**The Feminists for a Binding Treaty**

**#Feminists4bindingtreaty**

 **Integrating a gender perspective into the legally binding instrument on transnational corporations and other business enterprises**

**Comments on the zero draft proposed by the OEIGWG Chair**

5 October 2018

The Feminists For a Binding Treaty is a collective of over 15 organisations working together to integrate a gender perspective into the legally binding instrument on the activities of transnational corporations and other business enterprisesand to ensure that a gender approach and women’s voices, rights, experiences and visions are visible and prioritized throughout the negotiation process.

We welcome and sincerely appreciate the efforts by the Chair-Rapporteur to address the significant governance and accountability gaps with regard to transnational corporate-related human rights abuses and his commitment to ensure the adoption of a legally binding instrument on transnational corporations and other business enterprises with respect to human rights. We also appreciate the release of the zero draft in advance of the fourth OEIGWG session and the opportunity to provide our views on this draft.

We stress that the Zero Draft must be strengthened to take into account the lived realities of women and girls and to ensure their human rights.

The Zero draft fails to acknowledge the structural and systematic barriers for women to realize their human rights in the face of corporate human rights abuses. For instance, certain business sectors are characterised by occupational segregation based on gender stereotypes, women face gender-based discrimination and sexual violence in the workplace and in the context of extractive activities, and women face additional barriers in accessing justice for business-related abuses, particularly of a transnational character, due to discriminatory contexts and laws against women. As a whole, the Zero Draft needs a stronger focus on the human rights of women, girls and gender non-conforming persons; on the importance of incorporating a gender approach; and more emphasis on gender equality.[[1]](#footnote-1)

Integrating a gender justice approach into the treaty hence means acknowledging and addressing how businesses have different, disproportionate, or unanticipated impacts on women and gender non-conforming persons, as a result of gender-based systemic discrimination in societies. This approach is essential to the very purpose of the prospective treaty if it is to put the concerns of rights holders at the center and to effectively ensure the prevention, protection and remediation of business-related harms for all.

In early August 2017, responding to the Chair-Rapporteur’s open invitation for input, we sent a [written contribution](https://wilpf.org/wp-content/uploads/2017/10/Jt-statement-gender-into-the-treaty-October-2017.pdf) to the Mission of Ecuador. The contribution highlighted three key areas of recommendations that can help ensure a meaningful inclusion of a gender perspective in the legally binding instrument: (i) mandatory gender impact assessments of business activities, (ii) gender-sensitive justice and remedy mechanisms, (iii) ensuring respect, protection and an enabling environment for women human rights defenders.

In light of these recommendations, we urge States participating in the upcoming session of the OEIGWG to consider the following suggestions for amendments to the Zero Draft.

1. **Article 1 Preamble:**
* **Explanation:**

The preamble should acknowledge the differentiated impacts of business activities on women and women’s essential role in the process of creating an instrument to remedy these impacts. It should also recall States’ pre-existing obligations to protect women from business-related human rights abuses under the Convention on the Elimination of All Forms of Discrimination against Women. In addition, it must be explicitly recognised that economic policies and associated business activities must be aligned with existing human rights standards and environmental wellbeing,[[2]](#footnote-2) and that the existing dominant economic framework is not conducive to these objectives.

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| **Original text** | **Suggested changes** |
| The State Parties to this Convention,Stressing that all human rights are universal, indivisible, interdependent and inter-related;Upholding that every person has the right to equal and effective access to justice and remedies in case of risk or harm decisive for the enjoyment of their rights;Recognizing the rules of international law and international human rights law with respect to the international responsibility of States;Stressing that the obligations and primary responsibility to promote, respect protect and fulfill human rights and fundamental freedoms lie with the State, and that States must protect against human rights abuse by third parties, including business enterprises, within their territory or otherwise under their jurisdiction or control, and ensure respect for and implementation of international human rights law;Recalling the UN Charter articles 55 and 56 on international cooperation, including in particular with regard to universal respect for, and observance of, human rights and fundamental freedoms for all without distinction of race, sex, language or religion;Underlining that all business enterprises, regardless of their size, sector, operational context, ownership and structure shall respect all human rights, including by avoiding causing or contributing to adverse human rights impacts through their own activities and addressing such impacts when they occur;Upholding the principles of non-discrimination, participation and inclusion, and self-determination;Desiring to contribute to the development of international law and international human rights law in this field;Pursuing the fulfillment of the mandate established by the Human Rights Council Resolution 26/9;Hereby agree as follows: | The State Parties to this Convention,Stressing that all human rights are universal, indivisible, interdependent and inter-related;Upholding that every person has the right to equal and effective access to justice and remedies in case of risk or harm decisive for the enjoyment of their rights;Recognizing the rules of international law and international human rights law with respect to the international responsibility of States;Stressing that the obligations and primary responsibility to promote, respect protect and fulfill human rights and fundamental freedoms lie with the State, and that States must protect against human rights abuse by third parties, including business enterprises, within their territory or otherwise under their jurisdiction or control, and ensure respect for and implementation of international human rights law;Recalling the UN Charter articles 55 and 56 on international cooperation, including in particular with regard to universal respect for, and observance of, human rights and fundamental freedoms for all without distinction of race, sex, language or religion;Underlining that all business enterprises, regardless of their size, sector, operational context, ownership and structure shall respect all human rights, including by avoiding causing or contributing to adverse human rights impacts through their own activities and addressing such impacts when they occur;Upholding the principles of non-discrimination, participation and inclusion, and self-determination;***Recognizing the different and often disproportionate effects of business-related human rights abuses on women and those living in marginalised situations, and the additional barriers faced by such groups in seeking access to remedies, and keeping in mind the need for meaningful participation of women and marginalised communities at all levels of policy-making and implementation and the need for gender-specific measures on business and human rights.******Recalling that the Convention on the Elimination of All Forms of Discrimination against Women, adopted by the United Nations General Assembly on 18 December 1979, provides that States Parties to that Convention shall take all appropriate measures to eliminate discrimination against women by any person, organization, or enterprise.******Recognizing the violence to individuals, communities, and the environment associated with the current economic system and associated business activities that are predicated on extraction and unlimited growth, adversely impacting on the enjoyment of human rights and unable to be sustained within our planetary boundaries and resources.***Desiring to contribute to the development of international law, international environmental law and international human rights law in this field;Pursuing the fulfillment of the mandate established by the Human Rights Council Resolution 26/9;Hereby agree as follows: |

1. **Article 2 Statement of purpose**
* **Explanation:**

Business-related human rights abuses are not neutral and affect different groups of right holders, including women, in differential and sometimes disproportionate ways due to pre-existing and structural forms of discrimination. These groups also face additional barriers to justice in seeking remedy for business-related human rights violations.

The right to equality and non-discrimination is enshrined in all international human rights treaties and should also be reasserted with regard to States’ obligations to respect, promote, protect and fulfil human rights in the context of business activities. Non-discrimination should be stated in an intersectional manner and extend to any status.[[3]](#footnote-3) Throughout the treaty provisions and interpretation, States and others should adopt a “gender-responsive” approach, which means that rather than only identifying gender issues or work under the “do no harm” principle (connected with obligation to respect), any process will substantially help to overcome historical gender biases and to “do better” (also uphold the obligations to protect and fulfil) to achieve equality for all persons, in order for women to truly engage and benefit from such process and associated measures by states and others.

In this regard, and as guided by the human rights framework, substantive equality in practice requires a multifaceted approach which: **redresses disadvantage** (based on historical and current social structures and power relations that define and influence women’s abilities to enjoy their human rights); **addresses stereotypes, stigma, prejudice, and violence** (with underlying change in the ways in which women are regarded and regard themselves, and are treated by others); **transforms institutional structures and practices** (which are often male-oriented and ignorant or dismissive of women’s experiences); and **facilitates social inclusion and political participation** (in all formal and informal decision-making processes).[[4]](#footnote-4)

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| **Original text** | **Suggested changes** |
| 1. The purpose of this Convention is to: a. To strengthen the respect, promotion, protection and fulfilment of human rights in the context of business activities of transnational character;  | 1. The purpose of this Convention is to: a. To strengthen the respect, promotion, protection and fulfilment of human rights in the context of business activities of transnational character ***for all, without discrimination of any kind as to race, colour, sex, gender identity, sexual orientation, language, religion, political or other opinion, national, ethnic, indigenous or social origin, property, birth, disability, age and/or other status.*** |

1. **Article 7 Applicable law**
* **Explanation:**

Article 15 Implementation, paragraph 6, provides that the implementation and interpretation of this convention should be fully consistent with international human rights law and international humanitarian law. It also states that the convention shall be interpreted and implemented in accordance with the right to non-discrimination. These essential principles should be reflected in Article 7 on Applicable law, rather than under implementation, as article 7 defines the law governing the interpretation and implementation of the Convention. The right to equality and non-discrimination, as developed in the explanation above, should also be stated as a central aspect when defining the standards to comply with in interpreting and implementing the convention.

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| **Original text** | **Suggested changes** |
| 1. Subject to the following paragraph, all matters of substance or procedure regarding claims before the competent court which are not specifically regulated in the Convention shall be governed by the law of that court, including any rules of such law relating to conflict of laws. 2. At the request of victims, all matters of substance regarding human rights law relevant to claims before the competent court may be governed by the law of another Party where the involved person with business activities of a transnational character is domiciled. The competent court may request for mutual legal assistance as referred to under Article 11 of this Convention. 3. The Convention does not prejudge the recognition and protection of any rights of victims that may be provided under applicable domestic law. | **ADD A NEW PARAGRAPH 4 (BASED ON ARTICLE 15 IMPLEMENTATION PARAGRAPH 6)**1. Subject to the following paragraph, all matters of substance or procedure regarding claims before the competent court which are not specifically regulated in the Convention shall be governed by the law of that court, including any rules of such law relating to conflict of laws. 2. At the request of victims, all matters of substance regarding human rights law relevant to claims before the competent court may be governed by the law of another Party where the involved person with business activities of a transnational character is domiciled. The competent court may request for mutual legal assistance as referred to under Article 11 of this Convention. 3. The Convention does not prejudge the recognition and protection of any rights of victims that may be provided under applicable domestic law.***4. The application and interpretation of this Convention shall be consistent with international human rights law and international humanitarian law and shall be without any discrimination of any kind or on any ground, without exception.*** |

1. **Article 8 Rights of Victims**
* **Explanation:**

Remedies must address the unequal gendered power relations that govern the context of corporate abuses, particularly as women and women human rights defenders often face gender-specific violence, stigma, reprisals and job insecurity for reporting business-related abuses. The multiple and/or intersecting forms of discrimination experienced by women from marginalized groups must also be acknowledged and addressed.

All justice systems, both formal and quasi-judicial systems, should be secure, affordable and physically accessible to women, and are adapted and appropriate to the needs of women including those who face multiple and/or intersecting forms of discrimination. This provision should be drafted and interpreted to be gender-responsive and advance substantive equality (as outlined above in Article 2).

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| **Original text** | **Suggested changes** |
| 1. Victims shall have the right to fair, effective and prompt access to justice and remedies in accordance with international law. Such remedies shall include, but shall not be limited to:  | 1. Victims shall have the right to fair, effective***, ~~and~~*** prompt ***and gender-responsive*** access to justice and remedies in accordance with international law. Such remedies shall include, but shall not be limited to:  |
| 2. State Parties shall guarantee the right of victims, individually or as a group, to present claims to their Courts, and shall provide their domestic judicial and other competent authorities with the necessary jurisdiction in accordance with this Convention in order to allow for victim’s access to adequate, timely and effective remedies.  | 2. State Parties shall guarantee the right of victims, individually or as a group, to present claims to their Courts, and shall provide their domestic judicial and other competent authorities with the necessary jurisdiction in accordance with this Convention in order to allow for victim’s access to adequate, timely***, ~~and~~*** effective ***and gender-responsive*** remedies. |
| 5. States shall provide proper and effective legal assistance to victims throughout the legal process, including by: | 5. States shall provide proper***, ~~and~~*** effective ***and gender-responsive*** legal assistance to victims throughout the legal process, including by: |
| 5 d. Providing assistance with all procedural requirements for the presentation of a claim and the start and continuation of proceedings in the courts of that State Party. The State Party concerned shall determine the need for legal assistance, in full consultation with the victims, taking into consideration the economic resources available to the victim, the complexity and length of the issues involved proceedings. In no case shall victims be required to reimburse any legal expenses of the other party to the claim. | 5 d. Providing assistance with all procedural requirements for the presentation of a claim and the start and continuation of proceedings in the courts of that State Party. The State Party concerned shall determine the need for legal assistance, in full consultation with the victims, taking into consideration the economic resources available to the victim, the complexity and length of the issues involved proceedings ***and the historical and current social structures and power relations that define and influence victims’ abilities to enjoy access to justice***. In no case shall victims be required to reimburse any legal expenses of the other party to the claim. |
|  | New 5 (e): ***“Taking all appropriate measures to transform institutional structures and practices that undermine the participation and access to justice of women and affected communities.”*** |
| 11. States shall protect victims, their representatives, families and witnesses from any unlawful interference with their privacy and from intimidation, and retaliation, before, during and after any proceedings have been instituted. | 11. States shall protect victims, their representatives, families and witnesses from any unlawful interference with their privacy and from intimidation, and retaliation, before, during and after any proceedings have been instituted, ***including by ensuring the safety of human rights defenders and addressing the specific safety needs of women human rights defenders.*** |

1. **Article 9. Prevention**
* **Explanation:**

The adverse human rights and environmental impacts of corporate activities are not gender neutral; they may cause gender-specific harms and discrimination or exacerbate pre-existing gender roles and structures within a community. The disproportionate adverse impacts of business activities on women have been underlined by the Committee on Economic, Social, and Cultural Rights (the “CESCR”) in its General Comment No. 24.

The Working Group on the issue of human rights and TNCs and OBEs has also recognised in its 2017 report to the General Assembly that: “(...) if a gender lens is not applied to impact assessment (social, environmental or human rights) and the affected women are not meaningfully and directly involved in informed consultation processes, both States and businesses may be unable to capture the unique adverse impacts of business activities on women.”[[5]](#footnote-5) Even the new OECD Due Diligence Guidance for Responsible Business Conduct, published on May 31 2018, explicitly provides practical guidance on how to integrate gender to due diligence, including by collecting and assessing sex-disaggregated data.[[6]](#footnote-6) The Independent Expert on foreign debt and human rights has affirmed that:

“The validity and credibility of the data collected [in human rights impact assessments] need to be assessed in light of clearly articulated and transparent standards, which reflect the principles of non-discrimination, inclusion and participation. In order to ensure compliance with the human rights requirements of non-discrimination and that due attention is paid to the situation of groups at risk of marginalization or vulnerability, it is essential that indicators used provide information disaggregated by gender, disability, age group, region, ethnicity, income segment and any other grounds considered relevant, based on a contextual, country-level appreciation of groups at risk of marginalization.”[[7]](#footnote-7)

Gender Impact Assessments should be conducted with the meaningful participation of women from all affected communities, and take into account, inter alia, impact of operations on gender roles and gender-based discrimination, women’s health including prenatal and maternal health, gender-based and sexual violence, gendered division of labor on family and community levels, and access to and control of social and economic resources. In this assessment, multiple and/or intersecting forms of discrimination should be addressed.

The treaty should also provide the obligation of States to impose mandatory due diligence obligation on businesses in all sectors, operating or planning to operate in conflict-affected and high-risk areas. Such due diligence obligations should duly take into account the risk of sexual and gender-based violence, which is especially prevalent during times of conflict as acknowledged under Guiding Principle 7 of the UNGPs.

This provision should be drafted and interpreted to be gender-responsive and advance substantive equality (as outlined above in Article 2).

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| **Original text** | **Suggested changes** |
|  | **ADD A NEW PARAGRAPH 2 TO ARTICLE 9 (BASED ON ARTICLE 15 IMPLEMENTATION PARAGRAPH 5)*****2. State Parties shall take action to identify, prevent and mitigate the unique and/or heightened risks of violations of human rights within the context of business activities, on women, children, persons with disabilities, indigenous peoples, rural communities, migrants, refugees and internally displaced persons,*** ***among other groups, paying particular attention to the multiple or aggravated forms of discrimination faced by persons belonging to more than one of these groups.”***  |
|  | **ADD A NEW PARAGRAPH 3 TO ARTICLE 9 (BASED ON ARTICLE 15 IMPLEMENTATION PARAGRAPH 4 4)*****3. Special attention shall be undertaken in the cases of business activities in conflict-affected areas including taking action to identify, prevent and mitigate the human rights-related risks of these activities and business relationships and to assess and address the heightened risks of abuses, paying special attention to both gender-based and sexual violence.*** |
| 2. Due diligence referred to above under Article 7.1 shall include, but shall not be necessarily limited to:a. Monitoring the human rights impact of its business activities including the activities of its subsidiaries and that of entities under its direct or indirect control or directly linked to its operations, products or services. | **PARAGRAPH 2 OF ARTICLE 9 BECOMES PARAGRAPH 4*****4.*** Due diligence referred to above under Article 7.1 shall include, but shall not be necessarily limited to:a. Monitoring the human rights impact of its business activities including the activities of its subsidiaries and that of entities under its direct or indirect control or directly linked to its operations, products or services. ***Such monitoring shall include sex-disaggregated data, to identify any differential and/or disproportionate impacts on women, girls and other groups at risk of marginalization or vulnerability.***  |
| d. Reporting publicly and periodically on non-financial matters, including at a minimum environmental and human rights matters, including policies, risks, outcomes and indicators. The requirement to disclose this information should be subject to an assessment of the severity of the 6 potential impacts on the individuals and communities concerned, not to a consideration of their materiality to the financial interests of the business or its shareholders. | **PARAGRAPH ARTICLE 9 d) IS MODIFIED AS FOLLOWS:**d. Reporting publicly, periodically ***and in a timely manner*** on non-financial matters, including at a minimum environmental and human rights matters, including policies, risks, outcomes and indicators. The requirement to disclose this information should be subject to an assessment of the severity of the potential ***cumulative*** impacts on the individuals and communities concerned, not to a consideration of their materiality to the financial interests of the business or its shareholders. ***Such reporting shall include sex-disaggregated data, to identify any differential and/or disproportionate impacts on women, girls and other groups at risk of marginalization or vulnerability.*** |
| e. Undertaking pre and post environmental and human rights impact assessments covering its activities and that of its subsidiaries and entities under its control, and integrating the findings across relevant internal functions and processes and taking appropriate action. | **PARAGRAPH ARTICLE 9 e) IS MODIFIED AS FOLLOWS:**e. Undertaking pre and post environmental***, gender*** and human rights impact assessments covering its activities and that of its subsidiaries and entities under its control, and integrating the findings across relevant internal functions and processes and taking appropriate action. ***The appropriateness of the person(s) undertaking the assessments should be measured against pre-established criteria, which should include as a minimum: independence; appropriate expertise; adequate funding; diversity including but not limited to gender balance; and engagement of affected communities.***  |
| g. Carrying out meaningful consultations with groups whose human rights are potentially affected by the business activities and other relevant stakeholders, through appropriate procedures including through their representative institutions, while giving special attention to those facing heightened risks of violations of human rights within the context of business activities, such as women, children, persons with disabilities, indigenous peoples, migrants, refugees and internal displaced persons. | **PARAGRAPH ARTICLE 9 g) IS MODIFIED AS FOLLOWS:**g. Carrying out meaningful consultations with groups whose human rights are potentially affected by the business activities and other relevant stakeholders, through appropriate procedures including through their representative institutions, while giving special attention to those facing heightened risks of violations of human rights within the context of business activities, such as women, children, persons with disabilities, indigenous peoples, migrants, refugees and internal***ly*** displaced persons, ***among other groups, paying particular attention to the unique, multiple or aggravated forms of discrimination faced by persons belonging to more than one of these groups.”***  |

1. **Article 14. Institutional Arrangements**
* **Explanation:**

In accordance with CEDAW Article 7 (requiring States Parties to take all appropriate measures to eliminate discrimination against women in the political and public life of the country and, in particular, ensure to women, on equal terms with men, the right to participation in public and political life) and mirroring the UN’s own gender-parity strategy,[[8]](#footnote-8) gender balance in the monitoring of the treaty implementation can and should be achieved, rather than considered.

Gender balance among human rights treaty bodies experts is still far from being reality. For instance:

* 94% of experts in the Committee on the Rights of Persons with Disabilities are men;[[9]](#footnote-9)
* 72% of experts in the Committee on Economic, Social and Cultural Rights are men;[[10]](#footnote-10)
* 70% of experts in the Committee on Enforced Disappearances are men;[[11]](#footnote-11)
* 60% of experts in the Committee against Torture are men.[[12]](#footnote-12)

Only the CEDAW Committee has a higher proportion of female experts with one male expert. In addition to ensuring gender balance of Committee members, the Committee created under the Treaty should foresee gender expertise as a criterion to consider in the selection of experts, given the highly gendered dimension of business-related human rights abuses.

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| **Original text** | **Suggested changes** |
| 1. There shall be a Committee established in accordance with the following procedures: a. The Committee shall consist, at the time of entry into force of the present Convention, (12) experts. After an additional sixty ratifications or accessions to the Convention, the membership of the Committee shall increase by six members, attaining a maximum number of eighteen members. The members of the Committee shall serve in their personal capacity and shall be of high moral standing and recognized competence in the field of human rights, public international law or other relevant fields, who shall serve in their personal capacity. b. The experts shall be elected by the States Parties, consideration being given to equitable geographical distribution, the differences among legal systems, gender balanced representation.  | **ARTICLE 14 PARAGRAPH 1 a) IS MODIFIED AS FOLLOWS:**1. There shall be a Committee established in accordance with the following procedures: a. The Committee shall consist, at the time of entry into force of the present Convention, (12) experts. After an additional sixty ratifications or accessions to the Convention, the membership of the Committee shall increase by six members, attaining a maximum number of eighteen members. The members of the Committee shall serve in their personal capacity and shall be of high moral standing and recognized competence in the field of human rights, public international law or other relevant fields***, and shall have gender expertise*** ***~~who shall serve in their personal capacity~~***. b. The experts shall be elected by the States Parties, consideration being given to equitable geographical distribution, the differences among legal systems, ***gender expertise, and ensuring a*** gender balanced representation.  |

1. **Article 15. Final Provisions**
* **Explanation:**

Paragraph 4 dealing with the risk of business-related abuses in conflict-affected areas and paragraph 5 dealing with the heightened risks of violations of the rights of certain groups of right holders. These provisions should be moved in the substantive provisions in the main body of the treaty, rather than in implementing provisions. These crucial aspects should be articulated in article 9 on Prevention to ensure that these heightened risks of human rights violations are duly assessed as part of the mandatory human rights due diligence obligation. Paragraph 6 should be moved to Article 7 Applicable law as it recalls the application of international human rights law, international humanitarian law and of the right to non-discrimination.

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| **Original text** | **Suggested changes** |
| Implementation4. Special attention shall be undertaken in the cases of business activities in conflict-affected areas including taking action to identify, prevent and mitigate the human rights-related risks of these activities and business relationships and to assess and address the heightened risks of abuses, paying special attention to both gender-based and sexual violence. | Paragraph 4 should be moved to Article 9 on Prevention |
| 5. In implementing this agreement, State Parties shall address the specific impacts of business activities on while giving special attention to those facing heightened risks of violations of human rights within the context of business activities, such as women, children, persons with disabilities, indigenous peoples, migrants, refugees and internal displaced persons.  | Paragraph 5 should be moved to Article 9 on Prevention |
| 6. The application and interpretation of these articles shall be consistent with international human rights law and international humanitarian law and shall be without any discrimination of any kind or on any ground, without exception. | Paragraph 6 should be moved to Article 7 on Applicable law |

**SUPPORTING ORGANISATIONS**

ACTIONAID INTERNATIONAL

ALTSEAN-BURMA

AWID

CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW

CENTRO DE ESTUDIOS LEGALES Y SOCIALES

DAWN

FIAN INTERNATIONAL

FRANCISCANS INTERNATIONAL

INTERNATIONAL FEDERATION OF HUMAN RIGHTS LEAGUES

IWRAW-ASIA PACIFIC

MANUSHYA FOUNDATION

PODER

PUBLIC SERVICES INTERNATIONAL

THE SOCIETY FOR INTERNATIONAL DEVELOPMENT

UNISON

SOLIDARITAS PEREMPUAN (WOMEN’S SOLIDARITY FOR HUMAN RIGHTS) - INDONESIA

WOMEN’S INTERNATIONAL LEAGUE FOR PEACE AND FREEDOM

WOMANKIND WORLDWIDE

1. According to UN Women, gender refers to the social attributes and opportunities associated with being male and female and the relationships between women and men and girls and boys, as well as the relations between women and those between men. These attributes, opportunities and relationships are socially constructed and are learned through socialization processes. They are context/ time-specific and changeable. Gender determines what is expected, allowed and valued in a women or a man in a given context. In most societies there are differences and inequalities between women and men in responsibilities assigned, activities undertaken, access to and control over resources, as well as decision-making opportunities. Gender is part of the broader socio-cultural context. Other important criteria for socio-cultural analysis include class, race, poverty level, ethnic group and age. [↑](#footnote-ref-1)
2. See, for example: the Independent Expert on foreign debt and human rights’ draft Guiding Principles for human rights impact assessments for economic reform policies, available at <https://www.ohchr.org/EN/Issues/Development/IEDebt/Pages/DebtAndimpactassessments.aspx>; and the Report of the Special Rapporteur on the issue of human rights obligations relating to the enjoyment of a safe, clean, healthy and sustainable environment, UN Doc A/HRC/73/188. [↑](#footnote-ref-2)
3. See ICESCR Article 2(2). [↑](#footnote-ref-3)
4. For more information on this framework, see Sandra Fredman and Beth Goldblatt *Gender Equality and Human Rights* (2015) UN Women Discussion Paper No. 4,<http://www.unwomen.org/en/digital-library/publications/2015/7/dps-gender-equality-and-human-rights>. [↑](#footnote-ref-4)
5. Human rights and transnational corporations and other business enterprises, Note by the Secretary-General, A/72/162, paragraphs 28-30, available at: https://daccess-ods.un.org/TMP/3995596.17042542.html [↑](#footnote-ref-5)
6. OECD (2018),OECD Due Diligence Guidance for Responsible Business Conduct, available at: https://mneguidelines.oecd.org/OECD-Due-Diligence-Guidance-for-Responsible-Business-Conduct.pdf [↑](#footnote-ref-6)
7. The Independent Expert on foreign debt and human rights’ draft Guiding Principles for human rights impact assessments for economic reform policies, available at <https://www.ohchr.org/EN/Issues/Development/IEDebt/Pages/DebtAndimpactassessments.aspx>, section 19(2). [↑](#footnote-ref-7)
8. See <https://www.un.org/gender/content/strategy> [↑](#footnote-ref-8)
9. https://www.ohchr.org/en/hrbodies/pages/electionsoftreatybodiesmembers.aspx [↑](#footnote-ref-9)
10. Ibid [↑](#footnote-ref-10)
11. Ibid [↑](#footnote-ref-11)
12. Ibid [↑](#footnote-ref-12)