

**ICJ Oral Statement in the Clustered Interactive Dialogue with the Independent Expert
on the effects of Foreign Debt, and the Special Rapporteur on the Right to Food**

TAX EVASION AND AVOIDANCE; WOMEN'S ACCESS TO FOOD

7 March 2016

The International Commission of Jurists thanks both the Independent Expert and the Special Rapporteur for their reports, which from different perspectives address the relevance of private sector conduct in the realization of human rights, in particular economic, social and cultural rights.

We welcome the report on illicit financial flows and inequality by the Independent Expert on Foreign debt. The Independent Expert highlights the links between tax avoidance and tax evasion by individuals and business enterprises and illicit financial flows, which deprive states from the necessary resources to devote in the realization of human rights.

Tax evasion and tax avoidance are forms of business' misbehaviour that are facilitated by inadequate legislation and lack of international frameworks and cooperation in tax matters, and as such need to be tackled by the international community. This is all the more important now that the private sector has been assigned a greater role in the achievement of the 2030 development goals. In this regard, the recommendations by these Special Procedures should receive careful consideration.

The ICJ would like to ask the Independent Expert if he thinks further guidance by the Human Rights Council will add value in this matter.

The ICJ also welcomes the report on Women's access to food by the Special Rapporteur on the Right to Food. The report highlights the legal barriers in domestic law that prevent women from fully realizing their right to food, including property rights, land rights and intellectual property rights (para. 17). The report also highlights the negative impact of certain economic and market models as well as agribusiness corporations in enhancing women's difficulties in accessing food and achieving food security (para. 43).

The ICJ would like to ask the Special Rapporteur about the kind of action that would be required by the Human Rights Council to address the problems she highlights.

Thank you Mr President.

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