

FfD Consultations (May 11-15) – CSO intervention on DRM, Gender Justice & Private Finance

Statement delivered by Ms. Tove Maria Ryding, EURODAD

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