

CEDAW Shadow Report Guideline on Gender Equality and Macroeconomics (GEM)

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CEDAW Shadow Report Guideline on Gender Equality and Macroeconomics (GEM)

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2023

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IWRAP Asia Pacific is an international women's rights, feminist organisation committed to the full realisation of women's human rights through the pursuit of equality. IWRAP AP uses the concepts of substantive equality, non-discrimination and state obligation to interrogate the economic growth and sustainable development agendas, and to disrupt the continued application by global actors of economic policies that harm and undermine the human rights of women and girls. To help us move together towards this goal, IWRAP Asia Pacific has developed a Gender Equality and Macroeconomics Starter Kit that aims to demystify economic policies and institutions, while challenging mainstream orthodoxies that deepen inequality.



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Introduction to the Guideline

We live in a world of multiple and intersecting crises of inequality, poverty, injustice, and climate change. As feminist organisations and activists, who have long worked at the intersection of multiple forms of oppressions and identities, we know that the hegemony of neoliberal capitalism within the global economic system is a key driver of the current global polycrisis. And that women's human rights, gender equality, economic justice and climate justice for all cannot be achieved without structural and systemic solutions that incorporate a broad economic justice agenda aimed at creating an equitable, peaceful and healthy planet for all.

This CEDAW Shadow Report Guideline on Gender Equality & Macroeconomics (GEM) is part of the pursuit of structural and systemic solutions and transformation. The Guideline aims to equip women's rights organisations (WROs) and activists with the knowledge and resources to challenge the prevailing neoliberal capitalism approach in macroeconomic policies that has led to the violation of women's human rights. It is a resource for WROs and activists that are drafting their CEDAW shadow or alternative report and engaging with the CEDAW review process with focus on gender equality and macroeconomics. By allowing WROs and activists to leverage CEDAW as a tool to advance feminist advocacy on macroeconomic issues, the Guideline also aims to strengthen state and non-state actors' accountability within the global economic governance system.

This Guideline consists of several parts. The first part introduces the CEDAW shadow/alternative report and review process, followed by the relevance and interlinkages between CEDAW and macroeconomic issues and how the CEDAW Committee has surfaced these interlinkages in past country reviews. The second part introduces macroeconomics and some core issues that emerge as the result of how macroeconomic policies are designed and implemented. It also looks at macroeconomics' linkages with gender equality and implications for women's human rights. In the



final part, the Guideline delves deeper into specific areas of macroeconomic policy and issues such as care economy, austerity and debt, the privatisation of public goods and services, corporate domestic and cross-border violations of human rights, harmful trade and investment rules, and regressive taxation and its impact on women's human rights and the achievement of gender equality. It provides examples of WROs' use of CEDAW to demand accountability from states on macroeconomic policies, through the submission of shadow/alternative reports, some of which were subsequently taken up by the CEDAW Committee in the state review process.

Introduction to CEDAW Shadow Report and Review Process

Governments of countries that have ratified the Convention on the Elimination of all forms of Discrimination against Women (CEDAW) are obliged to submit periodic progress reports to a Committee of 23 independent experts that oversee the Convention. WROs can also submit their own shadow or alternative reports to the CEDAW Committee to facilitate the Committee's preparations and strengthen its capacity to demand accountability from the state.

A shadow report is a report produced by WROs in response to information raised in the state report, when the state's own periodic progress report is available. The shadow report is then submitted to the CEDAW Committee ahead of the state's review. An alternative report is submitted by CSOs in the absence of any government report. The shadow report can consist of information that either supplements or critiques the state's report. The alternative report can provide information on how the state has been meeting its obligations under CEDAW, ensuring that WROs can still meaningfully engage in the review process even in the absence of the state's report. The CEDAW Committee has adopted procedures for receiving

information from NGOs.¹ In addition, IWRAW Asia Pacific has developed guidance for preparing NGO shadow or alternative reports to the CEDAW Committee.² Civil society producing their own shadow/alternative report for the CEDAW Committee can also refer to articles and general recommendations from other human rights treaties to which their state is already party.

Civil society can also engage with the CEDAW Committee during the CEDAW pre-session where a working group of the CEDAW Committee will first meet to identify gaps in all state parties' reports. This pre-sessional CEDAW Committee working group would meet for one week either before the start or after the conclusion of an earlier CEDAW session. WROs can engage in this pre-sessional process by submitting information on the most important issues for women in their country. This can assist the CEDAW Committee pre-sessional working group in identifying gaps and preparing a List of Issues and Questions relating to the state party's report that is sent to the reporting state. The state is then required to provide a written reply to the questions before the session in which it will be reviewed. A similar process is followed under the Committee's Simplified Reporting Procedure.

The pre-session is very important, as it determines the direction, tone and issues for dialogue between the CEDAW Committee and the government during the CEDAW session. It is also the last opportunity to get the government to submit written information on certain issues that the government may have overlooked or may be trying to avoid in its report.³

A shadow report is a report produced by WROs in response to information raised in the state report, when the state's own periodic progress report is available. The shadow report is then submitted to the CEDAW Committee ahead of the state's review.



While earlier treaties, such as the ICESCR, might have brought broader recognition of economic, social, and cultural rights, they did not necessarily reflect concerns that were specific to women.

This practice of shadow/alternative reports, together with civil society engagement with the Committee ahead of a state review, is an important means of bringing the voices and experiences of women, particularly those most marginalised and excluded, to be heard by the state as well as in global forums. It is also an important means of demanding accountability regarding the state's duties and obligations to respect, protect, and promote the human rights of women both within and outside the state's borders. Macroeconomic policies and their design, implementation, and impact are often international and cross-border in nature. This makes the CEDAW review process an important and powerful tool that can be used to surface and demand the obligations of states inside and outside their borders, and the accountability of transnational or multinational corporations and international agencies responsible for many of the macroeconomic policies that exist.

THE INTERLINKAGES BETWEEN CEDAW, GENDER EQUALITY AND MACROECONOMICS

CEDAW is an important and significant convention when it comes to the issues of gender equality and macroeconomics because of the obligations it imposes on states to uphold, promote, protect, respect, and fulfil the rights of women in all spheres, including economic, social, and cultural rights. While earlier treaties, such as the International Convention on Economic, Social and Cultural Rights (ICESCR), might have brought broader recognition of economic, social, and cultural rights, they did not necessarily reflect concerns that were specific to women. Furthermore, earlier human rights treaties were prone to divisions between economic, social, and cultural rights from civil and political rights, as seen from the division that took place during the drafting, and the subsequent emergence of, the twin conventions of the International Covenant on Civil and Political Rights (ICCPR) and the International Convention on Economic, Social and Cultural Rights (ICESCR). CEDAW, on the other hand, provided a comprehensive treaty which recognises and frames states' obligations in relation to the indivisibility and interdependence of all human rights, and addresses accountability of both public as well as private actors.

“Convinced that the establishment of the new international economic order based on equity and justice will contribute significantly towards the promotion of equality between men and women,

Emphasizing that the eradication of apartheid, all forms of racism, racial discrimination, colonialism, neo-colonialism, aggression, foreign occupation and domination and interference in the internal affairs of States is essential to the full enjoyment of the rights of men and women,”

The CEDAW preamble above acknowledges the importance and relevance of macroeconomic policy to gender equality. It also explicitly states how macroeconomic policies that address gender inequality would also need to be framed within the new international economic order (NIEO), which was an economic agenda driven by many newly decolonised and developing countries. The NIEO sought to challenge what was already present then—the economic colonisation through a range of global macroeconomic rules by multinational corporations and developed countries that had only resulted in increasing inequalities between the Global North and the Global South.

As macroeconomic policies are expansive and include a range of different policy areas, when the state designs and implements them, they have an impact on all aspects of women’s human rights, whether within the state’s own borders or outside of them. Because macroeconomic policies exist within a complex global economic order that features not only diverse states, but also multilateral institutions and multinational corporations, CEDAW also presents an opportunity to strengthen and demand accountability from the global economic order for issues which, in many cases, domestic policy and processes alone cannot remedy.

In the past, limited capacity as well as the dominance of neoliberal capitalist ideology within national and global economic governance systems has often resulted in macroeconomic issues not being taken up by the CEDAW Committee or other treaty bodies. On occasions when macroeconomic policies have been taken

up, the dominance of neoliberal capitalism within macroeconomic policies is often not critiqued or challenged, missing an opportunity to address a root cause of states’ failure to deliver on their CEDAW obligations. The tendency to separate women’s rights issues from macroeconomic issues has long persisted not only among member states, but also among Committee members, multilateral institutions and even some civil society organisations.

However, this is changing. The CEDAW Committee is increasingly paying attention to the linkages between macroeconomic policies and women’s human rights and is trying to surface more and more of these linkages during many state reviews as well as across the Committee’s General Recommendations. This is evident in the range of macroeconomic issues that have surfaced in the CEDAW review process and General Recommendations in the past.

The table on the next page is a snapshot of areas and issues raised by the CEDAW Committee in past review processes in references to specific CEDAW articles and General Recommendations. Further illustrations of macroeconomic areas and issues that have been raised by the CEDAW Committee, including those that do not specifically refer to any articles, can be found in the subsequent section.

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SNAPSHOT OF AREAS AND ISSUES RAISED BY THE CEDAW COMMITTEE IN PAST REVIEW PROCESSES

ARTICLE / TREATY	ISSUES RAISED BY CEDAW COMMITTEE
<p>Article 2: Policy measures to ensure non-discrimination and substantive equality of women</p>	<p>Whether the state's obligations to introduce policy measures under Article 2 are being undermined by its other international obligations found in either trade and investment agreements or debt repayment and conditions.</p> <hr/> <p>Whether the state's own domestic macroeconomic policies are undermining the ability of another state to introduce such policy measures under Article 2.</p>
<p>Article 10: Education</p>	<p>Whether the state's austerity measures or budget cuts are undermining right to education and therefore the state's obligation under Article 10.</p> <hr/> <p>Whether the state's privatisation of education is introducing fees which make the services inaccessible or a further burden on women, therefore undermining the right to education and therefore the state's obligation under Article 10.</p>
<p>Article 11: Employment</p>	<p>Whether the state's commitments under international trade and investment agreements are undermining or constraining the state's obligation under CEDAW to promote and protect labour rights and standards, by perpetuating the race to the bottom on women workers' wages and labour rights.</p>
<p>Article 11: Health</p>	<p>Whether the state's privatisation of health services is introducing fees which make the services inaccessible or a further burden on women, undermining the right to health and therefore the state's obligation under Article 12.</p> <hr/> <p>Whether the state's austerity measures or budget cuts are undermining the right to health which is the state's obligation under Article 12.</p>
<p>Sustainable Development Goals</p>	<p>SDG4's Targets include ensuring that all girls and boys complete free, equitable and quality primary and secondary education, which was referred to in the CEDAW Committee's General Recommendation No. 36 (2017) on the right of girls and women to education.</p>
<p>CEDAW General Recommendation 28 on the Core Obligations of States Parties Under Article 2</p> <p>Maastricht Principles on Extraterritorial Obligations of States in the Area of Economic, Social and Cultural Rights</p>	<p>If the state's actions or inactions are leading to discrimination and/or human rights violations that occur outside the geographic boundaries of the country, the state can be considered to have failed in meeting its obligations under CEDAW or any other treaties that it is a party to.</p>

OPPORTUNITIES FOR FURTHER INTERLINKAGES BETWEEN CEDAW, GENDER EQUALITY AND MACROECONOMICS

Article 13 of CEDAW has been often used to call upon the state's obligation to carry out measures, including temporary special measures, that ensure women's participation in financial and market systems, or as heads and top-level decision-makers of companies. While remedying discrimination within the market system is important, Article 13 can and should also be used in carrying out structural economic analysis which would view women not only as participants in a market or financial system, but also as having the right to have a say in decision making around how the entire economic system is created and designed. Article 13 when viewed together with Article 7 on public and political life therefore presents an opportunity to demand the strengthening of women's capacity to exercise real power and control over their own lives and the terms on which they engage with economic structures. This means ensuring that women are participating in the formulation of state macroeconomic policies—whether that is the state's budget, or the state's trade and investment agreements, or the state's debt and loan arrangements.

Article 14, especially when read with General Recommendations 34, is an opportunity to unpack further the harmful impacts that neoliberal macroeconomic policies have had, not only on rural women, but also Indigenous women, to whom CEDAW itself does not contain explicit reference. General Recommendations 34 also explicitly mentions the negative and differential impacts of specific economic policies, such as agricultural and general trade liberalisation, privatisation and the commodification of land, water, and natural resources, on the lives of rural women and the fulfilment of their rights. While GR 34 is focused on rural women, there is the potential of leveraging the harmful impacts of the same macroeconomic policies on all women as well.

Understanding Gender Equality and Macroeconomics⁴

The English word 'economy' is derived from the Greek words *eco* or *oiko* and *nomos*, meaning household accounts or household management. Therefore, economy was, in the past, broadly understood as household management. Today, while the terms 'economy' and 'economics' have a variety of definitions, they are broadly considered to refer to the social science that studies how people interact with and value the production, distribution, and consumption of goods and services.⁵ It is presented as a domain of numbers, statistics, 'a mathematical version of reality',⁶ and a specific domain of expertise. What today's understanding of economics regularly disregards, however, is the host of activities and labour often performed by women that takes place outside of the regular market system—in homes, in communities, in unpaid care work, in voluntary work, in subsistence farming, in maintaining seeds and passing down various forms of local and Indigenous knowledge. But when one thinks about economy in its original Greek meaning, it becomes clear that economics is—as it was defined in the past—relevant and entrenched in all aspects of our lives and at all levels.⁷

Similarly, gender inequalities exist in various dimensions—economic, social, cultural, and political. They also occur at multiple levels—'macro' and 'micro' level. These dimensions and levels are not mutually exclusive and often interact and interlink with one another. Macroeconomic analysis, therefore, involves examining the economy as a whole at the international level, and its corresponding impact on the economic policies made at national and local level. It is concerned with aspects within the economy such as international capital flows, fiscal austerity, deregulation and privatisation, government debt, inflation, overall employment, taxation, industrial policy, international trade and investment rules

and so on. Microeconomics, on the other hand, looks at the choices and decisions that individuals and companies make, often in response to or because of the aforementioned macroeconomic decisions.

Economics, while portrayed as a domain of numbers, mathematics, and statistics, has real-life consequences. Macroeconomics policies, therefore, at all levels and aspects, while often made without the voices and participation of women, have a particular impact on women. They determine the availability and accessibility of our public services—health, education, water and electricity—whether they are freely, efficiently and widely provided by the state or whether they come at a cost borne often by women. They determine the availability of the medicines and technologies needed to tackle health needs

and health crises, whether of women or of any pandemic in our time. They determine whether women spend a higher portion of their basic income paying taxes on the goods that women need the most—food, sanitary pads, clothes—than multinational corporations spend paying taxes on their profits. They determine whether there is sufficient financing for personnel trained to provide women’s maternity care and health, for women’s rights organisations, for women’s safe houses and other government agencies that are vital for achieving women’s human rights. They determine whether women-led and women-owned small and medium businesses and cooperatives can thrive locally or are forced to compete against large multinational corporations. They determine whether women spend half their time doing unpaid care work or spend that same amount of time on their own well-being or on participating in their community’s and country’s decision-making processes. Macroeconomic policies are therefore inseparable and interlinked with gender equality and women’s human rights.⁸

This understanding which feminists have brought forth, of the economy as a gendered structure with gendered consequences, aims to explicitly acknowledge, identify, and remedy the gendered power relations that underpin the various institutions, transactions, behaviours, and relations that make up the sphere of economy. It recalls also that the economy is therefore one part of a larger social system of norms and practices in which gender—together and intersecting with other identities such as class, race, ethnicity, religion, nationality, sexual orientation—is already inscribed. As such, whether macroeconomic policy designs and decisions serve gender equality and women’s human rights is ultimately an ideological and political choice made by the state. While these systems of norms and practices—whether of patriarchy or neoliberal macroeconomics—have already been inscribed, they can also be challenged and transformed. States therefore have both the opportunity and the duty to utilise macroeconomic policies to deliver their human rights obligations, whether under CEDAW or under any other human rights treaties and conventions that the state is party to.



OVERARCHING GENDER EQUALITY AND MACROECONOMIC ISSUES

The prevailing economic system relies and depends on exploitation of and discrimination against women. This resulted from overarching issues within the current economic system which have translated and informed the design of many macroeconomic policies, as well as who designs them. These overarching issues have resulted not only in gender inequalities but also in obscene levels of wealth inequalities that have grown globally in the last several decades.⁹

Dominance of neoliberal capitalist ideology within all macroeconomic policies and decision-making

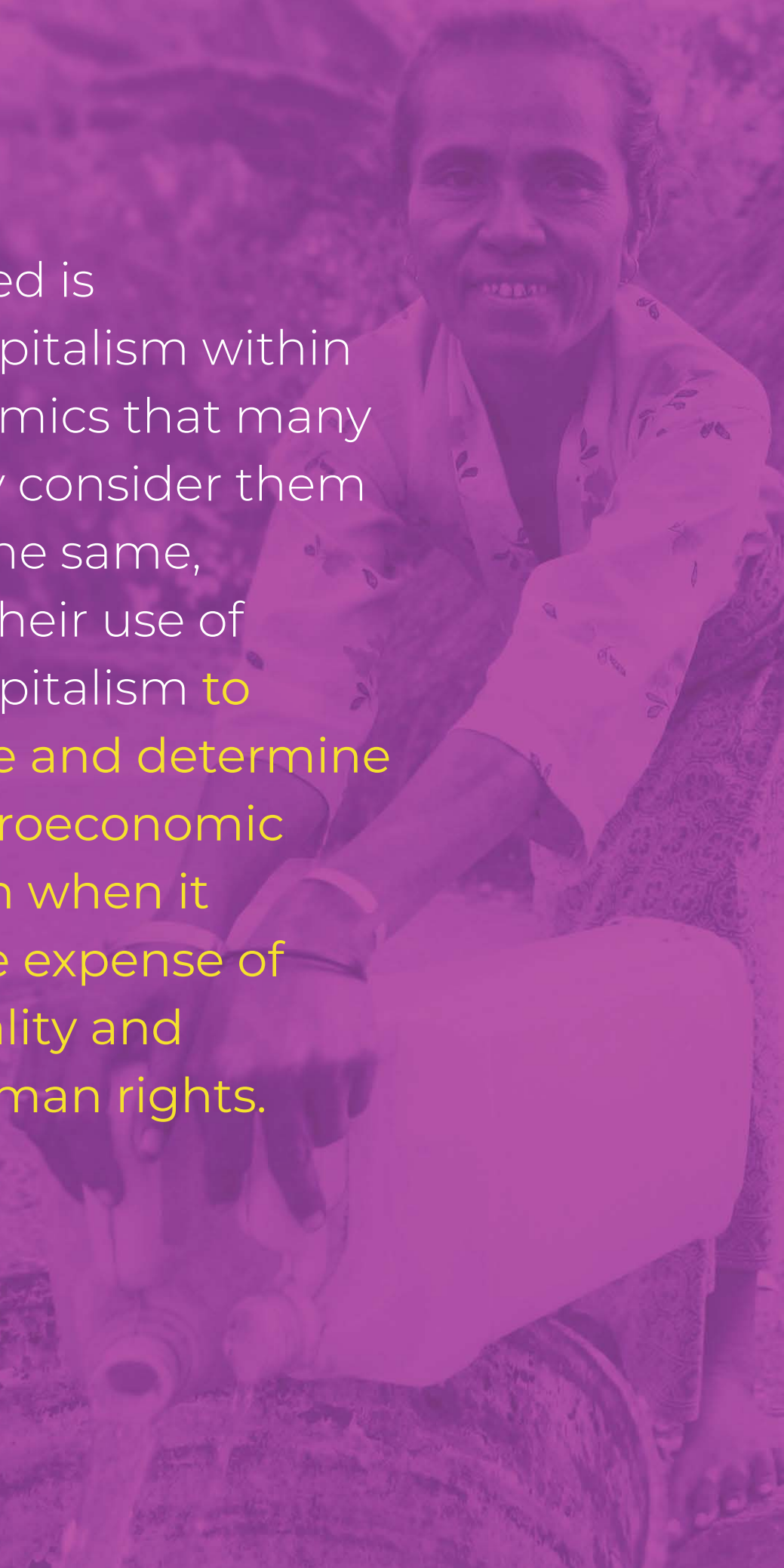
The last 40 years of macroeconomic policies and decision making have been largely dominated by neoliberal capitalist ideology. Some of the primary features of neoliberal capitalist macroeconomics are the pursuit of economic growth through the increase of gross domestic product (GDP), reduction of the role of the state, cuts in public spending, privatisation of public goods and services, liberalisation of trade and investment, reduction of taxes to disproportionately favour corporations and the rich, and reduction of any kind of regulations of the private sector. GDP, which measures the wealth of countries, is today one of the most powerful and dominant measures of a country's development, even when it does not necessarily translate into peoples' well-being and human rights. The intersection of neoliberal capitalism with patriarchy, white supremacy, and colonialism, and its resulting logic of 'free' markets and 'unlimited growth', has contributed to the current global crises that we are faced with. On a planet with a finite amount of resources, unlimited growth can only come through extraction and exploitation of the people and the environment. The dominance of neoliberal capitalism has also resulted in economic growth, rather than human rights, being the ultimate goal of much of the macroeconomic policy design and decision making of states. So entrenched is neoliberal capitalism within macroeconomics that many states simply consider them as one and the

same, resulting in their use of neoliberal capitalism to shape, define and determine all their macroeconomic policies, even when it comes at the expense of gender equality and women's human rights.

Non-recognition and devaluation of care work¹⁰

The current economic system relies on women's unpaid care work and labour, without which the market and so-called 'productive sphere' of paid employment cannot function and survive. And yet much of the activities that women do, that take place outside of the market system or are considered 'non-productive', are often ignored or unaccounted for by traditional economics and subsequently in macroeconomic policies.¹¹ This also includes activities such as child- and eldercare, food production for the family, maintaining seeds and other forms of local and Indigenous knowledge, protecting and maintaining natural resources such as land, rivers and forests, and participating in community decision-making or well-being activities. As these activities are often carried out in the context of family or communities, traditional economics considers them as 'non-economic activities' and does not measure them within the GDP, even though without them, the market-based economy could not function. Therefore, the very way in which economic activity is defined requires the complete devaluation, or gross undervaluation, of women's unpaid care work, whether in the home, in family businesses or in the community. These very definitions of traditional economics are inherently patriarchal and have led to an assumption that women's economic empowerment and economic rights only refer to women being able to participate or compete in the productive market. This also underpins the ongoing failure of traditional economics to recognise the true value of paid care work or work that is feminised. When states subscribe to the same non-recognition and devaluation of care work in the design and implementation of their macroeconomic policies, they do so with dire consequences for gender equality and women's human rights.

So entrenched is neoliberal capitalism within macroeconomics that many states simply consider them as one and the same, resulting in their use of neoliberal capitalism **to shape, define and determine all their macroeconomic policies, even when it comes at the expense of gender equality and women's human rights.**



Guiding Questions and Articles on Gender Equality and Macroeconomics

Macroeconomics consists of a range of specific policy areas and measures designed and implemented by states at global, national, and local level. It is important to understand how some of these specific macroeconomic policy areas and measures have specifically impacted women's human rights and gender equality. Many, if not all, these policy areas and measures overlap and are interlinked and interrelated. In many instances, they are the same set of powerful actors with shared interests that benefit or wield substantial decision-making powers in the design of these macroeconomic policies. In other instances, the impact of certain macroeconomic policy areas and measures is only made possible through the measures that exist in other areas; for example, corporate capture is largely made possible

through deregulation and liberalisation of the market that is achieved either through trade and investment rules or measures imposed because of austerity. By understanding the specific macroeconomic policy area and measures, WROs and activists can identify those that are relevant to their priority advocacy areas and therefore can be highlighted in their shadow/alternative reports and engagement with the CEDAW Committee.

The section below provides a brief explanation of a select few macroeconomic policy areas and the measures often found within them. These explanations are followed by a set of questions which WROs and activists may use to reflect on their own country context as well as the state's periodic CEDAW report. Each of the policy areas and issues are referenced with the relevant CEDAW provisions and General Recommendations along with examples of civil society groups raising these macroeconomic policy areas/issues in their CEDAW shadow/alternative reports and engagement with CEDAW Committee. There are also some examples of the CEDAW Committee itself pursuing a similar line of questioning in the reviews or in its Concluding Observations.

FINANCING THE 2030 AGENDA FOR SUSTAINABLE DEVELOPMENT



The CEDAW preamble acknowledges the contributions of care work and the care economy that is largely performed by women, and that the gender division of labour that stems from patriarchal beliefs would need to be dismantled in order to achieve gender equality.

Finally, each policy area is supplemented with a template for shadow/alternative report which provides further guidance on how the set of questions and analysis can be applied, resources and information around some of the feminist networks and feminist allies already working on these issues. With these, we hope that those who are new to the issues may be better supported and connected to resources and other movements on these issues and be able to analyse the macroeconomic policies that have been implemented by states, and their impact on the lives and human rights of women and girls and other marginalised peoples, whether within the states' borders or outside.

► CARE WORK AND CARE ECONOMY

Central to all feminist macroeconomics analysis is the feminist analysis of care work and, by extension, the care economy. As mentioned in the earlier section, the non-recognition and devaluation of care work is one of the key overarching issues of gender equality and macroeconomics and is one of the fundamental failures of the current neoliberal economic system.

The care economy consists of the unpaid and paid labour and services that support caregiving in all its forms. Globally, women perform 76.2% of total hours of unpaid care work, more than three times as much as men.¹² If all the hours spent on unpaid care work were remunerated and calculated into the economy, it would amount to 9% of the Global GDP or US\$11 trillion.¹³ Care work that is paid is also undervalued, underpaid and under-resourced. Globally, 2.1 billion people

needed care in 2015, including 1.9 billion children under 15 and 200 million older persons. By 2030, this number is expected to reach 2.3 billion, driven by an additional 200 million older persons and children. The World Health Organization (WHO) estimates that there is a global shortage of 5.9 million nurses,¹⁴ with almost 90% of those shortages being in low- and middle-income countries.¹⁵ Filling these shortages requires addressing low pay across the nursing profession, where 90% of the workers are women.¹⁶

The recognition and valuation of paid and unpaid care work which is largely done by women cannot happen while public services that support or provide care work remain systematically underfunded. This systemic underfunding is the result of a systemic bias towards austerity, as well as towards privatisation and deregulation. It is also the result of a patriarchal belief that devalues any work that is feminised because it is mostly done by women or is considered women's work.

The CEDAW preamble acknowledges the contributions of care work and the care economy that is largely performed by women. It also acknowledges that the gender division of labour that stems from patriarchal beliefs would need to be dismantled in order to achieve gender equality. CEDAW's principles of substantive equality and non-discrimination also argue for *de facto* substantive equality. In the context of care work and the care economy, it means assessing the distributed and redistributed outcomes and results of states' macroeconomic policies to establish that these policies do eliminate direct, indirect, and structural discrimination. Because patriarchy prescribes gender roles, care work, whether paid or unpaid, is often prescribed as the role and responsibility of women and girls. Consequently, women and girls who spend more or most of their time doing unpaid care work are left with little or no time to get an education, earn a decent living, be involved in their communities or have a say in how their society is run; while many more women who carry out paid care work, whether in family-owned businesses and enterprises or in domestic work, often do so without any social security or social benefits, trapping them at the bottom of the economy.

CARE WORK AND CARE ECONOMY

CEDAW ARTICLES AND GENERAL RECOMMENDATIONS	ICESCR ARTICLES
<ul style="list-style-type: none"> • Article 2: Policy measures • Article 3: Guarantee of basic rights and fundamental freedoms • Article 10: Equality in education • Article 11: Employment • Article 12: Healthcare and family planning • Article 13: Eliminating discrimination in social and economic life • Article 14: Rural women's role in the care economy • Article 16: Equality in marriage and family relations • GR 16 on Unpaid Women Workers (1991): Recognises the high percentage of women who work without payment, social security and social benefits in family-owned enterprises • GR 21 on equality in marriage and family relations (1994): Recognises the sharing of responsibilities for care protection and maintenance of children, and how such responsibility may affect women's enjoyment of other rights such as education, public participation, and access to health services • GR 34 on rural women (2016): Recognises rural women's unpaid care work and its economic contribution to rural and national economies and the barriers it presents to rural women and girls' political participation, access to paid jobs, health, and attendance at school 	<ul style="list-style-type: none"> • Article 12: Right to health • Articles 13 and 14: Right to education • Article 15: Right to enjoy the benefits of scientific progress and its applications

GUIDING QUESTIONS

- Does your state have any available data around unpaid care work?
 - Does your state collect time use data?
 - Does your state collect data on women working in family-owned businesses or enterprises or family farms?
- Does your state have data on paid domestic work in the country? What is the proportion of women and migrant workers doing the paid domestic work in the country?
- Are workers working in domestic work or family-owned businesses, enterprises or family farms covered under the state's social security or social protection measures?
- Does your state have policy and measures designed to encourage the redistribution of care work at home and in the community?

- Does your state allocate sufficient state budget to finance, resource and create infrastructures for child and elderly care?

EXAMPLES OF HOW THE COMMITTEE HAS ADDRESSED THESE ISSUES

- During Japan's 2016 review, civil society submitted numerous reports regarding the persistent burden of unpaid care work on women due to patriarchal culture and beliefs. The reports also raised the absence of data and detailed gender analysis for gender policies in employment, support for childcare and elderly care and support for work-life balance by the Japanese government. The CEDAW Committee in its Concluding Observations express concerns at the persistence of patriarchal attitudes and deep-rooted stereotypes

regarding the roles and responsibilities of women and men in the family and in society, and the continued concentration of women in part-time work due to unpaid care burdens.

- During Canada's 2016 review, civil society submitted numerous reports highlighting Canada's poor and low level of investments in childcare which resulted in the persistent gender wage gap in both the public and private sector. The gender wage gap can be

attributed to what is commonly referred to as the 'motherhood tax' or 'child penalty', where women with children earn considerably less than those without children. The CEDAW Committee in its Concluding Observations recommended that the Canadian government take all the necessary measures to narrow the gender pay gap and to adopt a rights-based national childcare framework to create more opportunities for women for employment.

TEMPLATE FOR SHADOW/ALTERNATIVE REPORT: CARE WORK AND THE CARE ECONOMY

CARE WORK AND THE CARE ECONOMY

If your report is focused specifically on this particular thematic area/issues, this can be the overall heading of the report. This can also be a section within your longer shadow/alternative report if your civil society report focuses on a broad range of issues.

Country X Context Overview

TIP 1: Try to find gender-disaggregated data that can illustrate further the gender-specific impacts of paid and unpaid care work. In cases where time use data is unavailable because many states do not carry out time use surveys, look for data that can give you an idea of the context of care work in the country. For example, whether there are differences in wages between care work and other non-care work and whether the government currently provides funding, resources, and infrastructure for a variety of care services, whether child, elderly, or health etc.

Country X has one of the lowest amounts of public investment in child- and eldercare in the world. A recent time use survey discovered that women and girls in the country spend an average of four more hours than men do on unpaid care work with those hours believed to be higher for women and girls living in rural areas. Much of the unpaid care work includes looking after small children and elderly family members, while in rural areas this also includes working on family farms and fetching wood and water for use by the family. Most child- and eldercare centres in the urban areas are private and therefore expensive for most people in Country X, while there are no centres available in the rural areas. Because childcare and eldercare is expensive in the country, the responsibility for child- and eldercare would usually fall on the shoulders of the women and girls in the family.

TIP 2: Information around women's participation in the labour force and in various sectors can usually be found at the ministry of labour or human resource or equivalent departments. It can also occasionally be found from trade unions in the country who might collect data specific to the sectors and the workers they represent.

TIP 3: The United Nations Statistics Division (UNSD) maintains a time use database of time spent on unpaid domestic and care work, by sex, age and location from approximately 85 countries in the world.

CEDAW Articles and General Recommendations

TIP 4: You can use some of the guiding questions above to help fill up this section below with relevant information, statistics, and case studies. The guiding questions can be used to either review the state report (when available) or country context (when state report is either unavailable or does not contain any of this information). You can fill in the information collected under the sub-headings and the general statements below. For example, gender-disaggregated time use statistics or data is an indication of how much unpaid care work women and girls perform in the country and the need to remunerate and redistribute it. You may also wish to examine how the state's budget allocations (or lack thereof) for the public sector or social infrastructure impact women's unpaid care work burden, using this as case studies or illustrations of the need for feminist microeconomic policies. Whether or not the state considered redirecting funds from non-essential sectors (such as building another highway or tower) towards building water irrigation systems in rural areas, or to provision of child-, elder- or healthcare, can help formulate necessary recommendations to the state in the CEDAW review process.

Article 2 of CEDAW outlines the obligation of Country X to introduce policy measures that can remedy discrimination as well as achieve substantive equality. Article 16 of CEDAW outlines the obligation of Country X to ensure that there is equality in marriage and family relations which includes the gender division of labour for childcare between men and women. The CEDAW Committee's GR 34 (2016) on Rural Women also recognises rural women's unpaid care work, its economic contribution to rural and national economies, and the barriers it presents to rural women and girl's political participation, access to paid jobs, health, and attendance at school.

• Women's unpaid care work and time poverty

Because women and girls in Country X perform most of the unpaid care work, it has resulted in women and girls in the country having less access to paid employment, less time to go to school and less time to participate in their community and village decision-making processes.

• Women's limited access and options to paid employment

Because of the unpaid care burden on women, many women in Country X are not able to access full paid employment. Women in Country X are also limited in the type of employment that they can access, with many women being employed in casual, part-time and lower-paid jobs.

Recommendations for Country X's CEDAW Review

- **Country X to increase its investment and spending into public services and infrastructures such as child and elderly care.**
- **Country X to introduce measures that will promote more awareness of the equal division of care work between men and women in family and homes.**

Further resources or networks to reach out to:

- *Public Service International (PSI) is a global union federation of 700 trade unions representing 30 million public services workers in 154 countries fighting for universal access to quality public services for all.*
- *The Women's Major Group facilitates participation and input from CSOs working to promote human-rights-based sustainable development with a focus on women's human rights at the UN.*

► AUSTERITY AND SOVEREIGN DEBT

Austerity is defined as reduced public spending and increased frugality by the state.¹⁷ These cuts or measures usually consist of a series of macroeconomic policies which may also include tax increase or tax reduction, state budget cuts, or a combination of both, aimed at reducing the government's budget deficit or public sector debt. Austerity is known by many other names, such as structural adjustment, medium-term fiscal frameworks, financial restraint, and fiscal consolidation, all of which ultimately translate to the same thing: budget cuts to public spending and universal social protection. These cuts to public services are also among the key features of neoliberal capitalism.

Sovereign debt, also known as external debt, is the portion of a country's debt that was borrowed from external or foreign lenders. These lenders can be commercial banks from other countries, governments of other countries, or international financial institutions such as the International Monetary Fund (IMF), the World Bank, and other regional development banks. Sovereign or external debt should also be differentiated from domestic debt, which governments can also incur by borrowing from domestic sources such as their own central bank. The use of domestic debt and financing has been found to be a less harmful and often more useful source of financing for state public services and infrastructure, but is a macroeconomic measure that is often opposed by neoliberal economics.¹⁸ This results in many developing countries often underutilising this source of domestic financing and resorting instead to sovereign debt.

Though austerity can be the result of a state's own initiative, there is a significant link between austerity and sovereign debt, as austerity is usually one of the key and widely set conditions of the loans provided by the IMF and the World Bank. The IMF and the World Bank's neoliberal prescription on state budget and sovereign debt dictates that high levels of state budget deficit or sovereign debt are bad and therefore harmful

for economic growth. As such, the moment any state hits a high level of budget deficit—defined at more than 3%—or high level of sovereign debt—defined at more than 60% of a developing country's GDP or 40% of a developed country's GDP—states may immediately embark on an austerity measure. These austerity measures may be undertaken either voluntarily or under pressure from lenders, in order to cut down on the state's budget deficit or meet repayment of debts. Highly indebted countries, for example, have been found to spend more money paying interest on sovereign debt than they do on financing public services, such as healthcare or education. There is in fact no evidence or basis whatsoever for these percentage numbers, which were decided arbitrarily by the EU and the IMF respectively, and yet they are often used to justify the imposition of austerity measures as one of the conditions of debt.¹⁹ These conditions, which can also include other economic reform policies found in other sections of this Guideline, are often known as Structural Adjustment Programmes (SAPs).

As a result, since the 1980s, austerity has been rapidly and widely carried out across the Global South, resulting in not only shrinking public services and social protection, but also unemployment, deindustrialisation, and inequalities in many countries. Even the IMF's own research has found that severe austerity measures were associated with inequality increases during previous pandemics and have contributed to rising inequality since the mid-1980s.²⁰ Austerity has also impacted public services by preventing the recruitment of teachers, nurses, and other essential workers, while perpetuating the low pay of those already employed in the public sector.²¹

Austerity measures have been found to negatively affect women in a gender-specific and disproportionate way; and even more so, women in vulnerable and marginalised situations.²² Austerity measures also hamper the state's ability to carry out gender-responsive budgeting and in delivering gender-responsive quality public services—both of which are among states' obligations under CEDAW and are critical state policies and measures for advancing women's

human rights and substantive equality. When making cuts to allocations for public sector infrastructure, goods and services, many states begin with women's ministries or women's national machineries, sexual and reproductive health services, or women's organisations. Because women and girls bear the burden of unpaid care work, cuts to public services and social protection programmes often intensify the demand for unpaid care work, thus also forcing them to fill the gaps. Because women are often found in precarious, informal, and insecure work, cuts to employment opportunities in both the public and private sector, but especially the public sector, have sent many women into

unemployment, underemployment or even more precarious work. While neither CEDAW nor ICESCR contains a specific provision on budgetary allocation, both ICESCR and the CEDAW Committee have demanded that states ensure that they are mobilising and devoting the maximum available resources to deliver on their human rights obligations. Furthermore, states' budget policies and processes are bound by many other relevant CEDAW and ICESCR articles, the most pertinent of which are those relating to rights and access to basic public services such as education and health, and on adequate standards of living, which includes services such as water, electricity, and housing.

AUSTERITY AND SOVEREIGN DEBT

CEDAW ARTICLES AND GENERAL RECOMMENDATIONS	ICESCR ARTICLES
<ul style="list-style-type: none"> • Article 2: Policy measures • Article 3: Guarantee of basic rights and fundamental freedoms • Article 4: Special measures • Article 10: Equality in education • Article 11: Employment • Article 12: Healthcare and family planning • GR 36 on education (2017): Recognises the body of evidence of the harmful impact on equality outcomes of privatisation of education, especially for those most at risk 	<ul style="list-style-type: none"> • Article 11: Right to housing and adequate standard of living • Article 11.2: Right to food • Article 12: Right to health • Articles 13 and 14: Right to education

GUIDING QUESTIONS

- Does your state have debt?
 - How much is the debt and how much is your state spending on debt repayment? Compare it with the state's allocation to public goods and services.
 - Are the debts owed to sovereign or domestic lenders? If they are sovereign lenders, who are they—international financial institutions, private creditors or other countries? If they are other countries, consider if it is possible for you to also participate in the lending country's CEDAW review.
- If your government is facing unsustainable debt repayments, is it negotiating a debt payment suspension, debt cancellation and/or debt restructuring?
- Does your state have an equal footing in negotiating the terms of the loans with its lenders, whether on the conditions of the loans or the repayments?
- Does your state publish information and analysis of its debt strategies and debt sustainability? Do these strategies and analyses incorporate gender analysis and include the participation of women's rights organisations?

- Has your state been implementing cuts to its overall budgets?
 - In the process of the budget cuts, has there been any reallocation of national, municipal or local budgets (i.e. cutting down military budget or non-essential infrastructure and redirecting it to health, social security programmes, other public services or climate-related strategies)? Or has non-essential budget allocation (such as military) remained the same while essential public services are being cut?
 - Which sectors have been prioritised amidst these budgetary cuts, and have there been any inequitable outcomes in the delivery within and between sectors?

EXAMPLES OF HOW THE COMMITTEE HAS ADDRESSED THESE ISSUES

- During Barbados' 2016 review, the CEDAW Committee expressed concern that austerity measures, including budget cuts to reduce Barbados' sovereign debt, had had a significant impact on the country's social programmes and had negatively affected women's access to health services. The CEDAW Committee in its Concluding Observations recommended that Barbados monitor the gender-specific effects of its austerity measures and ensure an internal redistribution of its

domestic resources in order to overcome the harmful consequences of the austerity measures.

- During the United Kingdom's review in 2019, civil society organisations across the country submitted numerous reports regarding the repercussions of the UK's austerity measures over the past decade which had resulted in unprecedented local and national budget cuts. These cuts also resulted in cuts to social programmes and organisations that provided services for women in the country, including those that supported women victims of violence. The austerity measures were also found to have had a negative impact on gender equality and on women's rights to security and adequate standard of living. The CEDAW Committee in its Concluding Observations expressed concerns about the disproportionately negative impact of austerity measures on women, who constitute the vast majority of single parents and therefore are more likely to be engaged in informal, temporary or precarious forms of employment. It reiterated its previous Concluding Observations that austerity measures have resulted in cuts in funding to organisations that provide social services to women, including those that provide services for women only, as well as budget cuts in the public sector, where more women are employed than men.



TEMPLATE FOR SHADOW/ALTERNATIVE REPORT: AUSTERITY AND SOVEREIGN DEBT

AUSTERITY AND SOVEREIGN DEBT

If your report is focused specifically on this particular thematic area/issues, this can be the overall heading of the report. This can also be a section within your longer shadow/alternative report if your civil society report focuses on a broad range of issues.

Country X Context Overview

TIP 1: Try to find gender-disaggregated data that can illustrate further the gender-specific impacts of austerity measures and the state debt. In cases where gender-disaggregated data is unavailable because many states either do not collect sufficient gender-disaggregated data in general and are even less likely to do so on macroeconomic policies, look for data that can give you an idea of the impact. For example, data on how many women are currently and potentially employed in the public sector will give an indication of how far women could be disproportionately impacted by both the wage cuts and/or reduced employment within the public sector. Data around how much the state is spending on its debt repayment is an indication of how much of the same amount could have been allocated to finance public services.

Country X has a new US\$ 4 billion loan from the International Monetary Fund and an existing loan of US\$ 300 million from Corporation B. During the negotiation for the new loan, some of the key measures that had been proposed by the IMF included public expenditure cuts, focusing on the public wage bill, privatisation of state assets and reduced pensions. Country X also needs to meet its debt repayments to Corporation B. As a result, Country X has been undergoing massive cuts to its public services and infrastructures, the most extreme impacts being the reduction of state investment in health, reduction of the budget allocated to the ministries/departments of women, social welfare as well as education, the dismissal of workers from the ministry of health and the increase in out-of-pocket expenses for

health services. Country X is the largest employer of women, and people in general, in the country and regularly recruits new women employees into its workforce which has now been put on hold amidst the public expenditure cuts.

TIP 2: Information around state budgets, state revenue (i.e. taxes) and state debt (including debt repayment) can usually be found in the annual state budget released by the ministry of finance or equivalent treasury/finance departments. They are usually also tabled to parliament/congress for debate.

TIP 3: The IMF maintains a [page](#) on every country which has a loan agreement with it. Each page contains information on the loan as well as the IMF's recommended macroeconomic policy measures to the country. These policy recommendations to each country are found under Article IV Executive Board Consultation.

CEDAW Articles and General Recommendations

TIP 4: You can use some of the guiding questions above to help fill up the section below with relevant information, statistics, and case studies. The guiding questions can be used to either review the state report (when available) or country context (when state report is either unavailable or does not contain any of this information). You can submit the information collected under the sub-headings and the general statements below. Relevant information includes, for example, statistics or data around the allocation of the state budget and where the allocation had been reduced or remained the same specifically affected women and other marginalised communities. You may be able to help formulate necessary CEDAW recommendations to the state by sharing whether the state considered other means to repay or tackle its debt other than budget cuts, for example through attempting to renegotiate/suspend/cancel its debt with its lenders.

Article 2 of CEDAW outlines the obligation of *Country X* to introduce policy measures that can remedy discrimination as well as achieve substantive equality. Articles 10 and 12 outline the obligation of *Country X* to ensure non-discrimination and substantive equality in the areas of education and health respectively.

- **Increase of women's unpaid care work and time poverty**

The cuts to public services in *Country X* are only possible because women are filling in the gaps with their unpaid care work. Because women and girls in *Country X* have to now perform more unpaid care work, it has resulted in women and girls in the country having less access to paid employment and less time to receive education.

- **Undermining gender equality**

The linkages between gender-responsive public services and gender equality and women's human rights have been well established. The debt-driven austerity measures, i.e. any budget cuts to public services that *Country X* is introducing, are particularly discriminatory towards women as they have been found to negatively affect women in a gender-specific and disproportionate way. Budget cuts to public services also pose significant structural barriers to the full realisation of women's rights and substantive gender equality in *Country X*.

Recommendations for *Country X's* CEDAW Review

- ***Country X* to undertake independent, participatory and periodic impact assessments of its macroeconomic policies, particularly its austerity measures and their impact on women.**



TIP 5: See the *Independent Expert on foreign debt, other international financial obligations and human rights' Guiding Principles for human rights impact assessments for economic reform policies*, published in 2018.

- ***Country X* to ensure that its state budgets reflect gender-sensitive budgeting principles that combat inequality and promote women's rights.**

Further resources or networks to reach out to:

- *The Bretton Woods Project (BWP) is a civil society watchdog of the International Monetary Fund and World Bank. It works to challenge their power and fight for the development of policies that are gender transformative, equitable, environmentally sustainable and consistent with international human rights norms.*
- *International Network for Economic, Social and Cultural Rights (ESCR-Net) connects over 280 NGOs, grassroots groups, social movements and advocates across more than 75 countries to build a global movement to make human rights and social justice a reality for all.*

▶ TRADE AND INVESTMENT

In their early days, trade agreements were mostly concerned with the reduction or removal of tariffs—forms of tax imposed by the state on the goods and services imported from another country. Tariffs are often used by states to generate domestic revenues and to protect domestic industries and local producers against goods produced in another country. They are particularly valuable for developing countries, where tariffs can often represent a huge portion of the state's revenues, and where most local producers and industries tend to be small, medium-sized, family-run, home-based, and therefore unlikely to be able to compete with large multinational corporations producing the same goods from abroad.

Over the years however, trade and investment agreements began to expand into looking beyond tariffs into areas of domestic laws where governments can employ policies and measures other than tariffs—what are known as 'non-trade' issues. From thereon, the trade and investment regime began to see the inclusion of many non-trade policy areas in its scope—from intellectual property to internet governance to labour and environment to women's economic empowerment. Similarly, investment agreements have evolved from protecting foreign investors from so-called discriminatory actions of states, such as nationalising foreign investors' assets (usually after freeing themselves from the shackles of their colonial masters), into protecting foreign investors from any government actions or measures which are deemed to affect future or potential profits of the investors under every conceivable endeavour that a foreign investor can take—no matter how remotely connected to investment those undertakings are.

Because of how expansive today's trade and investment agreements are, they have been found to impose considerable constraints on governments, limiting their domestic policy space to ensure gender-responsive and quality public

services, gender-responsive budgeting and other macroeconomics and industrial policy tools that can support women's human rights. The introduction of services chapters in many bilateral and plurilateral trade agreements requires states to reduce regulations on services, limits the capacity of states to restrict the role of multinationals in public services, and could even restrict the state's capacity to use affirmative action strategies in the delivery, employment or governance of services.²³ Investor-state dispute settlement (ISDS) provisions, which provide multinational corporations with the capacity to sue states in secret tribunals, are found in many investment agreements and have been regularly used to challenge any state actions or attempts to regulate corporate activity, introduce public interest laws and policies or remunicipalise failed privatised services. This directly contravenes the human rights obligations of states under CEDAW and ICESCR to promote human rights as well as ensure people's equal access to public goods and services.²⁴ These constraints to the state's policy space have been described as 'kicking away the ladder' that developing countries need to reach the same level of wealth and development as today's wealthy and developed countries.²⁵

The intellectual property regime, created by the WTO's Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS), outlines the minimum standards for the regulation by states of different forms of intellectual property, including patents and data exclusivity on medicines and seeds. Since as far back as 2000, the United Nations Commission on Human Rights has raised concerns about the conflict between the 'private' interests of intellectual property rights holders, championed by TRIPS, and the 'social' or 'public' concerns embodied in international human rights law.²⁶ The intellectual property rules on medicines have allowed pharmaceutical corporations to develop monopolies and to charge high prices for their products in order to maximise their profit.²⁷ The intellectual property rules on seeds and traditional knowledge criminalise farmers' traditional seed-saving practices, make seeds and livestock more expensive and take away farmers' rights to freely reproduce them.²⁸

The inability of the state to carry out domestic macroeconomics and industrial policies has a particular impact on women. Because the market is inherently patriarchal and thrives on the exploitation of and discrimination against women, whether through wages or unpaid care work, the state is obligated under CEDAW to intervene and carry out affirmative actions in order to remedy discrimination and achieve substantive equality. And yet, many states have been, and can be, challenged either through ISDS or through WTO arbitration, over such use of affirmative action. Examples of affirmative actions measures which can be challenged include requiring companies to hire women from particular groups or people from marginalised communities, requiring a percentage of women on companies' boards, providing

preferential treatment of local businesses, including women's businesses, and preventing market access to local markets or local industries which may have a higher proportion of women in them, or on which women particularly rely. The use of patents for medicines and medical devices by the private sector results in high drug prices and makes medicines inaccessible to poor and marginalised people, especially women and girls. The use of patents for seeds and biodiversity has undermined the well-documented role of women in maintaining and exchanging seeds, as keepers of traditional knowledge linked to natural resource management and food sovereignty, as providers of daily subsistence and healthcare to their families, and as part of their paid and unpaid care and reproductive work.²⁹

TRADE AND INVESTMENT

CEDAW ARTICLES AND GENERAL RECOMMENDATIONS	ICESCR ARTICLES AND GENERAL COMMENTS
<ul style="list-style-type: none"> • Article 2: Policy measures • Article 3: Guarantee of basic rights and fundamental freedoms • Article 4: Special measures • Article 10: Equality in education • Article 11: Employment • Article 12: Healthcare and family planning • Article 14: Rural women • GR 34 (2016) on rural women names macroeconomic policies and practices—such as trade and investment agreements, and their harmful impact on rural women. 	<ul style="list-style-type: none"> • Articles 6 and 7: Right to work • Article 15: Right to enjoy the benefits of scientific progress and its applications • General Comment No. 24 (2017): State obligations in the context of business activities • General Comment No. 25 (2020): Article 15 – science and economic, social, and cultural rights

GUIDING QUESTIONS

- Has your state entered into trade agreements that can limit its ability to introduce laws and policies that promote and protect human rights?
 - Does the trade agreement require your state to implement intellectual property rules that will prevent the production of generic medications, which are cheaper and more accessible than the patented medicine?
 - Does the trade agreement require your state to pass a law that will ban the free sharing and exchange of seeds amongst farmers?
 - Does the trade agreement restrict your state's ability to regulate or require foreign companies to hire local workers or to respect domestic labour laws and regulations?
 - Does the trade agreement restrict your state's ability to pass future laws and regulations around environmental protections (i.e. banning of mining or other forms of extractives)?

- Does the trade agreement contain exceptions where the trade rules can be undermined, for example, when they conflict with environmental, health, public interests and human rights?
- Has your state entered into trade agreements that provide businesses with the right to sue it in secretive tribunals (often called investor-state dispute settlement) and obtain judgements that negatively impact human rights?
- Has your state carried out gender, social, environmental and human rights impact assessments prior, during and periodically after entering into a trade and investment agreement?
- Has your state carried out public consultation during the trade and investment agreement negotiation process? Is the text of the negotiation accessible to the general public?
- Has your state ensured that the trade and investment agreements prioritise its international human rights obligations over investor interests?

EXAMPLES OF HOW THE COMMITTEE HAS ADDRESSED THESE ISSUES

- During Sweden's 2021 review, a joint shadow report was delivered by Development Alternatives with Women for a New Era (DAWN), the Third World Network, and IWRAW Asia Pacific on behalf of the Feminists for a People's Vaccine campaign. The shadow report reiterated existing criticism of the WTO TRIPS rules and presented an advanced interpretation of the principles of extraterritorial obligations. The report drew an explicit link between the obligations of an individual state and the actions of a multi-country bloc, especially in holding wealthy countries to account for their actions or their failure to act within the multilateral system in a way that upholds their obligations under CEDAW. While the Committee did not include this remark in its Concluding Observations to Sweden, CEDAW Committee member Lia Nadaraia noted during

- the review that Sweden's implicit opposition to the TRIPS waiver through its membership in the EU might constitute a violation of its CEDAW obligation. The Committee highlighted that many developing countries were unable to afford enough vaccines to protect their population against COVID-19, which had a disproportionate effect on women and girls, and that the TRIPS waiver would have increased the availability of vaccines in countries unable to afford them. She asked if Sweden would consider taking any measures to make vaccines more widely available in low-income countries that had no other way of obtaining them.
- During Germany's 2017 review, the CEDAW Committee in its Concluding Observations raised concerns regarding the conduct of transnational companies, in particular textile and large-scale agricultural corporations registered or domiciled in Germany and operating abroad. It also raised concerns about Germany's lack of impact assessments that explicitly take into account women's human rights before the negotiation of its international trade and investment agreements. As such, the Committee recommended that Germany strengthen its legislation governing the conduct of corporations registered or domiciled in Germany in relation to their activities abroad. This includes introducing effective mechanisms to investigate complaints filed against corporations; adopting specific measures, including a mechanism for redress to facilitate access to justice on behalf of women victims of human rights violations; and requiring corporations domiciled in Germany to conduct human rights and gender impact assessments before making investment decisions. The Committee also recommended that Germany ensure that its trade and investment agreements recognise the primacy of its international human rights obligations over investors' interests and that the introduction of investor-state dispute settlement procedures through the Comprehensive Economic and Trade Agreement (CETA) does not create obstacles to full compliance of CEDAW.

TEMPLATE FOR SHADOW/ALTERNATIVE REPORT: TRADE AND INVESTMENT

TRADE AND INVESTMENT

If your report is focused specifically on this particular thematic area/issues, this can be the overall heading of the report. This can also be a section within your longer shadow/alternative report if your civil society report focuses on a broad range of issues.

Country X Context Overview

TIP 1: *Try to find gender-disaggregated data that can illustrate further the gender-specific impacts of trade and investment rules. In cases where gender-disaggregated data is unavailable because many states either do not collect sufficient gender-disaggregated data in general and are even less likely to do so on macroeconomic policies, look for data that can give you an idea of the impact. For example, data on how many women are currently and potentially employed in the in local, small, medium, and micro businesses, will give an indication of how women could be disproportionately impacted by the local industries and businesses being forced to compete or pushed out by large foreign corporations. Data around how much the state is losing to its tariffs is an indication of how much of the same amount could have been allocated to finance public services.*

Country X is a member of a plurilateral trade and investment agreement with other countries around the world. Since ratifying the agreement, Country X has been undergoing a process of amending and changing its domestic policies and regulations to meet with the requirements of the trade and investment agreement. At least 200 laws, policies, and regulations—on a range of areas including tariffs, labour regulation, health, medicines, public services such as water and electricity, municipal and local council regulations, etc.—have either been amended or are set to be amended. One of the most immediate domestic policy changes of Country X has been the

reduction of its tariff barriers to zero for all foreign goods and products. This has led to the flooding of Country X's domestic market by foreign agricultural and dairy products. Women in Country X are mostly employed in the agricultural and dairy sector through women's cooperatives and micro/small farms. The agreement also contained a clause on ISDS; though it has not yet been used by any corporations against Country X, it has contributed to a chilling effect amongst Country X's policy makers in considering the cancellation of a mining licence that was previously awarded to a multinational corporation. The mining licence was given for a particular area that is fertile agricultural land and currently home to an Indigenous community where the women, particularly, still practise and rely on subsistence farming.

TIP 2: *Information around the state's trade and investment agreements can usually be found in the ministry of trade and/or foreign affairs or equivalent trade/foreign affairs departments. They are also occasionally tabled to parliament/congress for debate.*

TIP 3: *The United Nations Conference on Trade & Development (UNCTAD) maintains a [page](#) of every trade and investment agreement globally as well as by country. It also maintains a [database](#) of publicly known ISDS cases.*

CEDAW Articles and General Recommendations

TIP 4: *You can use some of the guiding questions above to help fill up this section below with relevant information, statistics, and case studies. The guiding questions can be used to either review the state report (when available) or country context (when state report is either unavailable or does not contain any of this information). You can submit the information collected under the sub-headings and general statements below. An example of relevant information would be details of the trade agreements, and the domestic laws and policies impacted by them. A case study or illustration*

of the impact of the trade and investment agreement can describe how the changes to the domestic laws and policies have specifically affected women and other marginalised communities. Detailing whether or not the state carried out pre-, post- and periodic human rights, gender, social and environmental impact assessments can help formulate necessary recommendations to the state in the CEDAW review process.

Article 2 of CEDAW outlines the obligation of *Country X* to introduce policy measures that can remedy discrimination as well as achieve substantive equality. Articles 3 and 4 outline the obligation of *Country X* to undertake temporary special measures that can contribute towards non-discrimination and substantive equality. The CEDAW Committee's GR 34 (2016) on rural women has named the harmful impact that macroeconomic policies and practices—such trade and investment agreements—have on rural women.

- **Loss of women's livelihood**

Cheap food imports as a result of trade liberalisation and removal of tariff barriers have reduced the domestic prices of agricultural produce of women in *Country X*. This has further lowered women's already very meagre earnings in the country's agricultural sector.

- **Loss of food sovereignty and self-sufficiency**

Rural women play a fundamental role in ensuring food sovereignty, while the achievement of food sovereignty is part of women's human rights. *Country X*'s trade and investment agreement is undermining the food sovereignty of women by removing the right of women and their communities to define their own policies and strategies for the sustainable production, distribution and consumption of food that guarantee the right to food for the entire population.

Recommendations for *Country X*'s CEDAW Review

- ***Country X* to undertake independent, participatory and periodic impact assessments of its trade and investment policies.**

TIP 5: See the Special Rapporteur on the right to food's *Guiding principles on human rights impact assessments of trade and investment agreements*, published in 2011.

- ***Country X* to remove or opt out from the investor-state dispute settlement clause found in the agreement.**
- **Where there are inconsistencies or conflict between *Country X*'s human rights obligations under CEDAW and other human rights treaties, the human rights obligations must prevail.**

Further resources or networks to reach out to:

- *The Gender and Trade Coalition* was initiated by feminist and progressive activists to put forward feminist trade analysis and advocate for equitable trade policy. The Coalition's membership is cross-sectoral and cross-regional, open to all who align with and sign the *unity statement*.
 - *The Asia Pacific Forum on Women, Law & Development (APWLD)* is a regional membership-driven network of feminist organisations and individual activists in Asia and the Pacific. Its programme on *Women Interrogating Corporate Hegemony (WITCH)* focuses on the impact of trade and investments rules on women's human rights, and how to interrogate and halt the growing power of corporations.
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► TAX

The current neoliberal macroeconomic system is premised on the ‘trickle-down’ economic theory, which claims that any benefits for the rich and the wealthy will eventually benefit everyone. This theory rationalises that states should not be taxing companies, businesses and the rich, as this supposedly will allow the amount not paid in taxes to be used instead to stimulate business investment, creating more and better jobs in the short term which will eventually benefit the whole of the society in the long term as the profits ‘trickle down’. Consequently, since the early 1980s, cuts in personal and corporate income tax rates around the world have been accompanied by increasing emphasis on indirect forms of taxes, such as value-added tax (VAT) or goods and services tax (GST) to generate income and revenue for the state.³⁰

Tax has a large redistributive impact when it is designed to reduce the disproportionate burden it can place upon women, poor and marginalised communities. However, the obscene levels of wealth inequality that exist in the world today are evidence of the failure of both the neoliberal tax system and trickle-down macroeconomics. A 2020 study examining five decades of tax cuts in 18 wealthy nations found that these tax cuts consistently benefited the wealthy but had no meaningful effect on unemployment or economic growth.³¹ The corporate tax breaks that are a common feature of many countries’ neoliberal fiscal policies, intended to attract foreign private investments, have been found to have little impact on doing so.³²

Furthermore, even when a state maintains a progressive domestic tax system, the existence of many tax havens in other countries and jurisdictions continues to deny many governments around the world much-needed state revenue. Approximately US\$ 483 billion is lost to tax havens per year, with rich OECD countries and their dependent territories being responsible for seven of every ten dollars lost.³³

Indirect forms of taxes such as VAT or service taxes have been found to be regressive and harmful, particularly for women. Women tend to spend a higher portion of their income on basic necessities such as food, clothing and medicines as a result of shouldering the burden of unpaid care work. Additionally, the tax burden for products like those related to feminine hygiene is borne almost exclusively by women. These indirect taxes are also often unable to meet the actual amount that the state loses through tax breaks, trade mispricing or illicit financial flows, leaving most states with less domestic revenue. This in many cases leads to austerity measures in the form of budget cuts to public goods and services.

CEDAW principles of substantive equality, non-discrimination, participation and restructuring of social and cultural systems require, to varying degrees, that a state’s tax systems are designed to ensure that women’s share of incurred tax is commensurate with their share of earned income. This also applies to regressive tax measures such as VAT, which, while not explicitly discriminating against women, tend to implicitly do so because the incidence of the tax on consumers is higher for poorer people than that for the rich. And since women’s incomes tend to be lower than men’s and women spend more of their income on basic necessities, the incidence will inevitably be higher on average on women than on men.



TAX

CEDAW ARTICLES	ICESCR ARTICLES
<ul style="list-style-type: none"> • Article 2: Policy measures • Article 3: Guarantee of basic rights and fundamental freedoms • Article 4: Special measures • Article 10: Equality in education • Article 12: Healthcare and family planning • Article 13: Eliminating discrimination in social and economic life 	<ul style="list-style-type: none"> • Article 11: Right to housing and adequate standard of living • Article 11.2: Right to food • Articles 13 and 14: Right to education

GUIDING QUESTIONS

- Does your state impose regressive forms of taxation such as value-added tax, service tax or general service tax? Conversely, does your state have progressive forms of taxation such as a progressive income tax system, luxury tax, or taxes specifically on high net-worth individuals?
- Does your state have corporate tax?
 - Is this tax proportionate to the degree of the corporation's activity in your country?
 - Is this tax proportionate to other types of taxes such as personal income tax in the country?
- Is your state party to any tax treaties or tax-related treaties that are inconsistent with the state's obligations under CEDAW? For example, does your state have a bilateral tax treaty with another country that prevents your state from collecting certain types of taxes from citizens or corporations of the other state?
- Does your state monitor and collect all relevant information, including banking information, concerning foreign citizens, companies, trusts or similar legal structures and does it have a system of exchanging this information with other state parties for the purpose of preventing tax avoidance or evasion?

EXAMPLES OF HOW THE COMMITTEE HAS ADDRESSED THESE ISSUES

- During Switzerland's 2016 review, several civil society organisations came together for two submissions³⁴ to the CEDAW Committee which summarised Switzerland's role as one of the world's leading tax havens, and Switzerland's contribution to cross-border tax abuse by corporations and wealthy individuals. The submissions also summarised how Switzerland's financial secrecy laws and lax rules on corporate reporting and taxation deny developing countries financial resources needed for the fulfilment of women's rights in those countries, and are therefore in violation of Switzerland's state obligation under CEDAW to ensure that its public policies, including its financial secrecy policies and rules on corporate reporting and taxation, support rather than undermine the mobilisation of maximum available resources for the fulfilment of women's rights, both domestically and extraterritorially. The CEDAW Committee in its Concluding Observations reflected these concerns and recommended that Switzerland assess the extraterritorial implications of its financial secrecy and corporate tax policies on women's rights and substantive equality, and strengthen legislation governing the conduct and activities abroad of corporations registered or domiciled in Switzerland. The Committee also expressed concerns regarding its taxation of child maintenance payments, as this disproportionately burdens single parents, and recommended the design of a child

maintenance system and elimination of the obligation placed on the beneficiary parent to pay back maintenance payments.

- During Japan's 2016 review, the Japan Federation of Bar Associations submitted a report on Japan's gender-neutral taxation policy which proposed the abolition of the spousal deduction in income tax and as such could lead to an increased burden on the poor in particular. Furthermore, certain income tax benefits which were accorded to widowed and divorced mothers in the form of tax deduction in the calculation of day care tuition

and rent of public housing were not similarly accorded to unmarried mothers, which therefore discriminated against them and put them at a disadvantage. The CEDAW Committee in its Concluding Observations expressed concerns over low participation of rural women in decision making, particularly in the formulation of policies, and that the Income Tax Act did not recognise the earnings of spouses and family members of self-employed individuals and farmers as business expenses, effectively impeding women's economic independence.

TEMPLATE FOR SHADOW/ALTERNATIVE REPORT: TAX

TAX

If your report is focused specifically on this particular thematic area/issues, this can be the overall heading of the report. This can also be a section within your longer shadow/alternative report if your civil society report focuses on a broad range of issues.

Country X Context Overview

TIP 1: *Try to find gender-disaggregated data that can illustrate further the gender-specific impacts of state tax policy and measures. In cases where gender-disaggregated data is unavailable because many states either do not collect sufficient gender-disaggregated data in general and are even less likely to do so on macroeconomic policies, look for data that can give you an idea on the impact. For example, information on types of taxes the state collects—whether regressive or progressive—has an impact on women, no matter how gender-neutral the taxes may appear.*

Country X has recently made several changes to its tax laws and policies. Firstly, it has reduced its overall corporate tax rates. Secondly, it has also set up several new special economic zones where foreign direct investors will be entitled to other forms of tax breaks if they invest in those zones.

Thirdly, Country X is re-introducing VAT, to be implemented across all sectors of the economy i.e. all goods and services made and provided in Country X and imported from abroad, with the exception of a few specific goods and services such as petrol for vehicles, and water and electricity for household use. Consequently, consumers in Country X have seen an automatic increase in out-of-pocket payment for most goods and services, such as rice, grain, poultry, sanitary pads and public transportation. Previous studies have found that women in Country X who are responsible for unpaid care work in their family also spend a larger portion of their income on basic goods and services. Because of patriarchal beliefs, most women in Country X also do not drive or own vehicles and therefore rely mostly on public transportation.

TIP 2: *Information around state taxes can usually be found in the annual state budget released by the ministry of finance or equivalent treasury/finance departments. They are usually also tabled to parliament/congress for debate.*

TIP 3: *The International Centre for Tax and Development, supported by the World Bank and the G-24, maintains a [database of tax treaties](#) (which are agreements between states that divide up the right to tax cross-border economic activity between countries).*

CEDAW Articles and General Recommendations

TIP 4: You can use some of the guiding questions above to help complete the section below with relevant information, statistics and case studies. The guiding questions can be used to either review the state report (when available) or country context (when state report is either unavailable or does not contain any of this information). You can submit the information collected under the sub-headings and general statements below. For example, relevant information would include the types of taxes that the state collects or does not collect. A case study or illustration of the impact of the state's tax system can describe how the various types of tax collected have specifically affected women differently to men. Providing information on whether or not the state has progressive or regressive tax measures and policies can help formulate necessary recommendations to the state in the CEDAW review process.

Article 2 of CEDAW outlines the obligation of Country X to introduce policy measures that can remedy discrimination as well as achieve substantive equality.

- **Women spending a higher portion of their income on basic goods and services than men do.**

Because women in Country X shoulder the burden of unpaid care work for their family, they also spend a larger portion of their income on basic goods and services than men. The increase of the prices of these goods and services, because of the addition of VAT, results in the women spending even more of their meagre income on basic goods and services.

- **Undermining gender equality**

The linkages between gender-responsive public services and gender equality and women's human rights have been well established. Because of Country X's new tax policies, it is generating less state revenues and is therefore unable to fund much of its public services.

Recommendations for Country X's CEDAW Review

- **Country X to review its tax policies and consider amending and replacing its regressive and indirect taxes such as VAT with progressive and direct taxes such as corporate income taxes and taxes on high net-worth individuals.**

Further resources or networks to reach out to:

- *The Global Alliance for Tax Justice (GATJ)'s Tax and Gender Working Group is a space for GATJ's members and committed partners to engage directly in campaigns and policy work on tax and gender. They have produced tools to assess the gender bias in the current tax system and best practices to advocate for a feminist tax system that upholds human rights and enables substantive gender equality.*
 - *Akina Mama wa Afrika (AMWA) is a feminist-Pan-African civil society organisation founded in 1985 by a group of African women living in the diaspora, who remained keenly aware of their African roots and the need to organise autonomously. AMWA desires the creation of alternative gender-responsive economic models that work for women by promoting decent work, access to productive resources, the redistribution of unpaid care work, social protection, and fair taxation policies.*
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► PRIVATISATION

Privatisation is defined as any means by which services, infrastructure and functions traditionally or ideally performed by the state are wholly or partially owned, provided, managed, or delivered by private actors/privately employed workers. It includes public-private partnerships (PPPs), corporatisation of public services, outsourcing of public service employment and euphemisms like ‘asset recycling’, forced competition and market liberalisation.³⁵ Privatisation is also one of the key features of neoliberal capitalism.

Privatisation can result from various factors. It can be the result of a state’s own initiative when a state subscribes to neoliberal ideology. It can also result from prescriptions by international financial institutions such as the IMF and World Bank through their Structural Adjustment Programmes (SAPs), as well as trade and investments rules and agreements, whether under the World Trade Organization (WTO) or other bilateral and plurilateral agreements, in the guise of market competition and market liberalisation.

Privatisation schemes have been developed and implemented throughout the world in parallel with the narrative of ‘shrinking the role of government and its regulatory power’—another key feature of neoliberalism, and with the pretext of removing ‘public service burdens’ from the governments.³⁶ And while privatisation has been promoted over the last several decades on the basis of the private sector’s alleged ‘efficiency’, study after study has revealed very little evidence to support this policy option over public ownership. In fact, studies have found that PPPs are, for example, more costly than when the state itself provides these services.³⁷ The failure and inefficiency of privatisation schemes is also evident from the current wave of remunicipalisation of public services around the world in a range of sectors such as water, waste management, energy, transportation, and education.³⁸

The notion that public services should be privatised in order for them to be efficient and profitable is also incompatible with the human rights obligations of states under both CEDAW and ICESCR to ensure people’s equal access to public goods and services. While privatisation of public service may not in and of itself restrict and limit access, it is usually inevitable that the introduction of private sector actors in delivering these services would require the services to be profitable and therefore costlier for the consumers.

The introduction of market-based user fees is a regressive measure that deters women from accessing essential services, such as healthcare and education, because women are the ones who are left to fill the gaps in provision, either through unpaid care work, or by using a portion of their income to pay the fees. As women’s burden of work in the household increases, they are further precluded from seeking employment or education, or exercising a range of other rights, thereby entrenching cycles of poverty and discrimination. As the essential services such as healthcare and education become unaffordable, women and girls are also likely to be the first to compromise on their health needs, or the first whose education will be deprioritised, further perpetuating gender inequalities. Therefore, the privatisation of public goods and services is likely to significantly increase women’s burden of unpaid work, deepen women’s poverty and perpetuate gender inequalities. CEDAW mandates that the state’s activity is non-discriminatory and equality-enhancing both in design and outcomes. This focus on outcomes therefore requires states to assess whether the privatisation scheme will in practice contribute towards substantive equality.

PRIVATISATION

CEDAW ARTICLES AND GENERAL RECOMMENDATIONS	ICESCR ARTICLES AND GENERAL COMMENTS
<ul style="list-style-type: none"> • Article 2: Policy measures • Article 3: Guarantee of basic rights and fundamental freedoms • Article 4: Special measures • Article 10: Equality in education • Article 11: Employment • Article 12: Healthcare and family planning • Article 14: Rural women • GR 36 (2017) on education: Recognises the body of evidence of harm of privatisation in education on equality outcomes especially for most at risk 	<ul style="list-style-type: none"> • Article 11: Right to housing and adequate standard of living • Article 11.2: Right to food • Articles 13 and 14: Right to education • GC 15 (2002) on the right to water: Insist that even where water services are privatised, the State still has the duty to ensure equal, affordable and physical access to sufficient, safe and acceptable water. • GC 24 (2017) on state obligations in the context of business activities: Recognises the state's duty to regulate businesses, including in the delivery of privatised services so as to ensure access to the service for all.

GUIDING QUESTIONS

- Is your state providing and ensuring access to basic services and needs such as water, electricity, education, health, food, and shelter? Are these provided by the state or the private sector for free or do they come with a fee?
- What has been the result of introducing the private sector to public services?
 - Has the quality of the service improved?
 - Has the service become costlier or more accessible?
 - Is information regarding this transparent, and widely, and easily available?
- Does the community and public have a say in the way that the public services, resources or infrastructures are being delivered and allocated? Are women and the community involved in this decision-making process?
- Is the state ensuring access to hospitals/health centres/healthcare services?
 - Does universal health coverage already exist?
 - Does this include access to sexual and reproductive healthcare services, including modern contraception/family planning; safe abortion care; cervical cancer screening; antenatal, childbirth and postnatal care; sexually transmitted infections and HIV treatments?

EXAMPLES OF HOW THE COMMITTEE HAS ADDRESSED THESE ISSUES

- In 2016, Defend Jobs Philippines and the Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) submitted a report to the CEDAW Committee ahead of the CEDAW review of the Philippines, on the consequences of the PPP policies and measures carried out and implemented in the Philippines. Their report described how the use of PPPs as a policy authorised foreign and local businesses to invest in the construction, operation, management, and maintenance of huge infrastructure projects in the country, which subsequently resulted in large parcels of the country's land and sea waters being subjected to privatisation and denationalisation in the hands of the private sector.
- During Honduras' 2016 CEDAW review, the CEDAW Platform Honduras submitted a civil society report which highlighted how the dismantling of the country's social security under its Law on Social Protection Framework led to outsourcing of its health services and a subsequent rise in the price of health services and social security. This led to the denial of the right to health and the right to social security for all of the Honduran population, including women, who were disproportionately affected by this.

TEMPLATE FOR SHADOW/ALTERNATIVE REPORT: PRIVATISATION

PRIVATISATION

If your report is focused specifically on this particular thematic area/issues, this can be the overall heading of the report. This can also be a section within your longer shadow/alternative report if your civil society report focuses on a broad range of issues.

Country X Context Overview

TIP 1: Try to find gender-disaggregated data that can illustrate further the gender-specific impacts of privatisation. In cases where gender-disaggregated data is unavailable because many states either do not collect sufficient gender-disaggregated data in general and are even less likely to do so on macroeconomic policies, look for data that can give you an idea on the impact. For example, data on the introduction of new or increased fees for basic services will give an indication of the portion of women's basic income that would be lost on ensuring access for themselves and their families in the face of privatisation. Any decrease in women's labour force participation or in girls attending school can also be an indication of women sacrificing their employment opportunities or families sacrificing the education of girls in order to meet the needs for unpaid care work or when some of the services (such as education) now come with a fee.

Country X has recently privatised its primary education system, which was previously freely provided by the government. Country X's secondary and tertiary education systems have already been privatised for more than a decade. The delivery of primary-level education in the country has now been taken over by Corporation B through a Public-Private Partnership agreement with Country X. Under this agreement, Country X pays Corporation B a portion of its state budgetary allocation for education, while Corporation B is also allowed, under the terms of the agreement, to set a fee for the users of its services. As a result,

the out-of-pocket expenses for primary-school-going children in Country X have increased. Because the country's primary- and tertiary-level of education are privatised and therefore expensive, most women and girls in the country only receive education at the primary level. Because patriarchal values are very strong in Country X, most families prioritise male children over female children when it comes to receiving education.

TIP 2: Information around state budgets and expenses can usually be found in the annual state budget released by the ministry of finance or equivalent treasury/finance departments. Specific ministries/departments (education, health, etc.) would also sometimes have a breakdown of their own budget/expenses as well as who delivers aspects of the ministries' responsibilities.

TIP 3: See the report of the Special Rapporteur on extreme poverty and human rights on privatisation and development, criticising the aggressive promotion of privatisation, as 'systematically eliminating human rights protections and further marginalising those living in poverty.'

CEDAW Articles and General Recommendations

TIP 4: You can use some of the guiding questions above to complete the section below with relevant information, statistics, and case studies. The guiding questions can be used to either review the State report (when available) or country context (when State report is either unavailable or does not contain any of this information). You can submit the information collected under the sub-headings and general statements below. For example, relevant information would include details of the state's privatisation of certain sectors and services or parts of certain sectors. A case study or illustration of the impact of the state's privatisation might describe how the various privatisations have specifically affected women differently to men. Explaining whether or not the state's privatisation of its basic services

made the services more or less widely accessible can help form the necessary recommendations to the state in the CEDAW review process.

Article 2 of CEDAW outlines the obligation of *Country X* to introduce policy measures that can remedy discrimination as well as achieve substantive equality. The role of universal gender-responsive public service in remedying gender inequality has been recognised and acknowledged. Articles 10 and 12 outline the obligation of *Country X* to ensure that women and girls have full and equal access to education and health respectively. The Sustainable Development Goal (SDG) 4 Targets include ensuring that all girls and boys complete free, equitable and quality primary and secondary education, which was also referred to in the CEDAW Committee's General Recommendation No. 36 (2017) on the right of girls and women to education.

- **Women and girls and the first to be sacrificed when public services becomes privatised**

The introduction of fees for primary-level education in *Country X* as a result of the privatisation has made primary-level education unaffordable for many families, resulting in their having to take their children out of school. And because patriarchal values are still very strong in *Country X*, most families with multiple children will prioritise male children over female children when it comes to receiving education.

- **Undermining gender equality**

The linkages between free, equitable and quality education and gender equality and women's human rights have been well established. The introduction of Corporation B in the delivery of education at primary level has not increased access, nor has it made it more affordable for families of school-going children. Because of *Country X*'s privatisation of its public services, more and more women and girls are being denied access to free education.

Recommendations for *Country X*'s CEDAW Review

- ***Country X* to review its privatisation of public services, particularly on education, not only at primary level but also at all other levels.**

Further resources or networks to reach out to:

- *The Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) is an organisation that works to advance the standards and the implementation of women's economic, social and cultural rights. It also works to research and respond to the negative effects of privatisation in social services (such as education) through a human rights lens.*
- *The Transnational Institute maintains a global database of de-privatised public services through a collaborative effort of researchers, activists, academics, trade unions and professionals working in the field of public services.*



CORPORATE CAPTURE AND ACCOUNTABILITY

Corporate capture refers to the means by which an economic elite undermines the realisation of human rights and the environment by exerting undue influence over domestic and international decision-makers and public institutions.³⁹

The last several decades of neoliberalism have driven the turn to the private sector through the liberalisation of the market, the privatisation of public goods, services and public institutions and the new more popular model of Public-Private Partnerships (PPPs). This increased role of the private sector is accompanied by the reduction and removal of the role of the state, in domestic policy-making, in delivery of public services and also in global policy-making through the promotion of 'multistakeholderism'. As a result, the current economic system inevitably favours large multinational corporations. Multinational corporations, especially from developed countries, often have the added advantage of being able to utilise market and trade liberalisation to access other countries' markets. They also usually own massive amounts of technology through intellectual property rules and can 'shop around' for jurisdictions and countries with the lowest standards on workers' wages, labour rights, taxes, and other forms of market regulation.

Furthermore, many multinational corporations have amassed wealth and capital that is larger than that of many countries in the world. Apple, the multinational corporation with currently the highest market capitalisation in the world, has a value of around two and half times larger than Mexico's and the Netherlands' GDP, and three times larger than Switzerland's.⁴⁰ Only seven countries in the world have a higher GDP than Apple's market capitalisation. And just four companies—BAYER, SYGENTA Group, Cortiva Agriscience, and BASF—control about two thirds of the global industrial seeds and pesticide market, which allows them to dictate how and what farmers around the world grow.⁴¹

This corporate monopoly and control undermines the enjoyment of the human rights to food and nutrition and is also among the leading causes of hunger and malnutrition. As a result, within the domains of macroeconomic policies and governance, whether nationally or internationally, multinational corporations have emerged to be some of the largest and most powerful actors.

Multinational corporations, freely participating in global value chains through the liberalisation brought forth by trade and investment agreements, rely on the devaluation of women's work as a source of competitive advantage. For example, several studies have documented the patterns of feminisation (the increase of female shares of employment) and defeminisation (the decrease of female shares of employment) at different levels of the manufacturing sector, and their correlation to imports and exports brought about by trade policies.⁴² Because the lower pay, casualisation and informalisation of women workers provides export competitiveness for multinational corporations, feminisation can often be seen when a particular sector in a country is focused on labour-intensive, low-value-added, low-technology and low-wage export manufacturing. Correspondingly, as a country and the export manufacturing sector move into higher value-added stages of production, a process of 'defeminisation' of employment occurs, as the higher value-added jobs and higher wages often go to men due to patriarchal structures and barriers.⁴³

Under both CEDAW and ICESCR, the state's duty to ensure non-discrimination also includes the state's duty to prohibit discrimination by non-state actors in the exercise of economic, social, and cultural rights. This includes non-state actors such as corporations, both multinational or domestic. This obligation applies both to situations in the state's national territory, and outside the national territory in situations over which the state may exercise control.

CORPORATE CAPTURE AND ACCOUNTABILITY

CEDAW ARTICLES	ICESCR ARTICLES AND GENERAL COMMENTS
<ul style="list-style-type: none"> • Article 2: Policy measures • Article 3: Guarantee of basic rights and fundamental freedoms • Article 4: Special measures • Article 10: Equality in education • Article 11: Employment • Article 14: Rural women 	<ul style="list-style-type: none"> • Articles 6 and 7: Right to work • Article 15: Right to enjoy the benefits of scientific progress and its applications • General Comment No. 24 (2017): On state obligations in the context of business activities

GUIDING QUESTIONS

- Does your state encourage or support the role of private-sector actors and corporations on both the financing and delivery of public services and infrastructure in your country?
- Does your state have national legislation and policies aimed towards corporate accountability?
 - Do your state legislation and policies allow and ensure that the state can investigate, prosecute, and punish violations of human rights caused by non-state actors?
 - Can women and communities that have experienced harm and human rights violations by non-state actors access justice and remedy from the state?
 - Can workers in the country unionise? Do they have the right to strike and enter into collective bargaining with the corporations?
- Does your state provide encouragement, support, or resources (such as state investment or funding or tax breaks) to corporations registered in your country that are committing harm in their activities, whether domestically or abroad?

EXAMPLES OF HOW THE COMMITTEE HAS ADDRESSED THESE ISSUES

- During Canada's 2016 review, the Women's International League for Peace & Freedom submitted a report regarding the human rights violations by Canadian mining companies in Latin American countries. This report

referenced another report which systematised and documented 22 projects carried out by Canadian mining companies in nine countries in the region, which resulted in human rights violations against community members. The Canadian government was aware of the problems but had nevertheless continued to provide political, financial and legal support to the companies. The CEDAW Committee in its Concluding Observations recommended that Canada strengthen its regulations of corporations domiciled or registered in Canada in relation to its activities abroad. It also recommended that Canada introduce effective mechanisms to investigate complaints filed against these corporations, adopt measures that facilitate access to justice that take into account a gender perspective for women who are victims of human rights violations, and ensure that Canada's trade and investment agreements recognise the primacy of its international human rights obligations over investors' interests, so that the introduction of investor-state dispute settlement procedures would not create obstacles to full compliance with CEDAW.

- During the Philippines' 2016 review, several CSOs submitted a report regarding the presence and operation of extractive and mining corporations which resulted in long-term devastating effects on the livelihood and health of Indigenous peoples as well as on their environment. The CEDAW Committee in its Concluding Observations expressed concerns that land appropriation and the resulting displacement due to extractive industries, development projects

and disasters continued to affect rural women disproportionately.

- During Sweden's 2016 CEDAW review, the Women's International League for Peace & Freedom submitted a report concerning the operation of Swedish corporations in the textile sector in Bangladesh. The report noted that despite signing the Accord on Fire and Building Safety in Bangladesh, some Swedish corporations such as H&M had not fulfilled their commitments. By failing to regulate the Swedish companies buying garments from these factories in Bangladesh, the Swedish government had violated its extraterritorial

obligation to prevent human rights violations outside of its boundaries. The civil society report also asked that the CEDAW Committee recommend the Swedish government to take steps to ensure that Swedish corporations comply with human rights obligations to ensure safe and decent working conditions throughout their supply chains. It also asked that Swedish corporations active in the textile industry take into account a gender perspective in order to assess specific risks of women's rights violations under CEDAW and of exploitation of women workers throughout their supply chains.

TEMPLATE FOR SHADOW/ALTERNATIVE REPORT: CORPORATE CAPTURE AND ACCOUNTABILITY

CORPORATE CAPTURE AND ACCOUNTABILITY

If your report is focused specifically on this particular thematic area/issues, this can be the overall heading of the report. This can also be a section within your longer shadow/alternative report if your civil society report focuses on a broad range of issues.

Country X Context Overview

TIP 1: Try to find gender-disaggregated data that can illustrate further the gender-specific impacts of corporate operations and businesses. In cases where gender-disaggregated data is unavailable because many states either do not collect sufficient gender-disaggregated data in general and are even less likely to do so on macroeconomic policies, look for data that can give you an idea on the impact. For example, data on gender pay gap; which sector and area of sector in which women are mostly employed; domestic industries, export processing zones etc. Indications of the extent of corporations' power in a country include whether there is a high level of unionisation, of workers and especially of women workers, and whether workers' freedoms to go on strike or to enter into collective bargaining processes, are all indications of how much power corporations have in a country.

The reality is that most states do not create or introduce state policies or measures that explicitly state or allow for more corporate capture or control. Often corporate power and lack of corporate accountability stems from the absence or weakness of domestic regulation around the activities of businesses whether domestically or abroad. Many of the policies and measures mentioned in earlier sections—i.e. Public-Private Partnerships (PPPs), privatisation, trade and investment rules—are how corporations gain their power and escape accountability for their human rights violations.

Country X has been undergoing a process of deregulating much of its industries and markets. It has also lowered several of its labour rights and environmental standards. Country X also provides a lot of incentives to corporations registered domestically, through its very low levels of corporate tax rates, and provides a lot of state investment into corporations that are looking to expand their market access and operations abroad. As a result, Country X is home to several large multinational corporations that operate in other countries, including several manufacturing industries in Country Z. Women in Country X are largely employed in the small-medium businesses and enterprises and not with multinational corporations, which also hire a lot of men in

Country X for the more high-skilled jobs. As a result, *Country X* also has a high gender wage gap. The multinational corporations of *Country X* mostly outsource the manufacturing jobs to low-wage workers in factories in *Country Z*'s export processing zones (EPZs) or special economic zone (SEZs). Both the EPZs and SEZs in *Country Z* ban the workers from unionising. Most women workers in *Country Z* are employed in the EPZs/SEZs.

CEDAW Articles and General Recommendations

TIP 2: *You can use some of the guiding questions above to help fill the section below with relevant information, statistics and case studies. The guiding questions can be used to either review the state report (when available) or country context (when state report is either unavailable or does not contain any of this information). You can submit the information collected under the sub-headings and general statements below. For example, information around the state's labour rights and standards—including the right to unionise, to strike and to carry out collective bargaining—are all indications of whether the state is regulating the operation of corporations within its border. Indications of the state rewarding corporations committing harm, instead of holding them to account. include evidence of state investment of public money into corporations that are committing human rights violations, whether domestically or abroad.*

Article 2 of CEDAW outlines the obligation of *Country X* to introduce policy measures that can remedy discrimination as well as achieve substantive equality. Articles 3 and 4 outline the obligation of *Country X* to undertake temporary special measures that can contribute towards non-discrimination and substantive equality. The CEDAW Committee's GR 34 (2016) on rural women has named the harmful impact that macroeconomic policies and practices—such as trade and investment agreements—have on rural women.

• **Undermining gender equality**

Without state intervention and regulation, *Country X* will never be able to close its gender pay gap or remedy other forms of discrimination, which the corporations in *Country X* will exploit whether domestically or abroad, to ensure and generate their profits.

Recommendations for *Country X*'s CEDAW Review

- ***Country X* to introduce stronger labour laws and regulations to address gender pay gap and women's opportunities for employment in the country.**
- ***Country X* should cease support, whether monetary or in other forms, to its multinational corporations operating abroad that are committing human rights violations in their operations.**

Further resources or networks to reach out to:

- *The [Treaty Alliance](#) is an alliance of dedicated networks and campaign groups from around the world mobilising for a UN treaty to end corporate impunity and regulate corporate activities against human rights abuses and violations, as well as against environmental destruction. Similarly, [Feminist4ABindingTreaty](#) consists of feminist organisations and activists working towards the same goal from a feminist perspective.*
 - *The [International Network for Economic, Social and Cultural Rights \(ESCR-Net\)](#) connects over 280 NGOs, grassroots groups, social movements and advocates across more than 75 countries to build a global movement to make human rights and social justice a reality for all. Its [Corporate Accountability Working Group](#) coordinates collective actions and builds capacity to challenge emblematic cases of corporate abuse, advocating for new accountability and remedy structures.*
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Endnotes

- 1 See the Committee on Economic, Social and Cultural Rights' procedures for receiving information from NGOs, available online: <http://www.ohchr.org/EN/HRBodies/CESCR/Pages/NGOs.aspx>; and an example of the Committee on the Elimination of Discrimination Against Women (CEDAW)'s guide to participation by NGOs, available online: https://tbinternet.ohchr.org/_layouts/15/treatybodyexternal/Download.aspx?symbolNo=INT/CEDAW/INF/69/26797&Lang=en.
- 2 See IWRAP Asia Pacific, *Participation in the CEDAW Reporting Process: Process and Guidelines for Writing a Shadow/Alternative Report* (2010), available online: <https://www.iwraw-ap.org/wp-content/uploads/2018/06/NGO-Participation-in-CEDAW-Part-1-and-2-Feb-2010.pdf>. See also IWRAP AP thematic shadow report guidelines focusing on areas such as the rights of sex workers, women's rights in the world of work, and the rights of women who use drugs, among others, available online: https://www.iwraw-ap.org/search-resources/?_sft_resource_type=shadow-report-guideline.
- 3 Ibid.
- 4 To learn and understand more on gender equality and macroeconomic issues, see IWRAP AP *Toolkit on GEM: A Starter Kit on Gender Equality and Macroeconomics* (2022), available online: <https://www.iwraw-ap.org/gem/>.
- 5 Paul Krugman and Robin Wells, *Economics* (3rd ed.) (2012), Worth Publishers. p. 2. ISBN 978-1-4641-2873-8.
- 6 A phrase coined by Neil Postman in *Technopoly: The Surrender of Culture to Technology* (1992).
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A woman with long dark hair is shown in profile, looking to the right. She is holding a white sign with Spanish text. The background is a solid purple color.

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