**Principles and Guidelines on Human Rights and Fiscal Policy (in the Americas)**

**Introduction**

Fiscal policy and human rights—civil and political, economic, social and cultural—are closely interlinked and currently there is a growing recognition that fiscal policy is subject to the commitments and obligations that States have assumed at the international level and under their own constitutions.

In this respect, human rights norms are seen as providing a legal framework to which fiscal policy must conform. The Inter-American Commission on Human Rights (IACHR) has established that human rights principles are “fully applicable in fiscal policies,” and “they must be implemented in the entire policy cycle, from tax codes and budget preparation or expenditure allocation, through to monitoring and evaluation of outcomes”\(^1\). Together with human rights, fiscal policy is governed by other legal frameworks such as domestic constitutional law, the general principles of international law, and public policy standards from international organizations, all of which should be interpreted in accordance with human rights norms.

With the adoption of the 2030 Sustainable Development Agenda and the Addis Ababa Action Agenda at the Third International Conference on Financing for Development, States committed to mobilizing resources and adapting their fiscal policies to achieve the Sustainable Development Goals. Human rights standards were acknowledged as the cornerstone of these agendas.

However, despite the huge transformative potential for realizing human rights, in reality fiscal policy is not being implemented according to the obligations of States in this area. This was recognized by the IACHR when it pointed to the persistence of several factors depriving states of valuable resources to guarantee human rights, including: the low generation of public resources owing to high levels of tax evasion and avoidance; generous tax incentives, exemptions and other legal loopholes; and the persistence of regressive tax structures, in which those who have more do not necessarily pay in proportion to their ability to pay, thus depriving states of valuable resources to guarantee human rights. In addition, social spending, which across the region is low by international standards and often lacks a human rights focus, is insufficient and unevenly distributed, according to the IACHR.

Furthermore, governments in the region often respond to economic crises without giving sufficient consideration to their human rights obligations, leading to the implementation of regressive and pro-cyclical measures. This is further exacerbated by the macroeconomic volatility and frequent crises arising in Latin America and the Caribbean.

Likewise, lack of transparency, participation and real democracy in the area of fiscal policy has led to elites’ and rent seekers’ capture of fiscal policy with the aim of strengthening their own privileges. Increasing privatization has also contributed to this trend. As corporations gain greater

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political power, they exercise undue influence to reduce corporate taxation, broaden tax allowances and exemptions, and increase legal loopholes enabling tax avoidance. These measures reduce tax progressiveness and equity, thus affecting the most disadvantaged and vulnerable groups in society and weakening the rule of law. At the same time, public administrations incur serious financial losses as a result, and the capacity of States to provide quality public services is limited.

This situation prevents the States in the region from resolving several of their main challenges. As the IACHR has warned, poverty cannot be addressed and eradicated unless there is a broad framework of redistributive policies, including fiscal policy, in order to reduce the extreme levels of socioeconomic inequality in Latin America. In some countries, people living in poverty are not even beneficiaries of the fiscal system but rather net payers.

Moreover, in the context of globalization, international cooperation on tax affairs has become essential so that States can combat tax evasion and avoidance and halt the “race to the bottom” in corporate tax rates. This cooperation would help them to generate the necessary resources to confront challenges such as extreme inequality, climate crisis, emergencies due to shocks such as the COVID-19 pandemic and forced migration, among other key issues of these times, when States need sound financing more than ever.

Human rights can provide a valuable contribution toward rethinking fiscal policy in the region in this context. These Principles and Guidelines on Human Rights and Fiscal Policy offer a clear normative framework for the application of human rights principles to the design, implementation and monitoring of fiscal policy. They put forward a set of benchmarks so that States, international financial institutions, multilateral institutions and public and private economic actors in general are in a position to comply with their fiscal obligations and responsibilities. In addition, State actors, as well as civil society and social movements, will have a clear standard for accountability and rights-claiming by means of fiscal policy.

These Principles and Guidelines are the result of a three-year participatory process of discussion and collective analysis of legal standards and policy guidelines for Latin America and the Caribbean, but they can be applied globally. This interdisciplinary process has included the participation of State representatives, think tanks, multilateral institutions, academia, civil society and social movements throughout the region, by means of regional and national consultations. A Committee of highly-respected fiscal policy and human rights experts from the region collaborated in the drafting and approval process.

The goals of this document are to: (1) move the issue of fiscal resources from the periphery to the core of the human rights agenda; (2) motivate national and regional supervisory and monitoring bodies to actively incorporate the impact of fiscal policies in their analysis of rights fulfilment; (3) position human rights standards as a central framework for designing fiscal policy in the region and through which civil society can demand changes in fiscal policies.

The Principles and Guidelines are structured as follows: The principles contain requirements from legal sources, in particular international law (including sources of “soft law”), and therefore they consist of actions that States must implement. These are further developed in sub-principles.
Likewise, each principle is associated with a number of guidelines or action points outlining means of practical implementation.

The aim of the guidelines is to clarify the obligations of States and to guide public decision makers in fulfilling human rights norms. They derive from recommendations made by UN treaty bodies and the special procedures of the human rights system, from organizations specialized in fiscal matters and best practice in policy as evidenced by comparative experience. Given the need to use different sources of international law and, in some cases, policy recommendations by specialized organizations, not all the guidelines have full normative force. For this reason, they are articulated as action points that States should implement. A version with comments is available on the project’s website explaining in detail the legal sources and other secondary sources the Principles and Guidelines are based on.
Preamble

All human rights require resources for their realization. In order to guarantee rights, States must have solid institutions that mobilize, allocate, and utilize sufficient public resources in ways that are transparent, participatory, and responsible. This must be done in compliance with the principles established in the Universal Declaration of Human Rights and the norms included in the main international and regional human rights treaties, in addition to national legal frameworks, in particular national constitutions.

Fiscal policy, understood as the set of policies for managing public spending and revenue generation, comprises all the techniques whereby States acquire and allocate resources, including taxation, public debt, income from public companies, macro-fiscal planning and all the processes associated with the budgetary cycle. The main phases of fiscal policy are characterized by the generation and mobilization of resources, allocation and execution of resources, and the monitoring of fiscal policy.

Fiscal policy must be understood as an instrument for guaranteeing civil, political, economic, social, cultural, and environmental rights, and it has an enormous transformative potential for combatting poverty, inequalities, (including gender), power asymmetries and other structural factors that hinder the full realization of these rights. A fiscal policy that distributes revenue and wealth equitably by confronting inequality can reduce polarization, marginalization, and social discontent. Public spending also helps to provide public services that reduce socioeconomic inequalities. Decision making related to taxation and budgets, moreover, should involve more direct and participatory democracy.

Fiscal policy defines the availability, distribution, and usage of resources required by States to guarantee human rights and thus comply with the 2030 Sustainable Development Agenda, including the commitments to “realize the human rights of all,” guaranteeing a safety net of universal social protection, and confronting other global challenges, such as climate change.

The task of aligning fiscal policies with human rights requires clear standards. Human rights principles underpin the key functions of fiscal policy and are completely applicable to the substantive content of fiscal policy, as well as its procedural aspects. International human rights law is a binding framework for States, serving as a guide to implement more legitimate and equitable fiscal policies, and to resolve the injustices arising from the allocation of public resources. This framework also generates specific responsibilities for corporations, international financial institutions, and other non-state and intergovernmental actors who must respect and contribute to the realization of rights.

As with other areas of public financing, fiscal policy is subject to an emerging set of norms, regulations and standards complementary to human rights. This growing complexity—and the increasing disciplinary specialization involved—sometimes leads to fiscal policy being viewed as a fundamentally technical matter which should be handled by specialized institutions, thus obscuring its direct impact on the lives and well-being of people and communities.
Fiscal policy is a human rights matter and, therefore, the rules and complementary standards governing fiscal policy must be interpreted through the lens of human rights and domestic constitutional norms that reflect the social contract. The scope of the rights enshrined in the social contract should not have to adjust to prevailing fiscal policy, but rather the latter must be at the service of the former.

The classical functions of fiscal policy—stabilizing the economy and distributing and allocating resources—are not incompatible with the objective of guaranteeing human rights. On the contrary, fiscal and economic prudence and the fulfillment of human rights obligations are not mutually exclusive, given that both focus on the importance of measures carefully designed to avoid negative effects on people. Nevertheless, owing to both design and implementation aspects, prevailing fiscal policies, and specifically so-called austerity programs (“fiscal consolidation” or “structural adjustment”), have often created risks for human rights, directly and indirectly, by undermining the capacities of States to respect, protect, and guarantee those rights.

Responsibly managed fiscal policy that ensures both the sustainable management of public finances and respect for the international human rights obligations of States, is a basic condition for guaranteeing collective well-being and legitimate democracy. The following Principles and Guidelines on Human Rights and Fiscal Policy provide a framework for designing and implementing fiscal policies that will definitively advance the guaranteeing of rights, while preserving sustainable public finances and actively addressing political dilemmas.
1. General principles

1. The realization of rights must be a fundamental objective of fiscal policy

States must:

1.1 Ensure that their economic policies are compatible with human rights.

1.2 Ensure that fiscal policy serves to realize human rights, whether civil, political, economic, social, or cultural rights. To achieve this, States must ensure that fiscal policy provides sufficient funding of key policies to guarantee rights; redistribute revenue and wealth to achieve substantive equality; build a framework of fiscal instruments enabling the protection and promotion of rights; and strengthen the democratic governance of public resources by applying criteria of transparency, participation, and accountability.

1.3 Ensure they act according to their human rights obligations when they pursue other legitimate aims with their fiscal policy, such as economic growth and macroeconomic stability.

1.4 Ensure that all the agencies involved in fiscal policy are guided by human rights obligations in their respective mandates, and act in an integrated and coherent way to guarantee them.

1.5 Interpret the different legal frameworks applicable to fiscal policy in accordance with human rights obligations, giving priority to those obligations over others.

According to this principle States should:

1. Adopt an institutional framework focused on guaranteeing rights. Establish an institutional framework for designing fiscal policy which has the guarantee of rights as one of its main aims. This requires making fiscal decisions based on relevant information such as mobilizing, allocating, and executing resources to guarantee rights using, among other things, mechanisms such as:
   - Assessments of the distributive impact of the tax system, particularly on specific populations, such as Indigenous and Afro-descendant communities, and women, by analyzing the different types of taxes and other government revenue. These assessments must be regular, open to public scrutiny, and based on comparative methodologies.
   - Budgetary systems with outcomes based on indicators of effective rights enjoyment, which are sufficiently detailed to respond to the needs of specific populations.
   - Independent analysis of debt sustainability and its effects on capacity to fulfill human rights obligations.
   - Regular estimates of the resources required to address unresolved human rights issues that will inform macro-fiscal and budgetary planning.
   - Ex ante human rights assessments of the consequences of privatizing public companies.
   - Regular assessments of revenue generation efficiency to ensure that policies are mobilizing the maximum of potential resources, including through control of tax avoidance and evasion, recovering tax debts, and reviews of fiscal amnesties.

2. Guarantee coherence and cooperation between institutions and policies. Ensure that state institutions are coordinated and cooperate so that fiscal policy prioritizes the realization of rights. This requires, among other things:
- Guaranteeing sufficient and adequate spaces to discuss and adopt fiscal solutions to unresolved human rights problems.
- Information systems with a human rights focus at the national and subnational levels.
- Strengthening the technical and decision-making capacity of other ministries in their communication with the treasury and the ministry of public finance.
- Ensuring the coherence of fiscal policy with monetary, currency exchange, financial, and other policies, so that the interaction among them is consistent with human rights obligations.

3. **Deepen fiscal democracy.** Ensure that decision-making processes in fiscal matters are based on the broadest national dialogue possible, with significant civil society participation. This requires at the least:
   - Ensuring that fiscal policy is subject to the population’s scrutiny during the stages of design, implementation and assessment.
   - Encouraging independent civil society and academic organizations to develop fiscal policy alternatives and assess their social impacts, as well creating spaces for dialogue with institutions in this field.
   - Stimulating academic research and the diffusion of data focusing on the distributive and social impacts of fiscal policy.
   - Providing civil society with information and data so they can make their own assessments of fiscal policy.

4. **Advance fiscal pacts.** Advance the formation of long-term fiscal pacts aimed at realizing rights, and thus encourage a higher level of voluntary tax compliance. These pacts should be based on reciprocal relations between the State, citizens, and businesses, in accordance with the constitutional commitments of each State, including agreements relating to the:
   - management of public finances, taking into consideration criteria that are counter-cyclical, redistributive, rights-guaranteeing, and environmentally sustainable;
   - achievement of more progressive tax reforms, particularly in relation to income and assets; levies on natural resources as part of ecological transition policies to reduce their possibly regressive effects; and taxes on financial transfers, wealth, and capital gains;
   - assessment of the quality and transparency of public expenditure; and
   - governance of tax policy in particular, fiscal policy in general, and of financial policy at different levels of government.
2. National and international human rights obligations impose limits on the discretion of States in relation to fiscal policy.

States must:

2.1 Design, implement and assess fiscal policy in accordance with their obligations to respect, protect and fulfill human rights. Although human rights obligations do not establish specific fiscal policies, they limit the discretion of States in all the instruments and stages of fiscal policy.

2.2 Refrain from interfering with the enjoyment of rights, by discriminating against certain groups, withdrawing or diverting funds from existing programs, or assigning funds to policies that negatively affect rights. States must abstain from implementing fiscal policies that negatively affect the right to equal political participation and democratic representation (“obligation to respect”).

2.3. Safeguard against the actions of third parties who hinder or compromise the task of mobilizing resources, assigning budgets, and incurring expenditures to guarantee rights. They must limit the role of these third parties, establish reporting mechanisms, intervene systematically when they commit infringements, and ultimately sanction them. They must refrain from granting any form of support or incentive to those who fail to comply with their human rights responsibilities or who commit acts of corruption (“obligation to protect”).

2.4. Adopt the necessary tax measures to ensure the full realization of rights as expeditiously as possible, with no discrimination whatsoever and with the aim of promoting substantive equality (“obligation to fulfill”). This includes the obligation to finance the provision of goods and services essential for guaranteeing rights in sufficient quantity; in a manner which is accessible from the financial and geographical point of view; acceptable in the sense of responding to cultural, socioeconomic, and other types of difference; and ensure these goods and services are of acceptable quality.

In accordance with this principle States should:

1. **Adopt a legal framework.** Adopt a legal, regulatory, and administrative framework for the management of public finances based on human rights obligations, that is clear, transparent and governed by comprehensive and understandable laws, regulations, and procedures.

2. **Employ a rights-affirming approach.** Base their fiscal policy on a rights-affirming approach and incorporate a comprehensive perspective by coordinating the range of programs and policies of all sectors and levels of government with human rights imperatives.

In order for the budget to be drawn up and assessed through a human rights lens, States should:
- allocate funds using program budgeting systems;
- follow internationally agreed budget classification systems;
- review their administrative procedures for drafting statements prior to the approval of the budget and budgetary proposals, guaranteeing they adhere to human rights obligations;
- review their classification systems to ensure budget allocations and codes are included that, at the very least, break down the budgetary information according to population and territorial criteria, among others.
3. **Establish regulations and sanctions for non-State actors.** Require that corporations and other contributors exercise due diligence in identifying, preventing, and mitigating the risks of human rights violations arising from their tax practices.

   Require financial institutions to report their role in facilitating tax evasion and avoidance, and enable specialized agencies to supervise them rigorously; require licenses or registration which can be withdrawn in cases of non-compliance, and subject these institutions to effective monitoring systems.

   Endow supervisory agencies with appropriate powers, including the authorization to carry out inspections, demand the presentation of information by financial institutions, and impose sanctions. The regulatory and supervisory regime of banks should include requirements regarding client identification, the establishment of registers and reporting of suspicious transactions, both internally and externally.

4. **Safeguard against State capture.** States must protect themselves from third parties who hinder the task of mobilizing resources, by preventing the undue influence of private interests in decision making on taxation and fiscal matters. This may involve a review of regulations on the lobbying and funding of political campaigns.

5. **Enhance resource generation.** Enhance the progressiveness of the tax burden and the counter-cyclical nature of fiscal policy, and carry out tax reforms aimed at improving the level of tax collection to ensure macroeconomic stability, enable financing of public spending, in particular social spending, and improve income distribution.

6. **Prioritize resource allocation.** Prioritize allocation of resources for the realization of human rights over other possible priorities, with special emphasis on the protection of disadvantaged populations, and increasing the allocation of resources to neglected rights.

7. **Ensure resource execution.** Ensure that resources are executed in a timely, effective, transparent and efficient manner, according to the approved budget. Ensure the availability, accessibility, adaptability and acceptability of the goods and services necessary for guaranteeing rights.

8. **Advance local and subnational government.** Ensure that decentralization is favourable to the realization of human rights and is accompanied by strategies for generating and transferring resources, technical capacities, and the required instruments.
II. Cross-cutting obligations applicable to fiscal policy

3. States must ensure that their fiscal policy is in line with the pursuit of social justice.

States must:

3.1. Design tax policy in accordance with the principles of horizontal and vertical equity, legality, equality, non-discrimination, generality, ability to pay, progressiveness, and other principles generally incorporated in their own constitutions, stemming from the international human rights framework and other complementary frameworks.

3.2. Guarantee tax justice by ensuring the tax system promotes substantive equality and that all people comply with their duty to pay taxes in accordance with their ability to contribute. States must establish an appropriate tax threshold and refrain from adopting fiscal measures that impose burdens which unavoidably and manifestly worsen the situation of those who lack the necessary material resources to live with dignity and autonomy.

3.3. Ensure that their public spending policies are designed according to the principles of legality, efficiency, and priority in social spending, among other principles generally accepted in their own constitutions. Public assets must be protected and managed according to current legislation, with integrity and due diligence.

3.4. Manage public debt so that it does not obstruct the improvement of conditions that guarantee the enjoyment of human rights. The management of public debt must conform with the principles of sovereignty, good faith, transparency, impartiality, sovereign immunity, legitimacy, sustainability, and respect decisions around majority restructuring, meaning that sovereign debt restructuring agreements that are approved by a qualified majority of the creditors of a State are not to be affected, jeopardized or otherwise impeded by other States or a non-representative minority of creditors.

Based on this principle States should:

1. **Reduce inequalities.** Promote reduction of inequality with appropriate tax policies and social protection systems that have a considerable redistributive impact. To achieve this, States can start by self-diagnosing both the essential factors and the obstacles to achieving this objective in relation to their own resources (if the revenue and redistributive spending of the State are sufficient); equity (if the redistributive spending and the scope, design and implementation of programs is consistent with guaranteeing an adequate living standard); quality (if the design and implementation of such programs are consistent with micro- and macroeconomic efficiency, are profitable, generate social benefits and are of good quality); and accountability (if such programs are transparent and accountable).

Implement strategies that improve the collection of public revenue, avoid the imposition of high tax rates on goods and services and low rates on income, wealth, and property, all which undermine the contribution of tax systems to inequality reduction.

2. **Ensure progressiveness in fiscal policy as a whole.** Ensure that fiscal policy as a whole is progressive.
3. **Ensure progressiveness in the tax structure.** As a maximum priority, correct the high dependency on regressive taxes with low distributive impact, and other regressive biases of tax systems, to prevent cancelling out the progressive effect of transfers. Nevertheless, they shall exceptionally maintain such taxes when they stimulate or deter conducts to promote and protect human rights. Take advantage of the potential of progressive taxation, by incorporating lessons learned internationally in appropriate tax collection and auditing.

4. **Guarantee progressiveness in the design of specific taxes.** Guarantee that the main sources of income for the population at the top of the distribution chain—including dividends and other sources of capital—are taxed at rates similar to or higher than other sources.

5. **Promote universality of rights and progressiveness of spending.** Promote progressive social spending, which should in no way be interpreted as a justification for dismantling universal social policies, considering that human rights must be ensured for all the population; nor as excluding spending that does not have an immediate distributive effect, such as the payment of salaries of medical and educational professionals, which reduces social inequality. Targeted policies cannot justify the violation or deprivation of rights nor deny their general application.

6. **Guarantee equity among different types of businesses.** Guarantee fair treatment in taxation among different types of companies (multinationals, national business conglomerates and small and medium-sized enterprises), in line with national development goals. To tackle tax avoidance practices, there must be clear criteria of control of a legal entity and beneficial ownership of small companies by larger conglomerates. This includes shareholding, administrative control, shared use of marketing activities and other general services, among other areas.

7. **Carefully consider decisions relating to the privatization of public assets.** Ensure that these decisions are made on the basis of cost-benefit criteria in which the public interest prevails. Specifically, measures must be adopted to guarantee the people’s right to participate in the assessment of the adequacy of the private provision of public goods or services. Privatization should not result in the enjoyment of rights “conditioned on the ability to pay” nor should it affect the scope of availability, accessibility, adaptability, and acceptability in the provision of goods and services. In areas such as water and electricity supply, education and health services, areas in which the public sector has traditionally been prominent, private suppliers must be subject to strict regulations. Consider assessing in privatization processes how and where the affiliated companies will be located, in particular if they are located in tax havens, and demand public country-by-country reports for all the companies that have been privatized, regardless of whether they are head offices or if they fulfill the minimum threshold established by local law.

8. **Incorporate a human rights focus in debt management.** States must consider the financing required for complying with human rights obligations and achieving the Sustainable Development Goals (SDGs) in their debt sustainability assessment frameworks, and make steps toward the orderly and equitable restructuring of debt servicing when it compromises the fulfillment of said obligations.
4. States must ensure their fiscal policy is environmentally sustainable

States must:

4.1. Use fiscal policy to its maximum potential to prevent, mitigate, and adapt to climate change.

4.2. Ensure that fiscal policy is congruent with environmental policies at the national and global levels and is in accordance with these policies, recognizing the interdependence between human rights and a healthy environment.

4.3. Consider carefully decisions on natural resource extraction, taking into account environmental concerns and the rights of future generations, and respecting the rights of the whole population. These decisions must be legitimate, sustainable, and acceptable for all people, whereby the public benefits must exceed the costs and be equitably distributed. States must ensure that investors’ rights do not undermine the State’s obligation to protect, respect and fulfill rights.

Based on this principle States should:

1. **Ensure sustainability.** Reduce the dependency of their economies on extractive industries, in particular those related to the exploitation of fossil fuels, so that the income deriving from exploiting these resources is reduced.

   Ensure that fiscal policy is sustainable intergenerationally (including demographic considerations and compensatory mechanisms for future generations) and balanced in terms of sharing the costs and benefits on the territorial level, in ways that support regional convergence.

   Ensure that, when natural resource exploitation is permitted and directly undertaken, a reasonable part of the profits is subject to taxation and assigned to fulfilling human rights, particularly of the population living in the territories where the exploitation is taking place.

   Establish mechanisms so that the State acquires part of the resources from extraordinary profits resulting from price increases.

2. **Coordinate policies.** Coordinate economic, environmental, and social policies, and undertake institutional amendments so that environmental institutions and authorities are on an equal footing regarding decision making and policy design.

3. **Create incentives.** By means of fiscal policy, stimulate investment in renewable energy, the creation of quality green jobs, and the reduction of greenhouse gas emissions.

4. **Incorporate taxes and other green fiscal instruments.** Incorporate or broaden green and environmental taxes, in which the tax base has a negative effect on the environment, such as taxes on energy, coal and carbon dioxide, pollution (for example, air and water emissions), and the use and extraction of resources and materials.

   Use the revenue from these taxes, or part of it, to finance environmental management and investment.

5. **Gradually dismantle subsidies for fossil fuels.** Dismantle the fiscal incentives for non-renewable sources of energy in accordance with other principles and ensure protection and compensation for lower-income populations.
5. States must respect the principles of equality and non-discrimination in their fiscal policy and incorporate approaches in their design and implementation that are sensitive to marginalized groups.

States must:

5.1. Take fiscal measures that contribute to eradicating structural and intersectional inequalities, including ethnic, racial, territorial, and other types of inequalities. They must mobilize resources and allocate and execute public funds equitably thus helping to achieve substantive equality.

5.2. Refrain from adopting differential and unjustified fiscal treatment that is not reasonable and proportional in order to achieve a legitimate purpose. An implicit tax bias, unjustified tax incentive or inadequate resource allocation could give rise to indirect discrimination. States must take special measures aimed at improving the situation of disadvantaged people and groups, such as subsidies and fiscal exemptions.

5.3. Assess the different consequences of current fiscal policy and reform proposals on different social groups, considering the direct and indirect discriminatory effects and, if necessary, adopt alternative measures.

5.4. States cannot excuse their incapacity to eliminate differential treatment by alleging lack of resources, unless they can prove they have used all available resources in an effort to address and end the discrimination as a matter of priority. Even in times of resource restriction, States must protect the most vulnerable groups with low-cost programs.

5.5. Give primary consideration in all stages of the budgeting process, and in all budgetary decisions that might affect them, to groups which require special attention or who are historically discriminated against, such as children, Indigenous and Afro-descendant communities, persons with disabilities, and other groups.

Based on this principle States should:

1. **Overcome the statistical invisibility in fiscal matters of populations facing structural discrimination.** Incorporate indicators that enable the identification of the impact of fiscal policy on these groups.

2. **Correct the implicit and explicit biases in the tax systems against specific groups.**

3. **Review unfair budgetary allocations.** Address imbalances in the budgetary allocations for marginalized groups and groups that have been traditionally underserved; prioritize and allocate additional resources to such groups to eliminate different kinds of disparities, and to combat territorial and other types of disparities.

4. **Adopt an ethnic and racial focus in their fiscal policies.** Incorporate the interests of Indigenous, Afro-descendant and peasant communities in fiscal policy by preserving and strengthening their respective economies.
6. **States must promote substantive gender equality through their fiscal policy.**

States must:

6.1. Use fiscal policy to contribute to eliminating existing gender discriminations and gaps.

6.2. Ensure that their fiscal policy promotes substantive gender equality, eliminates gender discrimination in fiscal structures and corrects gender biases (explicit and implicit) in tax systems.

6.3. Adopt budgets with a gender focus.

6.4. Ensure there is a gender sensitive (rather than gender “neutral”) focus in tax matters that enables advancement towards gender equity.

6.5. Ensure the participation of women in the processes of elaboration, execution, and monitoring of fiscal policy.

Based on this principle States should:

1. **Incorporate a gender focus in their tax policy.**

2. **Implement budgets with a gender focus.** Make available disaggregated data to assess the impact of the budget on women and men, and design public financial management systems in order to maximize the outcomes in terms of gender equality.

3. **Prioritize investment that promotes gender equity.** Increase economic opportunities for women through public spending; promote equal access to productive resources; and meet their social, educational and health needs, in particular those of women living in poverty.

   Ensure public investment in caring for people—children, elderly and people with disabilities—and the recognition of unpaid domestic and care work through public services, infrastructure, and social protection policies, promoting shared responsibility in the home and family.
7. Fiscal policy must be transparent, participatory and accountable. People have a right to fiscal information.

States must:

7.1. Take measures to strengthen fiscal morale and the active exercise of fiscal citizenship.

7.2. Make tax information public and give access to all fiscal information; this information must be structured clearly and comprehensibly and be made available for consultation by the general society. States must ensure that tax and budgetary information allows for classification and disaggregation criteria that enable fiscal policy to be monitored with a rights perspective.

7.3. Regularly adapt legislation on the fiscal and financial information required from multinational companies, intermediaries and other actors so it meets minimum international standards.

7.4. Strictly justify any limitations to the right to fiscal information for reasons of general interest, and guarantee that those limitations can be challenged before impartial authorities.

7.5. Ensure that fiscal policy decision-making processes are open to a public debate informed by inclusive, broad, transparent and deliberative social dialogue processes, based on evidence and using language accessible to the public. Participation must be equitable, comprehensive, significant, and multisectoral, and States must implement inclusive and appropriate mechanisms of participation.

Based on this principle, States should:

1. **Produce and give the broadest possible access to quality fiscal information.** Establish a presumption of the public availability of fiscal information, with limited exceptions, stipulated in the legal framework.
   - Publish clear and measurable objectives for fiscal policy (including goals of collection and progressiveness), and regularly carry out an overall evaluation of the progress made and explain any deviation from what was planned.
   - Provide disaggregated information and data that is reliable, timely, accessible and complete, and in a reusable format, relating to the macroeconomic context, the budget, etc.

2. **Participatory and responsible budgets.** Create a procedure for drafting the budget that facilitates substantial contributions from all interested parties, including civil society, and adopt participatory budgeting at the local level.

3. **Monitor public spending and strengthen audit institutions.** Supervise, assess and audit public funds to provide robust financial management.
   - Assess the effectiveness, adequacy and equity of resource distribution for human rights, with effective supervisory and control mechanisms, particularly at the local and regional levels.
   - Undertake audits, assessments and impact studies on certain groups, which are open to public scrutiny.
   - Hold consultations with interested parties and duly take into account the results of those consultations, and use new technologies to improve the effectiveness of budgetary planning.
   - Legislative bodies in particular should exercise their supervisory function and proactively inform the electorate of the objectives and consequences of fiscal policy.
4. **Promote fiscal education.** Stimulate the capacities and promotion of fiscal education and give access to all the relevant information in an accessible and understandable format in order to generate greater awareness of how taxes benefit society.

Promote educational and awareness-raising initiatives on the process of making budgetary decisions and their impacts.

Formally define the role of civil society in fiscal policy processes, including in high-level debates, providing organizations with the necessary knowledge to participate.

Adopt specific measures to guarantee equality of access and opportunities to participate in fiscal policy processes, above all for people living in poverty.

5. **Gather information from corporations.** Establish legal and institutional mechanisms for publishing corporate fiscal information.

Comply with the OECD Base Erosion and Profit Sharing (BEPS) agenda, at a minimum, in terms of transparency and in particular the minimum standard of automatic information exchange relating to the activities of multinational corporations; constantly update legislation and institutional practices to meet new standards in this area.

Request all transnational corporations to provide country-by-country reports on the number of employees working for them directly and indirectly; their capital, income, profits and taxes paid, in each jurisdiction in which they operate. These reports should be public, at least for some sectors such as banking. When minimum turnover thresholds are established for requiring these reports, they must be in accordance with the economic reality of each country so that the requirement is not distorted.

6. **Limit financial secrecy.** Limit fiscal secrecy and undertake independent, participatory and regular impact studies on the extraterritorial effects of their financial secrecy policies, indicating their methodology.

7. **Make visible the tax burden and the budget allocated to excluded populations.**

8. **Scrutinize public spending and fiscal fraud.** Make public the cost of public and social services, and the consequences and material cost of fiscal fraud, in order to improve fiscal morale.

9. **Carry out human rights impact assessments.** Carry out human rights impact assessments of fiscal policy. Assessments must be:

   - comprehensive, with the participation of social actors, and including, among other things, an analysis of the distributive consequences and the tax burden on different sectors, as well as on marginalized and disadvantaged groups, and the negative effects in other countries.
   - regular, informed and transparent.
   - subject to independent verification, with public participation in the definition of the risks and potential extraterritorial impacts.
   - Assessments must have a gender perspective and consider the possibility of adopting alternative policies that avoid, or at least, reduce and correct the possible adverse effects.
   - Should also include loans and public debt, first to determine if they are really necessary, and to ensure that additional funds cannot be acquired by redirecting current budgetary allocations.
III. Specific obligations applicable to fiscal policy

8. States must adopt all the necessary financial and fiscal measures to realize human rights, within a sustainable fiscal framework.

States must:

8.1. Establish laws and policies, and adopt fiscal frameworks, tax systems, budgets and appropriate debt management policies to ensure the full realization of human rights. Although different types of measures can be adopted, States must be able to justify why their fiscal policy measures should be considered appropriate in light of available evidence.

8.2. Ensure that fiscal policy is sustainable from a social and intergenerational perspective, by making rational use of existing natural resources in such a way that the rights of specific populations and future generations are not compromised.

8.3. Adopt a macro-fiscal planning framework with a view to strengthening their capacity to comply with human rights obligations as expeditiously as possible and to ensure compliance is sustained in time.

8.4. Design fiscal rules that guarantee rights and they must not be applied in ways that could undermine them.

Based on this principle States should:

1. Adopt a fiscal framework. Follow a systematic plan justifying the fiscal measures to be adopted within a multi-year framework, including at least the following:
   - a diagnosis of how public finances will respond to the country’s situation in terms of human rights;
   - objectives, time frames and deadlines;
   - indicators to measure the effective fulfillment of the plan;
   - responsible institutions;
   - allocated resources;
   - accountability mechanisms.

2. Prioritize sustainability. Give priority to taxation as a source of income over borrowing, and establish a strategy ensuring the fiscal space that enables the adoption of both discretionary and non-discretionary counter-cyclical policy that is (automatic income stabilizers such as progressive taxes and spending, through mechanisms such as unemployment insurance).

3. Adopt rights-affirming fiscal rules. Refrain from adopting fiscal rules that unduly restrict the capacity of public institutions to respond to changing environments, with a view to progressively realizing rights and protecting the social advances achieved.

   Abstain from adopting fiscal rules that prevent, aside from any other consideration, total public budget increases or which target key social sectors, over and beyond actual or expected inflation, as these and other excessively restrictive measures prevent States from complying with their human rights obligations.

4. Adopt stabilization funds. Ensure effective macroeconomic management of revenue from natural resources, through stabilization funds and other appropriate mechanisms.

   Adopt economic and industrial policies that promote productive diversification.
5. **Ensure public debt sustainability.** Ensure that no decision relating to external debt contradicts the obligations to protect, respect and fulfill human rights.

Undertake independent analysis of debt sustainability that incorporates assessments of the effects on human rights.
9. **States must guarantee the minimum content of economic, social, and cultural rights in their fiscal policy as a matter of priority.**

States must:

9.1. Immediately ensure the right to an adequate standard of living and the minimum core content of economic, social, and cultural rights, regardless of economic cycles, and even in situations of crisis, conflict, emergency, and natural disaster.

9.2. Refrain from adopting fiscal rules that prevent the guarantee of the minimum core content of economic, social, and cultural rights.

9.3. Identify protected social spending that cannot be affected by economic cycles and is necessary to guarantee the minimum content of rights.

9.4. Give maximum priority to guaranteeing the rights of disadvantaged populations and put into effect a universal social protection floor as part of the right to social security.

Based on this principle States should:

1. **Consolidate universal social protection.** Consolidate social protection systems that:
   - protect the income of people and their dependents when faced with diverse social, economic and climate shocks and risks (individual and collective);
   - promote access to public and social services, such as education and health and attend to the specific needs and vulnerabilities of people throughout their life cycle;
   - as part of the social protection floor, include, at least, access to essential medical attention, including maternity assistance; basic income security for children, by providing access to nutrition, education, attention and any other necessary goods and services; basic income security for working-age people who cannot work to obtain sufficient income, in particular in cases of illness, unemployment, maternity, and disability; and basic income security for the elderly.

2. **Protect social spending.** Identify in their budgets the minimum protected social spending.
   - Protect the financing of the essential minimum core of economic, social and cultural rights.
   - Abstain from spending cuts in health and education in negotiations on loan conditionality agreements.
   - Make counter-cyclical expenditures to eradicate poverty and protect employment.

3. **Anticipate escape clauses.** Guarantee space in the budget for counter-cyclical policies that minimize the effects of economic crises on human rights.
   - Anticipate escape or exception clauses when there are restrictive fiscal rules preventing an increase in public spending, in cases when the guarantee of minimum essential levels or the principle of proportionality are not being fulfilled.
10. States must, by means of their fiscal policy, mobilize the maximum of available resources to achieve progressively the full realization of economic, social, cultural, and environmental rights.

States must:

**10.1.** Adopt different types of measures, including financial measures, to the maximum of their available resources, to progressively achieve the full realization of economic, social, and cultural rights.

**10.2.** Regularly assess the effects of the measures adopted to establish whether the maximum of available resources have been used to advance toward that objective as expeditiously and effectively as possible.

**10.3.** Use fiscal policy to maximize their resources. This involves not only using existing resources effectively but also, when necessary, increasing their income equitably, sustainably, and non-regressively. They must use the available fiscal space when the existence of resources that are not being mobilized are verified, such as those lost to fiscal evasion and avoidance, the underutilization of progressive direct taxes, badly designed tax expenditures and illicit financial flows, or by requesting international assistance and cooperation.

**10.4.** Ensure that fiscal rules do not restrict the capacity of States to advance as expeditiously as possible towards the progressive realization of economic, social, and cultural rights.

Based on this principle States should:

**1. Improve tax administrations and the fight against fiscal fraud.** Make tax collection and the fight against tax evasion and avoidance more effective and efficient, by improving the management of tax collection processes with the aid of information and communication technology, data analysis, and artificial intelligence. These efforts must seek to prevent fiscal fraud rather than focussing only on increasing collection after fraud has occurred, advancing towards legal frameworks that fix the loopholes and opportunities for tax avoidance (for example, by reviewing certain fiscal incentives and the criteria for taxing intra-group operations for the purpose of corporate tax).

Allocate adequate financial, human, and technical resources to their tax administration; ensure they are independent, impartial, transparent, and responsible, and appoint independent officials who are well-equipped, capable, and appropriately remunerated in the fight against fiscal fraud.

Within tax administrations, appoint specific offices with necessary powers, such as investigating the fixing of transfer pricing, and improving the recovery of tax debts.

Require customs officials and tax offices to use available databases to compare the global trading prices of goods to determine which transactions require more control.

Establish legal frameworks and guides to facilitate the reporting of crimes by tax authorities to the appropriate authorities.

**2. Make public all fiscal benefits.** Publish all the differentiated treatments established in their tax systems, including tax exemptions, fiscal benefits, releases and waivers.

Ensure the availability of information about the date benefits went into effect, their assessment and reasonableness, as well as the people and companies who are benefitting, including disaggregation by income decile, sex, etc.

Quantify their total fiscal cost, by beneficiary, sector and type of benefit or exemption.
Justify tax expenditures by means of a clear description of the deliberate and concrete advances towards the enjoyment of human rights.
Supervise them publicly and transparently.
Regularly prove that the granting of tax relief to companies is the least restrictive option from the rights perspective.
Prior to granting tax benefits to mitigate investment costs, subject them to public hearings; condition them to the achievement of measurable objectives and limit them in time through expiry clauses.
There must be no secret agreements.

3. **Resource the fight against corruption.** Allocate resources to the fight against corruption.
   Draft and implement effective regulations to obtain and manage the income flows from all sources, and to guarantee transparency, accountability, and equity.
   Carry out training and awareness-raising campaigns for public officials on the social and economic costs of corruption.
   Forbid the tax deductibility of bribery payments to foreign officials;

4. **Increase the effectiveness and quality of public spending by incorporating the outcomes of policy assessments.**
11. States must ensure their fiscal policy does not generate unjustified regression in protection of economic, social, and cultural rights, even in contexts of economic crisis.

States must:

11.1. Refrain from adopting regressive measures that affect the enjoyment of economic, social, and cultural rights. Exceptionally, they can do so if the measures are fully justified within the overall protection of rights, and are temporary, necessary, proportional and non-discriminatory, are decided in a participatory manner, and only after considering all possible alternatives. States must provide evidence of resource limitation to explain a regressive measure according to objective criteria such as the country’s level of development and economic situation, or the existence of other important needs.

11.2. Preserve social spending and abstain from undermining the enjoyment of rights achieved by means of their fiscal instruments, including fiscal rules. In economic crisis contexts, the protection of social spending and the rights of disadvantaged populations have maximum priority.

Based on this principle States should:

1. **Ensure rights-affirming fiscal adjustment measures.** Ensure that policy commitments made in the context of adjustment do not violate national and international human rights obligations;

   Establish a social protection threshold and a basic minimum content for rights which is always guaranteed, and which protects disadvantaged and marginal groups in particular; to this end States must compile disaggregated statistical information and increase the effectiveness of their efforts to protect economic, social, and cultural rights.

   In the event that a cutback is duly justified in accordance with human rights standards, States must analyze its impact to ensure that it does not disproportionately affect the most disadvantaged and marginalized people and population groups.

2. **Ensure fiscal adjustment measures in crisis contexts protect social investment.** Protect, maintain and even increase efforts in social and investment policies, particularly those aimed at vulnerable members of society, through adopting relatively low-cost programs, such as measures to ensure the right to adequate food for disadvantaged groups and people, and by not reducing the income of people with disabilities through actions inconsistent with human rights. When fiscal adjustment measures are adopted in a crisis context they should:

   - Gradually remove the austerity measures as the economy recovers after the crisis.
   - Review the fiscal regime to increase income, transparently and in a participatory fashion, in order to re-establish the levels of public and social services that existed prior to the crisis.

3. **Broaden the fiscal space.** Explore and exhaust less harmful measures in fiscal adjustment policies, such as increasing collection through progressive direct taxation, combating tax evasion and avoidance, adopting more flexible macroeconomic frameworks and fiscal rules, reallocating spending, managing international cooperation resources, and using international reserves prudently, among other possible alternatives for broadening the fiscal space.

4. **Maintain impact assessments and ensure accountability.** Undertake complete assessments of the possible effects of fiscal discipline policies in different national and subnational contexts before entering into commitments.
Carry out an in-depth analysis of the structural causes and abuses of power underlying any sovereign debt crisis, ensuring accountability by the public and private parties ultimately responsible.
12. States are empowered, and on occasions obliged, to encourage or discourage certain conducts and correct externalities through specific fiscal policy instruments in order to guarantee human rights.

States:

12.1. Can, and in some cases must, use to the maximum taxes, subsidies and other fiscal policy instruments to create conditions that contribute to the realization of human rights. With their fiscal policy, and more specifically their tax policy, States can pursue objectives that include halting property speculation, protecting the environment and moving towards a more sustainable development model, and promoting public health.

12.2. Must take measures to dissuade the production, marketing, and consumption of tobacco, narcotics and other harmful substances; implement tax policies on tobacco products to reduce their consumption; and prohibit or restrict the sale and/or importation of tax and duty-free tobacco products by international travellers.

12.3. Must adopt protection and compensation mechanisms to prevent or mitigate possible regressive impacts of some of these instruments on certain groups and ensure that their implementation is coherent with other principles.

Based on this principle States should:

1. **Ensure the right to health.** Use regulatory and fiscal measures to protect public health with appropriately designed incentives and disincentives such as taxes on sugar-sweetened beverages and subsidies for healthy foods.
   
   Eliminate fiscal benefits for activities and products that harm health.

2. **Ensure the right to housing.** Take fiscal measures to promote a system of inclusive housing and avoid speculation and excessive wealth accumulation; use all the revenue collection and regulatory potential of property taxes, the raising of capital gains taxes and other fiscal instruments of territorial/land management. Such measures include reviewing the preferential fiscal treatment of owners compared with tenants; subjecting speculators and investors in luxury housing to higher taxes; and recovering and directing the profits earned by private owners as a result of public investment towards public purposes.
IV. Responsibility of non-state and supra-state actors, and the extraterritorial obligations of States.

13. States, and the international institutions of which they are members, must offer assistance and international cooperation in fiscal matters, and create an enabling environment of global governance, with the aim of achieving the full realization of human rights.

States must:

13.1. Create an international environment enabling the effective realization of human rights in matters relating to taxation and financial regulations, including the fight against illicit financial flows.

13.2. Promote international cooperation with a human rights focus and support national efforts to realize rights. When they receive support programs from international financial institutions, human rights must be respected in the fiscal conditionality clauses and loan conditions must not unjustifiably reduce the State’s capacity to respect, protect, and effectively realize human rights.

13.3. According to their extraterritorial human rights obligations, abstain from any conduct that undermines another State’s capacity to fulfill their own obligations, such as facilitating tax evasion or promoting aggressive tax competition and the resulting “race to the bottom” in taxing multinational corporations. They must undertake assessments of the extraterritorial effects of laws, policies and practices that may unduly restrict the fiscal space of other States, including measures agreed to by members of an international organization.

13.4. International financial institutions and other inter- and supra-state institutions must prove that the economic reform measures they propose will serve to fulfill, and not undermine, the human rights obligations of States; they must refrain from designing, adopting, financing and implementing fiscal measures that directly or indirectly hinder or affect the enjoyment of human rights.

13.5. When a State makes decisions as a member of an international financial institution, it must consider human rights obligations in order to mitigate the imposition of fiscal policy conditions that could harm those rights, and it must ensure that the policies and practices of international and regional financial institutions promote human rights rather than interfering with them.

Based on this principle States should:

1. Incorporate a human rights focus in the negotiation of international treaties on fiscal matters and in their cooperation with tax administrations. When they are in a position to do so, give economic and technical assistance to strengthen the capacity of the tax authorities of other lower-income countries and enter into international agreements that benefit them.

Higher-income countries should contribute to the development of a global database on trade prices so that customs officials are aware of the average global prices of products.
Consider their human rights obligations in other international agreements, so that they do not affect the revenue-raising capacity of any parties.

2. **Ensure participatory global standards.** Ensure that the establishment of global standards and decision making on fiscal policy issues take place in contexts in which all countries have the same opportunity to participate and express themselves.

3. **Fight abusive fiscal practices.** Fight the abusive fiscal practices of transnational corporations—such as under-invoicing exports, over-invoicing imports, royalties, intragroup loans and arms-length loans—by combatting the practices of fixing transfer prices and intensifying international cooperation on tax matters.

   Compile and publicize beneficial ownership registers, containing information not only on financial results and balance sheets of corporations and their affiliates, but also the names and residence of their shareholders, and registers of final beneficiaries, assets, and property.

4. **Halt the “race to the bottom” in corporate taxes.** Consider the possibility of taxing multinationals as individual companies and that high-income countries could impose a minimum corporate tax during the transition period.

5. **Combat low-tax jurisdictions.** Combat tax havens and impose sanctions and other measures to deter tax payers from avoiding taxes through these jurisdictions.

   Create their own lists of tax havens that are used in the effective application of anti-avoidance measures. Lists should be based on solid criteria regarding low effective corporate tax rate, the existence of harmful regimes, and the lack of effective information exchange practices.

6. **Provide automatic information exchange.** Through the creation of a register of beneficial ownership, provide high levels of transparency and enter into effective agreements of automatic exchange of information in order to identify the final beneficiaries of transactions.

   Establish responsibilities and ensure the full participation and access of all countries to that information.

   Develop a system of more structured and regular information exchanges that would lay the foundations for a future multilateral and global system of automatic tax information exchange.

   Make that information public within a specified period of time.

7. **International financial institutions.** International financial institutions should:

   - encourage progressive taxation and use their technical capacity to help governments broaden their fiscal space and their redistributive capacity according to their human rights obligations.

   - contribute effectively to gender equality, with gender impact assessments and by eliminating the risk of negative effects on the human rights of women arising from conditionalities.

   - Analyze not only the probability that a loan may be repaid, but also its effects on the enjoyment of human rights.

Abstain from the application of economic reforms that generally give rise to human rights violations without carrying out an *ex ante* assessment of its possible impact, and if not, be legally responsible for the rights violations generated.
14. Non-state actors, including companies and their intermediaries, have human rights responsibilities in relation to their fiscal conduct.

Non-state actors, including companies, intermediaries, and professionals of the fiscal planning sector must:

14.1. Refrain from designing, adopting, recommending and financing policies and programs, and implementing corporate practices, that directly or indirectly hinder the enjoyment of human rights, or that exercise undue influence on the fiscal policy of States at the expense of human rights.

14.2. Comply with both the letter and the spirit of tax laws and regulations of the countries in which they operate. They should adopt procedures of due diligence that prevent fiscal evasion and avoidance, and abstain from practices of aggressive tax planning and manipulating transfer prices. Corporations should pay fair taxes in the place where they operate.

Based on this principle, these non-state actors should:

1. **Provide due diligence.** Adopt appropriate policies and procedures of due diligence.
   - Present reports disaggregated by country and publish information on the taxes they pay in each country where they operate (“country-by-country reporting”).
   - Design and build internal assessment systems that prevent or mitigate the impact of any tax structure and transaction on human rights.
   - Corporations should consider fiscal governance and tax discipline as important elements of their control mechanisms and of their risk management systems in the broadest sense. In particular, boards of directors should adopt tax risk management strategies that enable the identification and full assessment of the financial, regulatory, and reputational risks associated with taxation.

2. ** Undertake impact assessments.** Undertake *ex ante* and *ex post* assessments of the impact of their own activities on human rights and on gender equality.

3. **Provide transparency.** Take measures to show publicly that they pay taxes in the place where their business operations really take place, and that they do not solely register their profits through legal entities located in jurisdictions with low or no taxes.
   - Publish information that enables interested people to check their taxable income and obtain information on how benefits and returns are calculated and distributed internationally in each jurisdiction where the company has an affiliate or fiscal residence.

4. **Legal and accounting professionals.**
V. Remedies and mechanisms of implementation

1. States must establish appropriate remedies for human rights violations related to fiscal policy.

States must:

15.1. Establish accessible and participatory channels to challenge fiscal decisions that may be contrary to human rights obligations, demand accountability, and repair the negative consequences of fiscal policy on human rights.

15.2. Strengthen the capacity of the legal system and national human rights institutions to deal with fiscal policy, recognizing that the right to legal remedy in cases of human rights violations is applied equally to all rights, and the involvement of financial matters is not an obstacle to the justiciability of rights.

15.3. Ensure effective protection for those who disclose cases of fiscal abuse.

Based on this principle States should:

1. **Strengthen the role of national human rights institutions.** Strengthen the role of national human rights institutions in monitoring collective interests in relation to fiscal policy by creating special units on those themes and training its staff likewise.

2. **Incorporate a human rights focus in complementary fiscal institutions, such as fiscal councils and audit institutions.**

3. **Provide training.** Train judicial officials and adopt other necessary measures so that judicial decisions and legal opinions issued by constitutional courts on fiscal and tax matters take international human rights obligations into account.

4. **Provide financing.** Provide budgetary, technical, and human resources for the justice system and ensure its sustainability. This includes allocating additional resources when there are delays owing to lack of resources, and providing legal assistance to obtain remedies within the maximum of available resources.

5. **Establish administrative and judicial mechanisms to effectively realize human rights norms.** Establish accessible channels which people can use to challenge, demand implementation, or request accountability from the authorities on compliance with human rights obligations in relation to fiscal policy. These channels should include the possibility of requesting:
   - The review and adoption of corrective mechanisms for expenditure items that have negative impacts on rights.
   - The adoption of fiscal measures to remedy neglected human rights problems.
   - Detailed reports and information on the decisions adopted (in matters of tax, indebtedness, budgets, and sale of public assets, among others).
   - The demand for prompt action in the event of omissions in existing commitments, and
   - The investigation and adoption of corrective mechanisms against possible mismanagement of public resources.