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Summary of stakeholders' submissions on Bhutan*

Report of the Office of the United Nations High Commissioner for Human Rights

I. Background

1. The present report was prepared pursuant to Human Rights Council resolutions 5/1 and 16/21, taking into consideration the periodicity of the universal periodic review and the outcome of the previous review.¹ It is a summary of 13 stakeholders' submissions² for the universal periodic review, presented in a summarized manner owing to word-limit constraints. A separate section is provided for the contribution by the national human rights institution that is accredited in full compliance with the Paris Principles.

II. Information provided by stakeholders

A. Scope of international obligations³ and cooperation with human rights mechanisms

2. European Centre for Law and Justice (ECLJ) recommended that Bhutan ratify the International Covenant on Civil and Political Rights.⁴ Human Rights Watch (HRW) also recommended that Bhutan ratify core international human rights treaties, including the International Covenant on Civil and Political Rights and the Convention Against Torture.⁵ The UPR Project at BCU (UPR-BCU) also urged Bhutan to consider ratifying the International Covenant on Civil and Political Rights in consultation with national stakeholders.⁶
3. Global Campaign for the Release of Political Prisoners in Bhutan (GCRPPB) highlighted that since the previous 3rd cycle universal periodic review, Bhutan had not proceeded to ratify either the OP-CAT or the International Covenant on Civil and Political Rights.⁷
4. Joint Submission 1 (JS1) stated that since 2019, there had been no evidence that the authorities had taken any steps toward ratification of or accession to the Second Optional Protocol to the International Covenant on Civil and Political Rights aiming at the abolition of the death penalty. JS1 recommended that Bhutan take all necessary steps to ratify or accede

* The present document is being issued without formal editing.



to the Second Optional Protocol to the International Covenant on Civil and Political Rights aiming at the abolition of the death penalty, without reservations.⁸

5. Centre for Global Nonkilling (CGNK) recommended that Bhutan ratify the Convention on the Prevention and the Punishment of the Crime of Genocide and the Rome Statute of the International Criminal Court.⁹
6. International Campaign to Abolish Nuclear Weapons (ICAN) welcomed Bhutan's support of the Treaty on the Prohibition of Nuclear Weapons by consistently voting in favour of an annual UN General Assembly resolution that called upon States to sign, ratify or accede to the treaty. In this regard, ICAN urged the Government of Bhutan to sign and ratify the Treaty on the Prohibition of Nuclear Weapons as a matter of international urgency.¹⁰
7. HRW recommended that Bhutan issue a standing invitation to all special procedures mandate holders.¹¹ UPR-BCU also strongly encouraged Bhutan to grant access to the Special Rapporteur on freedom of religion or belief.¹²

B. National human rights framework

1. Constitutional and legislative framework

8. HRW recommended that Bhutan review the National Security Act and amend it to comply with international standards on human rights protections.¹³ CGNK also recommended that Bhutan revise the Penal Code to integrate the crime of genocide.¹⁴
9. ECLJ stated that Article 5 of the Religious Organizations Act of Bhutan effectively prohibited any religion other than Buddhism from being legally recognized and prohibited proselytizing. It also noted that Article 19 of the same Act required that all religious organizations register with the *Chhoekey Lhentshog*, which has the authority to approve or reject applications by religious organizations.¹⁵
10. HRW noted that Bhutan had taken some positive steps since 2019, including 2020 legislation to decriminalize same sex relations.¹⁶

2. Institutional infrastructure and policy measures

11. HRW recommended that Bhutan establish an independent national human rights institution.¹⁷
12. Joint Submission 3 (JS3) noted that the National Commission for Women and Children, the national machinery overseeing the rights and protection of women and children had been subsumed under the Ministry of Education and Skills Development, and its secretariat reduced to a division (Women and Children Division) under the Department of Education Programme. There was also a bifurcation between the Commission's implementation, and its regulatory, coordination and reporting function, with the implementation (service provision) role transferred to the PEMA Secretariat.¹⁸
13. JS3 expressed concern that the plans and budgets of the National Commission for Women and Children were also subsumed under the overall plans and budgets of the Ministry of Education and Skills Development that was mandated with fulfilling the education and skilling needs of the country.¹⁹

C. Promotion and protection of human rights

1. Implementation of international human rights obligations, taking into account applicable international humanitarian law

Equality and non-discrimination

14. JS3 stated that there was a need to allocate more funds to advancing gender equality and equity in Bhutan.²⁰

Right to life, liberty and security of person, and freedom from torture

15. HRW stated that at least 24 political prisoners were serving life sentences without the possibility of parole, while the remainder were serving terms of between 15 and 43 years. They included 31 men belonging to Bhutan's Nepali-speaking community imprisoned for alleged actions in opposition to abuses against and the expulsion of Nepali speakers from Bhutan in the 1990s, as well as four men and one woman belonging to the *Sharchop* ("Easterner") community, imprisoned for alleged connections to a banned political party, the Druk National Congress, which campaigned for parliamentary democracy and human rights.²¹

16. HRW noted that several prisoners or their relatives reported that prisoners had suffered severe and persistent health problems, including because of torture. Those with physical illnesses did not receive adequate treatment in prison, which former prisoners said might have contributed to the death of two people. HRW also stated that according to a prisoner who was released in 2023 having served 29 years after confessing to distributing political literature, the remaining political prisoners faced food shortages and had inadequate medical care, as well as inadequate clothing and bedding.²² In this regard, HRW recommended that Bhutan ensure that all prisoners receive basic standards of care, including food, adequate bedding, warm clothes, and medical treatment, and that they are able to communicate with their families and receive visits. It also recommended that Bhutan allow independent monitoring of prison conditions.²³

17. GCRPPB also highlighted that since the 3rd cycle universal periodic review, there had not been any legal changes regarding the wrongful imprisonments of Bhutanese political prisoners.²⁴ Peace Initiative Bhutan (PIB) recommended that Bhutan release all individuals detained solely for expressing political opinions or engaging in peaceful political activities; uphold the absolute prohibition of torture and ill-treatment of political prisoners; and ensure political prisoners are afforded the right to a fair trial, including legal representation and presumption of innocence.²⁵ HRW made similar recommendations.²⁶

18. GCRPPB also recommended that Bhutan grant amnesty to the 35+ Bhutanese political prisoners serving long-term sentences, citing case reviews that raised significant doubts about their classification as terrorists and highlighted the need for a fair and just resolution.²⁷

19. GCRPPB further recommended that Bhutan uphold the dignity of political detainees by safeguarding them against any instances of torture and providing them with enough essential provisions, including food, clothing, medical care, and other necessary support services.²⁸

Administration of justice, including impunity, and the rule of law

20. JS3 acknowledged the efforts aimed at modernizing and streamlining the judicial process by initiating the e-Litigation platform across courts, encompassing 26 benches nationwide. The platform's objectives, which encompassed electronic case registration, document filing, online payments, and remote hearings, held great promise in improving access to justice services.²⁹

21. However, JS3 emphasized that a critical evaluation of the outcomes of this initiative was necessary to understand how this service had been utilized. It also expressed concern about the limited popular utilization of the e-Litigation platform, due to the complex procedures involved, which posed a significant barrier to its effective use, particularly for illiterate citizens and those with limited internet connectivity.³⁰

22. JS3 further highlighted that the e-Litigation platform was not inclusive, as it lacked provisions for people with disabilities. The absence of user-friendly features and accommodations for individuals with disabilities exacerbated existing barriers to accessing justice services.³¹

Fundamental freedoms and the right to participate in public and political life

23. UPR-BCU noted that minority religious groups continued to remain at risk, due to Bhutan's poorly formulated anti-conversion laws that required amendment. Bhutan's laws governing freedom of religion or belief were overly broad and lack detailed definitions,

particularly of the terms under which conversions were prohibited such as “force,” “coercion” and “inducement.”³²

24. ECLJ also noted that in Bhutan, Christian churches were unable to legally register with the Government. It further highlighted that due to the laws and policies restricting the practice of religion, the minority Christian population was forced to practice its faith in private.³³ In this regard, UPR-BCU recommended that Bhutan accelerate the registration of all peaceful groups which seek to register under the Religious Organizations Act of Bhutan and provide the necessary support to any such group(s) seeking assistance with the process.³⁴

25. ECLJ recommended that Bhutan reform its laws to ensure that religious freedom is guaranteed to all its citizens, not just Buddhists. People of all faiths should be permitted to build and operate houses of worship as well as openly and peacefully practice and share their faith. It also recommended that Bhutan commit to taking proactive steps to protect religious minorities from the effects of its discriminatory laws.³⁵

26. HRW noted that the Government intervened in the media sector through the Bhutan Media Foundation, an institution under royal patronage. It also noted that defamation and libel remained criminal offenses, although Bhutan supported a recommendation to prevent their misuse in the previous UPR cycle. HRW further noted that journalists and ordinary citizens had described a prevailing atmosphere, in which they felt unable to publicly discuss issues deemed “controversial” by the authorities, including on social media.³⁶

27. HRW stated that civil society organizations operated under significant constraints. In 2023, the Government’s Civil Society Organisations Authority shut down a body known as the Bhutan Civil Society Network, which had been established by civil society organizations to coordinate their work.³⁷

28. JS3 stated that Bhutanese women’s disappearing presence in the National Assembly of Bhutan was articulated by the 9 January 2024 general election in which only two women candidates, one each from the two contesting political parties, were elected. With 23 women participating in the National Assembly elections, the number of women candidates had increased compared to past elections. However, given that there were five political parties this time, women’s participation rate per party already saw a decline.³⁸

29. JS3 stated that all eligible Bhutanese citizens have the right to participate in the democratic process through secret voting. However, when it came to persons with disabilities, the right could not be exercised because of a lack of disabled-friendly registration and voting forms.³⁹

Right to marriage and family life

30. Acknowledging the effort of the Government to enforce child support, JS3 noted that it only applied to parents living in the country. JS3 also noted the challenges regarding enforcement of child support: when either of the parents migrated, the jurisdiction for the enforcement of child support was limited; and that a single mother often had to follow up for child support constantly, which led to many of them having to give up their claims for child support. JS3 stressed the importance of having a strong enforcement mechanism for child support in place to help single mothers receive regular child support.⁴⁰

Prohibition of all forms of slavery, including trafficking in persons

31. Global Engagement Research Group at Kansai Gaidai University (GERG) noted that the 2004 Penal Code criminalized trafficking of a child “if the defendant, sells, buys or transports a child for any illegal purpose,” whilst defining it as a felony of the third degree. Though it did not directly address trafficking of a child, the 2021 Amendment further clarified the definition and scope of trafficking in persons.⁴¹

Right to work and to just and favourable conditions of work

32. JS3 noted that the male labour force participation rate increased from 73.1 per cent in 2021 to 73.4 per cent in 2022, while the female labour force participation rate significantly decreased from 65.3 per cent in 2021 to 53.5 per cent in 2022. In this regard, JS3 underscored

the need to assess the decrease in female labour force participation in this field and create an enabling environment for more participation.⁴²

Right to an adequate standard of living

33. Broken Chalk noted the Bhutan Living Standard Survey for 2022 that indicated a poverty rate of 12.4 per cent, with rural areas experiencing a significantly higher rate of 17.5 per cent, as compared to urban areas at 4.2 per cent. It also noted the most recent study on multidimensional poverty, conducted in 2017, which revealed a high multidimensional poverty rate of 7.1 per cent, particularly affecting children aged 0–9 years.⁴³

Right to health

34. JS3 stated that people living with HIV had experienced delayed services that impacted timely treatment. It noted that there was a need to continue awareness, and sensitization as people living with HIV still faced discrimination in society, and many of those at a heightened risk of contracting HIV were marginalized.⁴⁴

35. JS3 noted that the rate of contraceptive use among women and girls was low, which was attributable partly to the prevalent gender stereotypes regarding sexual behaviour that affected their ability to negotiate contraceptive use and access contraceptive means. JS3 underscored that precautionary measures need to be adopted to address early pregnancy and to ensure that women and girls have access to adequate sexual and reproductive health services, noting that confidential family planning services and information about prevention of early and unwanted pregnancies and sexually transmitted infections at the community level was lacking.⁴⁵

36. JS3 stated that abortion was still considered to be a taboo topic for open discussion by citizens, but the services were sought outside the country. The term “illegal” or against the law had instilled fear in women and girls to seek post-abortion services after having the abortion done outside the country. Accordingly, many of them were not able to seek the medical and psychological support services needed. In cases of consensual sex between minors that led to teenage pregnancies, they were also hesitant to seek related services.⁴⁶

Right to education

37. Broken Chalk stated that the education system in Bhutan faced a significant challenge, due to a shortage of human resources and a lack of assistance. Bhutan heavily relied on loans from other nations to fund its educational initiatives, lacking the necessary funds to offer training to new teachers or facilitate in-class learning for students.⁴⁷ GERG expressed similar concerns.⁴⁸

38. Broken Chalk also highlighted that students from certain hilly regions experienced limited access to quality education and well-established schools, resulting in overcrowded classrooms and burdening teachers with poorly managed workloads.⁴⁹

39. Broken Chalk noted that due to the Covid-19 pandemic, learners encountered various challenges that reduced their learning time. Those included not having a quiet space to work, needing to assist with household chores, facing competing demands for any available technology device, and experiencing no or interrupted electricity supply, which hindered evening work and prevented device charging.⁵⁰

Development, the environment, and business and human rights

40. Broken Chalk noted that the impact of the pandemic had significantly disrupted Bhutan's socio-economic development. After reaching a record low of -10.08 per cent in 2020, the GDP growth slightly improved, gaining 4.09 per cent in 2021. Persistent inflation remained a significant concern. It also noted that despite the ongoing economic challenges, the Government allocated 29.2 per cent of the 2022–2023 budget to the health and education sectors.⁵¹

2. Rights of specific persons or groups

Women

41. GCRPPB noted that since the previous 3rd cycle universal periodic review, Bhutan had taken a positive step by publishing the National Gender Equality Policy in 2020, which functioned as a guiding framework reaffirming Bhutan's commitment to addressing gender issues by advocating against violence and discrimination targeting women and children. It also noted that cases of violence and discrimination against women persisted.⁵²
42. JS3 stated that the Domestic Violence Prevention Act 2013 needed to be fully implemented to come to fruition as Bhutan was experiencing gradual progress towards effective and efficient service delivery according to the needs of vulnerable women and girls, especially survivors of domestic violence and intimate partner violence, owing to its sensitivity and complexity.⁵³
43. JS3 also stated that under the Domestic Violence Prevention Act 2013, survivors of domestic violence could obtain interim protection orders. However, it observed that the survivors of domestic violence encountered challenges in fulfilling the long process of obtaining these, which might discourage them from pursuing interim protection orders. JS3 emphasized that to provide better support to survivors, immediate interim protection orders must be made available and accessible based on the severity of cases and the level of risk to the survivors.⁵⁴
44. JS3 recommended that Bhutan: address gender-based violence more effectively by amending the legal classification of marital rape and treating it as a non-compoundable offence, to ensure it is treated with the same severity as other forms of rape; and fully implement the Domestic Violence Prevention Act 2013.⁵⁵
45. Welcoming the efforts made to increase awareness and advocacy on legal remedies and complaint mechanisms for women and girls in Bhutan, JS3 stressed the importance of ensuring that access to information and awareness services is inclusive and accessible to all, including those with various impairments.⁵⁶
46. GCRPPB noted that women who reported abuse often encountered obstacles within the Bhutanese criminal justice system, including a limited comprehension of legal procedures, delays in court proceedings, challenges accessing survivor support services, and an overarching lack of confidence and trust in the court system.⁵⁷

Children

47. According to GERG, one of the biggest concerns in terms of child abuse in Bhutan lied in the largely unreported nature of violences, consisting of physical, sexual, and emotional violence.⁵⁸ In this regard, GERG recommended that Bhutan raise awareness among all citizens, including children, on all forms of violence and establish an enabling environment for children to speak up their concerns and report incidents of violence to relevant authorities without any fear.⁵⁹
48. Noting that prohibition of corporal punishment was still to be achieved in the home, alternative care settings, day care and schools, End Corporal Punishment (ECP) highlighted that following the previous cycle universal periodic review, no legislation to explicitly prohibit corporal punishment of children in all settings had been adopted.⁶⁰ GERG expressed a similar concern.⁶¹
49. ECP recommended that Bhutan accelerate its efforts to clearly prohibit all corporal punishment of children in every setting of their lives and repeal any legal defence allowing its use as a matter of priority.⁶² GERG also specifically recommended that Bhutan amend the Penal Code and explicitly prohibit all forms of corporal punishment in all settings.⁶³

Persons with disabilities

50. JS3 stated that there was a policy implementation gap as the 2019 National Policy for Persons with Disabilities was led by the Gross National Happiness Commission, the custodian of the policy. However, with the recent reform, the Gross National Happiness

Commission no longer existed. A part of the Gross National Happiness Commission was subsumed under the Cabinet Secretary, and another part was under the Ministry of Finance, with no clear entity identified as the new custodian. In the absence of a government agency on persons with disabilities, the organizations working for persons with disabilities were challenged with a lack of guidance and of a government counterpart to move the national policy forward and coordinate interventions to uphold and promote the rights of persons with disabilities.⁶⁴

51. While acknowledging the very progressive judicial system in Bhutan, JS3 emphasized that people with disabilities still faced difficulties in accessing the justice system as a whole, both online and offline, due to the absence of facilities such as universal access and interpreters. It noted that sensitization and capacity development of legal service providers at all levels was imperative.⁶⁵

52. JS3 highlighted that persons with disabilities faced increasing challenges in seeking employment. Various factors contributed to this gap, such as discriminatory hiring practices and a lower percentage of individuals with disabilities completing Bachelor's degrees. Persons with disabilities also faced challenges in securing open-market jobs, due to their disabilities, as many in the private sector prioritized profit, making it difficult for them, perceived as slower performers, to compete.⁶⁶

53. GERG stated that despite an increase in the school enrolment of children with disabilities, Bhutan still faced a wide range of challenges and issues related to inclusive education such as discrimination against children with disabilities, limited understanding of disability issues and inclusive education, lack of accessible infrastructure and facilities, limitations in resources and capacity especially among teachers, and insufficient training for teachers to develop necessary skills and confidence to facilitate learning and address the needs of children with disabilities.⁶⁷ JS3 expressed similar concerns in this regard.⁶⁸

Minorities

54. According to HRW, members of Nepali speaking communities, which had historically suffered severe rights violations and discrimination, reported that treatment of their communities had improved in recent years. HRW, however, highlighted that some forms of discrimination continued, including in relation to the recognition of citizenship for many Nepali speaking Bhutanese residing in Bhutan.⁶⁹ HRW recommended that Bhutan end citizenship discrimination against Nepali speaking Bhutanese.⁷⁰

Refugees and asylum-seekers

55. PIB stated that the treatment of Bhutanese refugees by the Government of Bhutan constituted a violation of several international laws and principles, raising significant human rights concerns, including the denial of their right to nationality, prohibition of practicing their culture and traditions, imposition of arbitrary restrictions on the return of its citizens from Bhutanese refugee camps, the refusal to allow Bhutanese citizens to reunite with their families, and discriminatory practices against resettled Bhutanese in Western countries.⁷¹

Stateless persons

56. Joint Submission 2 (JS2) noted that currently, around 40,000 stateless persons lived in Bhutan, most of whom belonged to the Lhotshampa ethnicity. Those who were expelled from Bhutan and had resettled in other countries still could not visit their homeland.⁷²

57. JS2 also noted that stateless persons were denied ownership of land, property, and assets in Bhutan. According to the Constitution of Bhutan, a Bhutanese citizen can buy land but cannot sell or transfer that land to a person who is not a citizen. This resulted in stateless people experiencing socio-economic exclusion, which caused precarious living conditions and other legal vulnerabilities.⁷³ JS2 further noted that initiated in 2022, stateless persons were denied travel documents.⁷⁴

58. JS2 recommended, inter alia, that Bhutan: take all necessary steps to ensure the removal of all ethnic discriminatory practices against the 'Lhotshampas' such that they are allowed access to Bhutanese nationality; ensure access to basic services in a non-

discriminatory manner such that all individuals have equal access to adequate housing, water, electricity and other basic services; improve the collection of data and information on statelessness, civil registration and legal identity more generally in Bhutan; provide timely acknowledgment of citizenship applications along with clear and non-discriminatory pathways and procedures to citizenship for long-term stateless resident populations as stipulated under Bhutanese law; immediately resume issuing travel documents to stateless persons to respect and restore their universal right to freedom of movement; and take measures to ensure that children born in Bhutan who would otherwise be stateless, have the ability to acquire nationality and have access to identity documents as full citizens.⁷⁵

Notes

¹ A/HRC/42/8, A/HRC/42/8/Add.1, and A/HRC/42/2.

² The stakeholders listed below have contributed information for this summary; the full texts of all original submissions are available at: www.ohchr.org (one asterisk denotes a national human rights institution with A status).

Civil society

Individual submissions:

Broken Chalk	Broken Chalk, Diemen (Kingdom of the Netherlands);
CGNK	Centre for Global Nonkilling, Geneva (Switzerland);
ECLJ	European Centre for Law and Justice, Strasbourg (France);
ECP	End Corporal Punishment, Geneva (Switzerland);
GCRPPB	Global Campaign for the Release of Political Prisoners in Bhutan, The Hague (Kingdom of the Netherlands);
GERG	Global Engagement Research Group at Kansai Gaidai University, Osaka (Japan);
HRW	Human Rights Watch, Geneva (Switzerland);
ICAN	International Campaign to Abolish Nuclear Weapons, Geneva (Switzerland);
PIB	Peace Initiative Bhutan, Columbus (United States of America);
UPR-BCU	The UPR Project at BCU, Birmingham, (United Kingdom).

Joint submissions:

JS1	Joint submission 1 submitted by: Advocates for Human Rights, Minneapolis (United States of America); World Coalition Against the Death Penalty;
JS2	Joint submission 2 submitted by: Nationality for All, Banksia Beach, QSL (Australia); Statelessness and Dignified Citizenship Coalition - Asia Pacific, Lalipur (Nepal);
JS3	Joint submission 3 submitted by: Tarayana Foundation (Bhutan); Disabled People's Organization of Bhutan (Bhutan); Sexual Rights Initiative, Ottawa (Canada).

³ The following abbreviations are used in UPR documents:

ICERD	International Convention on the Elimination of All Forms of Racial Discrimination
ICESCR	International Covenant on Economic, Social and Cultural Rights
OP-ICESCR	Optional Protocol to ICESCR
ICCPR	International Covenant on Civil and Political Rights
ICCPR-OP 1	Optional Protocol to ICCPR
ICCPR-OP 2	Second Optional Protocol to ICCPR, aiming at the abolition of the death penalty
CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
OP-CEDAW	Optional Protocol to CEDAW
CAT	Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment
OP-CAT	Optional Protocol to CAT
CRC	Convention on the Rights of the Child
OP-CRC-AC	Optional Protocol to CRC on the involvement of children in armed conflict
OP-CRC-SC	Optional Protocol to CRC on the sale of children, child

prostitution and child pornography
 Optional Protocol to CRC on a communications procedure
 International Convention on the Protection of the Rights of All
 Migrant Workers and Members of Their Families
 Convention on the Rights of Persons with Disabilities
 Optional Protocol to CRPD
 International Convention for the Protection of All Persons
 from Enforced Disappearance

OP-CRC-IC
 ICRMW

CRPD
 OP-CRPD
 ICPPED

- 4 ECLJ, para. 16.
- 5 HRW, para. 15.
- 6 UPR-BCU, para. 18.
- 7 GCRPPB, para. 3.3.
- 8 JS1, paras. 4–5.
- 9 CGNK, page 3.
- 10 ICAN, page 1.
- 11 HRW, para. 15.
- 12 UPR-BCU, para. 21.
- 13 HRW, para. 15.
- 14 CGNK, page 3.
- 15 ECLJ, para. 5.
- 16 HRW, para. 2.
- 17 HRW, para. 15.
- 18 JS3, para. 4.
- 19 JS3, para. 5.
- 20 JS3, para. 9.
- 21 HRW, para. 10.
- 22 HRW, para. 13.
- 23 HRW, para. 15.
- 24 GCRPPB, para. 3.3.
- 25 PIB, page 7.
- 26 HRW, para. 15.
- 27 CRPPB, para. 6.1.1.
- 28 GCRPPB, para. 6.1.2.
- 29 JS3, para. 18.
- 30 JS3, para. 19.
- 31 JS3, para. 21.
- 32 UPR-BCU, para. 32.
- 33 ECLJ, paras. 8–9.
- 34 UPR-BCU, para. 25.
- 35 ECLJ, para. 16.
- 36 HRW, para. 4.
- 37 HRW, para. 5.
- 38 JS3, para. 45.
- 39 JS3, para. 43.
- 40 JS3, paras. 62–63.
- 41 GERG, para. 13.
- 42 JS3, para. 54.
- 43 Broken Chalk, para. 23.
- 44 JS3, para. 59.
- 45 JS3, para. 58.
- 46 JS3, para. 57.
- 47 Broken Chalk, para. 12.
- 48 GERG, paras. 16–17.
- 49 Broken Chalk, para. 14.
- 50 Broken Chalk, para. 19.
- 51 Broken Chalk, para. 2.2.
- 52 GCRPPB, para. 3.3.
- 53 JS3, para. 31.
- 54 JS3, para. 32.
- 55 JS3, Recommendation 3 on page 11.
- 56 JS3, para. 26.
- 57 GCRPPB, para. 5.3.2.

- ⁵⁸ GERG, para. 15.
⁵⁹ GERG, Recommendation E on page 5.
⁶⁰ ECP, paras. 1.2 and 2.
⁶¹ GERG, para. 18.
⁶² ECP, page 1.
⁶³ GERG, Recommendation D on page 5.
⁶⁴ JS3, para. 15.
⁶⁵ JS3, para. 22.
⁶⁶ JS3, para. 54.
⁶⁷ GERG, para. 19.
⁶⁸ JS3, paras. 50–53.
⁶⁹ HRW, para. 3.
⁷⁰ HRW, para. 15.
⁷¹ PIB, page 5.
⁷² JS2, para. 19.
⁷³ JS2, para. 27.
⁷⁴ JS2, para. 28.
⁷⁵ JS2, para. 29.
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