

# ACTION ALERT: Demand human rights-consistent tax policies

*Do you know how much your government collects in taxes? How much are wealth and incomes taxed, as opposed to wages or consumption? Does the government gather information on the share of taxes paid by different social groups (e.g. women/men, rural/urban, different ethnic groups)? Is the revenue collected enough to raise adequate resources for the realization of human rights?*

*Is your government party to investment or trade agreements that curtail its capacity to collect taxes? Are human rights and gender equality impact assessments conducted in relation to budget planning and execution? Is the data collected disaggregated by sex, age, income, location, ethnicity, disability and other relevant criteria?*

The tax structure and the level of revenue collection on the one hand, and budget allocations and expenditure on the other, influence the ability of States to fulfill their human rights obligations and tackle discrimination and structural inequalities.

The United Nations Special Rapporteur on extreme poverty and human rights, Magdalena Sepúlveda Carmona, is preparing to submit a report concerning fiscal and tax policy, poverty and human rights (to be presented at the 26th session of the United Nations Human Rights Council, June 2014).

Your government has been asked to respond the questionnaire prepared by the Special Rapporteur in order to gather information on domestic fiscal and spending policies, in particular their impact on disadvantaged and vulnerable groups in society. The Special Rapporteur will compile different inputs on a report which will include policy recommendations to States and provide a framework for monitoring States' compliance with human rights obligations. The standards it will set will represent a practical advocacy tool for civil society organisations.

## HOW YOU CAN GET INVOLVED:

There are many ways you can contribute to the design and impact of this report:

- **Respond the questionnaire:** The Special Rapporteur has submitted questionnaires for governments and for CSOs. Total or partial responses to the questionnaire are welcome, and you can choose to respond the [questionnaire for CSOs](#), or provide a “shadow” response to the [questionnaire for governments](#).
- **Help ensure your government responds to the questionnaire:** The questionnaire for governments has been submitted to all countries via their Permanent Missions to the UN in Geneva. You can write a letter to your government ([model provided here](#)) requesting that it replies to the questionnaire. You can also request that it makes public its response or that it allows CSO comments on a draft response before sending. The questionnaire offers a great opportunity

to engage your government officials on a discussion about the human rights impacts of tax and fiscal policy. Don't let it slip away!

- **Organize a consultation on tax policy and human rights:** You can help raise awareness and promote debate about the links between fiscal policy and human rights. This can be through a forum oriented to the public, or a discussion for specialists or a discussion with government officials, or a mix of some of those formats. Whatever report you produce at the end will be a helpful input for the Special Rapporteur's report. (Please see an example [here](#))
- **Submit materials you have produced that address tax policy and human rights:** Maybe you have produced materials on tax policy and human rights. Please send them to the Special Rapporteur for consideration, no special format is required.
- **Share this Action Alert:** Last, but not least, disseminating this Action Alert through your networks and listservs will be greatly appreciated.

Answers, if possible, in English, Spanish or French should be sent in hard copy or electronic format no later than December 20, 2013 to:

UN Special Rapporteur on extreme poverty and human rights  
UNOG – OHCHR  
CH – 1211 Geneva 10  
Telefax: 41 22 917 90 06  
E-mail: [sxtremepoverty@ohchr.org](mailto:sxtremepoverty@ohchr.org)

More information:

<http://www.ohchr.org/EN/Issues/Poverty/Pages/Fiscalandtaxpolicy2014.aspx>

<http://www.rightingfinance.org/>

## **BACKGROUND**

Fiscal policies (revenue-raising and expenses) are one of the tools that States have available to meet their human rights commitments. As stipulated by the International Covenant on Economic, Social and Cultural rights (ICESCR), States must make use of their maximum available resources to fulfill their economic, social and cultural rights obligations. In that regard, treaty-monitoring bodies and special procedures have set several standards that are relevant to providing content to such obligations in regards to fiscal policy. Moreover, civil society organizations and academics have also developed relevant principles and provided valuable guidance in such analysis.

The report will seek to apply human rights principles and the evolving body of human rights standards to different practices for revenue-raising and spending. It will:

- identify current trends in fiscal policy and their impact on human rights, especially those of persons living in poverty;
- highlight concerns as well as benefits raised by particular policies and practices in taxation and spending;

- highlight concerns as well as benefits raised by practices and policies being recommended by different agencies and organizations;
- make concrete recommendations to States on how to ensure fiscal policy is in accordance with human rights obligations.

Fiscal policy has demonstrated relevance to the consideration of issues of human rights and extreme poverty, as recognized in the recently-adopted Guiding Principles on Human Rights and Extreme Poverty. By developing and clarifying the human rights framework for fiscal policy, the Special Rapporteur's report has potential for significant impact in discussions related to globalization, global policy and development. The report will include recommendations to State on how to better respect, protect and fulfill the human rights of people living in poverty through fiscal policy.

Such recommendations will also be important tools for civil society organizations to demand accountability and monitor performance of their governments on the matter.

This Action Alert is available also at <http://www.rightingfinance.org/?p=634>

To read a version in Spanish visit

<http://www.rightingfinance.org/wp-content/uploads/2013/10/Read-version-in-Spanish.pdf>

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MODEL LETTER

Dear ...

We are writing to bring to your attention and ask you to respond in timely fashion a request for information emanating from the Office of the UN Special Rapporteur on Human Rights and Extreme Poverty.

The United Nations Special Rapporteur on extreme poverty and human rights, Magdalena Sepúlveda Carmona, is preparing to submit a report concerning fiscal and tax policy, poverty and human rights to be presented at the 26th session of the United Nations Human Rights Council, June 2014. In order to gather information relevant for the preparation of such report, she has submitted a questionnaire to all governments, including yours. The questionnaire has been submitted via your country's mission to the United Nations, in Geneva. The deadline for responses is 2 December 2013.

We are writing to request that you respond to such questionnaire in a timely fashion. Fiscal policies (revenue-raising and expenses) are one of the tools that States have available to meet their human rights commitments. As groups with human rights advocacy mandates we strongly believe it is of the utmost importance to count with up to date information on the State's use of that tool and how it measures up to the State's human rights commitments.

Sincerely yours,