

A Human Rights Lens to Economic Justice

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CSW64 Roundtable

Reviving Beijing Neglected Macroeconomic Agenda: Tax Justice for Women's Rights

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UNITED NATIONS CHARTER BODIES



INTERNATIONAL BILL OF HUMAN RIGHTS

TREATY MONITORING BODIES

CONVENTION AGAINST TORTURE AND OTHER CRUEL, INHUMAN OR DEGRADING TREATMENT OR PUNISHMENT



CONVENTION ON THE RIGHTS OF THE CHILD



INTERNATIONAL CONVENTION FOR THE PROTECTION OF ALL PERSONS FROM ENFORCED DISAPPEARANCE



INTERNATIONAL COVENANT ON CIVIL AND POLITICAL RIGHTS



CONVENTION ON THE ELIMINATION OF ALL FORMS OF DISCRIMINATION AGAINST WOMEN



INTERNATIONAL CONVENTION ON THE RIGHTS OF ALL MIGRANT WORKERS AND THEIR FAMILIES



INTERNATIONAL COVENANT ON ECONOMIC, SOCIAL AND CULTURAL RIGHTS



INTERNATIONAL CONVENTION ON THE ELIMINATION OF ALL FORMS OF RACIAL DISCRIMINATION



CONVENTION ON THE RIGHTS OF PERSONS WITH DISABILITIES



UNIVERSAL DECLARATION OF HUMAN RIGHTS



LEGAL CASE



COURT



INDEPENDENT EXPERT BODY



INDEPENDENT EXPERT



DECLARATION



TREATY



CIVIL SOCIETY ENGAGEMENT



ADDITIONAL RESOURCES

Human rights & SDGs at risk by neoliberalism

Human rights indicator	Human rights affected and link to SDGs
<p>820 million people around the world are undernourished, while 2.01 billion people are in moderate or severe food insecurity.</p>	<p>Right to food. Violates Article 11 of the ICESCR – the human right to an adequate standard of living, which includes adequate food, clothing and housing. SDG indicator 2.1.1 (prevalence of undernourishment). SDG indicator 2.1.1 (prevalence of moderate or severe food insecurity).</p>
<p>2,000 million people lack access to essential medicine. At least half of the world’s population of 7.3 billion do not have full coverage of essential health services. Over 800 million people (almost 12% of the world’s population) spend at least 10% of their household budgets on healthcare. Sub-Saharan Africa suffers from the highest maternal mortality rate (MMR), at 920 maternal deaths per 100,000 live births, followed by South Asia, with an MMR of 500. This compares with an MMR of 8 in industrialised countries.</p>	<p>Right to health right to life. Violates Article 12 of the ICESCR and Article 1 of the Alma-Ata Declaration. It is not the mere right to health, but rather the highest attainable standard of health, which is a higher threshold. Violates Article 3 and 6 of Convention on the Rights of the Child. Violates Article 12 of CEDAW. SDG 3.8 (achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines). SDG 3.1 (MMR).</p>
<p>844 million do not have access to even a basic drinking water service, while 2.1 billion lack access to safe, readily available water at home. Meanwhile, 2.3 billion still do not have basic sanitation services and 4.5 billion lack safely managed sanitation.</p>	<p>Right to water and sanitation, right to life. SDG 6.1 (by 2030, achieve universal and equitable access to safe water and sanitation for all). SDG 6.2 (access to adequate and equitable sanitation and hygiene).</p>
<p>880 million residents – representing 29.7 per cent of the urban population in 2014 in the developing world – lived in slums in 2014.</p>	<p>Right to housing. Violates Article 11 of the ICESCR – the human right to an adequate standard of living, which includes adequate food, clothing and housing. SDG 11.1 (access for all to adequate, safe and affordable housing and basic services).</p>

Universal Declaration of Human Rights

Art. 22. Everyone, as a member of society, has the right to social security and is entitled to realization, through national effort and international co-operation and in accordance with the organization and resources of each State, of the **economic, social and cultural rights indispensable for his dignity and the free development of his personality.**



Economic Rights & ICESCR



International Covenant on
Economic Social and Cultural Rights

➡ **Art. 1.** All peoples have the right of self-determination. By virtue of that right they freely determine their political status and freely pursue their **economic**, social and cultural **development**.

➡ **Art. 2.** Each State Party to the present Covenant undertakes to take steps, individually and through international assistance and co-operation, especially economic and technical, to the **maximum of its available resources**, with a view to achieving progressively the full realization of the rights recognized in the present Covenant by all appropriate means, including particularly the adoption of legislative measures.

The States Parties to the present Covenant undertake to guarantee that the rights enunciated in the present Covenant will be exercised **without discrimination of any kind** as to race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status.

CEDAW & General Recommendations



CEDAW Art. 2. (d) State parties must **To refrain from engaging in any act or practice of discrimination** against women and to ensure that public authorities and institutions shall act in conformity with this obligation

GC 24 - Right to health requires **budgetary measures for the fulfilment of economic, social and cultural rights** which include addressing tax abuses as part of their obligations with respect to economic, social and cultural rights.

GR 35. Para. 14. Gender-based violence...‘takes multiple forms, such as **economic harm...**and is often **exacerbated by cultural, economic, ideological, technological, political, religious, social and environmental factors**, as evidenced, among others, in the contexts of displacement, migration, **increased globalization of economic activities including global supply chains, extractive and offshoring industry** and‘ is also affected by **political, economic and social crises.**’

Beijing Declaration & Platform for Action

Strategic objective I.2.

Equality and non-discrimination under the law and in practice

SO G.1. Women's equal access to and full participation in power structures and decision-making

SO G.2. Women's capacity to participate in decision-making and leadership

SO I.1. Promote and protect the human rights of women, especially CEDAW

SO A.1. Macroeconomic policies and development strategies that address the needs and efforts of women in poverty

SO A.2. Revise laws and administrative practices to ensure women's equal rights and access to economic resources

Business & Human Rights Norms

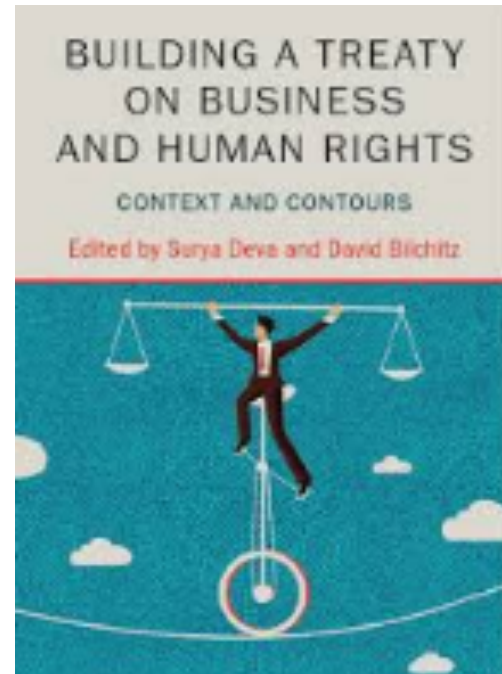
THREE PILLARS of the UN GUIDING PRINCIPLES



GENDER DIMENSIONS of the Guiding Principles on Business and Human Rights



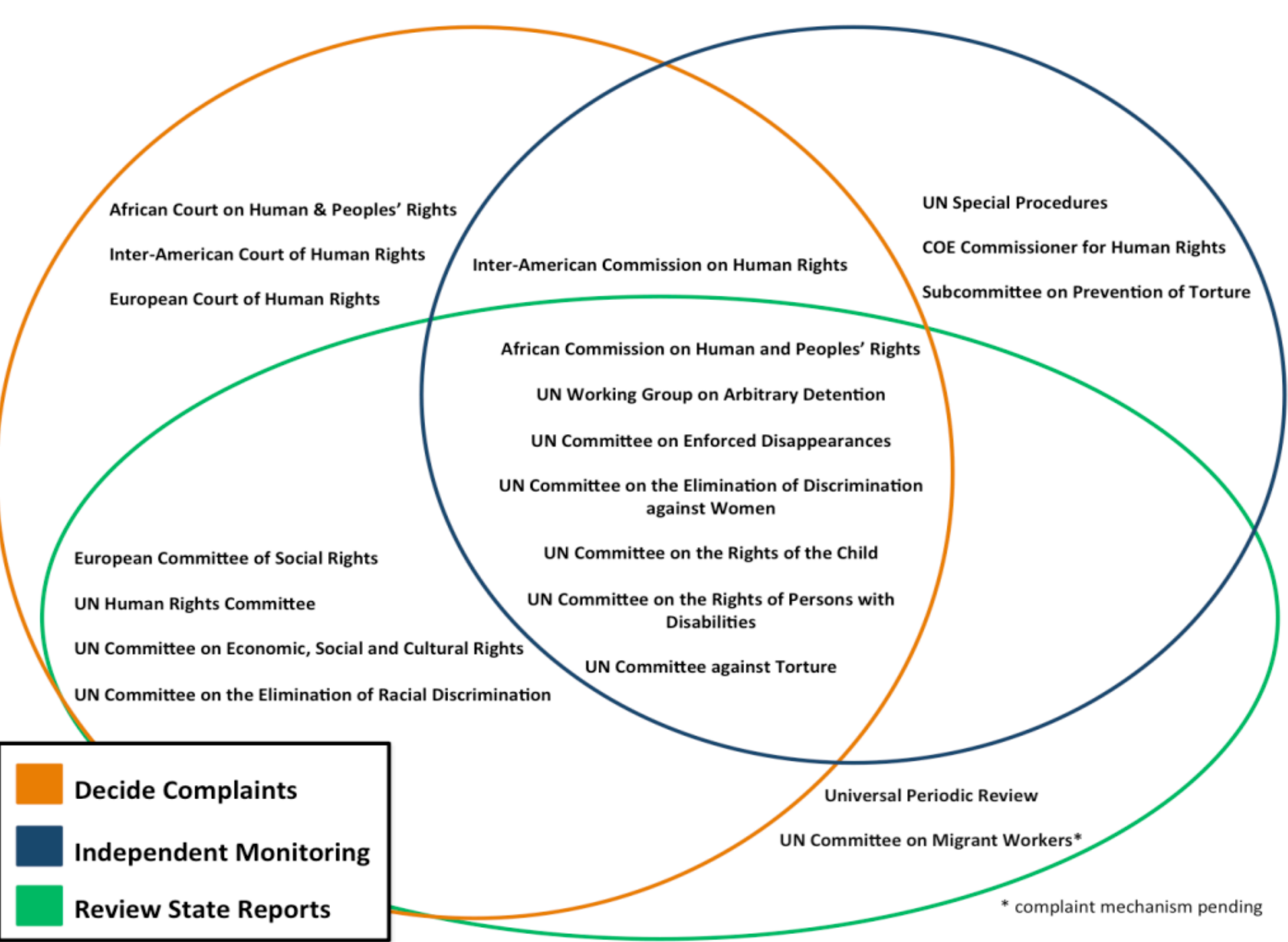
BHRT Art.12. A State Party shall not decline to render mutual legal assistance in claim involving liability for harms or criminal offences, within the scope of this (Legally Binding Instrument) on the ground that the request is considered to involve **fiscal matters or bank secrecy.**



Other Relevant Guidance

➤ [Maastricht Principles](#) on Extraterritorial Obligations of States in the Area of Economic, Social and Cultural Rights

➤ Committee on the Convention on the Rights of the Child (CRC) noted that the '[widespread practices of tax evasion and corruption are believed to have a negative effect on the level of resources available for the implementation of the CRC](#)'



Decide Complaints

Independent Monitoring

Review State Reports

* complaint mechanism pending

Regional HRts Instruments

Europe

Conv. HR. No clear protection of economic rights

Africa

Charter Art. 22. **Right to economic development**...in the equal enjoyment of the common heritage of mankind

Principles Art. 15 States need **sufficient resources** to progressively realise economic, social and cultural rights. There are a variety of means through which states may raise these resources, **including taxation**.

Regional HRts Instruments

➡ Americas

Conv. HR Art. 26. States must adopt measures, both internally and through international cooperation, **especially those of an economic and technical nature**, with a view to achieving progressively, by legislation or other appropriate means, the full realization of the rights implicit in the economic, social, educational, scientific, 9 and cultural standards

➡ Asia (non-binding)

HR Charter 1.6 ‘...believe that political and **economic systems have to operate within a framework of human rights** and freedoms to ensure economic justice, political participation and accountability, and social peace.’

Examples of National Level Frameworks

➤ **France:** duty of vigilance [law](#) imposing due diligence on multinationals to prevent serious human rights abuses in supply chains

➤ **Brazil:** [Decree 9.571/2018](#) on voluntary business and human rights principles

