





The International Bar Association's Human Rights Institute (IBAHRI), Friedrich-Ebert-Stiftung (FES) and the Centre for Economic and Social Rights (CESR) invite you to a panel discussion on the occasion of the 2016 Forum on Business and Human Rights:

# Rights and Resources: Embedding human rights into corporate tax regimes

## Monday 14 November 2016, 11.40-13.00h Room XXVII, Palais des Nations, Geneva, Switzerland

As part of the 2016 UN Forum on Business and Human Rights, the IBAHRI, FES and CESR are hosting an event on financing the Sustainable Development Goals (SDGs) and the role of corporate tax regimes in the realisation of human rights.

The debate will explore states' obligations to prevent and protect individuals from the human rights implications of corporate tax abuses, as well as discuss business' human rights responsibilities in that respect. The session will address key questions concerning businesses' responsibilities to prevent human rights risk in their tax planning and the avenues available to ensure the provision of effective remedy for tax abuse.

The session allows for representatives from tax law, civil society, government and human rights fields to collectively consider how the UN Guiding Principles '*Protect, Respect and Remedy*' framework can be applied to corporate taxation systems, at both national and international levels. It will also highlight the Principles as a tool to address corporate tax avoidance, drawing on the efforts of CESR and its partners.

### Moderator:

Caroline Dommen, Expert in Human Rights and Economics

#### Welcome remarks:

- Hubert René Schillinger, Director, Geneva Office, Friedrich-Ebert-Stiftung
- *Helene Ramos dos Santos*, Senior Fellow- UN liaison (Geneva), International Bar Association Human Rights Institute

#### Speakers:

- *Manuel F. Montes*, Senior Advisor on Finance and Development, South Centre, Member of the Independent Commission for the reform of International Corporate Taxation (ICRICT)
- Arnaud Martin, Attorney at law, Tax Expert, ABR Attorneys at Law LLC Switzerland
- Matti Kohonen, Principal Adviser (Private Sector), Christian Aid
- Daniel Bertossa, Senior Policy and Advocacy Officer, Public Service International (PSI)

#### **Concluding remarks:**

Anita Ramasastry, Member of the Working Group on human rights and transnational corporations and other business enterprises