

ACCA's oral intervention (preamble, Article 1 and 2)

The African Coalition for Corporate Accountability and its partner organisation the Centre for Applied Legal Studies, notes with satisfaction the improvement of the draft treaty over the years.

However, we are still concerned about the persistent *linguistic phobia* around direct corporate obligations under international law. The current draft remains silent on the specific legal duties that should be imposed on corporations. We are of the view that the future treaty must employ the language of "human rights obligations" on business enterprises.

As far as the preamble is concerned, we believe that some paragraphs can still be improved. Para 4 should mention the Rio Declaration on environment and development as well as the Principle of **States' permanent sovereignty over their natural resources**. It should also include, together with Agenda 2030 for Sustainable development, the principle of **common but differentiated responsibilities and respective capabilities regarding climate change**.

The preamble must acknowledge the vital link between corporate accountability and corruption, illicit financial flows, tax evasion and corporate capture. These are interrelated issues, the consequences of which have been dramatic for peoples and communities across Africa.

The definition of victims provided for under **Article 1.1** should include, survivors, affected groups and whistleblowers, complainants, witnesses and their representatives.

Concerning the statement of purpose under article 2, we believe that this provision should use a language that highlights the direct human rights obligations of TNCs. Therefore, the term responsibilities should be replaced by **“obligations”**. **Article 2. 1. a) must state that the treaty aims to** *"clarify and facilitate effective implementation of the obligations of both States and business enterprises to respect, protect and promote human rights in the context of business activities."*