

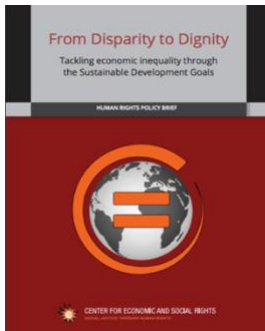


# TAX JUSTICE AND HUMAN RIGHTS

## AN OVERVIEW OF MATERIALS FROM THE CENTER FOR ECONOMIC AND SOCIAL RIGHTS

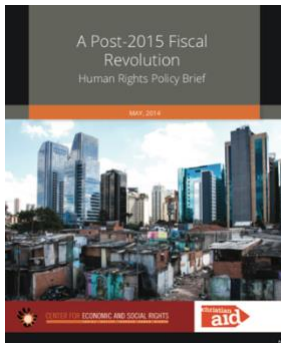
Rights require equitable public financing, which comes from invoking the norms and mechanisms of human rights. For this reason, for over a decade CESR has been advancing creative research and advocacy efforts that are aimed at embedding human rights in tax and budgetary policy. Our groundbreaking work confronts the human rights consequences of tax abuse promoted by high-income countries just as it challenges the regressive fiscal policies espoused by austerity regimes in Latin America, Europe and elsewhere. CESR supports international advocacy efforts on key issues such as the financial transaction tax, progressive fiscal policies upholding gender equality, and tax justice in the 2030 Agenda for Sustainable Development. CESR connects tax justice and human rights advocates so we can share knowledge and build an advocacy base. These efforts are augmented by collaborations with authoritative UN rights bodies and by strategic advocacy at the IMF.

### KEY PUBLICATIONS



**From Disparity to Dignity**  
Goal 10 of the 2030 Agenda for Sustainable Development promises to reduce extreme inequalities both within and between countries. *From Disparity to Dignity* examines the human rights issues at stake in SDG10 and offers a set of human rights-based policy proposals to ensure the promise of this goal is fulfilled.

The briefing urges coordinated global action to tackle structural factors fueling inequality within and between countries, such as cross-border tax abuse and democratic deficits in global economic governance. [Link to publication](#)



**A Post-2015 Fiscal Revolution**  
This briefing with Christian Aid offers a blueprint for ensuring sufficient, equitable and accountable financing for sustainable development on the national and international levels, in line with the international human rights standards that the majority of states have committed to. It argues that honoring complementary

domestic and global fiscal commitments through progressive taxation would boost socioeconomic equality by more fairly distributing the costs and benefits of sustainable development financing both within and between countries. [Link to publication](#)



**Spotlight on Sustainable Development 2019: Reshaping Governance for Sustainability**  
Co-published by CESR with the Arab NGO Network for Development, DAWN, Global Policy Forum, Public Services International, Social Watch, Society for International Development and Third World Network, the 2019 edition of this annual civil society assessment of SDGs implementation

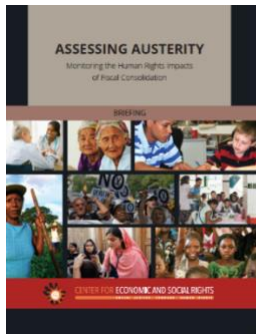
presents a range of analyses of how current global and national governance arrangements are hindering implementation of the Sustainable Development Goals, and it puts forward recommendations for the structural reforms needed. [Link to publication](#)



**Switzerland: State Responsibility for the Extraterritorial Impacts of Tax Abuse on Women's Rights**  
This factsheet, co-published with Alliance Sud, NYU's Global Justice Clinic, Public Eye and the Tax Justice Network, and accompanying landmark submission to the UN Committee on the Elimination of Discrimination Against Women (CEDAW), led to official criticism of Switzerland for

the negative impacts of its cross-border financial secrecy on women's rights and gender equality in developing countries. CEDAW's call for periodic impact assessments attests to the power of human rights and tax justice advocates joining forces and prompting mechanisms to challenge the human-rights offending behavior of tax haven countries.

[Link to publication](#)



### **Assessing Austerity: Monitoring the Human Rights Impacts of Fiscal Consolidation**

Drawing on CESR’s ten years of analysis of harmful austerity programs worldwide, this briefing outlines practical guidance for policymakers and others seeking to assess and address the foreseeable human rights consequences of fiscal consolidation measures such as

public expenditure cuts and regressive tax shifts. It offers an adaptable methodological framework for conducting effective Human Rights Impact Assessments (HRIAs) of such measures, demonstrating why HRIAs are necessary for advancing alternatives to fiscal consolidation. [Link to publication](#)



### **Spain Factsheet 2018**

This factsheet is based on a collective report submitted to the UN by CESR and a coalition of 36 Spanish civil society organizations for Spain’s periodic review. It analyzes the impact of austerity measures on socioeconomic rights, concluding that such policies have had a devastating and disproportionate effect on the most marginalized. It explains that

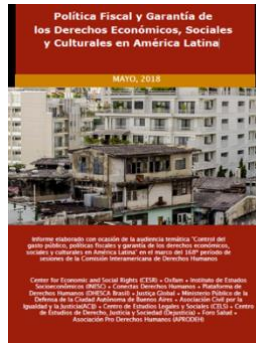
there are feasible alternatives, such as strengthening progressive taxation and tackling tax abuse and corruption, that could offset the need for austerity. [Link to publication](#)



### **South Africa Factsheet 2018: Austerity in the Midst of Inequality Threatens Human Rights**

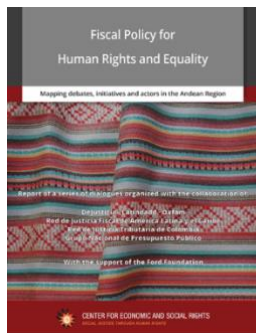
This factsheet, co-published with the Institute for Economic Justice, Section 27 and the Studies in Poverty and Inequality Institute, accompanied a submission for South Africa’s first appearance before the UN

Committee on Economic, Social and Cultural Rights. It finds that austerity policies, in the form of government expenditure cuts and regressive tax changes, add to systemic inequality, presenting a growing threat to the achievement of social justice for the majority of South Africans. The factsheet recommends developing a more equitable and progressive tax policy that contributes to the redistribution of income and wealth and suggests meaningful steps to tackle rampant corruption and state capture. [Link to publication](#)



### **Fiscal Policies and the Safeguarding of Economic, Social and Cultural Rights in Latin America: Argentina, Brazil, Colombia and Peru**

This report was prepared for a thematic hearing held by CESR and partners at the Inter-American Commission on Human Rights (IACHR) and demonstrates the transformative role fiscal policy must play in overcoming historic human rights deficits in Latin America. It highlights the impacts of unprecedented austerity measures in Brazil, the urgent need for tax reforms to implement the Peace Agreement in Colombia, and the role of regressive fiscal policies in perpetuating inequalities in access to education, health, housing and social security in Peru and Argentina. [Link to publication](#)



### **Fiscal Policy for Human Rights and Equality**

Tax revenue has substantially decreased in the Andean region, due to over-dependence on extractive industries and the steady decline in the price of commodities. CESR and six regional and national partners – DeJusticia, Red de Justicia Tributaria de América Latina y el Caribe, Latindadd, Red de Justicia

Fiscal from Colombia, Oxfam International and Grupo Nacional Sobre Presupuesto Público in Peru—with input from over 50 organizations and experts—mapped the relationship between fiscal policy, inequality and human rights in the region. This report shows that civil society organizations and social movements must be empowered to effectively shape fiscal policies regarding revenues from natural resource exploitation so that they are sustainable, equitable and rights-affirming. [Link to publication](#)



### **Brazil Factsheet 2018: Human Rights in Times of Austerity**

This factsheet researched by CESR, INESC, and Oxfam Brasil illustrates that harmful and severe austerity measures are deepening socioeconomic inequalities in Brazilian society, with particularly disproportionate impacts on those already disadvantaged. It provides solid evidence that alternatives to austerity regimes—

such as more progressive taxation and tackling tax abuses—are readily available. [Link to publication](#)