TAXATION AND HUMAN RIGHTS: A SET OF HIGH-LEVEL PRINCIPLES

Tax policy is, at base, a social tool. Thus it cannot be divorced from principles regarding social priorities and entitlements, which are human rights. Indeed human rights law is, at core, a framework to guide social policy and resource distribution… What is needed is greater recognition that the fields of tax and human rights are inherently intertwined and face a common challenge today: the reconceptualization of what constitutes a just society and the social good [Phillip Alston and Nikki Reisch] [1]

BACKGROUND – THE LINK BETWEEN TAX AND HUMAN RIGHTS

Historically, with some notable exceptions, Amnesty International has had relatively little to say on taxation and its link to human rights enjoyment.[2] Our positions have largely focused on process rather than outcomes drawing on the work of UN experts.[3]

However, there has been an increasing realisation that we must be able to have credible public facing positions on taxation, together with accompanying research. This will help us in answering key questions such as how states can maximise available resources for enhanced rights enjoyment[4] - to invest in schools, hospitals, social welfare and the justice system - and what type of taxation models are the most rights-compliant in terms of equality and non-discrimination, participation and accountability. As such it is strongly linked to the delivery of Priority 2 of the Global Strategy, including emerging areas of work such as the climate crisis and social protection.

As one leading human rights expert has said: *Taxes are not the only source of government revenue, but they are arguably the most important, because they combine three critical functions….: (a) the generation of revenue for the realization of rights; (b) achieving equality and tackling discrimination; and (c) strengthening governance and accountability.*[5]

It is clear that taxation should play a key role in delivering more resources that in turn could be utilised for better rights protection and enjoyment. It has been calculated that if all developing countries were able to raise 15 per cent of their national income in tax (the OECD average is 37%) they could realise an additional $198 billion per year much more than the total of all international development aid combined.[6] At the same time it is estimated that nearly $500 billion is lost every year to tax abuse.[7]

However, this argument also needs to address how such tax revenue is raised and the risk that it (a) impacts on the incomes of the poorest in regressive ways and (b) the additional resources are not allocated to benefit those who need it most. In respect of the latter taxation policy is clearly inseparable from wider fiscal policy which encompasses both how governments collect revenue and spend it.

Beyond the immediate resource question, there has been an increasing recognition during the last two decades, including by human rights bodies and experts, of the critical link between taxation and human rights more widely.[8] Most notably this included a report dedicated to the issue the former Special Rapporteur on Extreme Poverty in 2014 in which she stated that: *Fiscal policies are a critical tool that States can employ to* *comply with their international human rights obligations.*[9] *They can play a major role in achieving equality, tackling discrimination, and strengthening governance and accountability, as well as combating poverty and funding development.*[10] Some have categorised these connections as the Four Rs – resource mobilisation; redistribution; regulation and representation.[11]

Mirroring this increasing recognition Amnesty's internal discussion culminated in the 2021 Global Assembly passing the following resolution 2021/05:

Developing a policy on taxation, inequality and human rights The Global Assembly instructs the International Board to

- start developing a policy on taxation, inequality and human rights
.
- The policy should be developed incrementally with high-level principles being made available for discussion and decision at the 2022 Global Assembly meeting, as well as a plan and timeline for the further development of the policy.

- The policy should be grounded in existing and developing human rights standards. The policy should address, at the minimum, regressive tax regimes, loopholes, harmful international tax competition and lack of transparency of tax systems, and link to other human rights policies.

- With the focus being on tackling rising economic inequality, we also need a position to talk about tax revenue nationally and globally

This paper sets out what potential content should be included in the initial form of a set of high-level principles as part of a motion for discussion and decision at the 2022 Global Assembly. The policy work is being developed in parallel with other related activities such as a resource guide and webinars to strengthen internal capacity and the scoping of potential areas of research both within and across jurisdictions.

A SET OF PROPOSED HIGH-LEVEL PRINCIPLES

A human rights compliant taxation system requires a number of fundamental elements to ensure it can contribute to the progressive enjoyment of human rights. In this respect it is proposed that the high-level principles which should begin to guide our policy approach be closely aligned with and based on the existing normative framework of state obligations and corporate responsibilities whilst incorporating fundamental cross-cutting human rights principles such as equality and non-discrimination; participation and accountability. To ensure a rights compliant taxation system these principles should be implemented throughout the policy cycle, from design of budgets and tax codes, collection of revenue allocation of expenditure, through to monitoring and evaluation of impact.

The standard human rights obligations framework – respect, protect and fulfil – applies to the development and implementation of tax and other fiscal policies as it does to all other government acts. However, it should be noted that such obligations do not require states to develop particular taxation policies. Instead, they have discretion to develop and enact policies most appropriate to their particular context as long as these are still guided by the relevant international obligations with the aim of ensuring that no policies or measures result in violations of human rights. [12]

1. States must ensure domestic taxation policies are designed to maximise available resources in order to invest in the progressive realization of economic, social and cultural rights

Article 2(1) of the UN International Covenant on Economic, Social and Cultural Rights makes clear that states must devote the “maximum available resources” to ensure the progressive realization of all economic, social and cultural rights as expeditiously and effectively as possible.[13] The Committee on Economic, Social and Cultural Rights has gone on to confirm that this obligation applies even during times of severe resource constraints, whether caused by a process of adjustment, economic recession or other factors.[14]

It is clear that potential resources that can be raised through reasonable efforts include taxation measures.[15] This includes ensuring wealthier parts of the population pay fair and reasonable amounts of tax by tackling tax evasion and other illicit financial flows, in an effort to satisfy, as a matter of priority, minimum essential levels of rights.[16]

Naturally, the obligation to progressively realize economic, social and cultural rights entails a prohibition of deliberate retrogression. There is a strong presumption that such retrogressive measures amount to human rights violations with states only being permitted to adopt such measures if they can demonstrate that they have carefully considered all alternatives, including revenue-raising ones.[17] This is particularly relevant in the context of austerity measures, where it is necessary to ask whether the government considered and implemented revenue-raising alternatives before making cuts in areas such as public services or social protection.[18]

It should be emphasised that the obligation to devote maximum available resources does not stop with the generation of revenue. It is then critical to assess both the decision-making process and outcomes with respect to prioritising and allocating resources both between and within those sectors of government that are responsible for human rights enjoyment – not just health, education, housing and social services but also the justice system. In so doing it is also important to ensure that resources are invested in a way that promotes substantive equality for specific groups that may have faced discrimination and unequal access to services (see further below). Again, this demonstrates the need to make the link between taxation and wider fiscal policy.

2. States must ensure that the fundamental principles of participation and, transparency are adhered to throughout the taxation process

Although the right to participation is guaranteed in a number of treaties the most significant provision, particularly for the purposes of the formulation of taxation policies, is Article 25 of the International Covenant on Civil and Political Rights. This guarantees the right of all people to take part in the conduct of public affairs, a right that covers all aspects of public administration and the formulation and implementation of policy at international, national, regional and local levels.[19] Effective and meaningful participation is in turn dependent on the right to seek, receive and impart information.[20]

Decision-making processes regarding tax and public revenues must be based on full transparency and the broadest possible national dialogue, with effective and meaningful participation of civil society and those who will be directly affected by such policies, including people living in poverty.[21]

Ideally taxation and wider fiscal policies should be subjected to the scrutiny of the population during design, implementation and evaluation stages, with the various interests transparently identified. This will require capacity-building and fostering fiscal literacy in the population. The population should have access to all relevant information in an accessible and understandable format,[22] and inclusive mechanisms should be put in place to ensure that they are actively engaged in devising the most appropriate policy options.[23] Owing to the asymmetries of power, expertise and interests in this debate, specific measures should be taken to ensure equal access and opportunities to participate, particularly for people living in poverty.[24] In this context examining best practice from around the world will be helpful.

3. **All tates' decisions and measures on taxation must be subject to effective means of accountability**

As has already been stated taxation can play a role in strengthening governance, the role of citizenship and democratic accountability.[25] This is because taxes are a strong means of ensuring that governments are accountable to and responsive to the needs of their populations. This relationship is further enhanced the more the state is able to mobilise its own resources through taxation measures. By contrast a state that facilitates tax abuse erodes trust and accountability.

To ensure accountability, tax policies, including, for example, tax incentives granted to foreign investors, should be open to judicial oversight, while public officials should be accountable for decisions that endanger the enjoyment of human rights. Accessible mechanisms for complaints and redress should also be put in place.[26] Beyond that it is imperative that parliaments can effectively scrutinize all fiscal policies including those relating to taxation to ensure they are fair and transparent.

4. **States must ensure taxation is collected and spent in a way that respects and advances equality and non-discrimination [27]**

Revenue collection is a critical tool for States in tackling and redressing systemic discrimination and ensuring equal access to economic, social and cultural rights. [28]

The rights to equality and to non-discrimination must be respected in all revenue-raising policies by the State requiring that any action or omission must not discriminate, either directly or indirectly,[29] against any individual or group on any recognised grounds, including economic and social status, or perpetuate discrimination and inequality.[30] In some circumstances, and in line with the concept of substantive equality these rights require States to take affirmative action or special measures to prevent, diminish and eliminate the conditions and attitudes that cause or perpetuate systemic or de facto discrimination.[31]

In revenue collection, this means implementing a progressive tax system that does not unfairly impact the income of poorer households. This could include affirmative action measures aimed at assisting the most disadvantaged individuals and groups that have suffered from historical or persistent discrimination, such as well-designed subsidies or tax exemptions. Such measures will not be discriminatory compared to say flat taxes where everybody pays an equal proportion of their income.[32]

In order to ensure that tax policies do not discriminate States should evaluate the differential impact of existing and proposed policies on different groups, in particular those who suffer from structural discrimination. [33] So, for example, a tax system that directly or indirectly disincentivises women's participation in the labour market or disproportionately taxes certain gendered consumer items (e.g. sanitary products) could be classified as discriminatory. Similarly, taxation measures that unfairly discriminate against certain minorities due in part to their socio-economic status would also be unacceptable.[34] In this respect it would be important to conduct an intersectional analysis examining multiple and intersecting grounds of discrimination to assess the cumulative impact.

In developing a policy and positions on different taxation measures it will be important to identify those that are seen as generally more progressive, such as personal income and corporation tax, compared to others such as consumption taxes which can disproportionately impact the poorest households. This is because taxes on the goods and services that people buy tend to hit the poorest hardest as they will have to spend a greater proportion of their income on such purchases. By contrast a progressive tax system can ensure wealthier individuals pay a greater proportion of their income in taxation as well as businesses paying their fair share.

It is also important to emphasise that a progressive tax system can have an impact on the reduction of inequalities only if the revenue from the taxes collected is redistributed through social policies that benefit the poor, rather than entrenching and actually increasing inequality by favouring wealthier communities.

5. States must respect their international cooperation and assistance and extra-territorial obligations to promote tax cooperation, combat tax evasion/avoidance and avoid policies that prevent other states' from maximising their own tax revenue

"A contemporary interpretation of existing obligations of international cooperation and assistance should recast or redefine the outdated emphasis on tax sovereignty to a more modern conception of international tax cooperation in a globalized and interdependent world economy". [35]

As part of their obligation to provide international cooperation and assistance (ICA), States have an obligation to respect and protect the enjoyment of human rights everywhere, which involves avoiding conduct that would foreseeably risk impairing the enjoyment of human rights by persons beyond their borders, and conducting assessments of the extraterritorial impact of laws, policies and practices.[36] This requires refraining from any conduct that impairs the ability of another State to comply with its own human rights commitments including with respect to revenue raising.[37] Clearly this would include any actions, policies or measures that:

- enable tax evasion in another jurisdiction by high-net worth individuals or multinational corporations, including the establishment or maintenance of tax havens (countries and/or territories offering minimal or no tax liability for foreign businesses and investors), or encouraging a race to the bottom in terms of disproportionately low corporate tax rates and incentives.[38]
- facilitate or allow practices of 'transfer pricing' in which multinational companies or individuals are able to pay tax in low-tax jurisdictions rather than where value is created or sales made

By contrast, international and regional cooperation for the realization of rights should include measures relating to taxation, combating tax evasion, as well as debt management.[39]

Complementing their ICA obligations as part of their extra territorial obligations (ETOs) [40] states should take steps to prevent violations of human rights outside of their territories as a result of the activities of business enterprises that are incorporated under their laws or that have their main seat or place of business under their jurisdiction.[41] In this context States should take measures to ensure that business enterprises do not participate in or facilitate tax abuse or illicit financial flows, given that they have a detrimental impact on the realization of economic, social and cultural rights.[42]

The Maastricht Principles on Extra Territorial Obligations of States in the Area of ESCRs reiterate the obligations of States to take deliberate, concrete and targeted steps, separately, and jointly through international cooperation, to create an international enabling environment conducive to the universal fulfilment of ESCRs, including in matters relating to finance and taxation[43] Moreover, the obligation to international cooperation and assistance implies that States must cooperate with—and not undermine—efforts to mobilize the maximum of available resources for the universal fulfilment of economic, social and cultural rights.[44]

In this respect its important to note recent developments such as the 2021 global tax deal whilst being able to critique its limitations and press for progressive strengthening.

5. Corporate actors should ensure that they respect their human rights responsibilities with respect to all of their business practices concerning taxation

Beyond state obligations to regulate businesses both within their own jurisdictions and extra territorially corporate actors themselves have a responsibility to respect human rights under the UN Guiding Principles on Business and Human Rights.[45] Business practices that avoid taxation may breach their responsibility to respect insofar as such actions have a negative human rights impact (principle 13). In addition, business enterprises that knowingly avoid paying tax are purposefully depriving countries of the resources they need to fulfil their human rights obligations.[46]

Whilst it will be important to distinguish between tax evasion which is illegal and avoidance which is not, the latter also clearly has a significant impact on the ability of states to raise sufficient revenue. In particular, aggressive tax avoidance, often by large multinationals, which technically remains within the law but is deliberately designed to avoid paying a fair share of taxation by being overwhelmingly opaque and complex has been condemned as morally unacceptable.[47] It will be important to be clear on both defining the different types of tax abuse and on what grounds respectively we can criticise them.

The proposed new global tax rate of 15%, whilst a significant step in seeking to address tax avoidance, still risks perpetuating global inequality between north and south. It has been calculated that it could raise an additional $275 billion of global revenue. However, it is estimated that the G7 countries alone, with just 10% of the world's population, would take more than 60%. Given that most countries in Latin America and Africa, which have average corporate tax rates of 26 per cent and 27 per cent, respectively, in 2020, a global minimum rate of around 15 per cent would do little to reduce incentives for profit-shifting by multinationals – i.e. tax planning strategies that exploit gaps and mismatches in tax rules to avoid paying tax.

6. States must ensure that all of their taxation policies and measures are designed to address the climate crisis

As a social tool taxation can be used to change behaviour. For example, governments have progressively increased taxes on tobacco and alcohol on public health grounds as well as raising significant amounts of extra revenue. However, as emphasised above such consumption taxes can disproportionately impact poorer households. To that end it will be important to scrutinise how states are meeting their human rights obligations to address the climate crisis by reducing carbon emissions and supporting a just transition. Whilst in principle carbon taxes may appear to be a necessary measure to mitigate environmental harm their imposition may disproportionately impact poorer segments of society whilst also including too many exemptions for businesses.[48] It will be important both to scrutinise the content of any climate taxes and the process by which they are designed and implemented including the extent to which affected rights holders have been able to participate/as a minimum been consulted. This will include incentives for businesses to transition away from the extraction and use of fossil fuels whilst ensuring that the rights of workers and communities are not ignored.

ANNEX: PROPOSED WORK PLAN AND TIMELINE

The table below sets out the necessary actions and outputs against a timeline as required by the Global Assembly 2021 taxation policy development motion. The process has two distinct phases. Initially the development of a high-level principles document for consideration and approval at the 2022 Global Assembly to be followed by development of the full policy for consideration and approval at the 2023 Global Assembly accompanied by respective motions. The principles should provide an overarching framework identifying some of the key policy issues for subsequent elaboration in the full policy.

ACTION	BY WHEN	ACTION
Proposal for GA motion to be considered by CLT and International Board	**6 Feb**	**DONE**
First draft of high-level principles is produced	**28 Feb**	**DONE**
ROs, sections and national entities are initially consulted on the high-level principles	**15 March**	
Motion proposals discussed in regional forums	**10 April**	
High-level principles are discussed and reviewed	**30 April**	
Finalise · draft of high-level principles · Motion on the approval of the high-level principles and work plan	**14 April** to the Board for approval · **26 April** for final papers with all approvals to GA Coordinator · **1 May** - Motions deadline	
GA motions discussion groups are held including second round of consultations on the high-level principles and work plan	**10 – 19 June**	

The motion text, work plan and high-level principles are edited as a result of the motion discussions.	**20-24 June**	
GA votes on the motion to approve the high-level principles and the work plan	**19-24 July** **30 and 31 July** GA meeting itself (where results of voting are shared)	
Present proposal for a motion on the full policy and draft full policy to the Board.	**December**	
Submit the proposal for a motion on the full policy. Circulate the draft full policy with the Movement.	**January 2023**	
Draft full policy is discussed as part of policy consultation process and regional forum meetings.	**Feb-April**	
Update draft full policy following consultation process. Develop the motion text.	**Mid-April 2023**	
Share updated draft full policy and motion text with Board for approval. Finalise both and submit to GA Coordinator	**End April**	
Motion text and updated draft full policy shared with the Movement as part of GA meeting process.	**May 2023**	
Motion and policy discussed and finalised as part of the GA meeting.	**End July / early August 2023**	

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[1] Alston and Reisch in Tax, Inequality, and Human Rights - Institute for International Law and Justice (iilj.org) pp 1 and 19

[2] Notable exceptions include Paradise Papers: Time for action on grand-scale tax abuse - Amnesty International; and some references in our austerity research work WRONG PRESCRIPTION THE IMPACT OF AUSTERITY MEASURES ON THE RIGHT TO HEALTH IN SPAIN (amnesty.org). See also recently on the 2021 global tax deal The new global tax deal: a true watershed moment for human rights? | Human Rights centre blog (wordpress.com)

[3] An internal resource guide on austerity produced in 2017 made some reference to the 2014 report of the UN

Special Rapporteur on Extreme Poverty and Human Rights *Taxation and Human Rights* 2014 A/HRC/26/28 - E - A/HRC/26/28 -Desktop (undocs.org)

[4] For example, the compatibility of austerity measures (such as those that many States implemented in the wake of the 2008/09 financial crisis) with the Covenant would therefore depend partly on whether the State has sought revenue-raising alternatives before making cuts in areas that are important for ensuring the enjoyment of economic, social and cultural rights, such as cuts in public sector employment, public services or social protection [UN SR Extreme Poverty and Human Rights *Taxation and Human Rights* 2014 A/HRC/26/28 - E - A/HRC/26/28 -Desktop (undocs.org)para 28]

[5] Ibid. para 36

[6] Ibid. para 56

[7] The State of Tax Justice 2021 - Tax Justice Network

[8] For a more detailed history see Alston and Reisch in Tax, Inequality, and Human Rights - Institute for International Law and Justice (iilj.org)

[9] Noting that fiscal policy includes both taxation and public expenditure and that Amnesty's work in this area will need to examine both the distinct aspects of each as well as the interconnections.

[10] UN SR Extreme Poverty and Human Rights *Taxation and Human Rights* 2014 A/HRC/26/28 - E - A/HRC/26/28 -Desktop (undocs.org) para 1

[11] From Alston and Reisch in Tax, Inequality, and Human Rights - Institute for International Law and Justice (iilj.org) p 4

[12] UN SR Extreme Poverty and Human Rights *Taxation and Human Rights* 2014 A/HRC/26/28 - E - A/HRC/26/28 -Desktop (undocs.org) para 4

[13] International Covenant on Economic, Social and Cultural Rights,art. 2, para. 1. See also the Convention on the Rights of the Child, art. 4, and the Convention on the Rights of Persons with Disabilities, art. 4, para. 2.

[14] *Official Records of the Economic and Social Council, 1991, Supplement No. 3* (E/1991/23), annex III, Committee on Economic, Social and Cultural Rights, general comment No. 3.

[15] UN SR Extreme Poverty and Human Rights *Taxation and Human Rights* 2014 A/HRC/26/28 - E - A/HRC/26/28 -Desktop (undocs.org) para 25

[16] E/C.12/2007/1, paras.4-6. See also Committee on Economic, Social and Cultural Rights general comments No. 3 (E/1991/23, annex III), para. 12, No. 12 (E/C.12/1999/5), para. 28, and No. 14 (E/C.12/2000/4), para. 18.

[17] Committee on Economic, Social and Cultural Rights general comment No. 3 (E/1991/23, annex III) para. 9. See also general comments No. 13 (E/C.12/1999/10), para. 45, No. 14 (E/C.12/2000/4), para. 32, No. 15 (E/C.12/2002/11), para. 19, No. 17 (E/C.12/GC/17), para. 27, No. 18 (E/C.12/GC/18), para. 34, No. 19 (E/C.12/GC/19), para. 42 and No. 21 (E/C.12/GC/21), para. 65.

[18] See UN SR Extreme Poverty and Human Rights *Taxation and Human Rights* 2014 A/HRC/26/28 - E - A/HRC/26/28 -Desktop (undocs.org) paras 26-28

[19] See Human Rights Committee general comment No. 25 (CCPR/C/21/Rev.1/Add.7).

[20] Universal Declaration of Human Rights, art. 19; International Covenant on Civil and Political Rights, art. 19.

[21] See UN SR Extreme Poverty and Human Rights, *Mission to Ireland,* Microsoft Word - A HRC 17 34 Add.2 FOR PROCESSING.doc (ohchr.org), paras. 36-38.

[22] Human Rights Committee general comment No. 34 (CCPR/C/GC/34), para. 19.

[23] See UN SR Extreme Poverty and Human Rights, *Mission to Namibia,* A/HRC/23/36 United Nations (ohchr.org)

[24] Idem.

[25] See OECD, *Governance, Taxation and Accountability: Issues and Practices,* 2008, p.13.

[26] UN SR Extreme Poverty and Human Rights *Taxation and Human Rights* 2014 A/HRC/26/28 - E - A/HRC/26/28 -Desktop (undocs.org) paras 20-23

[27] In revenue collection, compliance with these rights may require States to set up a progressive tax system with real redistributive capacity that preserves, and progressively increases, the income of poorer households. It also implies that affirmative action measures aimed at assisting the most disadvantaged individuals and groups that have suffered from historical or persistent discrimination, such as well-designed subsidies or tax exemptions, would not be discriminatory (Ibid para 16)

[28] UN SR Extreme Poverty and Human Rights *Taxation and Human Rights* 2014 A/HRC/26/28 - E - A/HRC/26/28 -Desktop (undocs.org) para 17

[29] CESCR General Comment 20, E/C.12/GC/20, para. 10.

[30] Ibid., para. 35.

[31] See for example Convention on the Elimination of All Forms of Discrimination against Women, art. 4, para. 1; International Convention on the Elimination of All Forms of Racial Discrimination, art. 2, para. 2; Human Rights Committee general comment No. 18, para.10; and E/C.12/GC/20, para. 39.

[32] Ibid para 16

[33] Ibid para 17

[34] Racial Disparities and the Income Tax System (urban.org)

[35] Ibid. paras 29-35

[36] UN SR Extreme Poverty and Human Rights *Guiding principles on extreme poverty and human rights* A/HRC/21/39 - E - A/HRC/21/39 -Desktop (undocs.org), para. 92.

[37] See Maastricht Principles https://www.etoconsortium.org/nc/en/main-navigation/library/maastricht-principles/?tx_drblob_pi1%5BdownloadUid%5D=23 art. 21.

[38] UN SR Extreme Poverty and Human Rights *Taxation and Human Rights* 2014 A/HRC/26/28 - E - A/HRC/26/28 -Desktop (undocs.org) para 61; see also CESCR General Comment 24 para 37

[39] CRC General Comment 16 para 75

[40] United Nations treaty bodies have repeatedly reiterated their view that States should take steps to prevent violations of human rights outside of their territories as a result of the activities of business enterprises that are incorporated under their laws or that have their main seat or place of business under

their jurisdiction (see e.g.. CRC/C/KOR/CO/3-4, E/C.12/DEU/CO/5 and CCPR/C/DEU/CO/6). However, one commentator has noted that *the Maastricht Principles and UN Guidelines on Extreme Poverty and HR put forward strong claims but it remains unclear how these principles might be translated into concrete changes to tax structures and policies at the domestic and international level. Nor is it clear what mechanisms exist to identify and assign liability for extraterritorial harm attributable to tax policies in the absence of regulation in one jurisdiction* [Alston in [Tax, Inequality, and Human Rights - Institute for International Law and Justice (iilj.org)]() p23]

[41] See CRC/C/KOR/CO/3-4, E/C.12/DEU/CO/5 and CCPR/C/DEU/CO/6.

[42] UN SR Extreme Poverty and Human Rights *Taxation and Human Rights* 2014 A/HRC/26/28 - E - A/HRC/26/28 -Desktop (undocs.org) para 6

[43] See Maastricht Principles https://www.etoconsortium.org/nc/en/main-navigation/library/maastricht-principles/?tx_drblob_pi1%5BdownloadUid%5D=23 Principle 29

[44] Ibid Principle 31

[45] The Principles cover the full range of rights listed in the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights and the eight core conventions of the International Labour Organization (ILO) (principle 12). A/HRC/17/31.

[46] UN SR Extreme Poverty and Human Rights *Taxation and Human Rights* 2014 A/HRC/26/28 - E - A/HRC/26/28 -Desktop (undocs.org) para 7

[47] New study deems Amazon worst for 'aggressive' tax avoidance | Tax avoidance | The Guardian

[48] Carbon taxes_1.pdf (actionaid.org)