, poverty reduction, food and nutrition, health and sanitation, and education, as well as reduced violence and conflict, and climate adaptation and mitigation. The document highlights the power imbalances that make operationalizing development goals difficult and how these imbalances limit redistribution and social protection, all vital to reducing inequality and realizing rights.

The paper also explores the space that UN human rights instruments, including CEDAW, offer for women's rights advocates to engage

in challenging the current system of global economic governance and bring attention to its consequences for gender equality. As the UN Women report *Transforming Economies, Realizing Rights* points out, this is rarely prioritized in global policy forums. While acknowledging that the UN itself facilitates corporate capture through its tendency to reduce means of implementation to global partnerships, the report also highlights the growing effort to include global systemic issues (trade and investment agreements, tax policy rules, market deregulation, illicit financial flows) that constrain states from development and rights, under the UN umbrella and subject to UN norms and values.

Women's Economic Empowerment: Why Now?

Women are key contributors to the economy and to combating poverty through both remunerated and unremunerated work at home, in the community and in the workplace. Growing numbers of women have achieved economic independence through gainful employment.

— Beijing Platform for Action, 1995

The economic empowerment of women is central to gender equality and runs through the UN development conferences of the last three decades. In 1995 the Beijing Platform, styled as "an agenda for women's empowerment,"⁵ recognized that this agenda required, among other things, greater access to the structures of economic decision-making, including "the formulation of financial, monetary, commercial and other economic policies, as well as tax systems and rules governing pay."⁶ Succeeding paragraphs focused primarily on women's employment opportunities, a target made explicit under Goal 3 of the Millennium Development

Goals, which measured women's participation in the paid, non-agricultural labour force. Since then, however, gender equality advocates have recognized the need to focus more directly on the impact of macroeconomic policy, not only on employment opportunities, but on a whole range of issues fundamental to women's ability to enjoy their human rights, including economic security.

Feminist economists and women's rights advocates have not been alone in recognizing the importance of gender equality to economic development. With the recognition by the global finance and banking sector and rich countries in the G20 of the potential of women's econom-

5 Beijing Platform for Action (Sept. 1995), para. 1.

6 Idem, para. 150.

ic empowerment to invigorate the growth agenda, it has been increasingly framed as a win-win for gender equality and economic development.

A 2016 briefing by Righting Finance points out that, when gender equality was adopted as SDG 5, “gender equality matters to economic growth’ became the party line of global institutions.” Indeed it did, for while women’s rights and gender equality advocates have talked about empowerment in all aspects of life, including the economy, it has now hit the big time. As the briefing continues:

The floodgates well and truly opened after McKinsey & Company published its 2015 flagship report finding USD 12 trillion could be added to global GDP by 2025 by advancing women’s equality. A cascade of “killer facts” soon followed from unlikely gender champions, from the likes of Goldman Sachs estimating a 12 percent increase in per capita income could be created by 2030 by closing the gender credit gap, to the G20 recognizing their economies stand to gain significantly from increased female labour force participation in the context of widely ageing populations and low fertility rates.⁷

To the list of champions must be added the IMF and the World Bank, which have published studies to show the link between gender equality and economic growth. Furthermore, the IMF studies show a strong correlation between income inequality and gender inequality. The High-Level Panel does much the same thing, pointing to these and other studies. Indeed, the High-Level Panel report, noting the positive effect of higher income growth on gender equality as well as the positive effect of gender equality on economic growth, states clearly that it is focusing on the latter.⁸ The strategy it advances, intended to expand women’s

economic opportunities, hinges on a variety of partnership arrangements with the private sector, most of which rely on “negotiating with” or “persuading” the private sector to invest in women’s economic empowerment, often with incentives of public money, or through generous tax breaks. It does not go on to examine if or how this runs the risk of further weakening the public sector and institutions—which, as it and other reports agree, is vital for gender equality, both in terms of employment and the provision of public services.

The ILO findings on the changing nature of jobs provide some insight on why women’s economic empowerment is now so high on the agenda of economic policy makers. The ILO estimates that global unemployment reached 201 million in 2014, over 30 million higher than before the start of the global crisis in 2008, primarily due to the failure of the global economy to provide enough jobs. Nearly 73 percent of the global jobs gap in 2014 was due to a shortfall in employment among women, who comprise only around 40 percent of the global labour force. Moreover, jobs that are being created are overwhelmingly in the informal economy, where they are badly paid, carry no social benefits, and little or no labour protections.

Growth has long been advocated as essential for reducing inequalities, including gender-based inequalities, while recognizing that this needs to be accompanied by targeted policies that benefit discriminated groups. However, this argument is based on the understanding that increasing shares of the economy can only be achieved in overall expansion and that it is not possible to reduce income shares, especially of the more wealthy. The efficacy of economy growth for societal well-being is challenged not only by the phenomenon of jobless growth but also by unsustainable production patterns and ecological destructiveness. Its viability as a development model is fast running up against planetary boundaries.

7 “Bursting the Macroeconomic Policy Bubble for Gender Equality.” Righting Finance. (Nov. 2016).

8 UN Secretary-General’s High-Level Panel on Women’s Economic Empowerment. (October 2016). *Leave No One Behind: A Call to Action for Gender Equality and Women’s Economic Empowerment*, p. 18.

Women's Rights and the Demand for Fiscal Justice within and across Borders

This dilemma gives new urgency to the need for governments to assume greater responsibility—not only for its citizens but for all, and within ecological limits. The state is not just another stakeholder: with its unique power to raise taxes, as well as the obligation to promote and protect the rights of its citizens and residents, it has primary responsibility for the provision of public services, and the right to tax and spend. The state also sets the rules within which all other actors work. But leading economic actors are now corporations, many of which have more clout than many governments.⁹

Women's rights and gender equality analysts have looked at the impact of macroeconomic policies on a country's ability to advance women's rights and gender equality, particularly in developing countries. One study by ActionAid found that twelve out of fifteen developing countries that publish the amounts of tax they lose due to corporate tax breaks give away more than 0.5 percent of their GDP. By contrast, developing country governments are spending only 0.03 percent of GDP on programmes carried out by women's ministries or agencies (average for nine countries where data is available).¹⁰

The work of Women for Tax Justice extends the analysis of the impact of tax justice advocates on income equality, to look at the gendered aspects of this impact. Reporting on "a growing movement of researchers, advocates and activists mobilizing to highlight the ways in which tax policy can obstruct women's equality and human rights," they add that "in most countries women are overrepresented among

the poor, and there is a solid body of research showing that the weakening of the fiscal state over the last 30 years has in turn unfairly disadvantaged lower income groups."¹¹ As a Pakistani lawyer and human rights advocate has argued in an article called "Indigenizing Human Rights," unchecked violations of human rights, regardless of the arena in which they occur, are "more due to the absence of the state rather than its excess."¹²

In addition, these analyses echo the point made for years by feminist economists that countries with joint taxation for spouses or partners tend to disadvantage the lowest income earner (in the case of heterosexual couples, usually the woman) and discourage women's participation in income earning work, while reinforcing stereotypes about a woman's income being secondary to that of the male breadwinner, and to her unpaid care work.

The ActionAid study offers the following recommendations for governments:

- ⇒ maximize available public resources, notably tax revenues, to invest in good-quality gender responsive public services that will help to end gender inequality and fulfill all women's human rights;
- ⇒ establish gender-responsive budgeting to ensure tax revenue is spent in a way which promotes gender equality and upholds

11 These include sales taxes that disproportionately affect goods women buy as well as income tax differentials that "disincentivize women's work, while reinforcing stereotypes about a woman's income being secondary to that of the male breadwinner, and to her unpaid care work." The report adds that "men are overwhelmingly more likely to accumulate wealth, own property, and be corporate CEOs and shareholders - and as such women are again prejudiced by a broken and biased system." CESR. (March 2015). "Women's rights and revenues: why we can't achieve gender equality without fiscal justice."

12 Warraich, Asfand Yar. "Indigenising Human Rights." *Inter Press Service*. (December 12, 2016).

9 According to Global Justice Now, in September 2016 the top ten transnational corporations, which include Walmart, Shell and Apple, had a combined revenue greater than that of 180 countries.

10 ActionAid. (2016). *Making Tax Work for Women's Rights*.

Box 3: What Foregone Tax Could Fund in Pursuit of Women's Rights

The NGO Government Spending Watch collects data on spending on programmes which are executed by women's ministries or agencies. Although such spending amounts to only a small part of total government spending for women's development and gender equality, it is crucial because it includes those programmes most closely targeted towards women's rights and empowerment. On average this spending was less than 0.03 percent of GDP in 2013. Our findings on incentives show that governments are forfeiting many times the amount of spending targeted at women's rights and empowerment on tax breaks of questionable economic value.

Achieving the Sustainable Development Goals, which include a goal on gender equality, has been estimated to cost in the order of USD 3 to 5 trillion. A large part of these funds will need to be raised by developing country governments so progressive tax mobilisation is going to be an important source of finance.

the right of all women to have a say in how public money is spent;

- ⇒ raise taxes in the most progressive way possible, with more emphasis on direct taxation of income and wealth;
- ⇒ ensure that companies are paying their fair share of tax including by curbing tax incentives;
- ⇒ carry out tax impact assessments to identify the direct and indirect effects of taxes by gender, paying particular attention to the impacts of both taxes and public spending on the poorest women. End features of tax law which discriminate against women.

The implications for women's economic empowerment are clear. As ActionAid and others point out, women have a particular need for good quality public services: they do the vast majority of unpaid care work, need gender-specific services such as maternal health care and family planning and are subject to gender based violence in all areas of life—at home, at work, and on the public space.

Tax avoidance and tax evasion undermine the ability of states to mobilize domestic resources and contribute to the substantial volume of il-

licit financial flows. The organization Global Financial Integrity calculates that in 2013 USD 1.1 trillion left developing countries in illicit financial outflows. Fraudulent mis-pricing of invoices comprises the largest share of illicit financial flows, constituting 83.4 percent, a figure in excess of foreign direct investment (FDI) and official development assistance (ODA) combined.

A recent paper by Development Alternatives with Women for a New Era (DAWN) states:

Tax policies are not neutral; they can perpetuate or promote social equality and gender equality. Women and men experience differently the impacts of tax policies, because of their diverse and unequal positions as part of the workforce, as consumers, producers, as asset owners, and as responsible for the activities of the 'care economy' within and outside households.¹³

The DAWN paper looks beyond the gender dynamics of tax structures at the national level to examine the international dimensions of gender taxation—including the role of tax treaties in allocating tax revenues between countries—and proposes ways to allocate a greater por-

¹³ V. Grondona, N. Bidegain Ponte & C. Rodríguez Enriquez. (2016). *Curbing Illicit Financial Flows and Dismantling Secrecy Jurisdictions to Advance Women's Human Right*. DAWN.

tion of global tax revenues to advance gender equality in low-income countries. It also examines the effects of tax abuses, the shifting of profits using low and zero tax jurisdictions as conduits, and of the current international tax architecture on gender inequality, as well as the gendered effects of illicit financial flows, along with not only tax evasion and avoidance but also the flows relating to the money laundering of criminal process, including that generated by trafficking of women.

Lack of accountability for “extraterritorial” business practices is not confined to tax abuse. A report prepared by EarthRights International (ERI), MiningWatch Canada, and the Human Rights Research and Education Center Human-Rights Clinic at the University of Ottawa details the failure to protect women against serious

human rights abuses of discrimination, rape, and violence prevalent in the extractive sector.¹⁴ Too often, mines are sites of serious human rights violations, including direct violence against local women, and environmental degradation that destroys women’s ability to support their families. Yet public resources are being used to support and finance mining companies, resources that should be used in the fight against violence against women.

The ActionAid, Women for Tax Justice, and DAWN analyses also point out the influence of leading economic actors, especially large corporations. They play an increasingly important role in the economy, including in the delivery of public services and in ensuring the means of implementation of UN agreements and responsibilities.

UN Approaches to Engaging the Corporate Sector

These trends are nowhere more evident than in the growing number of UN “multi-stakeholder partnerships.” The underlying thinking is that the public sector can benefit not only from the greater private resources, but from the efficiency and effectiveness of big business. Not taken sufficiently into account are the limitations and ineffectiveness of large corporate interests in sustaining public goods and upholding human rights. Nor is there adequate assessment on their effectiveness and lack of accountability regarding the commitments of the CEDAW and the Beijing Platform for Action.

A prominent multi-stakeholder partnership for gender equality is the UN’s Every Woman Every Child initiative, which aims to save the lives of millions of women and children. How is it doing so far? According to the 2015 report of the Independent Expert Review Group on Information and Accountability for Women’s and Children’s

Health (iERG), it fell short of its target to save 16 million lives between 2010 and 2015, with only 2.4 million deaths averted. In 2010, it identified a funding gap of USD 88 billion for reproductive, maternal, newborn, and child health services in 49 countries. To date, it has met at most 19 percent of this gap, with only a portion of committed resources becoming actual disbursements. However, the number of commitment-makers has tripled, including a number of governments, foundations, large NGOs, and other “global partnerships.” Excerpts from the initiative’s 2015 progress report by the iERG showed “the egregious betrayals of the poor by the powerful continue to distort the history of women’s and children’s health,” despite the initiative’s claim of “substantial gains,” while their numbers drastically miss their projections.¹⁵

14 ERI, MWC & HRC. (October 2016). *Report to the UN Committee on the Elimination of Discrimination Against Women*.

15 iERG. (2015). *Every Woman, Every Child, Every Adolescent: Achievements and Prospects*.

Box 4: Global Corporate Economic Dominance

1. Of the world's top 100 economic entities, 69 are corporations, the ten biggest of which make more money than most countries in the world combined.¹⁶
2. The top 10 billionaires have more wealth than the GDP of equal number of countries.¹⁷
3. Four to ten per cent of global corporate income tax (CIT) revenues are evaded because of profit-shifting, i.e. USD 100 to 240 billion annually.¹⁸
4. International corporations channel more than half the world's trade through tax havens.¹⁹

How is the United Nations responding to the dominant role of the corporate sector? The approaches vary and perhaps the most well-known is that of the UN Global Compact, which is self-described as “the world’s largest corporate sustainability initiative.” The Compact supports companies to: “Do business responsibly by aligning their strategies and operations with Ten Principles on human rights, labour, environment and anti-corruption.”

The UN Global Compact was founded in 1999 as a voluntary corporate responsibility initiative, which laid out ten principles that business entities could sign on to or endorse concerning human rights, labour, environment, and corruption in their operations. In 2006, it established a private non-profit foundation, the Foundation for the Global Compact, based on the idea that public-private partnerships are essential to solving global problems. The foundation solicits contributions from companies to support its programme activities, such as conferences

and capacity building. Although legally separate entities, the office and the foundation present themselves today as the “UN Global Compact Headquarters.”

Regarding gender equality, the Global Compact worked with UN Women (UNW) to develop the gender version of this compact: Women’s Empowerment Principles, adapted from the Calvert Women’s Principles® (see Box 5).²⁰ Developed over a decade ago, the concept encourages business leaders to use the seven Women’s Empowerment Principles as guideposts for actions that advance and empower women in the workplace, marketplace, and community, and communicate progress through the use of sex-disaggregated data and other benchmarks. Signatory parties underscore that equal treatment of women and men is not just the right thing to do—it is also good for business and needs to be a priority.

UNW subsequently issued a UN Women Private Sector Accountability Framework (UNW-PSAF), aligned to the Women’s Empowerment Principles, designed to encourage corporations to “support private sector partners to understand their gender impacts, identify their existing strengths and weaknesses and monitor their gender equality progress over time.”²¹

16 The US, China, Germany, Japan, France, the UK, Italy, Brazil and Canada make up the top 9; Walmart is 10th, China’s electricity monopoly State Grid, China National Petroleum and oil firm Sinopec Group are 14, 15 and 16th; Royal Dutch Shell 18th, Exxon Mobil 21st, Volkswagen and Toyota are 22nd and 23rd and Apple is 26th. “Study: big corporations dominate list of world’s top economic entities.” (2016, September 12). *The Guardian*.

17 “Wealth of the World’s Richest People vs GDP of Countries.” (2016, October 7). *Knoema*.

18 OECD. (2015). *OECD/G20 Base Erosion and Profit Shifting Project: 2015 Final Reports* (Information brief).

19 IF campaign. (January 2013). *Enough Food for Everyone IF Report*.

20 weprinciples.org.

21 UNW. (Revised January 2016). *UN Women Private Sector Accountability Framework: A Provisional Private Sector Partner Self-Assessment Tool for Gender Equality and Empowerment of Women*.

Box 5: Women's Empowerment Principles

1. Establish high-level corporate leadership for gender equality.
2. Treat all women and men fairly at work—respect and support human rights and nondiscrimination.
3. Ensure the health, safety and well-being of all women and men workers.
4. Promote education, training and professional development for women.
5. Implement enterprise development, supply chain and marketing practices that empower women.
6. Promote equality through community initiatives and advocacy.
7. Measure and publicly report on progress to achieve gender equality.

Another UN Women initiative with the private sector is the UN Women Private Sector Leadership Advisory Council, chaired by Muhtar Kent, Chairman and CEO of the Coca-Cola Company. Intended “to offer advice and advocacy” on accelerating women’s economic empowerment, ending violence against women, and helping to close the “funding gap” for UN Women, the Council includes the CEOs of leading financial and mining corporations as well as those of brand-name beauty and kitchenware products.

Faced with financing challenges and responding to a perceived definitive role of the corporate sector in resource mobilization, UN Women has sponsored and co-joined a number of partnerships with the private sector, from an ill-fated one with Uber, which was hastily withdrawn after evidence emerged of drivers abusing female passengers, to those with Coca Cola, Bank of America, and Tupperware.

Approaches such as those of the Global Compact and of forging partnerships emphasize the importance of engagement with the corporate sector in a “win-win” frame to encourage greater awareness of UN standards and principles. But while partnerships are backed up with extensive Guidelines for Private Sector Donor

Partnerships, they lack a robust monitoring and accountability framework. Nor is it clear how they are compatible with the CEDAW and how Member States reporting obligations under it would encompass the extraterritorial obligations of the corporations they host.

Regarding partnerships embarked on by the UN development system, the task of measuring impact and of impartial monitoring of corporate behaviour has been left to the due diligence performed by individual UN entities. The rigourousness and transparency of this function varies enormously across the UN system, with the World Food Programme setting an example of clearly separating engagement and oversight.

In 2000, the UN Secretariat issued Guidelines for Cooperation Between the United Nations and the Business Sector.²² These guidelines were revised and reissued in 2009, and revised again in 2015, as requested by Member States. They specify that:

The United Nations will not engage with business sector entities which contribute to or are otherwise complicit in human rights abuses, tolerate forced or compulsory labour or the use of child labour,

²² unglobalcompact.org/library/3431.

are involved in the sale or manufacture of anti-personnel landmines or cluster bombs, or that otherwise do not meet relevant obligations or responsibilities required by the United Nations.

The 2015 revision includes for the first time the provision that active participation of would-be “beneficiaries” of partnerships be included in the monitoring and evaluation process. It states: “Such monitoring and evaluation process should seek to ensure that the partnership’s activities have been responsive to the concerns and objectives of the communities that the activities were intended to address.”

While the Guidelines do not identify any systematic or system-wide approach for monitoring and reporting, they do refer to the fact that “the United Nations Guiding Principles on Business and Human Rights, which have been unanimously endorsed by the Human Rights Council, serve as the baseline reference point for expected business conduct, and as a benchmark for responsible business implementation,” a vastly improved standard compared with the other existing “contender” as a baseline for corporate accountability, the Global Compact principles.

UN Guiding Principles on Business and Human Rights

In 2011, the UN Human Rights Council endorsed the UN Guiding Principles on Business and Human Rights, a set of voluntary standards that clarify the responsibilities of both the Member States and corporations to adhere to human rights standards in the context of business operations. These implement a “Protect, Respect, and Remedy” framework that consists of three elements:

⇒ *State duty to protect human rights:* States must protect against human rights abuse within their territory and/or jurisdiction by business enterprises. This requires taking

appropriate steps to prevent, investigate, punish, and redress such abuse through effective policies, legislation, regulations, and adjudication.

⇒ *Corporate responsibility to respect human rights:* The responsibility to respect human rights is a global standard of expected conduct for all business enterprises wherever they operate. Addressing adverse human rights impacts requires taking adequate measures for their prevention, mitigation, and, where appropriate, remediation.

⇒ *Access to remedy:* As part of their duty to protect against business-related human rights abuse, Member States must take appropriate steps to ensure that those affected have access to effective remedy.

The UN Guiding Principles have been seen as a promising initiative by some, and have resulted in a steady but slow work programme to operationalize them. This has included the development of national action plans, which have been produced in eleven countries, with another twenty-one in process, and eight more getting underway.²³

Treaty to Regulate Transnational Corporations

The international debate surrounding the environmental, social, and human rights responsibilities of corporations is gaining momentum, perhaps out of frustration at the slow progress of development and implementation of the Guiding Principles, perhaps because of the determined “voluntary only” approach. Not least, growing public criticism of transnational corporations and banks has contributed to this debate. The list of reproaches is long: ever-new pollution scandals (e.g., regarding automobile

²³ ohchr.org/EN/Issues/Business/Pages/NationalActionPlans.aspx.

emissions), disregard for the most basic labour and human rights standards (e.g., in Bangladesh's textile or the Chinese IT industry), massive bribery allegations (faced by, e.g., Siemens for years), as well as widespread corporate tax avoidance strategies (such as Google, Starbucks, and Apple).

The United Nations Human Rights Council took the decision in 2014 to establish an open-ended intergovernmental working group "to elaborate an international legally binding instrument to regulate, in international human rights law, the activities of transnational corporations and other business enterprises." This binding agreement was viewed as a complement and supplement to the existing UN Guiding Principles on Business and Human Rights.

A global alliance including several hundred civil society organizations has been at the forefront of such a demand. This Treaty Alliance recommends the establishment of a binding treaty to regulate the activities of transnational corporations and other business enterprises with respect to human rights, and is mobilizing support as well as contributing with analysis and case studies. Negotiations are currently underway as the working group aims to produce a draft treaty for negotiation by 2017.²⁴

While it is documented that women bear a heavy burden of corporate abuse, be it as sweatshop labour, sexual exploitation in the workplace, labour (including sex) trafficking, or wage discrimination and theft, neither the Guiding Principles nor the Treaty initiative demonstrate that they have incorporated a gender analysis.

UN Human Rights Instruments, Experts, and Procedures

Many UN human rights experts include in their reports on the impact of government policies on the enjoyment of rights, a focus on the importance of an economic enabling environment for the rights of women and girls. Some UN human rights experts are also taking on global systemic constraints to respecting, promoting, and protecting human rights. All report to the Human Rights Council on their findings and recommendations, and many also report to the UN General Assembly. As the Office of the High Commissioner for Human Rights (OHCHR) points out, they are sometimes the only mechanism that will alert the international community to certain human rights issues, as they can address situations in all parts of the world without the requirement for countries to have had ratified a human rights instrument. As of January 2017, there are 43 thematic mandates and 14 country mandates.

Addressing the rights of indigenous peoples, for example, the *2015 Report to the General Assembly of the Special Rapporteur of the Human Rights Council on the rights of indigenous peoples (A/70/301)* analyses the impact of international investment agreements and investment clauses of free trade regimes—long promoted as essential to development and growth—on the rights of indigenous peoples, highlighting their impact on self-determination, land, territories, and resources, participation and free, prior, and informed consent, poverty, and social rights. It notes that some 78 percent of the known 608 investor-state dispute settlement claims brought against 101 countries have been against less developed states, although a growing number are now being brought against developed countries as well. In 2014, for instance, forty percent of new cases were against developed countries,

²⁴ Martens J. & Seitz K. (2016). *The Struggle for a UN Treaty*. GPF & RLS-NYC

brought mainly by investors in other economically advanced states, such as those in North America and in the European Union.

While the report focuses on the impact of these agreements on indigenous peoples, who bear a disproportionate burden of a system that contains “systemic imbalances between the enforcement of corporate investors’ rights and human rights,” it is of obvious relevance to women—indigenous, working, and poor women in particular—analysing as it does the impact of the standard growth and development model on the rise of inequalities within and between countries.

Among the issues the report takes up are investor-state dispute settlements, which allow investors to challenge states for perceived violations of their rights—including foregone profits—within binding arbitration mechanisms available to investors. These include the International Centre for Settlement of Investment Disputes (ICSID), the United Nations Commission on International Trade Law (UNCITRAL), the Stockholm Chamber of Commerce, and the International Chamber of Commerce. The analysis draws on the work of a number of UN human rights investigations, the breadth of which illustrates the intrusion of investment and trade agreements into different facets of women’s lives. These investigations include: the report of the Independent Expert on promotion of a democratic and equitable order on the adverse human rights impacts of international and bilateral trade and investment agreements; the report of the Special Rapporteur on the right to food; and the report of the Special Rapporteur on the right of everyone to the enjoyment of the highest attainable standard of physical and mental health.

The indigenous peoples report also looks at systemic effects of investment and free trade regimes. Among these are: asymmetry between the state and private actors, constriction of

states’ policy and legislative space, loss of public funds and costs of governments defending themselves within investor-state dispute mechanism, democratic deficit and weakened rule of law, and the perpetuation of international power imbalances. But in contrast to the High-Level Panel, this report squarely challenges prevailing macroeconomic policies and the “enabling environment.”

Noting that several countries have withdrawn from the convention on the settlement of disputes between states and nationals of other states (notably Ecuador, Bolivia, and Venezuela), the report also points to some provisions included in more recent agreements that “aim to preserve states’ regulatory space and/or minimize exposure to investment arbitration settlement”—all of which might be useful mechanisms for protecting rights of disadvantaged groups, whether indigenous peoples, women, or working people.

In line with the recommendations of the Special Rapporteur on the right to food, the indigenous peoples report recommends that “States undertake robust human rights impact assessments” of all trade and investment agreements, ensuring that “gender considerations” and its “intersecting relationship with other sources of discrimination” are adequately integrated into the development of such assessments. Additional relevant recommendations include:

Member States ensure that references to the duties of both Governments and businesses to respect human rights, in accordance with the Guiding Principles on Business and Human Rights, are included in all new and renegotiated international investment agreements [...].

Act collectively to consider ways to achieve better balance between investor and corporate rights and the human rights of all citizens with investment and free trade regimes [...].

In the context of the post-2015 development agenda, reconsider development paradigms that do not lead to sustainable and inclusive development and poverty reduction amongst all groups.

Finally, the report also excellently captured the key problem in paragraph 65 about the lack of coherence within international law, stating:

International investment and free trade law regimes have been developed as a separate strand of international law from human and indigenous rights standards. Despite the strong public interest issues at stake within international investment agreements and the customary legal status of many human rights principles, there are no formal enforcement mechanisms to ensure that trade and investment agreements uphold human rights.

Organizing and Collective Voice

While the reports of the experts are uneven in their attention to gender equality and have often lacked a specific focus on women, they provide valuable assessments of the enabling environment, nationally and globally, that is needed for women's empowerment. The *2016 Report of the Special Rapporteur on the right to freedom of peaceful assembly and of association (A/71/385)* has a detailed section on women workers, including those employed outside of home in both the formal and informal economy, and those working in paid domestic work, "the quintessential precarious work." Among its observations is the point that gender-based violence in the workplace limits women's ability to exercise the right to organize at work, noting that no international standard addresses the issue. Moreover, it remarks that:

[t]he International Covenant on Economic, Social and Cultural Rights requires that States ensure that people can organize and join workers' associations that address their concerns, and that particular attention be given to domestic workers, rural women workers, women working in female-dominated industries, and women working at home, who are often deprived of that right.

This theme is taken up in virtually all of the reports on women's economic empowerment, which emphasize the importance of collective voice and the right to organize. The ODI report

identifies "women's collective action and leadership" as one of the six elements that can enable or constrain women's economic employment. The High-Level Panel report, under the topic of "strengthening visibility, collective voice and representation," also highlights the importance of women's organizing in both the formal and informal economy, stating that "[o]rganizing allows working women to voice their needs and demands more effectively, advocate for an enabling legal and policy environment, enhance their bargaining power, and increase access to markets on fair and efficient terms."²⁵

Focusing attention on the participation of women in the informal economy, this report points out that informal workers are also engaging in collective negotiations—if not in the workplace, with global human rights organizations, including ILO, UN Habitat, and the UN Framework Convention on Climate Change: "In all campaigns, the use of human and labour rights mechanisms is key, such as using CEDAW and shadow reporting as levers to expand claims on labour rights."²⁶

What these reports all implicitly acknowledge is that even with a more enabling policy environment, economic empowerment, like all forms of empowerment, comes about primarily from the bottom up, not the top down. As UN Women state in their report:

Women's organizing and the strength of their autonomous movements are the strongest predictors of gender equality laws and policies across a range of areas from family law to violence against women and from non-discrimination in employment to childcare services. [...] Women's collective action has also been crucial for ensuring the translation of legal rights into the effective delivery of services on the ground, as well as for demanding accountability and redress for major delivery failures. [...] In fact, the process of claiming rights can itself contribute to building state accountability for women's rights.²⁷

²⁵ UN Secretary-General's High-Level Panel on Women's Economic Empowerment. (October 2016), p. 99.

²⁶ *Idem*, p. 87.

²⁷ UN Women. (2015). *Progress of the World's Women 2015-2016: Transforming Economies, Realizing Rights*.

Implementation and Accountability Require Better Measurement

The lack of a global indicator on gender violence in the workplace was identified by the Special Rapporteur on the rights to freedom of peaceful assembly and of association. This could be potentially addressed through the 2030 Agenda for Sustainable Development. Specifically, in SDG 5 on gender equality, the indicator 5.2.2 on sexual violence against women includes disaggregation by place where occurred, and can be linked to SDG 8 on decent work—specifically to indicator 8.8.2 on national compliance with labour rights (free-

dom of association and collective bargaining) by sex and migrant status.

The 2030 Agenda is forthright, certainly stronger than the Millennium Development Goals, on gender analysis both in scope and in its integrated and inter-sectoral approach. It also calls for action at national, regional, and global levels, and provides a platform for accountability across all regions. It has been well used by women's rights advocates, spearheaded by the Women's Major Group, and their organizing

Box 6: Seven Principles for a Transformative Agenda for Women's Economic Empowerment

- ⇒ *No woman left behind.* The focus must be on women at the base of the economic pyramid, regardless of their characteristics or circumstances. Leaving no one behind—including the one billion people still living in extreme poverty—is a key principle of the 2030 Agenda.
- ⇒ *Nothing done for women without women.* Women's voice and participation must be central to all actions.
- ⇒ *Equal focus on rights and gains.* Enabling women's economic empowerment is not only the "right" thing to do to honour the states' commitment to international human rights. It is also the "smart" thing to do for human development, inclusive growth, and business.
- ⇒ *Tackle root causes.* Addressing adverse social norms and all forms of discrimination is critical. Gender inequality in the economy is rooted in and reinforces gender inequality in society.
- ⇒ *State parties must respect international human rights and labour standards.* Action by states must be consistent with agreed upon international standards—as laid out in the Convention for the Elimination of All Forms of Discrimination Against Women (CEDAW) and in ILO conventions and recommendations.
- ⇒ *Partnerships are critical.* Progress requires action from the local to the global level and by all parts of society—individual, businesses, governments, employer and worker organizations and civil society—often working in partnerships to achieve scalable and sustainable impact.
- ⇒ *Deliver globally.* This is a global agenda. While the challenges and solutions vary, action is needed in every country.

and advocacy across a number of policy processes demonstrate and propel an intersectional and feminist analysis.

As work continues on the global indicator framework, UN Women along with women's and human rights groups, are pressing for additional data disaggregation by sex in goals that lack specific gender dimensions. Major advocacy efforts are needed to include indicators disaggregated by sex for the goals on water resource management, energy efficiency, production and consumption, and climate change.

Civil society organizations and women's rights groups are also engaging more strongly on global systemic constraints to national policy. CESR's report includes a recommendation to "re-tool the High-Level Political Forum on Sustainable Development to combat the transnational obstacles to achieving the goals"—which should include the nexus of targets that link women to the world of work. Increasing advocacy and action among women's rights groups and feminist economists also address the links between women's rights (and economic empowerment) and macroeconomic policies. Much of this centers on and emphasizes the essential place of the public sector, but treatment varies on addressing the constraints to an effective public sector, the impact of corporate behavior, and the extent to which it contributes or competes.

The High-Level Panel identified a set of principles for a transformative agenda for women's economic empowerment that highlights the importance of anti-discrimination legislation and labour standards (see Box 6). In the embrace of corporate partnerships to advance such policies, it would be useful to weigh the "smart" gains to "inclusive growth and business" against the economic impact of the corporate sector and its possible negative effects on women's economic security, since such partnerships tend to come as a package.

The High-Level Panel recognizes the importance of labour standards and adherence to human rights instruments, but without identifying the respective responsibilities of partnerships and their "stakeholders." Specifically it states:

Laws—and their enforcement—are needed in line with international labour standards and CEDAW, to guarantee nondiscrimination, equal pay for work of equal value, the elimination of violence against women in the workplace and elsewhere, as well as social protection for all [...]. Actions by the public sector are essential to implement legal protections and to remove the existing array of discriminatory laws and regulations— including those in property, inheritance and family law. The legal sanctions and policy biases against informal workers [...] must be eliminated, while marginalized workers— particularly domestic and migrant workers—need to be protected and supported.²⁸

Using CEDAW to Challenge Global Constraints

CESR points out that CEDAW—now ratified by 187 countries—can be a very revealing lens through which to analyse economic policies, related responsibilities, and their impact on women's empowerment, prompting the question of whether a given tax policy or system is contributing towards the "full development and advancement of women," upholding women's

right to "free choice of profession and employment," or contributing towards the "elimination of prejudices" based on "stereotyped roles for men and women."²⁹

28 UN Secretary-General's High-Level Panel on Women's Economic Empowerment. (October 2016), p. 95.

29 Donald, K. "Women's rights and revenues: why we can't achieve gender equality without fiscal justice." CESR (March 2015).

CESR's 2016 report, *From Disparity to Dignity: Tackling Inequality through the SDGs*, points to the concept of "substantive equality," elaborated in CEDAW, which goes beyond formal equality to scrutinize and address the results and outcomes of laws and policies; which also takes into account the fact that inequality is structural as well as formal; which requires that "both unequal outcomes and unequal opportunities must be scrutinized; and different treatment might be required to move towards equality in practice, including temporary special measures and affirmative action."³⁰ Detailing the concept further, UN Women's *Transforming Economies, Realizing Rights* makes clear that: "It also requires specific measures to be adopted that redress women's disadvantages and, in the longer term, the transformation of the institutions and structures that reinforce and reproduce unequal power relations between women and men."³¹

This focus on outcomes as well as opportunities to measure inequality is essential. However, it cannot be limited to the national level alone. The state must live up to its full range of responsibilities that extend beyond a legal framework to encompass one of "respect, protect and remedy" for domestic and extraterritorial violations; and the international community, its instruments, and institutions are accountable for an enabling environment and support to policy choices that enable states to do so. Submissions by civil society organization related to the periodic report of Switzerland to CEDAW and the CEDAW Committee response demonstrate the importance and possibility of holding state parties accountable not only for their responsibilities within borders but also in cross-border ways.

As a party to CEDAW, Switzerland is obliged to prevent private sector conduct that might undermine women's rights extraterritorially by

helping to prevent corporate tax abuse and enable other countries to mobilize sufficient revenues to fulfill human rights. But although it has committed to take part in an international effort to eliminate the causes of illicit financial flows, whose impacts on developing countries it judged "nefarious" to date, it has refused to conduct an independent assessment of the ways in which its own policies, including bank secrecy laws, corporate tax privileges, and weak reporting standards, encourage overseas tax abuse. Responding to a submission in 2016 on Swiss responsibility for the extraterritorial impacts of tax abuse on women's rights (brought by CESR, Alliance Sud, the NYU Law School Global Justice Clinic, Public Eye, and the Tax Justice Network), the UN CEDAW Committee's Concluding Observations on Switzerland expressed concern that Switzerland's financial secrecy policies and rules on corporate reporting and taxation can negatively impact on the ability of other States, particularly those already short of revenue, to mobilize maximum available resources for the fulfillment of women's rights. The Committee urged Switzerland to honor its international human rights obligations by undertaking "independent, participatory, and periodic" impact assessments of the extraterritorial effects of its financial secrecy and corporate tax policies on women's rights and substantive equality, and public disclosure of its findings. As the Tax Justice Network highlighted:

[t]he ground-breaking outcomes of CEDAW's review of Switzerland indicate what can be achieved when human rights and tax justice advocates join forces to use these mechanisms to challenge cross-border tax abuse as a violation of human rights.³²

This collaboration also shows the value of human rights instruments in addressing **global systemic issues** that perpetuate economic injustices, particularly as regards gender and more importantly women's economic empowerment.

³⁰ CESR (2016). *From Disparity to Dignity: Tackling Inequality through the SDGs*, p. 13.

³¹ UNW. (2015). *Progress of the World's Women 2015-2016: Transforming Economies, Realizing Rights*, p. 35.

³² "UN criticises Switzerland and pressure mounts over human rights impacts of tax havens." Tax Justice Network (December 1, 216).

What Future for Women's Economic Empowerment?

Women's economic empowerment is not only a matter of income or working conditions in formal employment. Nor is the enabling environment needed to realize it limited to national laws and policies, but must include the macroeconomic policy environment, and beyond that, the global one.

So how does women's economic empowerment further the realization of women's rights and gender equality? It requires fundamental changes in macroeconomic policies, and must be a core part of economic policymaking, long regarded as the province of experts, not citizens, and extends the reach of and accountability to the human rights agenda.

Women's economic empowerment holds the potential for integrating efforts to achieve substantive equality within a broader-based agenda for tackling inequalities, breaking out of a sector and silo approach to gender equality. But at a time of increasing challenges to the ability of the growth agenda to be inclusive and sustainable, can it be realized solely at the national level? Even if governments can be persuaded to take up the issue of redistribution—which is essential for reducing inequalities, with or without economic growth—can they do this without taking on the global systemic constraints, like trade and investment, taxes, and finance? Their ability and willingness to do so will become increasingly difficult in view of the fact that these constraints benefit many times the very corporate partners they currently seek to embrace. This reality also raises the question of the extent to which the growing number of corporate champions of women's economic empowerment help or hinder

strategies to hold accountable economic policies and players, domestically and externally, for ensuring their role as positive drivers and enablers of this goal.

Recent developments in the application of human rights instruments are moving forward the long-overdue application of human rights instruments to complex systemic issues and policies, including fiscal and monetary, trade, investment, and finance. As both human rights and development strategies are currently being advanced to achieve the 2030 Agenda for Sustainable Development and the SDGs, can they be more fully integrated into that Agenda, along with its targets and indicators, including those related to means of implementation? In this regard it is encouraging that the Member States and the UN system of reporting, evaluation, and accountability have the potential for holding states responsible for the extraterritorial obligations of their public and private institutions.

The 2030 Agenda as a whole, including gender equality and women's empowerment, will not be realized unless the UN system and its Member States, embrace first and foremost the primacy of the public sphere – the need to strengthen public institutions, mobilize public resources and embrace/implement commitments and actions to ensure public participation and accountability. Democratic governance is a *sine qua non* for gender equality—central not only for women's employment but for the full gamut of women's rights, including enjoyment of essential services, the right to live in a healthy planet, the fight against individual and institutional violence, and economic autonomy.