



ADVANCING FISCAL JUSTICE THROUGH HUMAN RIGHTS

An overview of CESR's applied research

Rights require resources. Likewise, sufficient, equitable and accountable public financing benefits from invoking the norms and mechanisms of human rights. For this reason, CESR is advancing creative research and advocacy efforts to better embed human rights into tax and fiscal policy.

Making the link between tax, human rights and stunted human development

CESR published *[Rights or privileges? Fiscal commitment to the rights to health, education and food in Guatemala](#)* in 2009. A partnership with the Instituto Centroamericano de Estudios Fiscales (ICEFI), the project applied a human rights lens to assess the role of Guatemala's fiscal policies in contributing to alarming levels of maternal death, child malnutrition and educational incompleteness. The project's recommendations facilitated dialogue with key government figures, who used the report to pursue progressive budgetary and tax reforms. In 2012, CESR published a methodological case-study, *[Assessing fiscal policies from a human rights perspective](#)*, unpacking the research methods used. CESR's four-step analytical framework for monitoring economic and social rights—[OPERA](#) (Outcomes, Policy Efforts, Resources and Assessment)—employs tax policy analysis techniques, and has been subsequently applied in other low and middle-income countries such as [Angola](#), [Kenya](#) and [Uganda](#), where available resources are not being mobilized adequately to fulfill human rights.

Promoting human rights alternatives to fiscal austerity

CESR has been one of the few organizations addressing the human rights implications of fiscal austerity measures imposed in the wake of the 2008 financial crisis. A 2011 report, *[Mauled by the Celtic Tiger: human rights in Ireland's economic meltdown](#)* marshaled evidence that Ireland's austerity budgets were in breach of the human rights principle of "non-retrogression" since fairer tax alternatives (including reducing corporate tax exemptions and fighting tax evasion) had not been considered by the government prior to adopting stringent spending cuts. In a 2012 [joint report on Spain](#), and a follow-up [2015 Factsheet](#), CESR and partners argued that Spain's retrogressive tax policies and austerity budgets breached its human rights obligations, comparing social spending cuts with tax evasion losses – prompting UN treaty bodies to issue strong recommendations for more progressive fiscal policy reform. In late 2016, CESR and Brazilian partners collaborated to assess the human rights implications of an unprecedented constitutional amendment in the country to [freeze public spending for 20 years](#), despite an abundance of clear and actionable public resource alternatives to austerity.

Addressing unjust fiscal policies in contexts of political transition

In 2013, CESR partnered with the Egyptian Center for Economic and Social Rights (ECESR) to draw attention to the lack of progress since the revolution in [Egypt](#) in addressing economic and social inequities. Drawing on the experience in Spain, CESR and ECESR mobilized a coalition of 57 NGOs around a [joint shadow report](#) to the UN Committee on ESC Rights, describing the severe economic crisis gripping the country and the harmful human rights implications of the measures taken to plug the budget deficit. The [Egypt Factsheet](#) highlights the retrogressive nature of post-revolutionary fiscal policy in Egypt, and the viability of fairer alternatives—all concerns taken up by the Committee.

Leveraging human rights mechanisms to bring about fiscal accountability

CESR has engaged various human rights accountability mechanisms to play a more effective role in exerting pressure on states to implement fiscal policies that comply with human rights standards. CESR's work with the UN Committee on ESC Rights has resulted in it issuing detailed guidance to states that fiscal austerity measures are impermissible under the international human rights law unless they meet strict criteria. CESR has also contributed to other breakthroughs within the UN system, such as the [UN Special Rapporteur on Extreme Poverty's landmark report on Tax Policy and Human Rights](#) issued in May 2014. CESR has also sought to leverage the role of regional human rights mechanisms. As part of its work on alternatives to austerity in Europe, CESR worked with the Council of Europe's Human

Rights Commissioner to draft a 2013 issue paper [Safeguarding Human Rights in Times of Crisis](#), giving detailed guidance to states and their national human rights institutions on ensuring their fiscal policies do not breach human rights standards. In Latin America, CESR and partners in late 2015 presented [compelling evidence](#) of fiscal injustice in the region before [the first-ever thematic hearing](#) on fiscal policy and human rights at the Inter-American Commission on Human Rights (IACHR). This was followed in May, 2017 with [Fiscal Policy for Equality and Rights](#)—a mapping of the emerging opportunities in the Andean region to strengthen cross-movement alliances for more just and equalizing fiscal policies.

In 2016, CESR together with partners scaled up its challenge tax haven countries by presenting two groundbreaking submissions to the [UN Committee on the Elimination of Discrimination against Women](#) (CEDAW) and the UN Committee on Economic, Social and Cultural Rights (CESCR) making the case that [Switzerland's](#) and the [United Kingdom's](#) opaque financial systems and lax rules on corporate reporting and taxation undermine human rights, particularly in developing countries. As a direct result, CEDAW officially requested Switzerland to report on the steps it is taking to ensure that its tax policies are consistent with its human rights obligations, and the CESCR [called](#) on the UK to “take strict measures to tackle tax abuse, in particular by corporations and high-net-worth individuals.” And given the enormous domestic and international impacts of any US corporate tax reform, CESR released an analysis of the [human rights repercussions of the Trump-Ryan tax plans](#) to coincide with nation-wide mobilizations for tax fairness in April, 2017.

Contributing to global policy debates and advocacy initiatives on tax justice

CESR also produces thematic briefings addressing fiscal policy from a human rights perspective, aimed at influencing global policy debates. The 2012 briefing [Fiscal Fallacies: 8 Myths about the Age of Austerity and Human Rights Responses](#) challenges several widespread misperceptions about economic policy in times of crisis and suggests human rights-centered alternatives to offset public budget deficits and compensate the social costs of the crisis.

Ahead of discussions on financing the Sustainable Development Goals, CESR co-published [A Post-2015 Fiscal Revolution: Human Rights Policy Brief](#) and [Indicators for a Post-2015 Fiscal Revolution](#), which together offer a blueprint for ensuring sufficient, equitable and accountable financing for sustainable development in line with international human rights standards. This was followed up by [From Disparity to Dignity: Tackling economic inequality through the Sustainable Development Goals](#), a 2016 briefing outlining a human rights-centered policy agenda to tackle extreme economic and social inequality.

In mid-2015, CESR co-organized a landmark strategy meeting in Lima, Peru to build bridges between the tax justice and human rights communities. An opinion piece, [“Let's get fiscal – human rights advocates are tackling tax injustice,”](#) the [Lima Declaration on Tax Justice and Human Rights](#) and various other research and advocacy collaborations emerged from this convening, including renewed efforts to expose [why tax matters for women's rights](#).

Adapting the human rights normative framework for tax and fiscal justice

CESR staff members have also penned several academic articles to contribute to important normative breakthroughs in applying human rights to fiscal policy. These include:

- Ignacio Saiz, 'Resourcing Rights: Combating Tax Injustice from a Human Rights Perspective' in *Human Rights and Public Finance* (Hart, 2013)
- Nicholas Lusiani, Ignacio Saiz & Sally-Anne Way, 'Economic and Social Rights in the 'Great Recession': Towards a Human Rights-Centered Economic Policy in Times of Crisis' in *Economic, Social and Cultural Rights in International Law: Contemporary Issues and Challenges* (Oxford University Press, 2014)
- Nicholas Lusiani, 'Rationalizing the Right to Health: Is Spain's Austere Response to the Economic Crisis Impermissible under International Human Rights Law?' in *Economic and Social Rights After the Global Financial Crisis* (Cambridge University Press, 2014)
- Nicholas Lusiani, Christian Curtis & Aoife Nolan, 'Two steps forward, no steps back? Evolving criteria on the prohibition of retrogression in economic, social and cultural rights' in *Economic and Social Rights After the Global Financial Crisis* (Cambridge University Press, 2014)
- Nicholas Lusiani, 'Only the Little People Pay Taxes: Tax Evasion and Switzerland's Extraterritorial Obligations to Economic, Social and Cultural Rights' in *Litigating Transnational Human Rights Obligations: Alternative judgments* (Routledge, 2014)
- Nicholas Lusiani & M. Cosgrove, 'A Strange Alchemy: Embedding Human Rights into Tax Policy Spillover Assessments' (forthcoming, Oxford University Press)

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