



GLOBAL ALLIANCE FOR TAX JUSTICE

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UN budget shortfalls impact the work of Human Rights Treaty Bodies, undermining the promotion and protection of women's rights

GATJ calls on UN member states to pay their dues in order to continue the critical work of Human Rights Treaty Bodies.

The Global Alliance for Tax Justice (GATJ) is deeply concerned about **the critical [funding shortfall](#) affecting UN human rights mechanisms, owing to a number of UN member states delaying payment of their contributions**. GATJ understands that this will result in **the likely cancellation of six treaty body sessions in 2019, including the 74th session of the Convention on the Elimination of Discrimination Against Women (CEDAW)**.

CEDAW, which celebrates its 40th anniversary this year, is the most comprehensive treaty on women's rights to date, enshrining State action to address discrimination against women and obligation to realise [substantive equality](#). ***"The likely postponement of this year's review session undermines CEDAW's ability to implement its mandate, especially at a time when women's human rights are under threat and space for women's rights activists globally is shrinking"***, Caroline Othim explains. The GATJ's Global Campaigns and Policy Coordinator in Africa, Othim works on the interconnections between tax justice and women's rights, co-chairing GATJ's Tax and Gender Working Group, along dozens of human and women rights activists, academics, International NGOs, Civil Society Organisations, investigative journalists and trade unionists from more than 40 countries.

This Working Group provides a space to engage directly in campaign and policy work on tax and gender, also aims to strengthen the global integration of tax and gender justice organizations.

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“Women’s human rights, members of the Tax & Gender Working group condemn, are often denied as a result of underfunded or privatised public services, the erosion of social protections and the rollback of collective bargaining rights as well as the negative effects of climate change. Tax revenue losses from an international tax system that enables illicit financial flows, including corporate tax abuses and secrecy jurisdictions, undermines the obligations of member states to meet women’s human rights – such as the right to clean water, the right to health and to education. Where regressive consumption taxes, like Value Added Tax (VAT), are used to fill revenue gaps, the tax burden falls disproportionately on women”.

CEDAW is a vital tool for tax justice advocates to hold states accountable for violations of women’s rights, such as the CEDAW Committee’s engagement with [Switzerland](#), [Luxembourg](#), and the [United Kingdom & N. Ireland](#) over their financial secrecy and corporate tax rules. The potential cancellation of the 74th session threatens to interrupt the tremendous momentum that the Committee has created in exposing such injustices. **Amidst the global pushback against the promotion and protection of women’s rights, UN member states must act to ensure that CEDAW and the other treaty bodies can function effectively to uphold the UN human rights system.**

“We commend the UN member states that have already paid their contributions and call on all UN member states to pay fees without delay and ensure sustainable financing for the UN human rights mechanisms”.

The Global Alliance for Tax Justice

The Global Alliance for Tax Justice is a growing movement of civil society organisations and activists, including human and women’s rights organisations, academics and trade unions, united in campaigning for greater transparency, democratic oversight and redistribution of wealth in national and global tax systems.

We comprise the five regional networks of Africa, Latin America, Asia-Australia, North America and Europe, which collectively represent hundreds of organisations:

[Tax Justice Network-Africa](#),

la [Red de Justicia Fiscal de América Latina y el Caribe](#) (RJFLAC),

[Tax & Fiscal Justice Asia](#),

[Tax Justice Europe](#),

the [FACT Coalition](#) and [Canadians for Tax Fairness](#).