

Human Rights and Economic Recovery: Submission to Advisory Group on Economic Recovery

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"This is not a time to neglect human rights; it is a time when, more than ever, human rights are needed to navigate this crisis in a way that will allow us, as soon as possible, to focus again on achieving equitable sustainable development and sustaining peace."

UN Secretary-General

'Human Rights and COVID-19: we are all in this together'

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Key points

Scotland's future economy, needs to be one that is built on economic and collective social thinking grounded in the government's existing human rights obligations.

The COVID-19 pandemic is a human rights crisis, affecting the health and wellbeing of people globally and it has illuminated the importance of the indivisibility and interdependence of all human rights.

Whilst graphically exposing the extent of prevailing and persistent structural inequalities and the impact of ten years of austerity, it has also highlighted the inadequacy of our existing social safety net and the insufficient 'value' society has previously placed on many of the jobs that people do.

COVID-19 is also undermining sustainable development, just at the time when efforts were already in need of acceleration in order to be realised.

Human rights provide a universal framework which can help to guide a government's decision making and ensure that the actions it takes are accountable, transparent, participative and grounded in agreed upon international standards of what is deemed necessary, for a life of dignity.

The Advisory Group for Economic Recovery recommendations presented to the Scottish Government, would benefit from being grounded in the government's existing international human rights obligations.

Introduction

This Commission welcomes this call for views as an opportunity to shape the Advisory Group's recommendations to the government on the path towards a better economic future. Resources and rights are inextricably linked. It is vital, therefore, that collective decisions about economic recovery from COVID-19 are informed by and rooted in a comprehensive and robust rights-based analysis. The reward for taking a human rights based approach would support, a “*just recovery*”, which would tackle the disparities in rights realisation that the current situation has highlighted. If not, it risks being a “*just-about recovery*”, which does no more than paper over the cracks¹.

At the current moment in time, we are presented with an opportunity to learn from past mistakes and create a new narrative about the values that should underpin Scotland's future economy, one that is built on economic and collective social thinking grounded in the government's existing human rights obligations. Economic transformative policy can be found when there is political will to look for it².

This submission begins by setting out the importance of the human rights framework in responding to the pandemic. This includes setting out the relevance and importance of taking a human rights based approach to Scotland's economic recovery process.

The submission then considers some of the questions set out in the call for views. The Commission's response focuses on those areas within its specific mandate.³ The submission ends with some general comments regarding this call for views process.

What has COVID-19 revealed about existing human rights realisation in Scotland?

The COVID-19 pandemic is a human rights crisis, affecting the health and wellbeing of people globally. In many countries, Scotland included, the pandemic has graphically exposed the extent of prevailing and persistent structural inequalities, providing a stark illustration of the effects of indirect discrimination that have been harmful for people and

their human rights, especially their economic and social rights. It has shone a light on the negative impact of ten years of contractionary fiscal policy (i.e. austerity) on Scotland's public infrastructure, leaving it ill-equipped to respond effectively and with the necessary speed, to the current pandemic. It has also highlighted the inadequacy of our existing social safety net and shown how little 'value' society has previously placed on the jobs that people do, especially those now in the front line responding to COVID-19.⁴

This pandemic has clearly illuminated the importance of the indivisibility and interdependence of all human rights. If taken, we have an opportunity to articulate what the building blocks of the economy we want to build might look like if we were to take a human rights based approach to it. Human rights based policies backed by targeted financial resource will be critical to ensure that inequalities are not exacerbated in both the short and longer terms. The UN Secretary-General has noted that countries that have previously invested in protecting economic and social rights are more likely to be resilient to the impacts of this pandemic and that the promotion and protection of these rights in economic recovery processes need to be viewed as a critical aspect of a future prevention and preparedness strategy.⁵

Why are human rights relevant to the economy?

The economy and economic development is incredibly important for human rights. It produces revenue and supports the creation of employment, services, infrastructure and technology, all of which are necessary for the realisation of human rights. Simultaneously, economic development, when pursued recklessly, can have a range of negative impacts on the human rights of citizens and communities.

Recent work by the Danish Institute for Human Rights⁶ has explored the reverse relationship – the importance of human rights to economic development. Their findings highlight that not only are human rights the 'right thing to do' in normative terms, but they are also 'the smart thing to do in economic terms'. They found little evidence to support the common assumption that there is a 'trade-off' between economic development and human rights or that human rights is an expense that governments

can only afford when times are good. In fact, the research concluded that the opposite appears to be the case. Rather than human rights being a passive outcome, they are an active and essential part of an effective economic growth model.

Human rights need economic development, but the reverse is also true; and a number of sweet spots exist where human rights policies can positively contribute to economic development⁷.

A key finding of this work was the positive link between institutions and governance, and economic growth. Institutions were found to be ‘the’ key ingredient when it came to explaining income levels. This reinforces the importance of effective, transparent and accountable institutions and governance as key determinants of economic growth. As discussed further in this submission, these are key foundational principles of a human rights based approach.

Human rights in Scotland

The UK has signed and ratified a number of international treaties as set out in Box 1 below.

Box 1: UN Treaties and Conventions signed and ratified by the UK

The [Universal Declaration on Human Rights](#)⁸ (Ratified by the UK in 1948)

The [International Covenant on Economic, Social and Cultural Rights](#)⁹ (Ratified by the UK in 1976)

The [International Covenant on Civil and Political Rights](#)¹⁰ (Ratified by the UK in 1976)

The [UN Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment](#)¹¹ (Ratified by the UK in 1988).

The [UN Convention on the Elimination of All Forms of Racial Discrimination](#)¹² (Ratified by the UK in 1969)

The [Convention on the Elimination of all forms of Discrimination Against Women \(CEDAW\)](#)¹³ (Ratified by the UK in 1986).

The [UN Convention on the Rights of the Child](#)¹⁴ (Ratified by the UK in 1991).

The [UN Convention on the Rights of Persons with Disabilities](#)¹⁵ (Ratified by the UK in 2009).

At present, the treaties in Box 1 have not been incorporated into domestic law, in the same way that the European Convention on Human Rights has been in the Human Rights Act 1998. In practice this means that an individual cannot rely directly on economic, social and cultural rights in court in the same way that they can invoke their rights under the European Convention on Human Rights through the Human Rights Act, which has created a significant accountability gap.

This gap is set to be addressed by a new Act of the Scottish Parliament currently being developed by the National Taskforce on Human Rights¹⁶. The Act will restate those rights already provided under the Human Rights Act 1998, and will provide further rights drawn from UN human rights treaties ratified by the UK but not yet incorporated, including economic, social and cultural, as well as environmental rights.

Human rights obligations

Governments have an obligation to *respect, protect and fulfil* human rights¹⁷. This is broken down in Box 2 below.

Box 2: Elements of Respect, Protect and Fulfil

Respect: the government must refrain from interfering with the enjoyment of rights;

Protect: the government must prevent violations of such rights by third parties;

Fulfil: the government must take appropriate legislative, administrative, *budgetary*, judicial, social and educational measures.

The measures or 'steps' are taken in order to:

Facilitate: access to goods and services,

Promote: rights and how to claim them, and

Provide: goods and services to people when, for reasons beyond their control, they are unable to obtain them.

States, such as the UK, who have signed and ratified the International Covenant on Economic, Social and Cultural Rights (ICESCR) have freely undertaken international legal obligations to ensure the protection of the social, economic and cultural rights, including the right to an adequate standard of living, housing, healthcare, education and work for their citizens. Any country that is a signatory to ICESCR is mandated to:

“take steps... to the maximum of its available resources, with a view to achieving progressively the full realization of the rights recognized in the present Covenant by all appropriate means, including particularly the adoption of legislative measures”.

Article 2(1) ICESCR

More specific guidance on these norms can be found in the Commission’s Collected Briefing Papers ¹⁸on human rights budget work.

Human rights based approach to Scotland’s economic recovery

Taking a rights based approach to Scotland’s economic recovery means using human rights principles (PANEL Box 3 below) to shape the process, whilst using the human rights standards to shape the goals. This will ensure that people’s rights are put at the very centre of law, policies and practice.

Box 3: The PANEL principles

Participation: Everyone has the right to participate in decisions which affect them. Participation must be active, free, and meaningful and give attention to issues of accessibility, including access to information in a form and a language which can be understood.

Accountability: Accountability requires effective monitoring of human rights standards. For accountability to be effective there must be appropriate laws, policies, administrative procedures and mechanisms of redress in order to secure human rights.

Non-discrimination and equality: A human rights based approach means that all forms of discrimination must be prohibited, prevented and eliminated. It also requires the prioritisation of those in the most vulnerable situations who face the biggest barriers to realising their rights.

Empowerment: People should understand their rights, and be fully supported to participate in the development of policy and practices which affect their lives. People should be able to claim their rights where necessary.

Legality: The full range of legally protected human rights must be respected, protected and fulfilled. A human rights based approach requires the recognition of rights as legally enforceable entitlements, and is linked in to national and international human rights law.¹⁹

In the context of COVID-19, human rights standards and principles provide a means of taking transparent, accountable and participative decisions that require the balancing of competing interests and priorities, at a time when trust and public confidence is both fragile and critical.

Taking a rights based approach to Scotland's economic recovery would involve setting out Scotland's core human rights obligations across all rights: civil, political, economic, social, cultural and environmental. Then, with the wide and meaningful participation of rights-holders, the government would explore the necessary law, policy and budgetary

resources required to improve rights realisation gradually, and in accordance with Scotland's fiscal envelope.

With regard to the economy, the focus in Article 2 (1) on the need for governments to **maximise their available resources** means that taking a rights based approach stresses the important role that governments play in the redistribution of resources and progressive taxation in order to invest in public goods and services, that as a society we agree are necessary to secure the realisation of rights. This is explored further in addressing some elements of Question 1.

This approach to the economy also involves considering whose voices are heard in, and how different groups are affected by, a government's ongoing fiscal decisions, with reference to human rights standards in order to make that assessment. Ensuring that the process for taking fiscal decisions is democratic and participatory is a crucial aspect of human rights budget work. Human rights standards, by themselves, do not provide all the answers on what specific choices and trade-offs the government should make. So how choices are discussed and made is key in determining the extent to which different human rights obligations are met or not. This is explored in particular in addressing some elements of Question 4.

Human rights and the “Wellbeing Economy”

A human rights based approach to the economy is closely aligned to the terms of a “wellbeing economy”, in that it asserts that there are values, goals and objectives which extend beyond purely economic ideas that the economy should serve. This requires a willingness to challenge and re-think some of the assumptions that current fiscal policy and the economy are built on.

However, current critique²⁰ of the ‘wellbeing’ approach is that it has not yet identified the following: what is meant by ‘wellbeing’; how spending could contribute to specific aspects of wellbeing; and importantly – how this approach could be monitored and evaluated for any contribution of policy to those changes. If wellbeing were to be explicitly seen through a human rights lens, it would be defined as an economy that respects, protects and fulfils people's rights. These rights provide a strong legally

grounded framework to guide fiscal policy and come with a wealth of pre-existing international guidance²¹ on the core content of the rights, the corresponding obligations on states, and relevant human rights based indicators to measure progressive realisation²². This is explored in particular in addressing some elements of the Call for Views: Question 5.

Human rights and the SDGs

The 2030 Agenda for Sustainable Development²³ was adopted by all United Nations Member States in 2015. It is intended to be a transformational agenda which provides a plan of action for people, planet and prosperity. The 17 Sustainable Development Goals (SDGs) and its 169 targets are an urgent call for action by all countries. They provide a cohesive and indivisible combination of the three dimensions of sustainable development: the economic, social and environmental. At their heart, they seek to realise everyone's human rights. Stimulating action to eradicate poverty in all its forms and in doing so heal and secure the planet for future generations, leaving no one behind.

In July 2015, the First Minister pledged that Scotland would lead the way to deliver the Sustainable Development Goals expressing a desire for Scotland to “provide international leadership on reducing inequality across the globe”²⁴. Also in 2015, the Commission set out its monitoring framework for Scotland's first National Action Plan for Human Rights (SNAP)²⁵. Later in 2015, the First Minister pledged to embed human rights and the SDGs within the process of measuring national progress:

“Doing that will make Scotland a world leader. It means that we will truly – not just in words but in action - be putting human rights at the heart of how we assess our national performance as a country”²⁶.

The UN Secretary-General has now expressed grave concern that COVID-19 is undermining sustainable development, just at the time when efforts were already in need of acceleration in order to be realised. The UN Secretary-General has also noted that:

“the 2030 Agenda, underpinned by human rights, provides a comprehensive blueprint for sustainable recovery from the pandemic”²⁷.

Concluding remarks

Human rights provide a universal framework which can help to guide a government’s decision making and ensure that the actions it takes are accountable, transparent, participative and grounded in agreed upon international standards of what is deemed necessary, for a life of dignity.

The Advisory Group for Economic Recovery recommendations presented to the Scottish Government, would therefore benefit from being grounded in the government’s existing international human rights obligations.

Call for Views Questions

The remainder of this submission addresses some of the key aspects of the questions set by the Advisory Group. Where the Commission has addressed any of these issues in recent policy papers, these have been referenced where relevant rather than repeated.

Question 1

Significant macroeconomic and fiscal implications will change the economic context for the foreseeable future.

What will be the shape and form of the recovery from the crisis and what will be the implications for the future growth and structure of the economy?

Potential issues to consider;

Implications for the required level of taxation in the economy, and where this burden should fall.

The scope for new forms of taxation.

The Fiscal Framework between the Scottish and UK Government moving forward.

Human rights based approach to taxation

Within question 1 of this call for views, reference is made to taxation. Taxation is a crucial contributing component of the realisation of human rights. A human rights based approach to taxation requires governments to look at public finances in a new way. Taxation is an important tool that States can employ to comply with their international human rights obligations on both fulfilment and promotion sides.

Tax revenues are the main source of income for governments to facilitate the execution of their legal obligations to protect, respect and fulfil human rights.

In Scotland, the Scottish Parliament and Ministers have a responsibility to observe and implement international obligations, including international human rights treaties within the areas of its devolved competence. A rights-based approach to taxation would therefore require fiscal policymakers to take into account those obligations. These include the right to participation and principle of transparency, the right to equality and non-discrimination and the principle of accountability.

Right to participation and transparency

Political and public participation rights play a crucial role in the promotion of democratic governance, the rule of law, social inclusion and economic development. The right to directly and indirectly participate in public life is important in empowering individuals and groups, and is one of the core elements of human rights based approaches aimed at eliminating marginalisation. Many human rights treaties emphasise the right to participation. Article 25 of the International Covenant on Civil and Political Rights includes the right of all people to take part in the conduct of public affairs, including people living in poverty. Other international human rights instruments contain similar provisions.²⁸ Meaningful participation, and not only information, must be implemented throughout the policy cycle, from design of budgets and tax codes to allocation of expenditure, implementation and evaluation.

Human rights principles are essential components of effective and democratic government.²⁹ Transparency and accountability are key principles of a human rights based approach to policy making across all domains, and specifically in fiscal policy and public finance management. Some of the measures that can enhance transparency are: the adoption of laws ensuring the public's access to information on governmental processes, decisions and policies as well as institutional reforms on operating procedures and decision-making processes. Transparency is an important human rights principle that supports efficiency, especially in relation to both the design and greater disclosure of information over tax incentives. Accessible mechanisms for complaints and redress should also be put in place as part of both transparency and accountability principles.

Right to equality and non-discrimination

It is a key principle that the enjoyment of economic, social, cultural, civil and political rights should be secured without discrimination on any grounds. Revenue collection is a vital tool for States in redressing discrimination and ensuring equal access to human rights. The way in which revenue is raised plays an important role in the realisation of human rights. Regressive tax systems indirectly discriminate or disproportionately negatively impact the most vulnerable in society, increasing inequality. It is crucial that taxes are raised and collected in human rights-compliant ways, where those who can least afford it are not asked to pay more.

The concept of progressive realisation (in the International Covenant on Economic, Social and Cultural Rights³⁰) implies that any retrogressive measures, including on taxation, would require the most careful consideration and would need to be fully justified by reference to the totality of the rights provided for in the ICESCR.³¹ States should evaluate the differential impact of existing and proposed fiscal policies on different groups, in particular those whom historically have experienced discrimination, marginalisation or inequalities.

In addition, Scottish and UK Government efforts to promote human rights are meaningless without an adequate effort to collect the necessary funds to provide for basic public services. A State or devolved administration that does not take strong measures to combat tax abuse is not allocating the **maximum available resources**³² to the realisation of rights. Such allocation is required by international human rights law. In order to maximise the government's available resources tackling tax evasion and tax avoidance is critical. Given that tax evaders and avoiders end up paying less than taxpayers with the same or less capacity to pay, both tax evasion (illegal) and tax avoidance do not only undermine the fiscal base, but the principles of equality and non-discrimination.

The former UN Independent Expert on Extreme Poverty and Human Rights noted that tax abuse is:

'not a victimless practice; it limits resources that could be spent on reducing poverty and realizing human rights, and perpetuates vast income inequality'³³.

We know for example from 2012 research undertaken with tax inspections and the Centre for Economic and Social Rights in Spain, that a reduction of tax evasion and tax avoidance by 10% (in line with EU standards) would have resulted in the generation of 38 billion euros, exceeding the total austerity budget cuts for Spain in 2012.³⁴

Whilst there is ongoing uncertainty about the exact impact of COVID-19 on future devolved tax revenue (see Finance and Constitution Committee Inquiry Submission³⁵), it is very clear that it will be considerable. The issue of how and who we tax in Scotland has been explored before, with limited steps taken towards a more progressive system of taxation. Scotland can choose to approach COVID-19 economic recovery by creating a more progressive system that maximises available resources in line with its human rights obligations. Public and political support³⁶ for the willingness to put conditions on financial bailouts for those who are resident in tax havens for example, highlights growing political will to explore the fairness of how revenue is generated as we enter the recovery phase.

Human rights law is also clear that even in times of severe resource constraints – whether caused by a process of economic adjustment, recession or a pandemic induced economic crisis – vulnerable members of society must be protected. Therefore, fiscal policy should ensure equality, through being progressive and assisting the most disadvantaged individuals and groups in society.

Principle of accountability

The promotion of accountability for meeting obligations is continuous in a human rights based approach. Accountability means monitoring, review and oversight of what is actually going on. A human rights compliant fiscal framework requires accountability mechanisms that are both *proactive* - allowing participation at the point of design and *reactive* – allowing for aggrieved parties to raise their concerns regarding tax law and policy. Accountability also means judicial and non-judicial remedies

(within and out-with the court system) and these are only useful if people know they can use them, and have effective access to them.

Fiscal policies are perceived to be inaccessible to most people. Public participation in formulating policy - on tax and spending - contributes to a more open relationship between government and civil society and can lead to both a more balanced distribution of public resources and greater accountability.

International human rights responses relating to taxation and COVID-19

Juan Pablo Bohoslavsky, UN Independent Expert on the effects of foreign debt and human rights has urged governments to:

“seriously engage in structural reforms for redistributive justice including progressive taxation reforms, where millionaires and billionaires and large corporate conglomerates are requested to contribute to the society in a proportional measure to their fortunes”³⁷.

The Center for Economic and Social Rights in New York³⁸ has also published a “Comprehensive Response to COVID-19 Demands Redistributive Fiscal Policies” which sets out a range of fiscal policy options recommended by the Initiative for Human Rights Principles in Fiscal Policy³⁹. This is drawn from current work of the Initiative who are developing an instructive resource: Rights Principles and Guidelines in Fiscal Policy.⁴⁰

Many of their proposed options would be relevant for consideration and should be encouraged within the UK context. Whilst acknowledging that the majority of levers will not be in the gift of the Scottish Government, there are some areas where Scotland would also have devolved capacity to explore, see Box 4 below.

Box 4 Human rights based fiscal options⁴¹

1. Taxes on wealth and corporate revenues from sectors making extra profits due to the pandemic (such as the digital economy, the financial sector in general, pharmaceuticals, and insurance companies with extraordinary returns).
2. Budgetary reallocations (for example, from military and other non-priority expenditures to sectors such as health and social security), and the suspension of unnecessary tax exemptions not yet in force.
3. Coordinated funding by central banks, based on future tax reforms that eliminate preferential tax privileges, correct the weaknesses of tax collection, and make tax systems more progressive, especially through increasing income tax for top earners and through wealth taxes.
4. Effective policies against tax avoidance and evasion, which have deprived States of valuable resources that are more needed than ever; and refraining from granting benefits of any kind to corporations that do not comply with their tax duties and/or make use of tax havens⁴².
5. Countries should consider assuming a coordinated position in international negotiations on tax issues, to end the race to the bottom in corporate taxation⁴³. **This would be equally relevant in the context of Brexit.
6. Reform of restrictive fiscal rules, through escape clauses⁴⁴ and prioritisation of expenditures to respond to the emergency.

Scotland's Fiscal Framework

On Friday 29th May the Commission, in partnership with The ALLIANCE Scotland, submitted a short response to the Finance and Constitution Committee inquiry into the impact of COVID-19 on the public finances and the Fiscal Framework, this can be found [here](#)⁴⁵.

Question 3.

The crisis will impact differently on different groups in society, and on different parts of the labour market; and, has already revealed some thorny issues about relative wages across key occupations.

What will the implications of the recovery be for different groups, unemployment and on the nature of work? How is the recovery likely to impact on socio-economic inequality as a whole?

Potential issues to consider;

Addressing inequalities by geography, generation, gender, age and ethnicity.

Reflections in policy of changes in societal attitudes to the value and composition of key workers.

The role of the digital economy driving long-term changes in behaviour and the use of public services and protection of those with limited skills or access.

New investment in skills and training.

Reducing inequalities through an improved skills strategy.

Scottish Government support for the creation of high-quality jobs.

Non-discrimination and equality

As noted earlier in this submission, non-discrimination and equality are key principles of a human rights based approach. It is clear from emerging evidence⁴⁶ that the impact of the pandemic is not being felt the same by everyone.

“Covid-19 has achieved what many governments have long been able to downplay or otherwise relegate to the political margins. It shines a stark spotlight on systemic institutional shortcomings and the realities of precarious lives”⁴⁷.

It is imperative that the fiscal policies adopted by the Scottish Government as the country moves from crisis response to economic recovery, do not return to ‘normal’ if this means repeating the same mistakes that were made after the fiscal crisis of 2008/9. As warned against by Juan Pablo Bohoslavsky, UN Independent Expert on the effects of foreign debt and human rights:

“Some stakeholders promote an approach consisting in ‘saving the economy’ at any costs, including by putting the health and lives of the majority of their populations at stake. This approach is often accompanied by a lack of serious efforts to reduce inequalities. In these terms, ‘saving the economy’ means prioritising the benefit of a certain elite”.

Early analysis from a range of sources ⁴⁸ including the Scottish Government’s own analysis⁴⁹ has highlighted that people in the following categories are likely to be disproportionately impacted financially by the pandemic and in turn are restricted in their ability to realise an adequate standard of living:

- Low skilled and low earners,
- Those employed in sectors most affected and businesses with limited capital reserves,
- Those with insecure work arrangements such as zero hour contracts,
- Those with jobs that are less able or unable to work from home,
- Those who were unemployed and job seeking prior to the pandemic,
- Those who are having to take sick leave and on less generous sick pay and those unable to take paid special leave to care for relatives, and
- Those in households where all earners are impacted.

As a result of who is most commonly found in the above categories, the government anticipates that the following groups will be hardest hit financially:

- Low earners ⁵⁰
- Younger people ⁵¹
- Women ⁵²
- Minority ethnic people ⁵³
- Disabled people ⁵⁴
- Those living in more deprived areas ⁵⁵
- Lone parents ⁵⁶

When you place an intersectional lens over all of this data, it reveals most likely that women, disabled people and those of many minority ethnicities will be more likely to be low earners and most badly impacted by the pandemic.⁵⁷

When compared to previous research into the cumulative impact of austerity policy in the UK⁵⁸, it is clear that those groups who are likely to be most impacted on by the current pandemic, are for the most part those who were already struggling to realise their right to an adequate standard of living.

Understanding and tackling these structural and systemic pre-existing inequalities must be at the heart of how as a society we move forward. If there is not the genuine desire to tackle the root causes of these inequalities, much of which lies at the heart of our economics, then 'rebuilding better' will mean no more than papering over the cracks. Hard questions need to be asked about what has created such extremes in wealth inequality and all possible levers available to the Scottish Government to address these inequalities moving forward need to be examined.

Employability and skills to improve Scotland's tax base

Scotland's tax base is small, and it cannot afford for large sections of the population to become and/ or remain unemployed. Pre COVID-19, only 2.5 million of the potential 4.5 million working age adults in Scotland earned enough to pay tax, with 300,000 fewer women tax payers than

men^{59,60}. This highlights that Scotland is a low wage or no wage economy with an incredibly tight tax base⁶¹. This does not bode well when early analysis reveals that the government anticipates that the low earners will be one of the groups hardest hit by the pandemic⁶².

It is clear from the current analysis of the labour market impacts, that some employment sectors may take considerably longer than others to recover, due to the need for continued social distancing, for example tourism and the entertainment sector. It may also be the case that considerable proportions of the working age population will not be able to return to their previous employment and will require opportunities to re-train and learn new skills.

It will therefore be important as the Scottish Government develops its plans for economic recovery, that suitable investment is set out in the forthcoming Scottish budgets to facilitate the delivery of employability and re-training services that are targeted at those who require them most and aligned with the social and economic needs of Scotland post COVID-19.

What work do we value?

A further issue that the COVID-19 pandemic has shone a light on is the disproportionate perceived 'value' that has been placed on certain work. Many of Scotland's lower paid workers are currently in critical front line jobs, putting their own lives at risk, to ensure that people continue to receive the necessary social and nursing care, education, food bank provision, refuse collection etc.

In its publication, *Care fit for Carers*⁶³, IPPR stated that:

"Covid-19 has shown, once and for all, how valuable and skilled workers in the health and care sector are. No one in this sector should earn too little to live off."

In turn they have called for a pay guarantee for all health and care professionals to ensure that post COVID-19, none are paid less than the real living wage and that this is ensured through rigorous minimum income standards.

Prior to the pandemic, in-work poverty in Scotland had risen to 12.7 per cent of all working adults. This means that 56 per cent of people in poverty come from households where at least one member is employed⁶⁴.

A positive outcome moving forward from this pandemic would be the political will to re-evaluate how we view 'good quality' work, including a re-examination of the previous drive towards 'any' employment being an inherently good thing. The pandemic has highlighted a long overdue need for a national focus on what work we value and how that is reflected, as well as long standing concerns around fair pay, equal pay, the real living wage, zero hours contracts etc Properly addressing many of these issues would also support a move away from a low wage economy, providing some tax base support to the economic recovery.

Digital futures

Question 3 also proposed an exploration of the role of the digital economy in driving long-term changes in behaviour and the use of public services and protection of those with limited skills or access.

UK and Scottish Governments have been pursuing a digital transformation agenda for many years. This means that public services are now digital first, and citizens need to develop essential digital skills in order to engage. In Scotland the policy and best practice guidance for this agenda falls out of the Digital Strategy.⁶⁵

The arrival of COVID-19 has necessitated rapid discussions about the necessity of improving digital connections to enable many people to continue working from home; ensure people are able to access information about the virus and how to stay safe; enable children to stay connected to school education, secure access to all kinds of services, including online shopping for all essential deliveries including food and medicines; and connect people to prevent social isolation.

The OECD has also highlighted the potential to use digital channels creatively to provide training and re-skilling for those workers who may not be able or wish to return to the employment they had pre COVID-19⁶⁶.

As noted in relation to Question 1 – given a heavy reliance of digital technology during the pandemic, through the recovery phase and in preparation for future such events, the digital economy is likely to benefit significantly. It would therefore be appropriate to explore taxation options on wealth and corporate revenues from this sector as one which will make extra profits due to the pandemic⁶⁷.

Prior to the pandemic, however, concerns already existed about the ‘digital divide’ and the potential that a digital first strategy could further marginalise already disconnected communities and groups. In Scotland, around one in four of the adult population do not currently have the essential skills that they need in order to make the best use of digital services.⁶⁸ A number of initiatives have been created to help people develop these skills⁶⁹ but the digital skills gap is a significant and serious concern.

Those without skills are more likely to be disabled, living in social housing and from lower socio-economic groups so digital access and skills is often framed as a social justice issue.⁷⁰ The UN Special Rapporteur for Poverty addressed the issue of Digital Services in his comment on the UK in November 2018 noting that “*the impact on the human rights of the most vulnerable in the UK will be immense*”. He was significantly critical of the UK Government’s move to digital by default for public services such as benefits.

In the context of the pandemic, particular concern has been voiced about the digital exclusion for children from poorer families, where the lack of access to device or internet means they are unable to realise their right to education.⁷¹

The UN High Commission for Human Rights as also raised the issue of governments’ needing to ensure that countries’ populations have the widest possible access to digital services including the internet by taking steps to bridge digital divides, including the gender digital divide⁷².

The Scottish Government has already launched a new £5m Connecting Scotland programme, in response to the pandemic which aims to ‘connect the most vulnerable’. This funding is aimed at providing a

laptop or tablet along with internet connections, training and support to people not already online during the COVID-19 pandemic⁷³

Ensuring that both the Digital strategy and the Connecting Scotland programme are in fact bridging the digital divide as intended, it is important that their potential and actual impact are assessed. Impact Assessments are critical to ensure strategies and programmes target the right people and do not have any unintended consequences.

Impact assessments

The role and importance of impact assessments is not limited to the issue of digital divide and hence it is worth setting out in a little detail, the role that such assessments should play in the process of economic recovery and beyond.

Equality and human rights impact assessments (EQHRIAs)⁷⁴ are an important mechanism for enabling equality and human rights considerations to be embedded into the policies, practices, procedures and priorities of both government and public bodies in Scotland.

In an environment where there are financial constraints, a human rights framework can provide objective guidance which will assist balanced decision making on the use of resources. These criteria include:

- maintaining those minimum services and standards necessary to enable a dignified existence
- prioritising the most vulnerable and ensuring no direct or indirect discrimination
- limiting the extent and duration of any retrogression. This is done by identifying and using the maximum available resources for the progressive realisation of rights.

The adoption of a human rights based approach can set legal 'red lines' below which state actions must not fall, for example by ensuring the cumulative effects of policy and practice do not allow people to fall in to situations of poverty.

It also ensures there is no disproportionate impact upon the most vulnerable by requiring a reasonable balance to be struck between any such impact and the potential cost savings. In this way better outcomes and improved performance will be achieved through taking account of the rights of individuals whose interests may otherwise be overlooked.

EQHRIAs can also encourage individuals and communities to participate in decision making processes, giving them ownership of decisions and transforming institutional cultures and decision making.

The Commission recommends approaches to human rights impact assessment are further explored by the Scottish Government as an overarching or integrated framework or guiding tool for the proliferation of impact assessment methodologies.

Question 4.

There will be big changes in the form, nature and interactions between different institutions.

How will the crisis change the role and relationships between the UKG/SG/LAs, business and other institutions?

Potential issues to consider;

Discussion about the need for a new social contract.

Benefits to be gained from potential changes in the role of participatory democracy and alternative governance e.g. citizens assemblies.

Strengthening trust in Government through the economic recovery.

A New Social Contract

A number of theoretical approaches have been developed to explain how and why the concept of human rights developed. What most of these approaches have in common, is that they include the idea individuals in a society accept rules from legitimate authority in exchange for security and economic advantage⁷⁵ – in other words a social contract:

*“the most fundamental fiduciary relationship in our society is manifestly that which exists between the community (the people) and the state, its agencies and officials”.*⁷⁶

The human rights framework is designed to be a legally, politically and morally binding set of principles for governments.⁷⁷ At their heart, human rights laws are undoubtedly about the accountability of governments and public authorities. However, it is important to remember that what is being complied with is a commitment to human dignity, rather than an additional bureaucratic burden. This underpins all of human rights law and aligns strongly with the purpose and value base of all public sector organisations.

As noted in Box 1 (pg 6), Scotland is already signed up to many international human rights obligations, set out in laws, treaties and conventions, as part of the United Kingdom. One of the expectations on States when signing and ratifying such treaties and conventions, is domestic incorporation. Thus far the UK (and in turn Scotland) has only incorporated the regional European Convention on Human Rights through the Human Rights Act 1998, despite repeated calls from various UN Treaty Body Committees.⁷⁸ If the Scottish Government progresses its intention to develop a New Act of the Scottish Parliament which incorporates a range of civil, political, social, economic, cultural and environmental rights, this should in effect form the basis of a long overdue human rights based social contract for Scotland.

Participatory democracy

There is growing recognition in Scotland that participation is key to the realisation of people’s human rights. Being afforded the opportunity to participate in decisions around delivery of local services, national policy (including the budget) and legislative priorities complement rights to vote, standing for and holding elected office. It also creates opportunities to develop policies which are more innovative, appropriate and tailored to people’s needs, provided participation is representative and well-supported.

The Commission notes the creation of the independently convened Citizen’s Assembly of Scotland⁷⁹ which seeks to explore: what kind of

country Scotland is seeking to build, how best Scotland can overcome the challenges it and the world face in the 21st century⁸⁰. This approach sets a precedent for future meaningful participation of people's voices in decision making.

It is important that none of these (or other democratic discussions related to the post COVID-19 future) processes are jeopardised by the pandemic. However, as noted in relation to Question 3, the existence of the digital divide must be taken into consideration to ensure that all members of society are empowered and enabled to participate in democratic discussions. How can the Scottish Government ensure that the most disenfranchised voices e.g. those of prisoners, Scottish Gypsy Travellers, care leavers, disabled people etc are heard within all public policy and legislative initiatives which affect rights?

Participation in human rights budget scrutiny

Since 2018, the Commission has developed a programme of work aimed at increasing our own capacity and that of others with both formal and informal oversight responsibilities to undertake budget scrutiny and hold the government to account in relation to budgetary impact on human rights.⁸¹ This work has shown that the Scottish Government does not currently take a human rights based approach to budgeting, or its policy development processes and the budget is not routinely scrutinised through a rights lens. Formal and informal scrutiny is also extremely difficult due to the opaqueness of the national budget and the inability to connect resource allocation and spend once devolved to the local level.

The Commission has welcomed the Scottish Government's membership of the Open Government Partnership.⁸² The current Scottish Action Plan (2018-2020)⁸³ contains commitments in five areas including a commitment on improving financial performance and transparency. However, making use of the Open Budget Survey Index methodology⁸⁴, recently published findings from our work show that the Scottish Government scores for transparency and participation leave room for significant improvement⁸⁵.

Other recent work by the Commission exploring satisfaction levels with the participation process to develop the national budget also revealed

the difficulties various stakeholders faced in accessing transparent fiscal information and a scepticism amongst participating stakeholders that their engagement actually had a genuine impact on decision making of the budget priorities⁸⁶.

Improving transparency in all areas of government decision making will be critical if it is to strengthen trust in the government through the pandemic and beyond towards Scotland's economic recovery. Human rights based approaches can be of assistance to governments and public authorities, especially when difficult fiscal choices have to be made. By assessing the potential impact on human rights, including economic, social and cultural rights of a particular policy or legislative proposal, governments can make more informed, robust, proportionate and transparent decisions.

Question 5.

The pandemic is a shock which will provide insights and data across a range of areas.

How do we ensure that we learn from the impact of the crisis and respond accordingly?

Potential issues to consider;

Effective ways to capture data on changing behaviours and working practices to shape policy.

Timely access to accurate information and disaggregated data

In Question 4 the issue of government transparency to support the strengthening of trust in government decisions was mentioned. A large part of that transparency will come from the free flow of accurate, timely, factual information and disaggregated data as recommended by the UN Secretary-General ⁸⁷.

As with many issues covered in this briefing, a lack of data, disaggregated data in particular, is not a new issue, but one that has been further highlighted as a result of the pandemic. In order to ensure

effective human rights and equality monitoring, various UN Treaty Body Committees have repeatedly called on the UK (and Scotland) to put in place a system to better collate disaggregated data.⁸⁸ This is further supported by the call for better data disaggregation as part of the delivery of the SDGs, in order to match the ambition that “*no one should be left behind*” and “*no target should be met, unless met for all groups*.”⁸⁹ However, there continues to be a lack of available official disaggregated data, especially on intersectionality, which would provide vital information on individuals affected by multiple discrimination and allow policy and legislation to be shaped to address those.

A number of organisations⁹⁰ have already noted a range of data gaps that are emerging around COVID-19 and its impact on social, health and economic issues. In particular related to a lack of Scottish specific data (as opposed to only UK wide data).

Some surveys cannot proceed as normal due to the face-to-face nature of their collection methods. For other data, the timing lag from collection to dissemination makes it difficult to understand the extent of impact in real time which makes taking informed critical time-bound decisions for the government difficult. This is especially true of data that has to be extrapolated from UK wide data sources.

Moving forward, it will be important for the Scottish Government to address the long-standing issue of data gaps. The Commission recommend that the Scottish Government adopt a human rights based approach to data as set in a recent guidance note by the UN Office of the High Commissioner for Human Rights⁹¹. This approach sets out six basic principles for a human rights-based approach to data collection and use, namely:

- the participation of population groups, in particular the marginalized in the data collection process;
- the disaggregation of data to prevent discrimination based on sex, age, ethnicity, disability, sexual orientation or religion, which is prohibited by international human rights law;
- self-identification, without reinforcing further discrimination of these groups;

- transparency to guarantee the right to information;
- respecting the privacy of respondents and the confidentiality of their personal data; and
- accountability in data collection and use.

Human rights based indicators

Throughout the last ten weeks, there has been much discussion about the need for better indicators of society's social and economic wellbeing that more traditional measures such as GDP do not capture. Prior to the pandemic there had been a growth in discussion, driven in part by the most recent review of the National Performance Framework and Scotland's commitment to the Sustainable Development Goals (SDGs) about how we should measure national progress. The Budget Process Review Group published a report in 2017⁹² which called for better connections to be made between the budget and the outcomes that government was trying to achieve. The Commission echoed this recommendation in its recent publication on the Open Budget Survey results⁹³.

This debate has continued as Scotland's interest has grown in the idea of being a 'wellbeing economy' and subsequent questions about what that actually means and how can it be measured.

For a number of years⁹⁴ the Commission has been calling on the Scottish Government to explore the development of human rights based indicators to support the measurement of national progress. This was also included as a key recommendation (number 5) of the First Minister's Advisory Group on Human Rights Leadership⁹⁵.

Best practice explains that such indicators help to measure progress across three levels, namely: Structure, Process and Outcome. Together they address the essential aspects of human rights implementation, namely: commitment, effort and result. The focus on commitment and effort (which includes policy and resources), as opposed to only measuring result outcome, is one of the areas which make human rights indicators distinct.

Outcome indicators look backwards at results, whereas Structure and Process indicators help governments to look forward and make more progress, e.g. by removing barriers to better outcomes such as systemic discrimination as a result of law or policy, intended or unintended. Process indicators also strengthen evidence-based policymaking by assisting governments in determining whether their interventions are actually leading to improved outcomes or whether they need to be adjusted. This includes exploring budgetary connections to result outcomes - good rights based laws and policies can still result in unacceptable experiences by rights holders if they are not properly resourced.

Additional points on Call for Views process

The Importance of participation

“People need agency and voice in a crisis. This is a time when, more than ever, governments need to be open and transparent, responsive and accountable to the people they are seeking to protect. ... Securing compliance depends on building trust, and trust depends on transparency and participation.”⁹⁶

A fundamental element of taking a human rights based approach is participation. Whilst appreciating the fast moving pace of both the virus and the necessary speed of government response, it is disappointing that this most important request for views has been given such a short timescale for response.

The idea around ‘Building Back Better’ is about taking a transformational view of what kind of society and economy we wish to create. The fully considered views of all members of society is therefore critical and it is a well understood fact that two weeks is not sufficient for many of the most marginalised voices in Scotland to be collated and heard. This consultation is available via an online tool, without accessible formats, which leaves many disabled people and others with long term conditions unable to respond.⁹⁷

The Advisory Group call states that it needs as wide a range as possible of insights and knowledge to perform its role. However, by default, this call for views will not reflect all the views it could or should in this important discussion.

Advisory Group expertise

Given the First Minister’s early and vocal focus on the importance of human rights in the Scottish Government’s response to this pandemic, the Commission would like to have seen specialist human rights expertise appointed to the Advisory Group on Economic Recovery.

Whilst the Commission will, and others may, provide views on the value and importance of taking a human rights based approach to the

economic recovery process, it would have been preferable for Scotland's human rights obligations to be framed within the questions themselves.

Endnotes

1 Saiz, I, 2020, Time for a rights-based global economic stimulus to tackle COVID-19, CESR, NY

See <https://www.cesr.org/time-rights-based-global-economic-stimulus-tackle-covid-19>

2 For example see <https://www.theguardian.com/commentisfree/2020/apr/17/coronavirus-deficit-american-economy>

3 The Commission's mandate does not include equality (which is the responsibility of the Equality and Human Rights Commission). The Commission's full duties and powers are set out in the Scottish Commission for Human Rights Act 2006: http://www.legislation.gov.uk/asp/2006/16/pdfs/asp_20060016_en.pdf

4 This is explored in particular in addressing some elements of the Call for Views: Question 3.

5 UN Secretary-General Report, 'Human Rights and COVID-19: we are all in this together' see:

https://www.un.org/sites/un2.un.org/files/un_policy_brief_on_human_rights_and_covid_23_april_2020.pdf

https://www.humanrights.dk/sites/humanrights.dk/files/media/dokumenter/udgivelser/working_papers_2016/the_economics_of_human_rights_2016.pdf

https://www.humanrights.dk/sites/humanrights.dk/files/media/dokumenter/udgivelser/working_papers_2016/the_economics_of_human_rights_2016.pdf

⁸ See <https://www.ohchr.org/EN/UDHR/Pages/UDHRIndex.aspx>

⁹ See <https://www.ohchr.org/EN/ProfessionalInterest/Pages/CESCR.aspx>

¹⁰ See <https://www.ohchr.org/EN/ProfessionalInterest/Pages/CCPR.aspx>

¹¹ See <https://www.ohchr.org/EN/ProfessionalInterest/Pages/CAT.aspx>

¹² See <https://www.ohchr.org/EN/ProfessionalInterest/Pages/CERD.aspx>

¹³ See <https://www.ohchr.org/EN/ProfessionalInterest/Pages/CEDAW.aspx>

¹⁴ See <https://www.ohchr.org/EN/ProfessionalInterest/Pages/CRC.aspx>

¹⁵ See <https://www.ohchr.org/EN/HRBodies/CRPD/Pages/ConventionRightsPersonsWithDisabilities.aspx>

¹⁶ See <https://www.gov.scot/groups/national-taskforce-for-human-rights-leadership/>

¹⁷ Government is meant in its widest sense, national and local.

¹⁸ See <https://www.scottishhumanrights.com/media/1902/hrbw-collected-briefing-papers-vfinal.docx>

¹⁹ See www.scottishhumanrights.com/rights-in-practice/human-rights-laws/ and http://www.scottishhumanrights.com/media/1409/shrc_hrba_leaflet.pdf for more information

²⁰ See Reference 26 in https://www.parliament.scot/S5_Finance/General%20Documents/Budget_Report.pdf making reference to commentary by the Fraser of Allander:

<http://www.parliament.scot/parliamentarybusiness/report.aspx?r=12492&mode=pdf>

²¹ See <https://www.ohchr.org/EN/Countries/ENACARegion/Pages/GBIndex.aspx>

²² See <https://www.ohchr.org/EN/Issues/Indicators/Pages/HRIndicatorsIndex.aspx>

²³ See: <https://sustainabledevelopment.un.org/post2015/transformingourworld>

²⁴ See: <https://www.scotsman.com/news/politics/nicola-sturgeon-signs-un-pledge-global-poverty-1499599>

²⁵ See: <https://www.scottishhumanrights.com/scotlands-national-action-plan/>

²⁶ See:

https://sustainabledevelopment.un.org/content/documents/2392221_Scottish_Human_Rights_Commission.pdf

²⁷ See:

https://www.un.org/sites/un2.un.org/files/un_policy_brief_on_human_rights_and_covid_23_april_2020.pdf

28 These include the Universal Declaration of Human Rights (art. 21); the International Covenant on Economic, Social and Cultural Rights (art. 8); the International Convention on the Elimination of All Forms of Racial Discrimination (art. 5 (c)); the Convention on the Elimination of All Forms of Discrimination Against Women (arts. 7 and 8); the Convention on the Rights of the Child (art. 15); the Convention on the Rights of Persons with Disabilities (arts. 4 (3), 29, 33 (3)); the International Convention on the Protection of All Migrant Workers and Members of Their Families (arts. 41 and 42);

29 Human Rights institutions are also key to democratic governments.

30 International Covenant on Economic, Social and Cultural Rights (ICESCR)<https://www.ohchr.org/en/professionalinterest/pages/cescr.aspx>

31 ICESCR General Comment No 1 (1989)

³² This short briefing by the Center for Economic and Social Rights sets out clearly all governments' obligations to invest Maximum Available Resources in human rights, See:

https://www.cesr.org/sites/default/files/CESR_COVID_Brief_1.pdf

GOVERNMENTS' OBLIGATION TO INVEST "MAXIMUM AVAILABLE RESOURCES" IN HUMAN RIGHTS

33 Report of the Special Rapporteur on extreme poverty and human rights, Magdalena Sepúlveda Carmona. A/HRC/26/28

³⁴ https://cesr.org/sites/default/files/FACT_SHEET_SPAIN.pdf

35 See

https://www.scottishhumanrights.com/media/2034/20_05_fincom_covid_publicfinances_humanrights_vfinal.pdf

36 See <https://www.independent.co.uk/news/business/news/scotland-tax-have-ban-coronavirus-bailout-fund-a9526006.html>; <https://www.theguardian.com/politics/2020/may/21/scotland-bans-covid-19-support-firms-tax-havens>; <https://www.dailymail.co.uk/news/article-8344973/Scotland-bans-companies-based-tax-havens-using-coronavirus-relief-funding.html>; <https://www.taxjustice.net/2020/05/21/scotland-joins-wave-of-countries-blocking-tax-haven-tied-corporations-from-receiving-covid-19-bailouts-tax-justice-network-responds/>

37 See <https://www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=25793>

³⁸ A key partner in the Commission's human rights budget work project.

³⁹ See <https://derechosypoliticafiscal.org/es/>

⁴⁰ See <https://derechosypoliticafiscal.org/index.php/es/principios-iii#principio-09>

⁴¹ See <https://www.cesr.org/comprehensive-response-covid-19-demands-redistributive-fiscal-policies>

⁴² See <https://www.bloomberg.com/news/articles/2020-04-18/denmark-extends-business-aid-to-increase-spending-by-15-billion>

⁴³ See <https://www.cesr.org/sites/default/files/OCDE%20Submission%20-%20Blast%20ES.pdf>

⁴⁴ See <https://derechosypoliticafiscal.org/index.php/es/principios-iii#principio-09>

⁴⁵ See

https://www.scottishhumanrights.com/media/2034/20_05_fincom_covid_publicfinances_humanrights_vfinal.pdf

⁴⁶ <https://www.resolutionfoundation.org/publications/the-economic-effects-of-coronavirus-in-the-uk/>;
<https://fraserofallander.org/fai-publications/scottish-labour-market-trends/what-does-todays-labour-market-and-universal-credit-data-tell-us-about-the-impact-of-covid-19-on-scotland/>;
<https://fraserofallander.org/scottish-economy/emerging-indicators-of-impacts-of-covid-19-on-the-economy-and-households-in-scotland/>;
<https://fraserofallander.org/miscellaneous/the-economy-remains-on-life-support-but-its-pulse-is-still-beating-latest-real-time-indicators-of-the-scottish-economy/>

<https://fraserofallander.org/poverty/what-can-the-universal-credit-data-tell-us-about-local-impacts-in-scotland/>;
<https://fraserofallander.org/covid/what-do-the-latest-indicators-tell-us-about-the-impact-of-the-coronavirus-on-the-scottish-economy/>
<https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/114973.aspx>
<https://www.resolutionfoundation.org/publications/growing-pains-the-impact-of-leaving-education-during-a-recession-on-earnings-and-employment/>

⁴⁷ SOAS Centre for Human Rights Law, 2020, How is Covid-19 impacting Human Rights? University of London. See <https://www.soas.ac.uk/blogs/study/covid-19-human-rights/>

⁴⁸ See:

<https://www.resolutionfoundation.org/publications/the-economic-effects-of-coronavirus-in-the-uk/>;
<https://fraserofallander.org/fai-publications/scottish-labour-market-trends/what-does-todays-labour-market-and-universal-credit-data-tell-us-about-the-impact-of-covid-19-on-scotland/>;
<https://fraserofallander.org/scottish-economy/emerging-indicators-of-impacts-of-covid-19-on-the-economy-and-households-in-scotland/>;
<https://fraserofallander.org/miscellaneous/the-economy-remains-on-life-support-but-its-pulse-is-still-beating-latest-real-time-indicators-of-the-scottish-economy/>
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<https://fraserofallander.org/covid/what-do-the-latest-indicators-tell-us-about-the-impact-of-the-coronavirus-on-the-scottish-economy/>
<https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/114973.aspx>
<https://www.resolutionfoundation.org/publications/growing-pains-the-impact-of-leaving-education-during-a-recession-on-earnings-and-employment/>

⁴⁹ See <https://www.gov.scot/binaries/content/documents/govscot/publications/statistics/2020/02/additional-poverty-statistics-2020/documents/economic-impact-of-coronavirus-led-labour-market-effects-on-individuals-and-households/economic-impact-of-coronavirus-led-labour-market-effects-on-individuals-and-households/govscot%3Adocument/Covid-19%2B-%2BLabour%2BMarket%2B-%2BEconomic%2BImpact%2Bof%2BCoronavirus%2Bon%2BIndividuals%2Band%2BHouseholds%2B-%2BSummary%2Bfor%2Bpublication.docx>

⁵⁰ <https://www.gov.scot/publications/wealth-and-assets-in-scotland-2006-2018/>

⁵¹ See: ONS, Annual Population Survey, 2018.

https://abiadams.com/wp-content/uploads/2020/04/UK_Inequality_Briefing.pdf ;

<https://www.ifs.org.uk/publications/14791>

ONS, [EMP17: People in employment on zero hours contracts](#)

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<https://www.ifs.org.uk/publications/14791>

⁵² See: Scottish Household Survey, 2018;

ONS, Annual Population Survey, January - December 2019.

ONS, Annual Population Survey, January - December 2019.

ONS, Annual Survey of Hours and Earnings, 2019.

<https://www.tuc.org.uk/research-analysis/reports/sick-pay-all>

https://www.scotlandscensus.gov.uk/documents/analytical_reports/HH%20report.pdf

- ⁵³ See: ONS, Annual Population Survey.
 ONS, Annual Population Survey, Oct 2018 – Sept 2019.
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- ⁵⁴ See: <https://www.gov.scot/publications/poverty-income-inequality-scotland-2016-19/>
<https://www.ons.gov.uk/employmentandlabourmarket/peopleinwork/earningsandworkinghours/adhocs/008588averagehourlypaybysexanddisabilitystatusukapril2013todecember2017>
<https://www.gov.scot/publications/disabled-people-labour-market-scotland-2018/>
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https://www.scotlandscensus.gov.uk/documents/analytical_reports/HH%20report.pdf
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https://www.scotlandscensus.gov.uk/documents/analytical_reports/HH%20report.pdf
- ⁵⁷ See <https://www.gov.scot/binaries/content/documents/govscot/publications/statistics/2020/02/additional-poverty-statistics-2020/documents/economic-impact-of-coronavirus-led-labour-market-effects-on-individuals-and-households/economic-impact-of-coronavirus-led-labour-market-effects-on-individuals-and-households/govscot%3Adocument/Covid-19%2B-%2BLabour%2BMarket%2B-%2BEconomic%2BImpact%2Bof%2BCoronavirus%2Bon%2BIndividuals%2Band%2BHouseholds%2B-%2BSummary%2Bfor%2Bpublication.docx>
- ⁵⁸ <https://www.equalityhumanrights.com/en/publication-download/research-report-94-cumulative-impact-assessment>
- ⁵⁹ O'Hagan, A, Dec 2018, How does austerity impact women's human rights? See <https://wbg.org.uk/wp-content/uploads/2018/12/Angela-OHagan-remarks-4-December-2018.pdf>
- ⁶⁰ Two million workers are earning less than 12,000 per year or not earning from waged income at all.
- ⁶¹ See <https://wbg.org.uk/wp-content/uploads/2018/12/Angela-OHagan-remarks-4-December-2018.pdf>
- ⁶² See <https://www.gov.scot/publications/wealth-and-assets-in-scotland-2006-2018/>
- ⁶³ See https://www.ippr.org/files/2020-04/1587632465_care-fit-for-carers-april20.pdf
- ⁶⁴ See <https://www.jrf.org.uk/report/uk-poverty-2019-20-work>
- ⁶⁵ <https://www.gov.scot/policies/digital/>
- ⁶⁶ See <http://www.oecd.org/coronavirus/policy-responses/public-employment-services-in-the-frontline-for-employees-jobseekers-and-employers-c986ff92/>
- ⁶⁷ See <https://www.cesr.org/comprehensive-response-covid-19-demands-redistributive-fiscal-policies>
- ⁶⁸ <https://www.lloydsbank.com/banking-with-us/whats-happening/consumer-digital-index.asp>
- ⁶⁹ See for example the digital participation charter: <https://digitalparticipation.scot/>
- ⁷⁰ https://d1ssu070pg2v9i.cloudfront.net/pex/carnegie_uk_trust/2019/02/21143338/LOW-RES-3999-CUKT-Switched-On-Report-ONLINE.pdf
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⁷² See https://www.ohchr.org/Documents/Events/COVID-19_Guidance.pdf

⁷³ See <https://www.gov.scot/news/getting-people-online/>

⁷⁴ See <http://eqhria.scottishhumanrights.com/>

⁷⁵ https://en.wikipedia.org/wiki/John_Rawls

⁷⁶ https://en.wikipedia.org/wiki/Philosophy_of_human_rights#cite_note-zogvf-12

⁷⁷ See <https://gsdrc.org/topic-guides/human-rights/human-rights-legal-framework/>

A distinction must be made between legally binding treaties, covenants, statutes, protocols and conventions, and political statements such as declarations and principles. The UN human rights system also involves a series of organs and institutions designed to promote these rights, including treaty monitoring bodies and special mechanisms.

⁷⁸ UPR 2017

<https://lib.ohchr.org/HRBodies/UPR/Documents/Session27/GB/MatriceRecommendationsUK.docx>

ICCPR 2015

https://tbinternet.ohchr.org/_layouts/treatybodyexternal/Download.aspx?symbolNo=CCPR/C/GBR/CO/7&Lang=En

ICESCR 2016

https://tbinternet.ohchr.org/_layouts/treatybodyexternal/Download.aspx?symbolNo=E/C.12/GBR/CO/6&Lang=En

CAT 2019

https://tbinternet.ohchr.org/_layouts/treatybodyexternal/Download.aspx?symbolNo=CAT/C/GBR/CO/6&Lang=En

ICERD 2016

https://tbinternet.ohchr.org/_layouts/treatybodyexternal/Download.aspx?symbolNo=CERD/C/GBR/CO/21-23&Lang=En

CRC 2016

https://tbinternet.ohchr.org/_layouts/treatybodyexternal/Download.aspx?symbolNo=CRC/C/GBR/CO/5&Lang=En

CEDAW 2019

https://tbinternet.ohchr.org/_layouts/treatybodyexternal/Download.aspx?symbolNo=CEDAW/C/GBR/CO/8&Lang=En

CRPD 2017

https://tbinternet.ohchr.org/_layouts/treatybodyexternal/Download.aspx?symbolNo=CRPD/C/GBR/CO/1&Lang=En

⁷⁹ <https://www.gov.scot/news/citizens-assembly-of-scotland/>

⁸⁰ This includes those arising from Brexit; and what further work should be carried out to give the people of Scotland the information needed to make informed choices about the future of the country

⁸¹ See <http://www.scottishhumanrights.com/economic-social-cultural-rights/human-rights-budget-work/>

⁸² This is a multilateral initiative, aimed at securing concrete commitments from national and subnational governments to promote open government, empower citizens, corruption, and harness new technologies to strengthen governance.

⁸³ <https://www.gov.scot/publications/scotlands-open-government-action-plan-2018-20/>

⁸⁴ <https://www.internationalbudget.org/open-budget-survey/>

⁸⁵ See <https://www.scottishhumanrights.com/media/2014/scotland-2019-obi-report-vfinal.pdf>

https://www.scottishhumanrights.com/media/2024/20_05_obi-report-msp-letter_vfinal.pdf

⁸⁶ See <http://www.scottishhumanrights.com/economic-social-cultural-rights/human-rights-budget-work/>

⁸⁷ See

https://www.un.org/sites/un2.un.org/files/un_policy_brief_on_human_rights_and_covid_23_april_2020.pdf

⁸⁸ ICESCR 2016

https://tbinternet.ohchr.org/_layouts/treatybodyexternal/Download.aspx?symbolno=E/C.12/GBR/CO/6&Lang=En

CAT 2019

https://tbinternet.ohchr.org/_layouts/treatybodyexternal/Download.aspx?symbolno=CAT/C/GBR/CO/6&Lang=En

ICERD 2016

https://tbinternet.ohchr.org/_layouts/treatybodyexternal/Download.aspx?symbolno=CERD/C/GBR/CO/21-23&Lang=En

CRC 2016

https://tbinternet.ohchr.org/_layouts/treatybodyexternal/Download.aspx?symbolno=CRC/C/GBR/CO/5&Lang=En

CEDAW 2019

https://tbinternet.ohchr.org/_layouts/treatybodyexternal/Download.aspx?symbolno=CEDAW/C/GBR/CO/8&Lang=En

CRPD 2017

https://tbinternet.ohchr.org/_layouts/treatybodyexternal/Download.aspx?symbolno=CRPD/C/GBR/CO/1&Lang=En

⁸⁹ See: <http://www.undatarevolution.org/report/>

<https://www.ohchr.org/Documents/Issues/HRIndicators/DataDisaggregation.pdf>

⁹⁰ For example see: See

<https://www.gov.scot/binaries/content/documents/govscot/publications/statistics/2020/02/additional-poverty-statistics-2020/documents/economic-impact-of-coronavirus-led-labour-market-effects-on-individuals-and-households/economic-impact-of-coronavirus-led-labour-market-effects-on-individuals-and-households/govscot%3Adocument/Covid-19%2B-%2BLabour%2BMarket%2B-%2BEconomic%2BImpact%2Bof%2BCoronavirus%2Bon%2BIndividuals%2Band%2BHouseholds%2B-%2BSummary%2Bfor%2Bpublication.docx>

<https://fraserofallander.org/scottish-economy/emerging-indicators-of-impacts-of-covid-19-on-the-economy-and-households-in-scotland/>

<https://fraserofallander.org/covid/>

<https://www.caledonianblogs.net/wise/2020/04/24/inequalities-in-a-crisis-reinforce-the-need-for-a-gendered-lens-in-policy-making/>

⁹¹ <https://www.ohchr.org/Documents/Issues/HRIndicators/GuidanceNoteonApproachtoData.pdf>

⁹² See <https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/100930.aspx>

⁹³ See <https://www.scottishhumanrights.com/media/2014/scotland-2019-obi-report-vfinal.pdf>

https://www.scottishhumanrights.com/media/2024/20_05_obi-report-msp-letter_vfinal.pdf

⁹⁴ See <https://www.scottishhumanrights.com/media/1761/submission-to-ehric-re-npf-230418.docx>

<https://www.scottishhumanrights.com/news/commission-welcomes-international-experts-to-explore-a-rights-based-approach-to-the-national-performance-framework/>

⁹⁵ See <https://humanrightsleadership.scot/wp-content/uploads/2018/12/First-Ministers-Advisory-Group-on-Human-Rights-Leadership-Final-report-for-publication.pdf>

⁹⁶ UN Secretary-General Report, 'Human Rights and COVID-19: we are all in this together' see:

https://www.un.org/sites/un2.un.org/files/un_policy_brief_on_human_rights_and_covid_23_april_2020.pdf

⁹⁷ ALLIANCE Briefing On COVID 19 A Framework For Decision Making, see: <https://www.alliance-scotland.org.uk/blog/resources/alliance-briefing-on-covid-19-a-framework-for-decision-making-and-further-information/alliance-briefing-on-covid-19-a-framework-for-decision-making-2/>