

Oxfam input to the UN Working Group on Human Rights Due Diligence recommendations

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Below are recommendations based on specific areas of work relevant to Oxfam. Please let me know if you have any questions.

1. Tax

Oxfam released a new report, "[Dollars and Sense: Corporate Responsibility in the era of Trump](#)," that examined the public statements and lobbying disclosures by the US's top 70 companies across 10 industry sectors. We focused on three issues with significant implications for the US government's obligation to protect human rights and US companies' obligations to respect them—climate change, diversity and inclusion, and tax reform. On the positive side, Oxfam's report demonstrated that companies are beginning to speak up about their support for important human rights issues in public spaces, which does contribute to opening the civic space and holding governments accountable to their duty in protecting citizens. Our research found that companies were vocal about their commitments to climate change and diversity and inclusion—half of the companies spoke up on climate change, and nearly all valued diversity, including 24 that publicly challenged Pres. Trump's travel ban—a major threat to the human right of vulnerable people from majority Muslim countries.

However, report showed that companies are not aligning their policies and values on human rights with their lobbying. While the majority of companies had public value statements on climate change and diversity and inclusion, they invested very little of their lobby spend in those areas, instead spending their lobbying dollars to push for a tax cut. The estimated \$44 million they spent on tax lobbying paid off handsomely, with the 70 companies saving at least \$313 billion as a result of US tax reform. This poses rights to the realization of human rights on multiple fronts—without adequate tax revenue, the US government may not be able to fulfill its duty to invest in essential public services like healthcare and education, while the US's decision to pull out of the Paris climate accords and enact a discriminatory travel ban still stands.

2. SDGs

The Sustainable Development Goals represent both an opportunity and a challenge for the Business and Human Rights agenda: an opportunity as it creates openings to link human rights standards and tools in sustainable development. A challenge because business's growing take up of the SDGs can risk sidelining human rights, including processes like human rights due diligence.

To date, human rights have received marginal attention when it comes to business' engagement in the SDGs. Albeit the SDGs are explicitly grounded in the Universal Declaration of Human Rights and international human rights treaties, there is a real risk that this is not adequately considered by business. If this trend continues, there is the potential risk that the SDGs could evolve into a divergent agenda to Business and Human Rights.

Oxfam urges the elevation of human rights due diligence within the framework of the SDGs. As others have pointed out, companies' single greatest opportunity to contribute to human development lays in the positive outcomes created by reducing negative human rights impacts. Robust human rights due diligence processes are at the core of making this opportunity a reality.

3. HRDD and impact assessments

What does a roadmap to good HRDD look like?

Oxfam commissioned an external evaluation of The Coca-Cola Company's and PepsiCo's efforts to assess land rights risks and impacts in their sugar sourcing in Brazil. Assessment processes, when done well, are important in helping companies identify issues and steps to take to address them: They are thus a foundational component of HRDD. Through this process, Oxfam identified several essential ingredients to ensuring a quality assessment (note that this is not a comprehensive list):

- Select locations for deep dive assessments based on level of risk to people;
- Ensure independence of the third party contracted to conduct each assessment process, and that the third party has expertise on the salient issues and on the location (i.e. select a country-based organization to conduct the assessment)
- Ensure engagement with a wide range of stakeholders in the process, including women and community members
- Include a commitment to publish findings in a format and language accessible to local stakeholders by a certain date
- Develop a time-bound plan, in a language and format accessible to local stakeholders, for how the company plans to address findings of the assessment and monitor suppliers' adherence to human rights requirements over time.
- Promote and support a community-based human rights impact assessment if the affected community(ies) prioritize this approach.
- Companies should take community due diligence processes into account when conducting their own due diligence.

4. Gender Impact Assessments

- Establish, implement, and ensure accountability for gender-specific policies that commit to gender equality, to respecting the rights of women, and to the equitable participation of women and men in community engagement practices. Involve women and women's rights organizations in designing policy implementation plans.
- Meet their obligations to respect human rights, including women's rights, particularly as enshrined in the UDHR, ICESCR, and CEDAW, and as required by the UN Guiding Principles on Business and Human Rights and the Beijing Declaration and Platform for Action.
- Conduct and publish gender impact assessments for all extractive industries projects as part of or alongside social and environmental impact assessment and human rights assessment processes.

- Establish specific protocols and methods for ensuring the equitable and safe participation of women from affected communities in project consultation and decision-making processes, including: Local community development agreements, programs, and plans; resettlement and livelihood restoration; participatory monitoring of extractive industries impact; and FPIC processes
- Provide relevant and practical gender awareness training to all staff on gender equality, human rights, diversity, and anti-discrimination, and provide in-depth training on gender-sensitive methodologies and participatory development to staff working directly with communities.