



23<sup>rd</sup> of November of 2018

Office of the High Commissioner for Human Rights  
Palais de Nations, 1211 Geneva 10  
Working Group on the Issue of Human Rights and Transnational Corporations and Other Business Enterprises  
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**Att.: Open Call for Input regarding the Working Group's Report on the Gender Lens to the UN Guiding Principles on Business and Human Rights**

Christian Aid has a vision: a world free from poverty. To do that we are committed to exposing the scandal of poverty, helping in practical ways to root it out from the world, and to challenging and changing the systems that favor the rich and powerful over the poor and marginalised. As an international development NGO, Christian Aid has been actively campaigning internationally, regionally and nationally on the root causes of global poverty, including key issues of our time such as climate change, economic justice, displaced people, gender and inequality. We have also been conscious of the increased focus on the role of the private sector in development, particularly in relation to delivery of the SDGs, and the need for this to be coherent with human rights and the principles that underpin the Sustainable Development Goals (including the imperatives to 'leave no-one behind' and 'reach the furthest behind first'); and the responsibilities of developed nations for the means of implementation and related financing for sustainable development (FfD) processes and targets.

In light of the significant human rights risks posed by irresponsible corporate practices, this response to the above-mentioned open call explores how the United Nations Guiding Principles (UNGPs) on Business and Human Rights and related international human rights norms can be leveraged to tackle gender inequality through policy and practice. The State duty to protect human rights in its corporate policies, the business responsibility to respect human rights and carry out due diligence in their practices, and the need for effective remedy for abuse – all embodied in the United Nations Business and Human Rights Framework (UN BHRF) and operationalized by the Working Group on the Issue of Human Rights and Transnational Corporations and Other Business Enterprises (WG) – provide an especially useful organizing tool.

Specific Issues

- i. In what ways do women experience the impact of business-related human rights abuses differently and disproportionately? Please provide concrete examples in the context of both generic and sector- or region-specific experiences of women.



As the open call rightly mentioned, “[w]omen experience business-related human rights abuses in unique ways and are often affected disproportionately”.<sup>1</sup> Specific examples include:

i.i. In agricultural sectors especially, businesses need to respond to the fact that a substantial proportion of women employed in manual labour belong to socially marginalised groups. This is particularly an issue in South Asia – examples include the Dalits and Adivasis who are commonly employed on tea plantations in India.<sup>2</sup> These groups are not only often living in poverty but also face discrimination within the wider population of which they are a part. Women among them face multiple forms of discrimination, exclusion and disempowerment related to their gender and identities, as a result of which they are disproportionately vulnerable to rights violations such as violence, sexual harassment or verbal abuse. In the workplace, this may be perpetrated by more senior staff or employees who belong to more privileged social groups. Businesses practice is frequently insufficiently responsive to these context-specific axes of inequality and power and how these play out in the workplace and in the wider communities in which they operate.

i.ii. Also, in agriculture, women suffer disproportionately from the adverse effects of using potentially toxic or highly hazardous agricultural chemicals, often without adequate training or protective equipment, presenting unacceptably high risks to women, their children, and those who are malnourished or suffering from diseases. In some contexts, women are playing an increasing role in agricultural work due to male migration to cities or, in some cases, to take the place of husbands who have fallen ill due to agricultural chemical use. Acute health effects of pesticides are reported to have caused hundreds of thousands of deaths annually, and many chronic health effects (including cancer, reproductive problems, birth defects, developmental and behavioural impacts, and effects on the immune, endocrine and neurological systems) are not necessarily directly linked to pesticide use. Official data tend to reflect only the most severe cases, with many women experiencing chronic health problems that go largely unreported.<sup>3</sup>

i.iii. Gendered roles within the household, and women’s limited employment options, often mean that women are more heavily dependent on natural resources, including land and sources of water, animal fodder, food or fuel, for household needs and income. Erosion of common property resources, or displacement of people from commons or land they have traditionally used for homestead cultivation therefore impact women disproportionately. A well-documented example is the land grabbing and intimidation associated with shrimp

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<sup>1</sup> OHCHR, 2018. Open Call for Input regarding the Working Group’s Report on the Gender Lens to the UN Guiding Principles on Business and Human Rights, para 1, available at

[https://www.ohchr.org/Documents/Issues/Business/Gender/GenderOpenCall\\_EN.pdf](https://www.ohchr.org/Documents/Issues/Business/Gender/GenderOpenCall_EN.pdf).

<sup>2</sup> K. Macdonald and S. Balaton-Chrimes, 2016. Non-judicial redress mechanisms report series 6: Human Rights Grievance-Handling in the India Tea Sector.

<sup>3</sup> PANAP, 2010. Communities in Peril: Asian Regional Report on Community Monitoring of Highly Harzadous Pesticides, available at <http://files.panap.net/resources/PANAP-Asian-Report.pdf>.

farming around Khulna and other coastal areas of Southern Bangladesh which have permanently damaged considerable amounts of mangrove forest that was once a source of food and other resources and encouraged the intrusion of saline water into land once used for cultivation. This has forced many local women to walk further to gather water, firewood and food. An increased risk of rape and sexual harassment of local women by shrimp farm employees from outside the community has also been reported, alongside concerns about lack of access to justice due to authorities being more likely to side with the male-dominated and pro-shrimp farming elites than female victims, creating both a feeling of hopelessness on the part of women, and a sense of immunity on the part of shrimp farm employees.<sup>4</sup> While the economic gains of shrimp farming have been significant, the environmental and social costs have been largely externalised and are borne to the greatest extent by women.

i.iv. Many businesses, including in manufacturing and plantation sectors, employ (directly or indirectly) migrant labour, particularly in the labour-importing countries of the Middle East and South East Asia. Increasing numbers of women are migrating for work in factories and other settings, either within their own countries or across borders, and usually leaving behind their families. Many come from countries where women have limited educational or employment opportunities, such as Bangladesh and Cambodia, and may therefore be poorly equipped to ensure their experience of migration is a successful one. Women face specific vulnerabilities to rights abuses associated with migration. These include risks associated with the unscrupulous behaviour of brokers and agencies that recruit migrant workers, including coercion, detentions or other restrictions on their freedoms of movement, confiscation of passports and lack of transparency or fraud relation to the charging of fees. In the workplace, migrants are frequently faced with unsafe working conditions, long working hours with insufficient leave, and denial of basic labour protection. Women migrants may face gender-related barriers to seeking out sources of information and support or accessing essential services in their place of destination. Women may also have specific needs that are not met, such as opportunities to contact children who have stayed behind with relatives, and secure travel and accommodation.

ii. Please share any good practices on how to deal with increased marginalisation or vulnerabilities faced by women due to intersectionality, feminisation of work, informal economy, and conflicts.

ii.i. Where there are women affected by intersecting forms of discrimination and marginalisation in the workplace, businesses should implement measures to ensure diversity in all tiers of the workforce, to challenge discrimination, and to protect women and enable confidential complaints to be made and dealt with appropriately. These mechanisms should be accessible by the most marginalised groups of women, if necessary, taking into account

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<sup>4</sup> Swedish Society for Nature Conservation, 2011. Murky Waters: The environmental and social impacts of shrimp farming in Bangladesh and Ecuador, available at [http://nijerakori.org/wp-content/uploads/2016/03/murky\\_waters-The-environmental-and-social-impacts.pdf](http://nijerakori.org/wp-content/uploads/2016/03/murky_waters-The-environmental-and-social-impacts.pdf).



any language barriers. It would be good practice to design such measures in consultation with the women themselves, or with civil society organisations who can represent their interests. It should not be assumed that trades unions or other workers' organisation are necessarily representative and inclusive.

ii.ii. In relation to the risks to women posed by agricultural chemicals, a shift towards safer and more sustainable agro-ecological practices is a priority. Where potentially dangerous agricultural chemicals continue to be used businesses should implement the highest standards of safety, and take steps to address specific vulnerabilities women face, such as the potential risks to women's health or that of their unborn children, any literacy or other barriers to understanding or practicing instructions for safe use of the agricultural chemicals, and women's limited access to adequate health services. Beyond employees, risks to local populations resulting from agricultural chemicals also should be minimised, including by supporting community-based monitoring of health and ecological impacts.<sup>5</sup>

ii.iii. In relation to migrant labour good practices include recruitment through agencies that respect and protect the rights of workers in all areas, including by directly providing or facilitating access to quality pre-departure training and information so that women can make informed choices and understand their rights. Also, very important are measures to increase migrants' access to public health services, for example through affordable health insurance, or financial support to eliminate discrimination in the form of high costs compared to nationals.<sup>6</sup> Employers should also practice due diligence to secure employees' rights, including to health services and social protection, in all aspects of their operations *and supply chains*.

ii.iv. More broadly, we believe the UN BHRF is intrinsically linked to the Sustainable Development Goals (SDGs) which themselves are rooted in human rights. The UK and other governments across the world are looking at ways of working with business in order to meet both SDGs financing needs and to maximise the contribution of these actors to delivering on the SDGs. Business outcomes should be aligned with these development objectives rather than based purely on return on investment, for example, through efforts to improve the quality of the jobs created through their investments, in accordance with ILO standards, to increase the availability of decent jobs which are safe and rewarding, pay living wages, enhance social protection, guarantee freedom of association, and encourage and support social dialogue. These jobs must be equitably accessible by women, youth, those living with disabilities, indigenous people and other marginalised communities, in accordance with Agenda 2030 commitments to Leaving No One Behind. Good quality jobs are essentially.

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<sup>5</sup> For more, see <http://www.tenaganita.net/>.

<sup>6</sup> CARAM Asia BHD, 2017. CARAM Asia Statement to the Civil Society Days of GFMD on Safe, Orderly and Regular Migration, available at <https://caramasia.files.wordpress.com/2017/11/gfmd-csd-statement-2017-by-caram-asia.pdf>.

- iii. Which State laws and policies or social, cultural and religious norms continue to impede women's integration into economic activities and public life generally?

International human rights treaties, generally, do not impose direct binding legal obligations on business enterprises. It is the duty of States to translate their international human rights law obligations into domestic law and provide for their enforcement. However, national laws may not address all internationally recognized human rights as they may be weak, not apply to all people, and may not be enforced by governments and the courts. Notwithstanding, the UNGPs make clear that where national laws fall below the standard of internationally recognized human rights, companies should respect the higher standard; and where national laws conflict with those standards, companies should seek ways to still honor the principles of those standards within the bounds of national law.<sup>7</sup> Civil society can promote business and human rights through the furtherance of fundamental good governance practices through a variety of strategies. Civil society can play a major role by contributing to greater transparency and accountability. Accountability has three dimensions: financial accountability implies an obligation of the persons handling resources, public offices or any other position of trust to report on the intended and actual use of the resources; political accountability means regular and open methods of sanctioning or rewards those who hold positions of public trust through a system of checks and balances; administrative accountability implies system of control internal to the government including civil service standards and incentives, ethnic codes administrative reviews.<sup>8</sup> Through the free flow of information, which is clear and accessible, civil society groups, particularly a vibrant press, can serve as a monitoring mechanism to ensure that government policies are carried out in a manner intended and thereby significantly contribute to good governance.

Unpaid care work is a major systemic constraint to women's empowerment and their engagement in paid work. Globally, women perform between two and ten times more unpaid care work than men.<sup>9</sup> This includes housework, care for children, the elderly, ill and disabled. The time and physical burden increases exponentially for women living in contexts of poverty, including rural women and women living in informal settlements that lack basic infrastructure and public services. Unpaid care work significantly impacts women's ability to engage in paid employment, leading to their over-representation in insecure, part-time work. It also prevents them from engaging in political decision-making, including collective action to promote their rights. The gender gap in unpaid care work affects girls as well as women; a study in 16

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<sup>7</sup> A. Afari, 2016. The Role of International, Regional and National Civil Society Organisations in Promoting Business and Human Rights Principles. Third National Conference on Economic, Social and Cultural Rights.

<sup>8</sup> D. Rondinelli and G. Cheema, 2003 Reinventing government for the twenty-first century: An introduction. In: D. Rondinelli and G. Cheema (eds.). The competent State: governance and administration in an era of globalization: State Capacity in a Globalizing Society, Kumarian Press, 288 pp.

<sup>9</sup> OECD, 2014. Unpaid care work: the missing link in the analysis of gender gaps in labour market outcomes, available at [https://www.oecd.org/dev/development-gender/Unpaid\\_care\\_work.pdf](https://www.oecd.org/dev/development-gender/Unpaid_care_work.pdf).



developing countries confirms that girls tend to do more work at home than their brothers, impacting school attendance and other opportunities.<sup>10</sup>

- iv. How could policy coherence be improved between different government ministries or departments dealing with women issues and business-related matters?

Trade policy is one area in which coherence could be enhanced. Liberalisation purports to remove barriers to trade by reducing regulation but can lead to a regulatory race to the bottom, impacting labour regulations and environmental protections amongst other.<sup>11</sup> By compelling governments to cut trade tariffs and taxes, free trade rules can reduce state resources for public services, infrastructure and social protection that are vital to the achievement of gender equality. Developing countries often depend more heavily than other countries on trade taxes as a revenue source<sup>12</sup> and have a weaker capacity to replace lost income through the collection of other taxes.<sup>13</sup> In addition to the issues outlined in respect to decent work for women outlined above, women informal economy workers face the greatest constraints in competing with cheap imported goods when trade is liberalised. Women-led micro, small and medium sized enterprises experience barriers in accessing loans, technical and business training, market information, and business networks, while also balancing paid work with heavy burdens of unpaid care work at home.

Similarly, as agricultural markets are liberalised, women farmers—who mostly engage in subsistence oriented, small-scale production—face greater risks than men of losing their livelihoods.<sup>14</sup> Restrictive laws and cultural norms undermine women’s rights to own land, which can leave them at risk of losing land to large-scale agricultural, infrastructural or extractive investments as well as limiting their access to credit.<sup>15</sup> Women are therefore less able to compete when cheap food imports depress the price of their agricultural produce. Further, there is evidence that even when a crop has traditionally been produced by women,

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<sup>10</sup> DFID, 2018. Strategic Vision for Gender Equality: A Call to Action for Her Potential, Our Future, available at [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/689939/Strategic-visiongender-equality.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/689939/Strategic-visiongender-equality.pdf).

<sup>11</sup> Gender and Development Network, 2017. Making trade work for gender equality, available at <https://static1.squarespace.com/static/536c4ee8e4b0b60bc6ca7c74/t/595bc0383e00be98e37ea3dd/1499185211883/GA+DN+Making+trade+work+for+gender+equality+July+2017.pdf>.

<sup>12</sup> For example, the UN Conference on Trade and Development (UNCTAD) reports that in sub-Saharan Africa, trade taxes account on average for 25 per cent of government revenue. See: UNCTAD, 2014. The role of trade in financing for sustainable development, UNCTAD discussion paper, 2.

<sup>13</sup> Baunsgaard, T. and M. Keen (2005) Tax revenue and (or?) trade liberalization, IMF working paper WP/05/112. <https://www.imf.org/external/pubs/ft/wp/2005/wp05112.pdf>.

<sup>14</sup> UNCTAD. 2014. Virtual institute teaching material on trade and gender—volume 2: empirical analysis of the trade and gender links, 39, available at <https://vi.unctad.org/tag/docs/vol2/vol2.pdf>.

<sup>15</sup> World Bank, 2016. Women, business and the law: getting to equal. Washington, DC: World Bank, 12-13, available at <http://wbi.worldbank.org/~media/WBG/WBL/Documents/Reports/2016/Women-Business-and-the-Law-2016.pdf>.

the move to producing it for export leads men to take over production and/or marketing.<sup>16</sup> Another key area is skills development for women. Relevant government ministries or department should support and invest in skills development, in cooperation with businesses, and particularly apprenticeships for the most marginalised groups and women, to help support their entry to decent jobs and address occupational segregation and barriers to labour market mobility including discrimination on the basis of characteristics such as gender, caste, ethnicity or physical ability. Enhancing labour market mobility gives people more choices, helping to prevent forced/bonded labour, the exploitation of women, and child labour. Tackling occupational segregation is particularly important for women workers: for example, a rapid increase in export manufacturing in many developing countries has helped to create many jobs for women in export sectors such as garments, electronics, textiles, shoes and agricultural processing. However, working conditions are notoriously poor, characterised by low pay, long hours, dangerous working environments, insecure contracts, lack of social protection, and an absence of union rights. It is also particularly critical in South Asia where discrimination on the basis of work and descent (caste) is a major barrier to labour market mobility and traps very significant numbers of women in in exploitative or undignified forms of work.

Policy coherence could also be enhanced through greater attention by relevant ministries or departments to the provision of gender-responsive infrastructure and services where there is significant business investment. Examples include safe and affordable transport, childcare facilities, health services, and street lighting. Where large-scale business investment displaces smaller businesses, such as street vendors (many of whom are women), or where these kinds of businesses develop or congregate around investments (factories, large businesses or construction sites) relevant government ministries should make appropriate provision for supporting and protecting smaller businesses, for example by providing safe and serviced areas for trading.

- v. What is the role of businesses in dealing with domestic laws, policies and societal practices which are discriminatory to women?

One of the most invisible corporate practice affecting women and non-hegemonic gender is related to tax laws and practices. There are two dimensions of the human rights impacts of tax-related corporate decisions: 1) impacts mediated by the state; and 2) impacts not mediated by the state. Impacts mediated by the state result from corporate tax behaviour that affects the level of government income and subsequent decisions by the government on spending. These fiscal effects can have human rights impacts by way of depriving governments of the funds they need to realize the fundamental rights of their citizens. Other state-mediated impacts can arise from tax-related legal and regulatory processes that are checked by the judiciary or other dispute resolution processes and access to information mechanisms

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<sup>16</sup> Wamboye, E. and S. Seguíno. 2015. Gender effects of trade openness in sub-Saharan Africa, *Feminist Economics* 21.3, 82-113.



provided by the state, such as access to information concerning beneficial owners or company directors or beneficiaries of a trust.<sup>17</sup>

Human rights impacts not mediated by the state arise from tax-motivated corporate decision-making that affects the human rights of employees, customers, and citizens in the countries where the company operates. Here, human rights impacts may concern women's access to equal employment and the quality of jobs more generally; the transfer of technology and skills to developing economies; and investment and prices of goods and services. For example, the Panama Papers scandal was also found to have gender-differentiated impacts in at least two ways: first, as the majority of the beneficiaries of offshored wealth are men; and secondly, women's greater reliance on fiscal and budget spending due to their greater role in terms of unpaid care work, means that women suffer more acutely when public budgets are limited due in part to tax avoidance by those who hide their wealth offshore.<sup>18</sup> Direct job losses, increased likelihood of corruption, violations of women's rights, or reduction in shareholder value for local investment partners, can lead to cases being brought against the company in both commercial and labor tribunals, in addition to tax charges by revenue authorities. Similarly, tax incentives to large companies established in Special Economic Zones (SEZs) in India have been found to have negative impacts on the quality of women's employment, working conditions and social protection, while SEZs more generally have been found to limit the action of trade unions and contribute to clamping down on the freedom of association.<sup>19</sup>

The availability of tax revenues and decisions concerning how these are used have a direct impact on the care economy and on the provision of gender-responsive public services. Businesses clearly have a role in ensuring that their tax practices contribute to the former. They could also inform the latter, for example by working with relevant government departments to ensure budget allocation to care or infrastructure requirements of female employees. Crucially, such public services need to be of good quality, designed and delivered in consultation with women to ensure they are affordable, appropriate and accessible to all women – particularly those living in poverty and facing discrimination based on multiple aspects of their identity. Businesses could play a role in facilitating such consultations among their employees or the wider community in which they operate.

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<sup>17</sup> Christian Aid, 2014. *Taxing Men and Women: Why Gender is Crucial for a Fair Tax System*, p. 13, available at <http://www.christianaid.org.uk/images/taxing-men-and-women-gender-analysis-report-july-2014.pdf>.

<sup>18</sup> C. Capraro, and F. Rhodes, 2016. *Why the Panama Papers are a Feminist Issue*, 7 April, available at <https://www.opendemocracy.net/5050/chiara-capraro-francesca-rhodes/why-panama-papers-are-feminist-issue>.

<sup>19</sup> N. Hui, 2013. *Gender Implications of Tax Policies*. CBGA, available at [http://www.cbgaindia.org/files/recent\\_publications/Gender%20Implications%20of%20Tax%20Policies.pdf](http://www.cbgaindia.org/files/recent_publications/Gender%20Implications%20of%20Tax%20Policies.pdf).



- vi. How could all types of remedial mechanisms, processes and outcomes be made more gender-sensitive?

Greater and more meaningful participation of women in economic decision-making at all levels is crucial to achieving inclusive economic development and the fulfilment of women's economic rights. This requires supporting women's collective agency and voice. Women's rights organisations (WROs) are at the forefront of positive social change, including pushing for progressive economic policies.<sup>20</sup> However, they remain chronically underfunded due to funding modalities and donor compliance requirements that do not suit the long-term, complex and challenging nature of their work.<sup>21</sup> Increased and direct funding opportunities for grassroots WROs is key for delivering the long-term sustainable change needed to empower women and increase the number of resources informing and facilitating the access to effective remedies.

- vii. How to overcome power imbalances and discriminatory practices that might undermine the effectiveness of remedies obtained by women?

We believe appropriate measures related to gender-responsive decent work are key in challenging power imbalances and discriminatory practices. Measures to promote gender-responsive decent work could include:

- Compliance with the living wage;
- Reducing the gender pay gap (including equal pay for equal work);
- Prohibiting excessive working hours;
- Eradicating verbal, physical and sexual harassment and abuse;
- Building health and safety indicators;
- Requiring the existence of written contracts that meet international labour standards;
- Guaranteeing freedom of association and the right to collective bargaining in line with ILO conventions; and
- Monitoring and evaluating all jobs and value chains for the worst forms of labour exploitation, including: forced and bonded labour, child labour and the physical/psychological abuse of workers.

In addition to these measures, any ambition to secure decent work must also (more broadly):

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<sup>20</sup> Htun, M. and Weldon, L.S., 2014. Progressive policy change on women's social and economic rights, available at <https://malahtun.files.wordpress.com/2015/03/2014-htun-weldon-un-paper.pdf>.

<sup>21</sup> Womankind Worldwide, 2017. Standing with the changemakers: lessons from supporting women's movements, available at <https://www.womankind.org.uk/docs/default-source/default-document-library/standing-with-the-changemakers.pdf?sfvrsn=0>.



- Improve job distribution by gender within and across sectors (particularly considering the number of women in management positions and in non-traditional job roles);
- Address the barriers to accessing decent work opportunities, including unpaid care responsibilities and violence against women and girls (VAWG); and
- Use an intersectional analysis which examines the experiences of women across a variety of social identities.<sup>22</sup>

## Recommendations

In addition to in-depth gender analysis of existing corporate practices vis-à-vis the United Nations Guiding Principles on Business and Human Rights, we recommend the following for the Gender Guidance to the United Nations Guidance Principles:

1. UNGP 13(b), states that corporates impact on human rights links to both direct and indirect operations, and supply-chains, meaning that there is an extra territorial sense of human rights impacts. Also, this and other statements goes beyond legal compliance – meaning that just complying with laws and rules is not enough, practices and policies by corporates should seek to also respect all human rights (even if this means going beyond the current laws/rules). **Principle 13(b) of the UNGPs states that the responsibility to respect human rights requires that business enterprises “[s]eek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts.”<sup>23</sup> That is, we recommend measures are taken in order to guarantee corporates respect UNGP 13 (b) by always abiding by all International Human Rights Law, in particular, the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), even when domestic laws provide a lower threshold. Moreover, we recommend that the Gender Guidance to the UNGPs demand measures are taken to guarantee all Business and Human Rights rules are applied extraterritorially.**
2. Principle 19 of the UNGPs states that a company is expected to address any adverse human rights impacts directly linked to its business by using its “leverage.” “Leverage is considered to exist where the enterprise has the ability to effect change in the wrongful practices of an entity that causes a harm [...] If the business enterprise has leverage to prevent or mitigate the adverse impact, it should exercise it. And if it lacks leverage there may be ways for the enterprise to increase it.” **The concept of leverage reinforces the view that a conglomerate can be treated as a single entity under the UNGP framework. The use of such leverage can**

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<sup>22</sup> Gender and Development Network, 2018. Written submission to the International Development Select Committee Inquiry on DFID’s Economic Development Strategy.

<sup>23</sup> M. Kohonen, R. Sarin, T. Boerrild and E. Livingston. Creating a Human Rights Framework for Mapping and Addressing Corporate Tax Abuses (to be published).

be a basis for resolving abusive business practices, including abuses to women’s rights, from a business and human rights perspective. In this sense, we recommend the Gender Guidance to the UNGPs demand measures are put in place to guarantee the effective implementation of UNGP 19 guaranteeing the effective access to adequate remedies to women and other individuals even where corporates lacks ‘leverage’ in terms of influence.

3. UNGP 23 states basically that corporates should be seen as single entities (even where laws apply on a separate legal entity basis), and this changes the frame of the analysis to discuss the responsibility from the headquarter and effective decision-making levels. There is quite a lot of legal track record in doing this in the UK courts where human rights claims can be brought against the headquarter when the effective control of the headquarter can be reasonably demonstrated. **Unlike corporate rules, human rights principles do not treat corporations as separate entities. UNGP Principle 23 states that “all business enterprises have the same responsibility to respect human rights wherever they operate.”** This responsibility also extends to business relationships involving—for instance—financing, supply-chains and joint ventures, while recognizing that companies may have different levels of leverage in such situations. Therefore, we recommend the Gender Guidance to the UNGPs demand measures are put in place to guarantee the effective implementation of UNGP 23 reinforcing that corporates are single entities.
4. Finally, we believe transnational corporations activities have particularly negative impact on women’s human rights. In brief, corporates that rely on cheap labour, pay less taxes, and social security costs are abusing women’s rights by reducing available revenue and paying lesser wages. According to the UNGPs, this includes facilitation, and assisting of human rights abuses (especially relevant for financiers, bankers, lawyers, accountants and other service providers). For example: “The human rights impacts of those who advice and facilitate corporate tax abuse should equally be assessed and publicly reported (UNGP 19 and 23)”. Additionally, Kate Donald and Rachel Moussié argue that “[c]orporations ... rely on women’s cheap labor within global supply chains to increase their profits, while avoiding taxes and social security benefits that could pay for public services and support unpaid care work.”<sup>24</sup> That is, we recommend the Gender Guidance to the UNGPs demand States to identify and regulate other non-state mediated or direct impacts on women’s rights such an tax dodging and abuse.

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<sup>24</sup> K. Donald, and R. Moussié, 2016. Redistributing Unpaid Care Work – Why Tax Matters for Women’s Rights, 109 *IDS Policy Briefing*, p. 3.