Thank you Mr co-facilitator. Some brief comments on some of the issues that have been discussed so far.

First, regarding who decides global tax standards and norms.

Yesterday, one delegation read out a long list of African countries that participated in an OECD meeting on tax, supposedly to illustrate that developing countries are invited to participate in the OECD. We think it’s important to highlight that that was not a decision making meeting. It was a regional consultation, about which the OECD itself had said: “developing countries can have a voice, but they cannot have a vote”.

The decision making about the global tax standards takes place in closed door meetings in Paris, where more than 100 countries are currently excluded. While OECD always seems open to inviting both developing countries and civil society to consultations, workshops, and implementation meetings, no one has suggested to invite all countries to the room where the decisions are made.

It is extremely surprising to see governments that pride themselves of being democratic, defend the right of an exclusive club of countries to decide the global tax standards for everyone else.

To state the obvious, this is extremely undemocratic.

Furthermore, it’s not true that a non-democratic process will lead to more efficient solutions, since no country will feel committed to comply with standards that have been decided in rooms where they were not welcome.

If we continue like this, we will see an even more fragmented tax system, with more unilateral action, more double taxation and double-non-taxation.

Therefore, we need an intergovernmental body with universal membership. We want to highlight that the current wording in paragraph 25 – which talks about upgrading – does not ensure universal membership, and therefore we will need a clearer and more specific wording.

On the issue of gender, we generally welcome that in some cases stronger text has been introduced. However, there is still a strong tendency towards the instrumentalization and commodification of women aimed at improving the profitability and competitiveness of business.
This is a **dangerous departure** from recognizing the inherent entitlements of women as **full and equal citizens** and subjects of human rights.

**Achieving the full realization of human rights**, including women’s rights, gender equality and women’s empowerment is central to the **sustainable development** and poverty eradication agendas. This must be an **end in itself**.

Moreover, we want to **stress the importance** to promote gender-responsive policies and programmes that ensure

- **equal pay for equal work** or work of equal value
- **full and equal access to** and control over assets
- **address the gendered division of labour**, and
- **prevent discrimination** against women in the workplace, in order to support the reconciliation of paid work with family/care responsibilities for both women and men, with particular attention to women domestic workers, including protection from violence and abuse, fair terms of employment and a **safe and healthy working environment**.

Lastly, as regards **private finance**, some governments seem to assume that all types of business are **the same** and any business is **good for** the achievement of the SDGs.

However, we know very well that small and medium enterprises in developing countries are **not able to compete** with multinational enterprises that **don’t pay** their taxes, and that promoting multinational enterprises can sometimes **drive small local business** out of the market. We **must therefore keep** domestic and international business as **two separate chapters**.

We also know that multinational enterprises do **not necessarily lead** to inclusive growth, sustainable development, jobs, technology transfer and economic diversification. In fact, we **don’t even have** a solid **international framework** to ensure that multinational enterprises **respect** national legislation or even human rights.

We also know that public private partnerships **often leave the risks with the public sector** and the **profits with the private partner**. There is also a risk of proliferation of user fees, which can lead to the exclusion of the poorest people.

The proliferation of initiatives and platforms creates **additional risks** in this regard.

We therefore **need a criterion-based accountability and governance framework**, including oversight, regulation, independent evaluation, and transparent monitoring and reporting for public private partnerships.
Furthermore, the Addis Ababa conference therefore needs to ensure that all governments commit to engage constructively in the ongoing development of an international legally binding instrument on human rights and business under the Human Rights Council.

We have specific recommendations on individual paragraphs developed by civil society, as well as specific comments from the Women’s Working Group on FfD, and can share these with delegations upon request.

Thank you