

COMMITTEE ON THE ELIMINATION OF DISCRIMINATION AGAINST WOMEN (COMMITTEE)

Contribution to the 2030 Agenda for Sustainable Development in response to a call for inputs by the High-Level Political Forum on Sustainable Development (HLPF)

15 March 2019

1. An assessment of the situation regarding the principle of “ensuring that no one is left behind” at the global, regional and national levels

The Committee on the Elimination of Discrimination against Women (the Committee) is the international body mandated to monitor the implementation Convention on the Elimination of All Forms of Discrimination against Women (CEDAW Convention). With 189 States parties, the Convention enjoys almost universal ratification, providing a comprehensive and legally binding framework on the protection of women’s rights. In its pursuit to monitor the implementation and the achievement of the principal objectives of eliminating all forms of discrimination against women and the empowerment of women, the Committee is cognisant that the norms that the Convention prescribes are transformative and, therefore, inextricably linked to development. Since its establishment in 1982, the Committee, through its supervisory mandate has garnered vast experience and expertise on women’s rights that is critical to the implementation of the principle of “ensuring that no one is left behind”. Furthermore, since the adoption of the Sustainable Development Goals, the Committee has been resolute in its promotion of the 2030 Agenda for Sustainable Development, including by taking concrete steps to encourage States parties to report on measures taken to achieve the targets set by the Sustainable Development Goals (SDGs).

A development framework guided by the Convention

Article 1 of the CEDAW Convention prohibits “any distinction, exclusion or restriction made on the basis of sex, which has the effect or purpose of impairing or nullifying the enjoyment and exercise of rights by women, irrespective of their marital status, on a basis of equality of men and women, of human rights and fundamental freedoms in the political, economic, social, cultural, civil or any other field”. The CEDAW Convention provides strong standards on equality and non-discrimination for all women, in all fields thereby linking its normative standards to the Agenda 2030 for Sustainable Development in areas related to non-discrimination, access to justice, political participation, education, employment, health, food, housing, and climate change. Based on this perspective, the attainment of the SDGs and “ensuring that no one is left behind” requires the adoption of a development framework that is rooted in the standards for women’s full enjoyment of human rights as set out in the CEDAW Convention and other international human rights treaties with the understanding that women and girls also face intersecting forms of discrimination.

Accelerating the achievement of substantive equality

In its consideration of State party reports and General recommendations, the Committee has consistently advanced a vision of substantive equality and non-discrimination, both direct and indirect. The objective has been to accelerate the improvement of the position of women to achieve their de facto or substantive equality with men, and to effect the structural, social and cultural changes necessary to correct past and current forms and effects of discrimination against women. The Committee recognises that the lives of women and girls have been shaped by historical discrimination and biological differences from men. Laws and policies that perpetuate the discrimination of women not only need to be repealed but that the adoption of non-discriminatory laws and policies does not fully serve the objective of the Convention. While formal equality through the adoption of non-discriminatory laws and policies is commendable, the ultimate objective is to achieve substantive equality, which is concerned with the results and outcomes of formal equality. As such, the advancement of a vision of substantive equality ensures that inequalities faced by women are in reality reversed and women can experience the actual benefits of formal equality. Such a vision and agenda promotes the use of temporary special measures to address historical disadvantages experienced by women and girls with a view to ensuring that women can enjoy their rights on an equal basis with men.

Access to justice and legal complaint mechanisms

Access to justice is fundamental for women and girls, particularly women human rights defenders, women in migration, and women in detention. Women continue to experience numerous barriers and difficulties in

accessing justice including physical, economic and cultural barriers. These barriers and difficulties are further compounded by society's construction of women's issues and an interplay of anachronistic traditional, cultural, political, economic and legal factors. For instance, women and girls who are victims of gender-based violence fail to report their cases and seek remedies due to potential stigma and ostracism. Furthermore, the unavailability of free legal aid and inaccessibility of judicial and other dispute resolution mechanisms leave women without a remedy. Women face challenges in navigating complex legal procedures and most are torn between pluralistic legal systems that avail them different remedies. Equally, women who are victims of gender-based violence including, domestic violence may be compelled to engage mandatory alternative dispute resolution mechanisms due to stereotypical perceptions that certain infractions in the domestic sphere are not amenable to scrutiny by public adjudicative bodies. The Committee has also noted cases of bribery and judicial corruption, which hamper efforts to pursue women's access to justice. This trend has continued to help perpetuate impunity for violations of women's rights, particularly gender-based violence against women and girls, including domestic violence. The lack of access to justice and legal complaint mechanisms is not just a matter of lack of a remedy but it has political, economic, and cultural ramifications that significantly curtail women's role as actors and beneficiaries of development.

Representation of women political and public life

The Committee notes that while the participation of women in political, public and economic life has increased in many countries, women remain under-represented in decision-making and other positions. In its statement adopted on the occasion of International Women's Day on 8 March 2019, the Committee observes that "our societies will not enjoy human rights, peace, sustainable and inclusive development, if they are not grounded in effective gender parity, if they do not benefit from women's leadership and the empowerment of women and girls". Furthermore, the Committee notes that "women's participation and equal opportunities for leadership are at the center of the Member States commitments enshrined in the 2030 Agenda for Sustainable Development, in particular Goal 5. The Member States committed to "ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life." They also agreed to "adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels." For this reason, efforts should be made to accelerate legal and policy interventions aimed at accelerating women's representation in political and public life particularly in parliament, civil service, and the private sector. In order to achieve gender parity, a holistic approach should be adopted that targets not only those fields where women and girls are disadvantaged but which are also pivotal and instrumental in accelerating progress such as education where discriminatory gender stereotypes are rife and women have difficulties to break into male-dominated fields of study. Women should participate on an equal footing with men in the design, implementation, monitoring and evaluation of all policies, programmes and strategies relating SDGs.

Economic empowerment of women

The Committee issues country-specific recommendations under article 13 of the CEDAW Convention that seek to prevent women and girls from falling into extreme poverty. The Committee notes that many States parties have made substantial gains in lifting women out of poverty through economic and social protection policies aimed at alleviating poverty. However, women are generally less economically empowered than men. The Committee continues to observe the devastating toll that the effects of the economic crisis and the concomitant austerity measures that States parties adopted have on efforts towards the economic empowerment of women. Multiple factors continue to hamper the equal and full participation of women in the labour market and other areas that are crucial for their economic empowerment. These include intersecting and multiple forms of discrimination hindering full participation in decision-making processes, access to employment and credit facilities, property ownership, educational and vocational training opportunities. Disadvantaged groups of women such as rural women, older women, and women with disabilities are disproportionately affected by poverty and exclusion. The Committee recognises that these factors not only push women into poverty but they also prevent them from contributing to the economic growth of their respective communities and countries thereby slowing efforts towards the attainment of the SDGs. It is imperative to recognise that they are a leading force for sustainable as they are at the forefront of addressing key challenges in the fields of demography, agriculture, climate change and natural disasters and migration. Women's empowerment is a transformative force and key factor to attain inclusive, fair and

sustainable development. Transformative change can be accelerated through, *inter alia*, women's better access to the formal sector of employment, access to credit, entrepreneurship and social protection.

Discriminatory family laws

Over the years, the Committee has observed that some of the egregious violations of women's rights take place in the family domain where women are subjected to control and subordination due to unequal power relations between spouses. Women and girls continue to be subjected to gender-based violence including domestic violence due to laws that consider the family domain as a space that should not be subjected to public scrutiny. This perception has led to, *inter alia*, legislative lethargy by States parties on the significance to regulate gender-based violence in the domestic sphere such as prohibiting chastisement of women, marital rape and corporal punishment. These violations affect women's empowerment, particularly decision making on matters that affect them including on important sexual and reproductive health decisions.

Furthermore, discriminatory personal status laws continue to impede equality in marriage, divorce and inheritance matters. Many of the States parties that have ratified the CEDAW Convention have entered and continue to maintain reservations to all or parts of articles 2 and 16 of the CEDAW Convention. The Committee has repeatedly noted that these reservations are incompatible with the object and purpose of the Convention. Equality in marriage, divorce and inheritance matters interlaces with other rights where the Committee has observed violations. For instance, inequality in inheritance not only leaves widows and girls destitute but have far-reaching consequences on their access to education, health and land. Equally, discriminatory religious laws governing personal status do not only affect women's positions within their communities but also constrain their ability to exercise civil, political, economic, socio-cultural rights both public and private life. In matters of divorce, personal status laws affects women's access to justice due to the existence of pluralistic legal systems that provide for different remedies for women and affect choice of forum for dispute resolution.

2. The identification of progress, gaps, areas requiring urgent attention, risks and challenges in achieving the SDGs; and, or in relation to the theme within the area under the purview of your intergovernmental body

SDG 4 (Quality education): The need to ensure inclusive and quality education for all and promote lifelong learning is a priority of Sustainable Development Goal 4. Girls' and women's right to education is a central obligation of States parties under the CEDAW Convention as set out in articles 2 and 10 of the Convention. Important progress have been made in achieving gender parity in primary education, advancing free education, and raising the quality of education through improved teacher policies and a growing emphasis on learning outcomes. As mentioned in the Committee General Recommendation No. 36 (2017) on the right to education of girls and women to education, two critical education targets are to be met under SDG 4: a) ensuring that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes; and eliminating gender disparities in education; and b) ensuring equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations.

Although there have been some gains towards the realization of the right of girls and women to education, their right to education is not fully realized. Even where educational opportunities are available, inequalities persist, preventing women and girls from fully taking advantage of such opportunities. Girls and women face disproportionate discrimination during the schooling process in terms of access, retention, completion, treatment and learning outcomes, as well as in career choices, resulting in disadvantage beyond schooling and the school environment. Certain factors continue to disproportionately prevent girls and women from claiming and enjoying their right to education, including, poverty and economic crises, violence against girls and women in and out of school, gender stereotyping in curricula, textbooks and teaching processes, as well as the structural and ideological restrictions to their engagement in male-dominated academic and vocational fields; and barriers to access for girls and women from disadvantaged and marginalized groups. The gap between the legal recognition and the effective implementation of the right of girls and women to education calls for further guidance and action. Reform of policies and legislative frameworks, and financial and human resources are required to provide for and protect the right of girls and women to quality education.

SDG 8 (Decent work and economic growth): Despite some important progress in recent years in some countries that have achieved economic equality, women are still more likely than men to live in poverty. Globally, women are in sectors with low wages, including in the informal economy where they are less likely to have secure employment contracts, legal rights or social protection, including benefits and protection related to pregnancy, as required under article 11 of the Convention the Elimination of All Forms of Discrimination against Women. The Committee has continued to express its concerns regarding the lack of decent work opportunities for women and girls, including:

- the concentration of women in industries with precarious conditions with little or no respect for decent labour standards, such as agriculture, construction, garment and footwear industries, particularly in developing countries;
- the fact that the majority of workers who undertake domestic and care work are women, including migrant women, who are frequently exploited, abused and subjected to gender-based violence, including rape, and struggle to access assistance and protection due to numerous obstacles, such as language barriers, control exercised by their employers, and fear of having their immigration status reported to authorities;
- sexual harassment in the workplace and the persistence of harmful gender norms and stereotypes, which leads to the normalization of discriminatory attitudes and behaviour;
- restrictions faced by women to participate in trade unions, particularly in leadership positions, to voice their concerns and to demand better working conditions;
- exploitation of women and girls in prostitution, including trafficked women and girls.

In its concluding observations, the Committee has consistently urged States parties to take specific legal and policy measures to ensure that women's rights at work are effectively protected in practice. Ensuring that women have access to quality and decent work will not only give new spending power to women and benefit their families and communities but would also spur global economic growth.

SDG 10 (Reduced inequalities): Based on constructive dialogues with States parties, the Committee has observed that almost all over the world men tend to earn more than women in addition to women being under-represented in senior positions. As a result, women tend to have limited or no influence over important household decisions, including how their own personal earned income is spent including land ownership and control over productive assets. These discriminatory factors continue to widen inequalities between women and men. The international community's effort should focus both at reducing inequalities (a) within countries through gender-sensitive approach including gender budgeting, and (b) among States through donor and technical cooperation between States.

SDG 13 (Climate change): In its General recommendation No. 37 (2018) on the gender-related dimensions of disaster risk reduction in the context of climate change, the Committee underlines that women and girls are affected disproportionately by climate change and disasters. It also points out that climate change exacerbates pre-existing gender inequalities and intersecting forms of discrimination against the most vulnerable groups of women. In the General recommendation, the Committee highlights how achieving gender equality becomes a factor that will reinforce the resilience of individuals and communities globally. The Committee notes progress among States that have adopted gender sensitive national adaptation and mitigation action plans that seek to pursue a gender-sensitive approach.

During its most recent sessions, the Committee identified gaps in States parties' (i) **policies** on disaster risk reduction, post-disaster management and climate change develop a comprehensive, and encouraged States to ensure they **integrate a gender perspective** that promotes women as agents of change; (ii) **use of traditional knowledge** in strategies for coping with natural disasters and climate change; (iii) women's **participation** in the preparation, adoption and implementation of national policies and programmes on disaster risk reduction, response and recovery, as well as on climate change adaptation and mitigation; (iv) women's and girls' **equal access** to the green climate **fund**, as well as to **training opportunities** on climate change mitigation and adaptation; (v) efforts to reduce **greenhouse gas emissions**, the use of **fossil fuels**, **energy policies**, **military operations** and policies on **fracking** and recommended that States parties ensure that such

policies do not have an adverse impact on the lives and health of women and girls **within and outside of its territories**.

SDG 16 (Peaceful societies, justice and strong institutions): Women face barriers in gaining access to justice, including legal, procedural, institutional, social and practical barriers, in many States. Conflict and post-conflict situations exacerbate such challenges due to the absence of formal justice systems. State parties to the CEDAW Convention have obligations to address all violations of women's rights, including economic, social and cultural rights. Nevertheless transitional justice mechanisms in some States have failed to fully address gender aspects of the impact of conflict. Most pervasive gender-based violations perpetrated during conflict often remain unpunished.

The Committee observes some efforts made by State parties, including their commitments to the implementation of Security Council resolution 1325 (2000) on women, peace and security. However, the insufficient allocation of resources for the implementation of the resolution and other policies, plans or legislative measures relating to women's rights to access to justice in conflict and post-conflict situations often encompass challenges. This includes provisions of affordable and accessible legal aid and the special needs of disadvantaged groups of women should also be considered. Furthermore, women are still not fully involved in conflict prevention, peace negotiations, and peacebuilding processes. In its general recommendation No. 30 (2013) on women in conflict prevention, conflict and post-conflict situations, the Committee also recommends State parties that are affected by conflict to ensure women's right to a remedy for adequate and effective reparations for violations of their rights.

SDG 17 (Partnerships for the Goals): International partnerships are crucial in order to attain the SDGs. The Committee recognises the need to strengthen global partnerships to support and achieve the targets of the 2030 Agenda on Sustainable Development and often calls on States parties to seek cooperation on the advancement of women's rights. The Committee considers that the global economic inequalities that hamper the attainment of the SDGs can be reduced through a continuous engagement of governments, civil society organisations and the private sector in pursuing a cause that facilitates donor assistance, debt cancellation, and the transfer of remittances and the benefits of technological advancement that benefit women and girls.

3. Valuable successful experiences and lessons learned on empowering people and ensuring inclusiveness and equality

At a global level, numerous efforts to implement and attain the SDGs are in full effect. While exact progress is difficult to objectively gauge, a number of States parties reports considered by the Committee have indicated that States adopted policies that chart appropriate trajectories aimed at ensuring gender equality and the empowerment of women and girls. Participation in early childhood and primary education is increasing with more girls enrolling in schools. The Committee has observed efforts by States parties to provide women and girls incentives to remain in schools such as scholarships and encouraging them to pursue science, technology, engineering and mathematics (STEM), which in most countries remain dominated by men and boys. Some progress has also been observed on access to information and communication technologies. However, challenges remain with regard to sexual harassment in schools and sexual violence to and from school with a number of girls dropping out of school due to teenage pregnancies. Some countries have devised measures to ensure the re-entry into school of young mothers following delivery.

Education is the springboard for women's economic empowerment and their participation in economic activities of their countries. Equally, education is a crucial catalyst towards increasing the representation of women in political and public life, particularly in the labour market. Increased productivity and improved economic performance based on the full and equal participation is the sine qua non for sustainable economic growth. The Committee notes that the full and equal participation of women in all fields covered under the Convention and the elimination of all forms of discrimination against women guarantee durable change including the closure of gender pay gaps, equal pay for work of equal value and sexual harassment in the labour market.

The Committee has observed that policies for poverty eradication do not per se lead to economic growth that automatically will lift women out of poverty. Gender-neutral policies may perpetuate gender inequality and

the violation of women's rights. It is for this reason that the Committee has continuously emphasised the need to integrate a gender perspective into poverty reduction strategies, which have generated positive results for most countries, as they are based on gender-sensitive assessment of the needs of women and girls. Policies designed based on such assessments have tended to accelerate substantive equality and the economic empowerment of women.

4. Emerging issues likely to affect inclusiveness and equality at various levels

Unsafe and irregular migration

Societal inequalities that deny women equal opportunities, including access to education, employment, land, financial resources and other key resources, means that women are more at risk of poverty than men. Women and girls are often disproportionately affected by disruption of traditional livelihoods, eruption of natural disasters and armed conflicts. Such factors contribute towards pushing women and girls to migrate in search for better opportunities. Given the challenges in obtaining official documents and the restrictive policies with regard to immigration or asylum, women and girls often resort to unsafe and irregular migration methods, which makes them vulnerable to trafficking. The Committee has observed that unsafe and irregular migration of women and girls is a result of women and girls fleeing these unfavourable conditions which are largely generated by discrimination and other human rights violations. The Committee has observed that women and girls are subjected to various human rights violations as they migrate. Deception and violence continue to provide ground for illicit activities such as trafficking in human beings and criminal smuggling, which leaves migrant women and girls at the hands unscrupulous individuals who not only commodify them for maximum financial gain but also exploit and extort them. The Committee notes that the situation of sub-Saharan migrant women and girls is compounded by lawlessness in transit countries. The Committee notes increased cases of trafficking for purposes of forced and/or servile marriage; child marriage of girls fleeing humanitarian crises; sexual exploitation in refugee camps; recruitment of women forced to sell their babies or give them up for adoption; forced labour; forced begging; sexual exploitation by armed groups; and for purposes of ransom. Of particular note is the abduction of women and girls by terrorist groups for purposes of forced marriage, forced pregnancy, sexual slavery, domestic servitude, to serve as combatants including as suicide bombers, for sale or for ransom, and as gifts to fighters to boost their recruitment and retention. The Committee has, inter alia, noted the documented cases including the kidnapping of 200 schoolgirls in Chibok by Boko Haram (Nigeria), the capture of Yazidi women and girls by the so-called Islamic State in Iraq and the Levant (ISIL) (Iraq), girls abducted by AlShabaab, Ahl al-Sunna wal-Jama'a and soldiers of the National Army (Somalia) and by groups pledging alliance to ISIL (Libya) and by FARC in Colombia.

The Committee has consistently stated that trafficking in women and girls is unequivocally a phenomenon rooted in gender-based discrimination and inequality, and constitutes gender-based violence against women. Given that sexual exploitation of women is a lucrative business with few risks due to high levels of impunity, women and girls continue to be prime targets for traffickers. Recognizing the gendered-nature of this phenomenon, the Committee is in the process of elaborating a [new general recommendation](#) on trafficking in women and girls in the context of global migration, which will help guide States parties adopt specific measures to implement their obligation under article 6 of the Convention.

Armed conflicts and extremism

Women and girls are disproportionately affected by armed conflict and adversely targeted by the use of sexual violence by State and non-State actors, which persists after the cessation of hostilities. Specific groups of women, including but not limited to, internally displaced and refugee women, women's human rights defenders and women belonging to religious and ethnic minority groups, face higher risks of violence. Such armed conflicts also prevent fulfilment of their rights to access to education, employment, sexual and reproductive health services, freedom from all forms of violence, trafficking and forced marriage. The full participation of women in peacebuilding and post-conflict reconstruction process is a key to rebuild a society with lasting democracy, peace and gender equality but that is often not realized.

The Committee has entered into an exchange of information with the United Nations Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict (OSRSG-SVC) under a framework of cooperation and recognizes the importance of cooperation with the OSRSG-SVC being strengthened for the preparation of dialogues with State parties affected by armed conflicts.

Increasing global economic inequalities: *While sustained economic growth in a number of emerging economies has helped lift women and girls from poverty, economic inequalities continue to short-change women. Market-based development on its own cannot reduce inequality between men and women. Specific legal and policy interventions to address a panoply of barriers that leave women behind such as skill-biased*

technological change are required. These should focus on ensuring the effectiveness of growth-driven policies in the fields of education, labour market and social policies, which in effect target various sectors such as employment where women are concentrated in the informal sector.

The Committee has noted that tax havens and bank secrecy laws hamper the collection of revenue from corporate income tax that is vital for the funding of programmes and activities including on women's empowerment. Due to such practices, many States parties encounter substantial revenue losses that directly hinder their capacity to collect adequate revenue for the fulfilment of women's rights and the achievement of substantive gender equality. The Committee notes that in order to make up for such revenue losses, States parties often tend to raise taxes on people through income tax, value added taxes and other fees such as water, electricity and transportation. The Committee has observed that the failure by States parties to adequately invest in crucial services such as education, health and employment, exacerbates structural gender inequalities. For instance, due to stereotypical roles of women in society, women undertake unpaid care and domestic work including laborious household chores such as cooking, and caring for children, which could be alleviated if revenue lost from tax havens and secrecy laws was invested in these sectors.

Adverse effects of climate change

During its most recent sessions, the Committee addressed the disproportionate impact the use of fossil fuel, greenhouse gas emissions, military operations and extractive industries, such as mining and fracking, have on women, and especially those belonging to the most vulnerable groups. It moreover underlined that State parties have the obligation to establish safeguards to protect women and girls, whether they are on their territory or outside of their territory, from the negative environmental impacts of its activities. The Committee also encouraged the States parties suffering the adverse effects of extraterritorial activities of other States to seek international cooperation and assistance, including climate change financing.

In its General recommendation No. 37, the Committee recognized the impact of disasters and climate change on internal displacement and migration. In its most recent sessions, the Committee underlined that extractive industries have led to the displacement, loss of livelihood opportunities and social services among local women, and have fuelled conflict and conflict-related gender-based violence against women. In its current work on trafficking of women and girls in the context of global migration, the Committee aims to address the increased vulnerability of displaced women and women to gender-based violence, trafficking and other forms of exploitation.

5. Areas where political guidance by the High-level Political Forum is required:

- a. Promoting the repeal of all discriminatory laws against women and girls:** *The political guidance by the High-level Political Forum could encourage States to carry out a gender impact analysis of their national legislation, focusing particularly on legislation regarding nationality, personal status, gender-based violence against women and girls, and abortion, and to repeal all discriminatory laws and regulations, to address deeply rooted gender inequalities at the global, regional and national levels. It could also promote the development and implementation of inclusive, equitable and sustainable development frameworks grounded in the provisions and principles of the Convention and its Optional Protocol.*
- b. Promoting gender equality discourse and combatting discriminatory gender stereotypes:** *Although major progress has been made in the ratification of human rights treaties and the adoption of domestic laws that guarantee gender equality and women's rights, implementation has lagged behind. It is even more concerning now that pushbacks on gender equality and women's right threaten to erode the achievements that have been attained by many States. It is very concerning that women's rights have recently been under attack leading to a resurgence of misogynistic statements including by individuals holding political office. The Committee notes that such attacks foment existing discriminatory gender stereotypes, which in turn perpetuate discrimination against women and girls. However, opportunities are available to recommit to the aspirations of the CEDAW Convention through undertaking advocacy in order to renew efforts on the protection of women's rights including by engaging men and boys.*

The Committee considers that efforts to promote gender equality are inconsequential if men and boys do not change their attitudes towards the role of women and girls in the family and society. States parties should therefore adopt strategies and initiatives to engage men and boys in promoting and achieving gender equality, in particular efforts to challenge and eliminate discriminatory gender stereotypes, negative social norms, attitudes and behaviours that, inter alia, perpetuate the subordination of women and girls including gender-based violence against women and girls.

- c. Promote economic reforms that address deeply rooted inequalities affecting women and girls:** *It is clear that global inequality has continued to widen – while there are more billionaires than ever before with their fortunes reaching record levels, the poor are getting even poorer, living in extremely precarious conditions. Many governments are fuelling the inequality by under-taxing corporations and wealthy individuals, the majority of whom are men, while reducing funding for public services, such as healthcare and education, which has a disproportionate impact on women and girls.*

In its recent concluding observations, the Committee expressed concerns that offshore tax regimes continue to enable large multinational companies and wealthy individuals as well as criminal organizations to avoid paying tax, leading to significant losses of revenue that could be utilized for [public services for women](#). It recommended that measures to combat money laundering and tax evasion be strengthened, including by establishing public registers of companies and trusts in all offshore tax jurisdictions, and by undertaking independent, participatory, and periodic assessments of financial secrecy and corporate tax policies on the rights of women. The Committee has also called on States parties to revise corporate, trust, financial and tax legislation, policies and practices with a view to fully realizing the enjoyment by women of their rights under the Convention, both domestically and abroad.

Additionally, the Committee continues to raise concerns that austerity measures, or policies that aim to reduce government budget deficits through spending cuts in areas such as social security, have a disproportionate impact on women, who constitute the vast majority of single parents and are more likely to be engaged in informal, temporary or precarious employment. In its recent concluding observations, the Committee also noted that reductions in social care services increase the burden on primary caregivers, who are disproportionately women, and recommended that comprehensive assessment on the impact of austerity measures on the rights of women be undertaken, and measures to mitigate and remedy the negative consequences be adopted without delay.

- d. Strengthen national machineries for advancement of women and accountability mechanisms:** *The political guidance by the High-level Political Forum could promote a multi-stakeholder accountability mechanism, such as the Universal Periodic Review mechanism of the Human Rights Council, and ensure States' regular reporting and robust peer review by other States. It could further encourage States to increase the capacity and human, technical and financial resources of national machineries for advancement of women, as well as to avail themselves of regional or international technical assistance.*
- e. Promoting the implementation of the recommendations of the Committee and treaty bodies:** *The concluding observations of the Committee systematically call for the realization of substantive gender equality throughout the process of implementation of the 2030 Agenda. Most of the concluding observations that CEDAW adopted link specific SDGs and targets to the relevant articles of the Convention. The Committee encourages States parties to report on efforts to achieve the targets of the SDGs relating to gender equality by requesting States parties to provide such information in their written replies to the lists of issues elaborated in preparation of the review of State party reports; by raising the relevant SDGs during the dialogues held with the State parties; and recalling the relevant SDG targets in its concluding observations to States parties.*

6. Policy recommendations on ways to accelerate progress in empowering people, ensuring inclusiveness and equality, and achieving SDGs:

The framework of the obligations under the CEDAW Convention is constructed on three main principles: the obligation to respect (equality in laws and policies); the obligation to protect (non-discrimination– direct

and indirect) and the obligation fulfil (to uphold equality and eliminate gender discrimination in the entire sphere of the social and economic life). Substantive equality requires fundamental transformation of economic and social institutions, including the beliefs, norms and attitudes that shape them, at every level of society, from households to labour markets and from communities to local, national and global governance institutions. Therefore, in order to attain the twin objective of the CEDAW Convention in eliminating all forms of discrimination against women and the empowerment of women and girls, the Committee considers that the international community should focus: (a) addressing discriminatory gender stereotypes, (b) eliminating all form of violence against women, including domestic violence, (c) promoting gender parity in politics and accelerating women's participation in public affairs; redressing women's socioeconomic disadvantage, particularly women and girls in vulnerable situations.

The Committee considers that these can be achieved through sustained advocacy on gender equality, financial investments to ensure the availability of services and the adoption of appropriate legal and policy interventions to transform societies so that individuals are respectful of the rights of women and girls. IN this regard, the Committee considers that the international community should: **(a) support international and regional policy dialogue to repeal discriminatory laws:** International and regional bodies should serve as platform for discourse to accelerate the repeal of discriminatory laws against women and girls. There is a need for human rights mechanisms and various fora of the United Nations and regional organizations to help catalyze change by promoting gender equality and women's empowerment, including through advocacy for discriminatory laws targeting Heads of States and Government, parliamentarians, national law reform bodies and community/traditional leaders; **(b) accelerate technical and donor cooperation:** technical and donor cooperation provides opportunities to ensure gender equality and women rights through the provision of technical assistance for the review of discriminatory laws and capacity building programmes on gender equality and raising awareness; and **(c) enhance capacities of national machineries for the advancement of women,** which are mandated to ensure gender mainstreaming into various policies, laws and programmes that are critical to the elimination of discrimination against women. States should ensure that such institutions are provided with adequate human and financial resources to be able to undertake their mandates on the promotion and protection of women's rights.