***Call for inputs***

**Financing of reparations owed to victims of serious violations of human rights and humanitarian law**

Within the framework of Human Rights Council resolution 45/10, the Special Rapporteur on the promotion of truth, justice, reparation and guarantees of non-recurrence, Fabian Salvioli, has decided to devote his report to the 78th session of the General Assembly, in October 2023, to examine the question of the financing of reparations owed to victims of serious violations of human rights and humanitarian law.

To obtain a broad representation of views that inform the thematic report, the Special Rapporteur is seeking written contributions by Member States, civil society and other relevant stakeholders through responses to the questionnaire below. In particular, the Special Rapporteur would appreciate receiving information about existing experiences, challenges, good practices and lessons learned regarding measures adopted at national and international levels to fund and sustain reparations offered or provided to victims of such violations.

We kindly request that written contributions be sent in Word format to [ohchr-srtruthcalls@un.org](mailto:ohchr-srtruthcalls@un.org) **by 17 March 2023**. Please limit your contributions to a maximum of 1500 words per response and attach annexes, if necessary. We would also welcome any other document, report or article providing further information on this topic.

**Please note that the responses received will be published on the website of the Office of the High Commissioner for Human Rights.**

We thank you in advance for your cooperation, and for your responses.

**Questionnaire**

*You can choose to answer all or some of the questions below*

1. Some States through the national as well as some local governments have proposed or offered reparations to those harmed by violations of human rights and international humanitarian law during or leading up to periods of war, political violence, racial, religious or other social conflict, foreign occupation or colonial rule. Please provide information about and examples of legislation, court decisions or other policies showing these measures that include provisions on how the State would fund and sustain reparations proposed or provided to victims of such harms.

[For international, regional as well as ad hoc tribunals with the mandate to award and implement reparations, please provide information relevant to that mandate]

1. In funding and sustaining these reparations measures or comprehensive reparations programs, how did the State raise money and sustain those measures or programs? Please provide information on any or all of the following as well as other sources of funding for reparations that the State has used or considered:

* Taxes and special levies specifically imposed in whole or in part to fund reparations, including taxes or levies on certain transactions, goods or services.
* Bonds and other forms of State indebtedness issued in whole or in part to fund reparations by national, local or State-owned governments or enterprises.
* Funds, property and other assets recovered by the State as a result of pursuing accountability for and ill-gotten gains from corruption, other economic crimes, or from other forms of criminal activity.
* Funds, property or other assets turned over by a foreign State as a result of that State’s imposition of freeze and sanctions.
* Funds, property or assets provided by non-state armed groups, or other non-state actors, directly or indirectly involved in the human rights violations to be redressed.
* Resources, including money, goods, services and technical assistance from foreign governments and multilateral international or regional organizations.
* Donations from all sources, including money or labor from individuals, philanthropic organizations, and donor governments.
* Forms of support specifically for symbolic reparations, including the use of or access to land or other real property, works of art, music or other intellectual property for symbolic reparations.
* Debt forgiveness and other ways of converting financial obligations of the State or State-owned enterprises in order to fund reparations measures.
* The State’s regular budget, using any and all sources of current or future revenue.
* Other sources of funding for reparations measures or programs: \_\_\_\_

1. Please identify the most significant political, financial and other challenges that the government [or the reparations-implementing court or institution] has faced or is facing in funding reparations measures or programs? If possible, please provide information about these challenges in relation to specific ways of funding reparations such as those mentioned above