

How far do Switzerland's policies on financing for development (particularly tax and debt) promote rights and equality of persons with disabilities?

Fact sheet



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Acknowledgements

Particular thanks to Mirjam Gasser (CBM Switzerland) and Dominik Gross (Alliance Sud) for extensive expert input. The author is also very grateful for generous and insightful advice from Thomas Braunschweig (Public Eye) and Dr Christophe Golay (Geneva Academy of International Humanitarian Law and Human Rights). The arguments in the fact sheet also take inspiration from analysis on the impact of tax abuse on women's rights and gender equality conducted by Berne Declaration, Center for Economic and Social Rights, Global Justice Clinic - New York University School of Law, and Tax Justice Network.¹

All judgements, and any errors or omissions, are the author's sole responsibility.²

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Date: February 2022

A. Introduction

In September 2021, CBM Switzerland published a fact sheet³ on the extent to which Swiss Official Development Assistance (ODA) is set up to be inclusive of, and accessible to, persons with disabilities – as required by Article 11 and 32 of the UN Convention on the Rights of Persons with Disabilities (CRPD).⁴ This is a crucial question: without explicit consideration of the CRPD obligations, ODA spending is liable to exacerbate the inequalities between persons with and without disabilities.⁵

But the impact of Swiss policies on persons with disabilities in the Global South go well beyond Switzerland's explicit approach to disability inclusion in ODA. Different economic policies have unstated but potentially far-reaching implications for persons with disabilities outside Switzerland's borders. To illustrate this wider point, the current fact sheet focuses on two and closely related dimensions of Swiss economic policy with important consequences for the enjoyment of rights and equality by persons with disabilities in the Global South: (i) tax evasion and avoidance; and (ii) debt sustainability. It also highlights some other areas of Swiss economic policy that would warrant more research from a disability perspective in future.

B. Scope and methodology

The objective of this analysis was not to conduct new analysis on Swiss policies relating to tax abuse or debt relief. Instead, reliance is placed on existing analysis by specialists on these issues, particularly from the United Nations human rights architecture and civil society. The intended contribution of this fact sheet is to unpack the impact of such policies on the enjoyment of rights and equality by persons with disabilities in the Global South. The main methods used were literature review and interviews with civil society and academic specialists.

C. The need for dedicated resources to uphold rights and equality of persons with disabilities

To uphold the CRPD, tackle disability-based and associated intersectional inequalities, and fulfil the 'leave no one behind' principle to which the Swiss Agency for Development and Cooperation has committed,⁶ dedicated resources are needed. This is true across diverse policy areas,⁷ including:

- Investment in adequate institutional architecture for the realisation of the rights and equality of persons with disabilities. For example, resources are needed to review laws and policies to align them with the CRPD,⁸ to collect data and to facilitate human rights monitoring,⁹ and to support organisations of persons with disabilities who can hold the government to account.¹⁰
- Investment in concrete interventions to ensure persons with disabilities enjoy their rights on an equal basis with others. This includes investment in awareness-raising on the rights of persons with disabilities;¹¹ investment in accessible infrastructure, information and services, together with provision of reasonable accommodation;¹² investment in rights-based support services (such as assistive technologies or personal assistance);¹³ and investment in social protection measures to ensure enjoyment of an adequate standard of living and compensate for the extra costs of disability.¹⁴ Dedicated resources are required in each sector of government activity – from ensuring persons with disabilities can access the judicial system on an equal basis,¹⁵ to providing fully accessible and inclusive sexual and reproductive health services.¹⁶

Concluding Observations by the Committee on the Rights of Persons with Disabilities illustrate how inadequate resource allocations prevent persons with disabilities from enjoying their rights to the full. For example, in Haïti, a lack of resources was found to be one factor inhibiting children with disabilities from accessing inclusive education.¹⁷ In the Philippines, concerns were raised over a lack of adequate resources for social protection for persons with disabilities.¹⁸ And in Sénégal, the Committee was concerned that insufficient resources were allocated to health-care services required by persons with disabilities, including potentially life-saving sunscreen for persons with albinism.¹⁹

More broadly, if persons with disabilities are to enjoy their rights to the full and inequalities are to be tackled, it is essential that wider investments in social protection and public services be in place. Persons with disabilities are over-represented among people living in poverty, due to the cumulative impact of the other inequalities that they face: for instance, a 2011 study on 14 countries in the Global South

found that in 11 countries there was a significant association between disability and multi-dimensional poverty.²⁰ This means that wider public resource allocations for measures to support enjoyment of basic rights by people experiencing poverty, such as available, affordable, acceptable, accessible and quality healthcare, and social protection floors, can be particularly important to persons with disabilities.

D. How tax abuse and unsustainable debt burdens impact resources to realise rights and equality of persons with disabilities

Tax abuse

Tax has a fundamental role to play in generating resources to realise the rights of persons with disabilities and to tackle the inequalities they face. The importance of tax derives partly from its scale. Even in Least Developed Countries, which face multiple internal and external barriers to raising taxes,²¹ it is estimated that tax revenue amounted to over 10% of Gross Domestic Product in 2016, the latest year for which data are available.²² While much lower than for example the figure for countries of the European Union (around 20%),²³ this already represents a significant resource, and one which could increase further, if key obstacles were addressed (see below). Tax's importance as a resource for tackling disability-based inequalities also comes from the fact that it does not have to be repaid and can therefore be spent in ways that do not yield short-term financial returns. This makes it well-suited to investments to realise the CRPD and to promote the equality of persons with disabilities, since many such investments (section C above) would not necessarily offer a short-term financial payback.

Yet under the current global tax system, tax is far from fulfilling its potential as a resource for the rights and equality of persons with disabilities (and other intersecting human rights, social and ecological justice objectives) in the Global South. Through a combination of uneven and in some circumstances locally extremely low global tax rates; weak transparency; and dispensations built into existing legislation,²⁴ wealthy companies and individuals are able to shift profits made in the Global South to jurisdictions with tax regimes that they find more advantageous. A study in 2021 estimated that annual losses to tax havens would be enough to cover the cost of fully vaccinating (with two doses) the global population against COVID-19 more than three times over.²⁵ It estimated that in Africa alone, annual losses from corporate tax abuse amounted to over 14 billion US dollars – and that is before factoring in tax abuse by individuals, or the very significant effect of indirect losses when countries engage in a 'race to the bottom' to align their tax rates with those applied elsewhere.²⁶

During 2021, prominent announcements have been made on plans to reform aspects of the international tax system. This includes agreement by the G7, and subsequently the Organisation for Economic Cooperation and Development and G20, on a minimum 15% global tax rate on certain kinds of corporate profits.²⁷ It also includes agreement by the European Parliament of some limited new reporting requirements for multinational corporations, which would involve some additional

public disclosures on their activities and taxes in selected countries.²⁸ However, these agreements have been widely criticised by civil society specialists who argue that they are not ambitious or rigorous enough to achieve their stated aims, and that they may even have harmful effects. For example, the minimum global tax rate proposal distributes taxing rights in a way that disadvantages countries in the Global South.²⁹ Longstanding proposals from the Group of 77 (which represents more than 130 countries in the Global South) for more ambitious reform of the global tax system, through creation of an intergovernmental tax body under the auspices of the United Nations,³⁰ have not yet been taken up.³¹

Debt burdens

When countries in the Global South are unable to cover budget priorities through tax, they may turn to debt as a substitute.³² Yet while debt can be a valuable source of finance in the right circumstances,³³ it also carries risks, and can be highly vulnerable to external shocks. For example, borrowing countries' capacity to repay debts can be jeopardised by sudden fluctuations in commodity prices and by unforeseen changes in exchange rates, since countries in the Global South often have to rely on finance denominated in foreign currencies.³⁴ To address these and other risks, the UN Independent Expert on debt and human rights developed a set of principles for making human rights-based decisions on borrowing.³⁵ Meanwhile a wide coalition of civil society organisations have proposed principles for resolving debt crises, by means of a multilateral sovereign debt workout mechanism.³⁶ However, the former principles are not yet consistently implemented,³⁷ while the latter are still subject to heated inter-governmental debate.³⁸

If measures are not taken to ensure debt sustainability, then debt repayments and interest can rapidly become a drain on public resources that could otherwise be used to uphold rights and tackle inequalities. When COVID-19 struck, countries in the Global South were already experiencing "historically high vulnerability to debt problems",³⁹ with knock-on effects for the funding of public services. In 2020, external public debt service was higher than health care expenditure in at least 62 countries, and higher than education expenditure in at least 36 countries.⁴⁰ This situation is deteriorating further as a result of the COVID-19 crisis: governments in the Global South are using a higher share of government revenue for external debt payments than at any time since 2001,⁴¹ and widespread austerity measures are anticipated.⁴² The climate crisis is adding further stress to existing debt vulnerabilities as climate-related catastrophes typically reduce states' ability to repay existing debts while simultaneously forcing them to take on new debts, often on increasingly unfavourable terms.⁴³

As section C set out, public expenditure has a particularly crucial role to play in promoting the rights and equality of persons with disabilities. If countries face unsustainable debt burdens and implement austerity programmes, persons with disabilities are liable to be hit especially hard.⁴⁴

Case examples illustrate how debt burdens are affecting the enjoyment of rights and equality by persons with disabilities in different countries. For instance, in Argentina, a longstanding debt crisis led the government to seek finance from the International Monetary Fund in 2018. This in turn prompted the introduction of severe austerity measures, which jeopardised access to healthcare and social protection by persons with disabilities.⁴⁵ Further anecdotal evidence comes from a survey on disability activists' engagement in budget processes from late 2017. One respondent to the survey reported that their government could not support programmes to help persons with disabilities to access work, because the country was undergoing a financial crisis. The financial crisis was in large part the consequence of an unsustainable debt burden: the country was heavily dependent on exports of a certain raw material, but most related revenues were going towards debt service costs.⁴⁶

E. How Swiss laws and policies affect tax behaviour and debt sustainability

Tax behaviour

Switzerland ranked third out of 133 countries in the Tax Justice Network's 2020 Financial Secrecy Index.⁴⁷ It ranked fifth out of 70 countries in the Tax Justice Network's 2021 Corporate Tax Haven Index (where rank #1 is the country that is doing most to facilitate tax evasion and tax avoidance).⁴⁸

These scores reflect, among other factors, that Switzerland's tax system has a high level of financial secrecy and opacity, including strict banking secrecy laws that can leave whistle-blowers exposed to prosecution.⁴⁹ While some small progress has been made in automatic exchange of taxpayer information with other countries, this leaves out many countries at the bottom of the income spectrum.⁵⁰ And Switzerland lags behind the EU in transparency over the real ownership of companies (known as 'beneficial ownership')⁵¹ and on requirements for multinationals to publish data on their activities and taxes in different countries.⁵²

The scores also reflect that Switzerland has had low effective corporation tax rates,⁵³ which can be further reduced through special provisions (or through loopholes) in its tax legislation – for example, provisions on interest payments within multinational groups of companies;⁵⁴ provisions on opportunities to make use of inter-country tax treaties;⁵⁵ and provisions on relief on activities linked to research and innovation (i.e. a so-called 'patent box' system).⁵⁶ Switzerland recently announced that it will be implementing the Organisation for Economic Cooperation and Development and G20's agreed minimum 15% global tax rate on certain kinds of corporate profits.⁵⁷ However, the limited scope of the agreement means that many companies will be able to continue to make use of tax advantages in Switzerland just as they did before.⁵⁸

The Tax Justice Network has estimated that, taken together, Swiss policies on corporation tax and transparency cause other countries to lose over 19 billion US dollars' corporation tax revenue per year, and this is before taking into account the indirect effects of fueling a race to the bottom.⁵⁹ Recent investigations reveal how Switzerland's low-tax policies may affect company behaviour in practice. For example, a recent study by Bread for All, the German Tax Justice Network and Alliance Sud shows how Socfin – a company trading in palm oil and rubber – declares the bulk of its profits for taxation in Freiburg in Switzerland, while most of the company's work and value creation takes place in Sierra Leone, Liberia and Cambodia.⁶⁰

When countries in the Global South are deprived of corporation tax revenue, this restricts their public resources for realising human rights and tackling inequalities, and this is likely to hit persons with disabilities especially hard.

Debt sustainability

With a few minor exceptions, Switzerland ceased to provide public loans to countries in the Global South in 1978.⁶¹ But Swiss Banks and commodity traders are important private creditors: for example, in 2020, 86 governments in the Global South owed combined debts of 6.0 billion US dollars⁶² (5.7 billion Swiss Francs) to Swiss banks. This total relates only to bank headquarters in Switzerland: if debts owed to overseas subsidiaries of Swiss banks were also included, it is very likely that the total would be even higher.⁶³

In June 2020, eleven Swiss civil society organisations called on the Federal Government to convene a round-table of Swiss banks, government officials, representatives from borrower countries and members of civil society, to negotiate debt relief measures in response to the urgent human rights issues posed by unsustainable debt burdens in the Global South in the wake of COVID-19.⁶⁴ They also urged greater transparency over Swiss banks' lending operations.⁶⁵

But as yet, private creditors in Switzerland have not shown any kind of willingness to take concrete action to alleviate the severe fiscal pressures that currently weigh on many developing countries in the Global South due to their debt liabilities at banks and commodity traders,⁶⁶ also in Switzerland.⁶⁷

The costs that countries in the Global South face in servicing these debts are liable to impinge on the enjoyment of human rights. And because of the particular importance of public resources for realising the CRPD, the rights and equality of persons with disabilities risk being disproportionately affected.

F. Conclusion

Public resources have a vital role to play in overcoming inequalities in general,⁶⁸ and in tackling disability-based inequalities in particular. Such resources contribute to upholding the rights and equality of persons with disabilities in diverse ways – from investments in accessible infrastructure, information and services; through social protection measures to ensure enjoyment of an adequate standard of living and compensate for the extra costs of disability; to funding for organisations of persons with disabilities that can hold governments accountable against their obligations under the CRPD (Section C).

States have primary responsibility for mobilising public resources to uphold the rights of their citizens and tackle inequalities within their borders.⁶⁹ Yet in many countries in the Global South, the availability of public resources is severely compromised by the extraterritorial impacts of the policies decided elsewhere – policies that do not do enough to tackle tax abuse and rapidly growing debt burdens (Section D). Switzerland, through its current policies on corporate taxation, financial transparency and the oversight of private creditors, is missing major opportunities to tackle these threats to public resources in the Global South. And given the particular importance of public resources in upholding the rights and equality of persons with disabilities, these missed opportunities are liable to hit persons with disabilities especially hard (Section E).

This analysis seeks to make a small contribution to the argument for Switzerland to review the extraterritorial impact of its approach to corporate taxation, to financial secrecy and to debt burdens associated with private creditors. Any such review should focus particularly on the impact on people experiencing the most extreme inequalities, including persons with disabilities, and should align fully with human rights obligations including the CRPD.

G. Afterword: Areas for future research

This section draws attention to two further areas of Swiss policy with important implications for the resources available to realise the CRPD and tackle inequalities in the Global South. This is in no way intended to be an exhaustive presentation of all such policy areas. Many other issues – for example, intellectual property rights, regulation of financial markets – also have crucial links to resourcing implementation of the CRPD and to combating inequalities, and it is not possible to cover them all here. Rather, the aim of this section is to highlight some interesting lines of inquiry identified while scoping this fact sheet, which could be useful areas for further research.

Free trade agreements

A recent referendum on Switzerland's proposed free trade agreement with Indonesia brought the human rights impacts of such agreements into the spotlight.⁷⁰ Free trade agreements affect the rights of persons with disabilities in multiple and diverse ways – for example, if the agreements involve relief of import taxes,⁷¹ this deprives governments of resources to realise the rights of persons with disabilities. If the agreements involve strong intellectual property clauses that affect medicine prices,⁷² persons with disabilities are likely to be hit particularly hard by such price rises, since they are over-represented among people living in poverty, as a result of the cumulative impact of inequalities and additional disability-related cost burdens.⁷³ A coalition of Swiss civil society organisations has been calling for all free trade agreements to be subject to ex ante (and where applicable ex post) human rights impact assessments,⁷⁴ and for a new law to be enacted to recognise the importance of human rights for all free trade agreements.⁷⁵ It will be essential for any such laws and assessments to consider the rights of persons with disabilities at every stage. Further research would be useful to unpack the disability rights dimensions to free trade agreements in more detail.

Overall Official Development Assistance (ODA) policy

The first fact sheet in this series focused on the extent to which Switzerland's ODA policies explicitly seek to align with the CRPD. It considered how far the Swiss Agency for Development and Cooperation had taken deliberate measures to integrate inclusion of, and accessibility to, persons with disabilities across its policies, processes and programmes.⁷⁶ But, no matter how well integrated the CRPD may be in the detail of an agency's policy or programme work, that agency may still miss opportunities to maximise enjoyment of rights by persons with disabilities unless the implications of the CRPD are also factored into decisions taken much further upstream. In particular:

- As has previously been argued by CBM Switzerland, the overall **quantity** of Swiss ODA affects the resources that are potentially available for implementing the CRPD and tackling disability-based inequalities in the Global South. Yet Switzerland's annual ODA spending is currently less than 0.5% of Gross National Income – materially less than the target of 0.7% of Gross National Income agreed at the United Nations over 50 years ago.⁷⁷
- **Qualitative** decisions on overall ODA allocations also have a bearing on the enjoyment of rights and equality by persons with disabilities. Of course, providers have an obligation to make **all** types of ODA spending inclusive of and accessible to persons with disabilities. But some forms of spending are likely to have a particularly important role to play in tackling disability-based inequalities and realising the CRPD. For example, grants⁷⁸ – rather than loans – have a particularly important part to play, since many critical interventions to promote the rights and equality of persons with disabilities would not necessarily offer a short-term financial return (Section C above), and so loan repayment would not be possible. This makes it important to consider alignment with the CRPD right from the outset of the ODA allocation process, when broad decisions on spending priorities are being set.⁷⁹

However, a quick review of Switzerland's 2021-2024 strategy for international co-operation reveals a complex mix of priorities, with implementers required to find synergy between 'the needs of populations', 'the added value of Swiss international cooperation' and 'Swiss interests'.⁸⁰ Allocating ODA in a way that harmonises these potentially competing priorities is a challenging task.⁸¹ Further research would be needed to establish how decision makers handle this challenge, and how far there is space for human rights and equality considerations to be factored into the allocation process right from the outset.

More specifically, the 2021-2024 strategy places a strong emphasis on the use of ODA to 'mobilise' private sector resources (through so-called 'private sector instruments').⁸² The decision to use private sector instruments as opposed to other approaches may not be neutral from a disability rights perspective. This is because the use of private sector instruments tends to be correlated with certain ways of working (e.g. an emphasis on achieving reasonable financial payback) and certain sectoral preferences (e.g. banking and industry) that may not always naturally align with the priorities set out in Section C above.⁸³ In 2020 the UN Special Rapporteur on the rights of persons with disabilities found that, "When considering official development assistance investment in private sector instruments, States should conduct human rights impact assessments to explore the potential implications for the

rights of persons with disabilities."⁸⁴ More detailed research would be needed to establish how far Swiss decisions on the use of private sector instruments involve such an assessment.

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- ⁷ For more on CRPD-compliant budgeting, see Côte and Balsubramanian, 2020, [The new normal: getting governments to spend more and better for inclusion of all persons with disabilities](#).
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- ²⁰ Sophie Mitra, Aleksandra Posarac, and Brandon Vick, 2011, [Disability and Poverty in Developing Countries](#), p.61.
- ²¹ External barriers are discussed later in this section. One of the key internal barriers is the size of many countries' informal sectors (source: Griffiths / Eurodad, 2018, [Financing for development and the SDGs: an analysis of financial flows, systemic issues and interlinkages](#), p.11).
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- ²³ Source: World Bank databank, [detailed data](#).
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- ⁵⁸ Gross / Alliance Sud, 2021, '[L'ode à la joie des pays riches](#)'.
- ⁵⁹ Tax Justice Network, 2021, [The state of tax justice 2021](#), p.40 (with methodological information on pp. 34-35).
- ⁶⁰ Bread for All, German Tax Justice Network, Alliance Sud, 2021, [Cultivating fiscal inequality: the Socfin report](#), quoted in Gross, 2021, '[La culture de l'iniquité fiscale](#)'.
- ⁶¹ Gross / Alliance Sud, 2020, [Crise mondiale de la dette : les créanciers privés suisses doivent alléger la dette des pays en développement](#), p. 7.
- ⁶² Conversion calculated using [IMF's data tables](#) (data for the mid-point of the year, 30 June 2020).
- ⁶³ The analysis throughout this paragraph is drawn from Gross / Alliance Sud, 2020, [Crise mondiale de la dette : les créanciers privés suisses doivent alléger la dette des pays en développement](#), particularly pp. 3, 4, 5, 7, and from Hobi, 2020, '[Debt alert: Swiss commodity traders contribute to disastrous debt crises in Africa](#)'.
- ⁶⁴ Alliance Sud and others, 2020, '[La crise du coronavirus a plongé de nombreux pays en développement dans des situations d'urgence exceptionnelles. Les banques suisses doivent assumer leurs responsabilités en tant que créanciers majeurs de ces pays et annuler des dettes.](#)'
- ⁶⁵ Alliance Sud and others, 2020, as above.
- ⁶⁶ Soto and Hoije / Bloomberg, 2021, '[World Bank's Malpass says Glencore should renegotiate Chad loan](#)'.
- ⁶⁷ Source: interview with Dominik Gross, expert for finance and tax policy at Alliance Sud.
- ⁶⁸ Ahmed and others / Oxfam International, 2022, [Inequality kills: the unparalleled action needed to combat unprecedented inequality in the wake of COVID-19](#), pp. 42-45.
- ⁶⁹ See for example Center for Economic and Social Rights, 2012, [The OPERA framework: assessing compliance with the obligation to fulfil economic, social and cultural rights](#), p. 28.
- ⁷⁰ See for example Public Eye, 2021, '[Il faut une loi qui lie économie et droits humains](#)'.
- ⁷¹ Public Eye, n.d., '[Politique commerciale bilatérale](#)'.

⁷² Dommen, 2020, [Blueprint for a human rights impact assessment of the planned comprehensive free trade agreement between EFTA and MERCOSUR](#), pp. 13-15.

⁷³ For example, Braithwaite and Mont, 2009, '[Disability and poverty: a survey of World Bank Poverty Assessments and implications](#)', pp. 229-230; and Mitra and others, 2017, '[Extra costs of living with a disability: a review and agenda for research](#)', p. 480. Examples of extra costs include health care, personal assistance and transport (Mitra and others as above, Table 2).

⁷⁴ See for example the model assessment of the MERCOSUR agreement commissioned by Alliance Sud (Dommen, 2020, [Blueprint for a human rights impact assessment of the planned comprehensive free trade agreement between EFTA and MERCOSUR](#)). Methodological considerations for such human rights impact assessments are also proposed in Walker, 2009, *The Future of Human Rights Impact Assessments of Trade Agreements*.

⁷⁵ Public Eye, 2021, '[Il faut une loi qui lie économie et droits humains](#)'.

⁷⁶ CBM Switzerland, 2021, '[CRPD implementation in Switzerland, with a focus on disability inclusiveness of development and humanitarian aid: fact sheet](#)'.

⁷⁷ CBM Schweiz, 2020, '[Noch immer zurückgelassen](#)'. For more on the 0.7% target, see Organisation for Economic Cooperation and Development, n.d., '[The 0.7% ODA/GNI target – a history](#)'.

⁷⁸ The Organisation for Economic Cooperation and Development's Development Assistance Committee defines grants as: transfers made in cash, goods or services for which no repayment is required. (Source: Organisation for Economic Cooperation and Development, '[DAC glossary of key terms and concepts: grant](#)'.)

⁷⁹ For more on this argument, see Meeks and Lockwood / Stakeholder Group of Persons with Disabilities, 2021, '[Financing rights and social justice for persons with disabilities in the era of COVID-19 and beyond](#)', pp. 8-9.

⁸⁰ Confédération Suisse, 2020, '[Message sur la stratégie de coopération internationale 2021–2024 \(stratégie CI 2021–2024\)](#)', p. 27.

⁸¹ Source: research conducted for the Civil Society Partnership for Development Effectiveness (INGO constituency), available on request.

⁸² Confédération Suisse, 2020, '[Message sur la stratégie de coopération internationale 2021–2024 \(stratégie CI 2021–2024\)](#)', pp. 19, 30, 32, 51.

⁸³ Meeks, 2020, '[Disability-inclusive international cooperation](#)', pp. 1-2. The observation on the sectoral focus of private sector instruments is not intended to imply that, to uphold the rights of persons with disabilities, ODA providers should simply redirect private sector instrument spending to the social and humanitarian sectors. On the contrary, after the additional costs, time and context-sensitivity required for fully inclusive approaches are taken into account, together with the links between disability and poverty (which mean that persons with disabilities cannot necessarily afford user fees on an equal basis with other people), it is highly debatable whether private sector-led approaches can deliver available, accessible, acceptable, adaptable and quality social and humanitarian interventions to persons with disabilities.

(For a more developed analysis on this point, see Special Rapporteur on extreme poverty and human rights, 2018, '[Privatisation and human rights](#)'). The implication of this observation is instead that the sectoral distribution of private sector instruments, and the potential implications for resources to implement the CRPD, need to be assessed before ODA allocation decisions are made.

⁸⁴ UN Special Rapporteur on the rights of persons with disabilities, 2020, A/75/186, [Disability inclusive international cooperation](#), p. 19.