

## **QUESTIONNAIRE ON THE HUMAN RIGHTS IMPACT OF FISCAL AND TAX POLICY**

### **SPECIAL RAPPORTEUR ON EXTREME POVERTY AND HUMAN RIGHTS**

#### **I. Objectives and scope of this questionnaire**

At the 26th session of the United Nations Human Rights Council (June 2014), the Special Rapporteur on extreme poverty and human rights, Magdalena Sepúlveda Carmona, will submit a report on the impact of fiscal and tax policy on the enjoyment of human rights of persons living in poverty.

Fiscal policy is relevant to the consideration of issues of human rights and extreme poverty. Low levels of domestic taxation revenue, in particular, could be a major obstacle to a State's compliance / fulfillment of its obligations to progressively realize economic, social and cultural rights. A human rights-based assessment of fiscal policy is particularly necessary due to the impact of the global financial crisis that has started in 2008 and its ongoing repercussions for the enjoyment of human rights worldwide.

The report will identify how human rights principles and the evolving body of human rights standards apply to different practices for revenue-raising and taxation. Its objective is to: 1) identify current trends in fiscal policy and their impact on human rights, especially those of persons living in poverty; 2) highlight human rights concerns as well as benefits raised by particular policies and practices in taxation and spending; and 3) make concrete recommendations to States on how to ensure fiscal policy is in accordance with human rights obligations.

#### **II. How to answer the questionnaire**

When answering the questionnaire, States are asked to provide information on domestic fiscal and spending policies, in particular their impact on disadvantaged and vulnerable groups in society. States are encouraged to reflect on both challenges and successes.

Whenever possible, States are encouraged to provide copies of relevant laws, policies, assessments, programme outlines, evaluations, etc. Additional appropriate information, beyond that which is specifically requested, would be welcome.

If the information requested in the questionnaire has been provided by the State in another context (e.g. in a report to one of the UN human rights treaty bodies) reference to the specific report or document can be provided. There is no need to repeat the information provided elsewhere.

States may wish to identify a focal point responsible for coordinating the response to the questionnaire, and make this focal point known to the mandate of the Special Rapporteur for further follow up. In the light of the nature of information required, it may be desirable to involve country tax collection authorities, finance ministries, or their like.

#### **III. Submission of responses**

Due to the limited capacity for translation, we kindly request that you submit your answers, if possible, in English, Spanish or French. Responses should be sent in hard copy or electronic format no later than 2 December 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: [srextremepoverty@ohchr.org](mailto:srextremepoverty@ohchr.org)**

## IV. Questionnaire

### Taxation

1. What is the tax/GDP ratio of your country? What is the percentage of wealth, income and consumption taxes in total revenue? Is there information available on the taxes paid by different social groups (e.g. women/men, rural/urban, different ethnic groups)? If yes, what shares do they represent relative to these groups' respective incomes or wage levels? Please also provide information on the fiscal pressure on the financial sector (e.g. rates, percentage of total revenue that is contributed by the financial sector, taxes paid by the financial sector as a share of GDP).
2. In line with article 2 of the International Covenant on Economic, Social and Cultural Rights (ICESCR), State parties should use the maximum available resources to realize economic, social and cultural rights (ESCR). Have you evaluated whether the tax regime allows the State to raise adequate resources to ensure the realization of ESCR, including sustainable finance for social protection systems to mitigate poverty? What are the obstacles, at the national or international level, that impede the State's ability to do so?
3. What State mechanisms are in place to ensure that the design, implementation and monitoring of tax measures comply with human rights principles of participation, transparency, non-discrimination and accountability?
4. Does the State have a position on intergovernmental tax cooperation (e.g. cooperation on tax havens, measures to stop transfer pricing, country-by-country reporting, automatic exchange of information)? What about international taxes (such as a financial transaction tax)? If so, please describe. If your State is party to international investment or trade agreements or contracts, is there any domestic assessment on whether or the extent to which they impact on the country's capacity to levy taxes?

### Spending

1. Are human rights and gender equality impact assessments conducted in relation to budget planning and execution? If so, how are they done and monitored, and since when? Are data collected disaggregated by sex, age, income, location, ethnicity, disability and other relevant criteria? What have been the results of these assessments, and have planned policies/budgets been modified or changed as a result?



2. Has your government engaged, or is planning to engage, in fiscal austerity policies, such as cutting spending on social services? If so, are there any safeguards in place to ensure that such measures are consistent with human rights obligations, in particular ESCR? If so, please describe. What is the distribution of public expenditure with regard to different social groups (e.g. women-men, rural-urban, different age groups)? What percentages of the national budget does your government allocate to health services, public education, and social welfare compared to other sectors such as defense? What percentage of the allocated funds is executed? What percentage of the national budget goes to service debt?