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Switzerland should answer for women's rights impacts of its role as tax haven

Is Switzerland violating women's human rights through its role as the world's leading financial secrecy jurisdiction? Leading human rights and tax justice advocates are raising this question as the country comes under the scrutiny of a key UN human rights body in Geneva today.

As the Committee on the Elimination of Discrimination against Women (CEDAW) gathers today (Monday 7) in Geneva, a coalition of civil society organizations will present a groundbreaking submission making the case that Switzerland's opaque financial system and lax rules on corporate reporting and taxation undermine women's rights, particularly in developing countries. Among the issues the coalition is asking CEDAW to consider is the impact of Switzerland's financial secrecy laws on the ability of other States to mobilize tax revenues for women's rights and gender equality.

The joint submission is the fruit of collaboration between the Center for Economic and Social Rights (CESR), the Global Justice Clinic at New York University School of Law, the Tax Justice Network (TJN), and Berne Declaration. It questions whether Switzerland—the top-ranked country in the Tax Justice Network's Financial Secrecy Index—is complying with its extraterritorial obligations under the Convention on the Elimination of All Forms of Discrimination against Women.

These obligations require Switzerland to ensure that its laws and policies do not impede the realization of women's rights and substantive equality in other countries. CEDAW also requires that the State take steps to protect against private sector behavior that undermines women's rights beyond its borders, including through regulation of its banking and finance sectors. Switzerland is likewise obliged to promote international cooperation with the aim of mobilizing the maximum available resources for the fulfillment of women's rights.

While it is impossible to say exactly how much developing countries lose to cross-border tax abuse each year, even conservative estimates suggest it is more than three times the \$135 billion they received in 2014 in official development assistance. Zambia, for example, is estimated to have lost millions of dollars in public revenue as a result of just one mining company shifting earnings it gained in Zambia to Switzerland.

This week, CEDAW members will decide on the list of issues that Switzerland will face at its formal review before the Committee in October. In preparation for the October session, the submission presented in Geneva today requests that the Committee ask Switzerland what steps it is taking to ensure that its financial secrecy policies and rules on corporate reporting and taxation are consistent with its extraterritorial obligations under the Convention.

More specifically, it requests that Switzerland be called to account for progress in requiring country-by-country reporting, improving information exchange with developing countries, protecting whistleblowers and carrying out human rights and gender equality impacts assessments of its financial secrecy and tax policies, particularly in developing countries.

The joint submission comes amidst growing pressure – from both the international community and [global civil society](#) – for more meaningful steps to address the pernicious effects of cross-border tax abuse on human rights and sustainable development in all countries. Indeed, the session comes just at the United Nations Independent Expert on foreign debt and human rights, Juan Pablo Bohoslavsky, [presents a separate report](#) to the Human Rights Council explaining the devastating toll illicit financial flows are exacting on human rights and development around the world.

By calling the world’s leading tax haven to account for its role in depriving developing countries of the resources they need to ensure women’s substantive equality, the Committee has the opportunity to take a critical step towards addressing one of the most pervasive and structural sources of gender discrimination worldwide.

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LINKS

- *The joint submission to CEDAW – "State Responsibility for the Impacts of Cross-border Tax Abuse on Women’s Rights & Gender Equality" – [can be downloaded here](#).*
- *To learn about CESR's work on Human Rights in Tax Policy, [see here](#).*
- *[Berne Declaration](#)*
- *[Global Justice Clinic, Center for Human Rights and Global Justice, NYU School of Law](#)*
- *Tax Justice Network’s permanent [Human Rights web page](#).*

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