

**HRC 45**  
**Item 3: ID with the Special Rapporteur on Right to Development**  
**Action Canada for Population and Development**  
**16 September 2020**

Thank you Madam President.

Action Canada makes the statement on behalf of the Sexual Rights Initiative.

We welcome the Special Rapporteur's report on financing for development, especially the concerns regarding privatization and regressive tax measures.

As the report notes, international finance institutions have pushed countries to privatize basic social services. In doing so, states have turned health, education, and other public services into commodities available to the highest bidder rather than creating egalitarian public systems that guarantee human rights. Development and financing for development must centre people and human rights. The prioritising of profits over people has led to greater inequalities, which the pandemic has exacerbated.

We appreciate the focus on progressive tax regimes that remove regressive policies such as VAT that unjustly burden people living in poverty. As the COVID-19 response continues, ensuring an equitable global tax system will be critical to a just recovery in which countries resist the pressure to implement austerity measures and privatization that entrench inequalities.

An equitable global tax and economic system which ends illicit financial flows, tax havens, and tax holidays, will be one in which states have the resources to fulfill their human rights obligations rather than relying on the political whims of ODA, which has the potential to distort priorities, laws, or policies of recipient countries, especially when ideological, anti-rights policies, such as the Global Gag Rule, are in place. Until that time, however, donor countries must continue to meet their ODA obligations in ways that respect, protect, and fulfill human rights.

When states retreat from providing public services because of privatization, reduction of state revenues, or unfulfilled donor obligations, women and girls fill the vacuum to provide the basic necessities patriarchal gender norms makes them responsible for. Fulfilling the right to development for women and girls, requires a progressive global tax system, the end to privatization, and accountability and participation, as well as an intersectional feminist approach. Without this, financing for development will continue to deepen marginalization and poverty within and between countries.