

**Mandates of the Special Rapporteur on the negative impact of unilateral coercive measures on the enjoyment of human rights and the Independent Expert on human rights and international solidarity**

Ref.: AL GBR 12/2021  
(Please use this reference in your reply)

16 December 2021

Excellency,

We have the honour to address you in our capacities as Special Rapporteur on the negative impact of unilateral coercive measures on the enjoyment of human rights and Independent Expert on human rights and international solidarity, pursuant to Human Rights Council resolutions 45/5 and 44/11.

In this connection, we would like to bring to your attention information we have received concerning **the freezing of gold assets of the Central Bank of Venezuela (CBV) by the Bank of England<sup>1</sup> (BOE)**, which has been holding the gold on behalf of the CBV. The freeze has occurred in the context of a dispute about the legitimate holder of governing authority in Venezuela after elections in 2018; it may constitute a violation of international obligations towards a state and raises grave concerns about the enjoyment of human rights.

According to the information received:

The Central Bank of Venezuela is an entity with its own legal personality that is part of the state's governing structure. In performing its functions, it is not subject to directives from the Venezuelan Government.<sup>2</sup>

The Bank of England is a chartered corporation that was nationalized in 1946. Its capital is wholly owned by the Government of the United Kingdom.<sup>3</sup>

The European Union (EU) imposed unilateral sanctions against Venezuela on 13 November 2017, citing concerns about democracy, the rule of law and human rights.<sup>4</sup> The United Kingdom, following Brexit, continued the EU sanctions under its own domestic authority as of 31 December 2020.<sup>5</sup>

In 2018, as separate sanctions imposed by the United States blocked Venezuela from conducting trade through commercial banks, the Central Bank of Venezuela began bartering some of its gold for food from Turkey to supply the Government's "CLAP" program, which fights food insecurity and malnutrition by providing food boxes to needy Venezuelans.<sup>6</sup>

<sup>1</sup> Formally, the Governor and Company of the Bank of England.

<sup>2</sup> Constitución de la República Bolivariana de Venezuela, 1999, arts. 318 and 320, <http://www.minci.gob.ve/wp-content/uploads/2011/04/CONSTITUCION.pdf>

<sup>3</sup> Bank of England, "The Bank of England Act 1998, the Charters of the Bank and related documents," pp. 3-4, <https://www.bankofengland.co.uk/-/media/boe/files/about/legislation/1998-act.pdf>

<sup>4</sup> Council Decision (CFSP) 2017/2074 of 13 November 2017 concerning restrictive measures in view of the situation in Venezuela, <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32017D2074&from=FR#d1e142-60-1>

<sup>5</sup> Venezuela (Sanctions) (EU Exit) Regulations 2019, <https://www.legislation.gov.uk/ukxi/2019/135/made>

<sup>6</sup> Imdat Oner, "Venezuela, Turkey using gold to evade U.S. sanctions," *Miami Herald*, 15 January 2019, <https://www.miamiherald.com/opinion/op-ed/article224594180.html>; Mayela Armas and Corina Pons, "Venezuela gold holdings in Bank of England soar on Deutsche deal: sources," Reuters, 21 January 2019, <https://www.reuters.com/article/us-venezuela-gold-idUKKCN1PF1Z8>

The Bank of England has stored some of the Central Bank of Venezuela's gold (around 14 tonnes). The CBV sought in 2018 to reclaim this gold but the BOE refused to release it amid a dispute referring to the unclear authority for asset control.<sup>7</sup> Mr. Maduro and Mr. Guaidó had appointed rival boards of directors for the CBV, and each had claimed authority over the gold.<sup>8</sup>

By early 2019, the amount of the CBV's gold held by the BOE had risen to around 31 tonnes after the CBV closed out a gold swap arrangement with Deutsche Bank in which the gold served as collateral. This brought the value of the gold sought by the CBV from the BOE to more than \$1 billion.<sup>9</sup>

As the Central Bank of Venezuela continued to try to recover all of its gold held by the Bank of England, the BOE continued to refuse to release it.<sup>10</sup>

In a recent case before the Supreme Court of the United Kingdom, involving the "Maduro board" and the "Guaidó board" of the Central Bank of Venezuela, as well as the UK Secretary of State for Foreign, Commonwealth and Development Affairs as Cross-Appellant, the latter formally expressed the absolute recognition by the UK Government of Guaidó as Venezuela's head of state and argued that under the United Kingdom's "one voice policy," the Court, and by implication the Bank of England, are constrained to act accordingly.<sup>11</sup>

The Bank of England asserts that it carries out its responsibilities independently from the UK Government despite the latter's ownership, and states that it acts "free from day-to-day political influence."<sup>12</sup> Although the UK Government has the power to issue directions to the BOE, "(t)o date, the Government's power to issue directions has not been used."<sup>13</sup>

The UK Government has affirmed that the decision to not release the Central Bank of Venezuela's gold was made by the Bank of England and not the Government, noting that "the Bank is responsible for dealing with requests from its customers should they wish to repatriate their gold. (The Government) only has direct control over the UK Government's own holdings of gold within its official reserves, which are held by the Bank of England."<sup>14</sup>

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<sup>7</sup> Mayela Armas, Exclusive: Venezuela seeks to repatriate \$550 million of gold from Britain – sources," Reuters, 5 November 2018, <https://www.reuters.com/article/us-venezuela-gold-exclusive-idUSKCN1NA1Q7>; Stephen Gibbs, Maduro scrambles to bring Venezuela's gold back from the UK," *The Times*, 7 November 2018.

<sup>8</sup> Russell Hope, "Venezuela goes to court over £800m of gold held by Bank of England," Sky News, 22 September 2020, <https://news.sky.com/story/venezuela-goes-to-court-over-800m-of-gold-held-by-bank-of-england-12078461>

<sup>9</sup> Mayela Armas and Corina Pons, "Venezuela gold holdings in Bank of England soar on Deutsche deal: sources," Reuters, 21 January 2019, <https://www.reuters.com/article/us-venezuela-gold-idUKKCN1PF1Z8>

<sup>10</sup> Russell Hope, "Venezuela goes to court over £800m of gold held by Bank of England," Sky News, 22 September 2020, <https://news.sky.com/story/venezuela-goes-to-court-over-800m-of-gold-held-by-bank-of-england-12078461>

<sup>11</sup> UKSC 2020/0195, Case on behalf of the Foreign Secretary, [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1003665/20210818\\_Foreign\\_Secretary\\_s\\_Case\\_18\\_June\\_2021.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1003665/20210818_Foreign_Secretary_s_Case_18_June_2021.pdf)

<sup>12</sup> Bank of England, "Who owns the Bank of England?" (video), transcript, <https://www.bankofengland.co.uk/knowledgebank/who-owns-the-bank-of-england>

<sup>13</sup> Bank of England, "Our History," updated 22 January 2021, <https://www.bankofengland.co.uk/about/history>

<sup>14</sup> Response by Her Majesty's Treasury to a question in the UK Parliament, 15 March 2019, "Freezing of assets: Venezuela – Question for Treasury," <https://questions-statements.parliament.uk/written-questions/detail/2019-03-12/231403>

The Government of Venezuela has stated that the gold, once reclaimed, would be used for acquiring “supplies, raw materials, food (and) medicines.”<sup>15</sup> The Venezuelan Government has concluded an agreement with the United Nations Development Programme (UNDP) in which part of the Central Bank of Venezuela’s gold held by the Bank of England, once released, will be used for obtaining food and medicine.<sup>16</sup>

Without prejudging the accuracy of the information received, it should be mentioned that states have an obligation under international human rights law to guarantee that activity under their jurisdiction or control does not result in human rights violations. This obligation, affirmed by your Excellency’s Government through its ratification of numerous international human rights conventions, applies, *inter alia*, to the activity of state-owned entities. These entities have the responsibility to protect human rights as set out in the UN Guiding Principles on Business and Human Rights<sup>17</sup> (Guiding Principles), which apply wherever their activity may affect human rights.

It is essential to recall that it is neither the prerogative nor the responsibility of the Bank of England as a financial institution to manage, diverge, expropriate, withhold or otherwise control the funds or assets of central banks of foreign governments in order to comply with a national political agenda, and that these over-compliance initiatives are contrary to international law.

It is also important to note that non-recognition of a government or of election results does not eliminate the personality of a state. The possibility of the effective government, which controls the territory of a state, to represent a state, is traditionally not disputed under international law.<sup>18</sup> Moreover, in accordance with customary norms on the immunity of state property, assets of central banks and property used for public functions belong to the relevant states rather than to their governments or any individual and are immune from any civil action under international law.<sup>19</sup>

It is further highlighted that amid the numerous requests to release the gold in question, to be managed jointly with the UNDP, within the context of a devastating economic and social crisis and dire global pandemic, the Bank of England’s freeze has contributed to shortages of food, medicine, medical equipment and spare parts in Venezuela, affecting hundreds of thousands of lives. These have negatively impacted COVID-19 responses, exacerbated the country’s economic crisis, contributed to poverty, misery, and to numerous deaths of both vulnerable adults and children that could have been otherwise avoided.

In her preliminary findings, following her visit to Venezuela in February 2021 to assess the negative impact of unilateral coercive measures on the enjoyment of

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<sup>15</sup> James Booth, “Venezuela’s Nicolás Maduro calls for gold held in Bank of England to be returned,” *City AM*, 12 February 2019, <https://www.cityam.com/venezuelas-nicolas-maduro-calls-gold-held-bank-england/>

<sup>16</sup> Deisy Buitrago, “Exclusive: Venezuela reaches deal with U.N. to buy food, medicine with gold – central bank,” Reuters, 27 May 2020, <https://www.reuters.com/article/us-venezuela-politics-centralbank-exclus-idUSKBN23333N>

<sup>17</sup> [https://www.ohchr.org/documents/publications/guidingprinciplesbusinessshr\\_en.pdf](https://www.ohchr.org/documents/publications/guidingprinciplesbusinessshr_en.pdf)

<sup>18</sup> James Crawford, *Brownlie’s Principles of Public International Law*, 8<sup>th</sup> ed. (Oxford: Oxford University Press, 2012), p. 151; C. Warbrick, “States and Recognition in International Law,” in M.D. Evans, ed., *International Law*, 2<sup>nd</sup> ed. (Oxford: Oxford University Press, 2006), p. 253-256.

<sup>19</sup> United Nations Convention on Jurisdictional Immunities of States and Their Property, 2004, Art. 21(1c); [https://treaties.un.org/doc/source/recenttexts/english\\_3\\_13.pdf](https://treaties.un.org/doc/source/recenttexts/english_3_13.pdf)

human rights, the Special Rapporteur on the Special Rapporteur on the negative impact of unilateral coercive measures on the enjoyment of human rights expressed concerns that regardless of the pending judgment in the case heard by the UK Supreme Court, and regardless of any political or other acts and decisions of the Government of the UK, the decision by the Bank of England to not release the CBV's gold has damaged, and continues to damage, the human rights of millions of individuals in Venezuela whose access to food, medicine and other essential and vital goods and services has been severely curtailed by unilateral sanctions and over-compliance with those sanctions by international banks and others parties.<sup>20</sup>

The factual assessment of this situation causes serious concern regarding the legality of the measures being taken, and their impact on the human rights of the people in Venezuela. Among specific rights negatively impacted are the rights to food and to health, and by extension the rights to life and to freedom from inhuman treatment. These rights are recognized in the Universal Declaration of Human Rights and constitute an integral part of the right to development. Furthermore, the rights to food, to health and to development are enshrined in the International Covenant on Economic, Social and Cultural Rights (ICESCR); and the rights to life, to development and to freedom from inhuman treatment are enshrined in the International Covenant on Civil and Political Rights (ICCPR). The right to freedom from inhuman treatment is further enshrined in the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment.

The impact of the Bank of England's refusal to release the CBV's gold on human rights in Venezuela is substantial, as this gold accounts for around 25% of Venezuela's total gold reserves and 15% of its total foreign exchange reserves.<sup>21</sup>

In view of the Central Bank of Venezuela's undisputed ownership of the gold, the only apparent reasons for the BOE to unilaterally freeze it (apparently against its own policy) without being specifically directed by your Excellency's Government would be (1) the BOE's own determination that the requesting party might not legitimately represent the CBV, which is a political matter reserved for the UK Government to decide; or (2) result from a decision or a duty to align its actions with the political position of the UK Government, which would indicate that the BOE is part of the governing structure. As political relations with other states are functions of sovereign authority, either of these demonstrates that the BOE acts as a state organ.

We further note that the BOE's activities not only parallel but also serve as a model for the functions of central banks in other countries, which consider these entities to be state organs;<sup>22</sup> and that UK legislation recognizes the BOE's primary activities as being government functions.<sup>23</sup> Additionally, the BOE is broadly perceived and described as "an organ of the state"<sup>24</sup> without visible objection by the Government, and it has been explicitly noted in Parliament that "the Bank of England

<sup>20</sup> OHCHR, Preliminary findings of the visit to the Bolivarian Republic of Venezuela by the Special Rapporteur on the negative impact of unilateral coercive measures on the enjoyment of human rights, 12 February 2021, <https://www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=26747>

<sup>21</sup> Marc Jones, "In battle over \$1 bln in gold, UK backs Guaido as Venezuela president," 19 July 2021, Reuters, <https://www.reuters.com/world/americas/battle-over-1-bln-gold-uk-backs-guaido-venezuela-president-2021-07-19/>

<sup>22</sup> Derek Asiedu-Akrofi, "Central Banks and the Doctrine of Sovereign Immunity," LLM thesis, University of British Columbia, 1987, pp. ii, 3, file:///C:/Users/asus/Downloads/UBC\_1987\_A6\_4%20A84.pdf

<sup>23</sup> Banking Act 1979. <https://www.govinfo.gov/content/pkg/GAOREPORTS-GGD-95-38/html/GAOREPORTS-GGD-95-38.htm>

<sup>24</sup> Martin Wolf, "Monetary financing demands careful and sober management," *Financial Times*, 9 April 2020, <https://www.ft.com/content/dc233540-798e-11ea-9840-1b8019d9a987>

is a state agency.”<sup>25</sup>

Although state organs may have separate legal personalities that can make them solely responsible for their acts and omissions in the context of domestic law, the Draft Articles on Responsibility for Internationally Wrongful Acts (DARS) consider that at the international level “the State is treated as a unity, consistent with its recognition as a single legal person under international law.”<sup>26</sup>

Even if the Government of the UK does not formally consider the BOE to be a state organ and asserts that it acted as an autonomous entity in deciding to freeze the Central Bank of Venezuela’s gold, the relationship of control is sufficient to establish the state’s responsibility for acts by the BOE that violate human rights.<sup>27</sup> While the power to issue directions to the bank may have never been exercised, this restraint is discretionary from a legal perspective. The Government retains such power as it pertains to the BOE’s gold custody activities despite statutes that have limited its use with respect to certain other BOE functions.<sup>28</sup>

Under the Draft Articles on Responsibility for Internationally Wrongful Acts an act by an entity “which is not an organ of the State (...) but which is empowered by the law of that State to exercise elements of the governmental authority shall be considered an act of the State under international law, provided the person or entity is acting in that capacity in the particular instance.”<sup>29</sup> In this vein, the European Court of Human Rights has affirmed that “the fact that (a) company was a separate legal entity under domestic law cannot be decisive to rule out the State’s direct responsibility.”<sup>30</sup>

Through a number of cases, international jurisprudence indicates that direct state responsibility for the acts of state-owned entities can be established on the basis of factors that include, *inter alia*, those applicable to the Bank of England: the entity’s public function or governmental authority, the nature of its activity as a public service, its monopoly position, state control over the naming of board members, ministerial participation in its activities, and its sovereign immunity.<sup>31</sup> Although the last of these pertains only to the BOE’s role as a monetary authority,<sup>32</sup> it is the fact of immunity rather than its scope that is relevant. All of these factors demonstrate that the involvement of your Excellency’s Government with the BOE is far more extensive than that of a passive owner of its capital.

Consequently, the Bank of England’s refusal to release the Central Bank of Venezuela’s gold may be qualified as an act of the state with respect to its negative impact on human rights, and its related responsibility in these violations, regardless of whether it considers the BOE to be a state organ or a distinct autonomous entity.

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<sup>25</sup> House of Lords, Select Committee on Economic Affairs, Corrected oral evidence: Employment and Covid-19, 10 November 2020, <https://committees.parliament.uk/oralevidence/1192/html/>

<sup>26</sup> Commentary to article 2 of DARS.

<sup>27</sup> Commentary to article 8 of DARS.

<sup>28</sup> Notably the Bank of England Act 1998 and the Bank of England and Financial Services Act 2016. See Michael Salib and Christina Parajon Skinner, “Executive Override of Central Banks: A Comparison of the Legal Frameworks in the United States and the United Kingdom,” *Georgetown Law Journal* 108 (2020), pp. 905-80, at pp. 924-28.

<sup>29</sup> DARS article 5.

<sup>30</sup> *Dimitar Yordanov v. Bulgaria*, ECHR App. No. 3401/09 ¶60 (2018).

<sup>31</sup> Judith Schönsteiner, “Attribution of State Responsibility for Actions or Omissions of State-Owned Enterprises in Human Rights Matters,” *University of Pennsylvania Journal of International Law* 40, no. 4 (2019): 895-36, at 933-34.

<sup>32</sup> Banking Act 2009, Section 244.

Separately from the above, the Government of the United Kingdom has a duty under the United Nations Guiding Principles on Business and Human Rights to prevent the Bank of England from violating human rights, and to act to halt any such violations that may occur. While the bank describes itself as “a central bank, not a commercial bank,”<sup>33</sup> it does have the status of a company and engages in business, notably with other central banks, and the Guiding Principles apply in full. Guiding Principle 2 elaborates the duty of states to require companies to respect human rights, and Guiding Principle 5 specifies that states must conduct sufficient due diligence to ensure this outcome for entities that work on behalf of states.

Last but not least, Guiding Principle 4 advises that states should take additional steps to protect against human rights abuses by business enterprises that are owned or controlled by the State” As noted in the Commentary to Guiding Principle 4, “(w)here a business enterprise is controlled by the State or where its acts can be attributed otherwise to the State, an abuse of human rights by the business enterprise may entail a violation of the State’s own international law obligations.”

In connection with the above alleged facts and concerns, please refer to the **Annex on Reference to international human rights law** attached to this letter which cites international human rights instruments and standards relevant to these allegations.

As it is our responsibility, under the mandates provided to us by the Human Rights Council, to seek to clarify all cases brought to our attention, we would be grateful for your observations on the following matters:

1. Please provide any additional information and/or comment(s) you may have on the above-mentioned allegations.
2. Please explain the nature, extent and form of any assessment of humanitarian impact that your Excellency’s Government conducted with respect to the Bank of England’s decision not to return the Central Bank of Venezuela’s gold (a) prior to its decision, and (b) since the decision was implemented, to guarantee that human rights are not affected.
3. Please specify any action that your Excellency’s Government has taken (a) to ensure that the Bank of England does not cause human rights abuse arising from its decision to not return the CBV’s gold; (b) to help it mitigate any such abuse that might occur; and (c) to mitigate any such abuse directly.
4. We would be grateful to know why your Excellency’s Government, upon learning that the BOE’s decision to freeze the CBV’s gold would (or did) result in human rights abuses, did not direct the BOE to return the gold; and whether it envisages using this power if future actions by the BOE affect human rights.
4. Please explain if your Excellency’s Government plans to make human rights due diligence a legal obligation for the Bank of England and

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<sup>33</sup> Bank of England, “Banking services,” updated 24 September 2021, <https://www.bankofengland.co.uk/banking-services>

other entities owned or controlled by the Government. If no such plans exist, please explain how it intends to achieve a situation in which such entities respect and protect human rights in all of their activities.

We would appreciate receiving a response within 60 days. Past this delay, this communication and any response received from your Excellency's Government will be made public via the communications reporting [website](#). They will also subsequently be made available in the usual report to be presented to the Human Rights Council.

While awaiting a reply, we urge that all necessary interim measures be taken to halt the alleged violations and prevent their re-occurrence with the Bank of England being directed to unfreeze the assets rightfully belonging to the state of Venezuela, and in the event that the investigations support or suggest the allegations to be correct, to ensure the accountability of any person(s) responsible for the alleged violations.

Please be informed that a copy of this letter will be sent to the Government of the Bolivarian Republic of Venezuela, and that a separate letter on this subject matter will be sent to the Bank of England.

Please accept, Excellency, the assurances of our highest consideration.

Alena Douhan  
Special Rapporteur on the negative impact of unilateral coercive measures on the  
enjoyment of human rights

Obiora C. Okafor  
Independent Expert on human rights and international solidarity

## **Annex**

### **Reference to international human rights law**

In connection with above alleged facts and concerns, we would like to draw your attention to the following human rights standards:

We refer to Articles 3 of the Universal Declaration of Human Rights and 6 (1) of the International Covenant on Civil and Political Rights, which guarantee the right of every individual to life and security and not to be arbitrarily deprived of life. States parties therefore have the duty to respect and ensure the right to life extends to all threats that can result in loss of life. States parties may be in violation of article 6 even if such threats have not actually resulted in loss of life.”

Furthermore, we wish to point to article 25 (1) of the Universal Declaration of Human Rights which provide for an adequate standard of living and health for themselves and their families, including medical care and necessary social services. The description of this right is delineated in CESCR General Comment No. 14, which states that health is a fundamental human right, indispensable for the exercise of other human rights, and conduction of a life in dignity.

We would like to refer to article 1 of the Declaration on the Right to Development adopted by the United Nations General Assembly by Resolution 41/128 on 4 December 1986, by virtue of which every human person and all peoples are entitled to participate in, contribute to, and enjoy economic, social, cultural and political development. We also wish to recall Article 6, which raises the need for co-operation by states with a view to promoting, encouraging and strengthening universal respect for and observance of all human rights and fundamental freedoms, which are interdependent; equal attention and urgent consideration should be given to the implementation, promotion and protection of civil, political, economic, social and cultural rights.

We additionally call your attention to the Draft Articles on Responsibility of States for Internationally Wrongful Acts. Article 2 states that “(t)here is an internationally wrongful act of a State when conduct consisting of an action or omission: (a) is attributable to the State under international law; and (b) constitutes a breach of an international obligation of the State.”

We highlight that article 4 of DARS specifies that “(t)he conduct of any State organ shall be considered an act of that State under international law, whether the organ exercises legislative, executive, judicial or any other functions, whatever position it holds in the organization of the State, and whatever its character as an organ of the central Government or of a territorial unit of the State;” while article 5 states that “(t)he conduct of a person or entity which is not an organ of the State under article 4 but which is empowered by the law of that State to exercise elements of the governmental authority shall be considered an act of the State under international law, provided the person or entity is acting in that capacity in the particular instance.” Article 8 adds that “(t)he conduct of a person or group of persons shall be considered an act of a State under international law if the person or group of persons is in fact acting on the instructions of, or under the direction or control of that State in carrying out the conduct.”



We further call your attention to the UN Guiding Principles on Business and Human Rights, which apply to all states and companies and recognize “(t)he role of business enterprises as specialized organs of society performing specialized functions, required to comply with all applicable laws and to respect human rights.” Guiding Principle 2 directs states to “set out clearly the expectation that all business enterprises domiciled in their territory and/or jurisdiction respect human rights throughout their operations.” Although a company’s operations may be carried out entirely within a state’s territory, they can affect the rights of foreign individuals, and this principle may be deemed to refer to them as it sets no geographic limits.

Guiding Principle 4 elaborates the duty of states to “take additional steps to protect against human rights abuses by business enterprises that are owned or controlled by the State (...) including, where appropriate, by requiring human rights due diligence.” The commentary to this article notes that “the closer a business enterprise is to the State, or the more it relies on statutory authority or taxpayer support, the stronger the State’s policy rationale becomes for ensuring that the enterprise respects human rights.”

We further refer to Guiding Principle 5 in view of the attribution to the state of internationally wrongful acts by an entity acting under the control of a state; this principle calls on states to “exercise adequate oversight in order to meet their international human rights obligations when they (...) legislate for business enterprises to provide services that may impact upon the enjoyment of human rights.

As for the duties of companies, we highlight Guiding Principle 11, which calls on them to “avoid infringing on the human rights of others and (...) address adverse human rights impacts with which they are involved;” and to “not undermine States’ abilities to meet their own human rights obligations.” Guiding Principle 13 states that “the responsibility to respect human rights requires that business enterprises: (a) Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur.”

We call your attention to Guiding Principle 15, which calls on each company to have in place a policy and a process to meet its responsibility to respect human rights. It should also have a human rights due diligence process to identify, prevent, mitigate and account for how it addresses the impact its activities have on human rights, and a remediation process to correct any adverse human rights impact it causes or to which it contributes. Guiding Principle 22 states that a company which has, through its due diligence process, identified a human rights problem that it has caused or contributed to, should provide for or cooperate in the problem’s remediation.

We also refer to Guiding Principle 17, which details how human rights due diligence should be carried out: “The process should include assessing actual and potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed,” and “should cover adverse human rights impacts that the business enterprise may cause or contribute to through its own activities, or which may be directly linked to its operations, products or services by its business relationships.”

We point out that Guiding Principle 18 calls on each company to “identify and assess any actual or potential adverse human rights impacts with which they may be involved either through their own activities or as a result of their business

relationships; while Guiding Principle 19 calls on companies to take appropriate action to prevent and mitigate adverse human rights impacts.

With respect to inhuman treatment, we would like to draw your attention to paragraph 1 of General Assembly Resolution 68/156, which “[c]ondemns all forms of torture and other cruel, inhuman or degrading treatment or punishment, including through intimidation, which are and shall remain prohibited at any time and in any place whatsoever and can thus never be justified, and calls upon all States to implement fully the absolute and non-derogable prohibition of torture and other cruel, inhuman or degrading treatment or punishment”.

We would like to recall the absolute and non-derogable prohibition of torture and other ill-treatment as codified in articles 2 and 16 of the Convention against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment, which the United Kingdom ratified on 8 December 1988. This includes an obligation on the part of all State Parties to ensure that health facilities, goods and services are accessible to everyone, especially the most vulnerable or marginalized sections of the population, without discrimination. According to Article 12, States have an obligation to respect the right to health by, *inter alia*, refraining from denying or limiting equal access for all persons to preventive, curative and palliative health services.

Finally, we would like to refer to resolution 27/21 of the Human Rights Council, which, *inter alia*, expresses grave concern about the negative impact of unilateral coercive measures on the right to life, the rights to health and medical care, the right to freedom from hunger and the right to an adequate standard of living, food, education, work and housing. It also expresses concern for the disproportionate and indiscriminate human costs of unilateral sanctions and their negative effects on the civilian population, in particular women and children.