



Human Rights Budget Work : What, Why, How?

Briefing Paper 7: Human Rights and Taxation

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“Tax policy is where the action really is in terms of setting priorities. Tax policies reflect better than all of the ministerial statements and white papers the real priorities of a government. We can see clearly the activities that it chooses to incentivize those that it opts to disincentivize, the groups that it decides to privilege, and the groups that it decides to ignore or even penalise. It makes no sense to say that human rights policies will be made by the human rights people, while tax policies will be made by the Finance Departments of the world, and the two will not interact”.

Philip Alston¹

1. About this document

Welcome to the latest addition to the “what, why and how” of using human rights to create and scrutinise Scotland’s national budget. This briefing focuses on the role of taxation in human rights budget work. A glossary of terms is provided in appendix 1.

2. What is the national budget?

The national budget is the blueprint for how any government invests in its priorities and is its most important tool for managing the economy. The national budget should include:

- how much money government intends to raise (*revenue*);
- who and/or where the money comes from (*sources*);
- how money will be allocated (*allocation*); and
- how money has been spent (*expenditure*).

3. Why are human rights relevant to the budget?

All governments must *respect, protect, and fulfil* human rights. The way they raise, allocate and spend money plays a key role in this. You cannot guarantee the right to vote if you do not have an effective electoral system and you cannot guarantee the right to a habitable, accessible, affordable and secure home without a well-regulated housing sector.

Understanding how a government manages public money also helps to sort the reality from the rhetoric about its commitment to rights. If the government has an obligation to do something specific, then it must be reflected in the budget; it is not just something “nice to consider.” In line with human rights treaties, it is a legal obligation that binds all governments, regardless of who is in power.

Human rights budgeting recognises that budgetary decisions can have materially different outcomes for different groups. Government budgets are not always sensitive to this. In particular, the contributions that households, individuals (especially women²) and communities make to the economy—by caring for people for example—are not always recognised because they are not bought and sold through the market. For this reason, it is not uncommon for budgets to reinforce systematic inequalities between groups—in particular between men and women—and miss out on opportunities to use public financing to improve the position of disadvantaged and marginalised groups.

Good rights-based laws and policies can still result in unacceptable experiences of rights holders if they are not properly resourced. Taking human rights standards into account when developing the budget, is not a magic bullet. It can, however, help us to ask the right questions to support much more effective, transparent, fair, and accountable use of national resources.

4. What are human rights obligations?

Under the International Covenant on Economic, Social and Cultural Rights (ICESCR), to which the UK is a signatory and Scotland intends to incorporate, States (Governments) have the obligation to take steps towards the goal of the full realisation of all economic, social, and cultural rights.

These steps should *progressively realise* people’s rights whilst:

- ensuring the delivery of the “minimum essential levels” or a “*minimum core*” of each right.
 - increasing the availability, accessibility, acceptability and quality of goods and services.
 - reducing inequality as soon as possible, and
 - preventing the introduction of deliberate *retrogressive measures*.
- Governments must fully justify the adoption of policies that decrease people’s enjoyment of a right.

In order to take these steps, States must use the ***maximum of their available resources***, which includes revenue raised through ***taxation***.

Steps taken by the government should also:

- ensure the *active participation* of rights holders.
- respect the principles of *transparency, accountability, and non-discrimination*, and
- fulfil an obligation to provide *effective remedies* if things go wrong.

This means that the whole budget process must be open and accessible to the public and these principles should guide the process of deciding how resources are generated, allocated and spent.

- **Briefing Papers 5 and 6³ in this series provide more information about human rights principles and standards.**

5. Why are human rights relevant to taxation?

Taxation is a crucial contributor to the realisation of human rights. To prevent or mitigate many key social issues such as poverty, health inequalities or homelessness, a wide range of measures may be adopted, and such measures are important. However, ultimately, a State’s taxation policy may be even more important.

The Centre for Economic and Social Rights sets out the value of explicitly placing human rights at the centre of our analysis of fiscal policy, by way of putting people at the core purpose of fiscal policy decisions. They refer to this

as the four “Rs” of fiscal policy: revenue; redistribution; re-pricing; and representation⁴. Looking at fiscal policy through this lens, allows us to frame the realisation of rights people’s human rights as a core aim for the development of fairer taxation.

How, when, what and who is taxed; the degree to which this is done fairly and transparently; what is incentivised/ dis-incentivised through taxation; and the level of focus on tackling tax avoidance and evasion, all effect the re-distributional impact of taxation and how much financial resource a State has available to it to progressively realise rights.

Taxation policy can help States to comply with their international human rights obligations, but a human rights based approach to taxation requires governments to manage public finances in a new way. In Scotland, the Scottish Parliament and Scottish Government 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 therefore requires fiscal policymakers to consider human rights standards when designing and implementing taxation. This includes focusing on the process of ‘how’ a taxation framework and policy is developed, namely through the principles of participation, transparency, equality and non-discrimination and accountability.

6. 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 both 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 treaties and declarations contain similar provisions.⁵

Fiscal policies are perceived to be inaccessible to most people. Meaningful participation, as well as accessible information, implemented throughout the policy cycle, from design of budgets and tax codes to allocation of expenditure, implementation, and evaluation, can help improve this accessibility.

Human rights principles are essential components of effective and democratic government.⁶ Transparency is a key principle of a human rights based approach to all policy making, and specifically in fiscal policy and public finance management. It supports efficiency, especially in relation to both the design and greater disclosure of information over tax incentives. Clarity over this type of fiscal information helps us to better understand a government's intentions regarding fairness, fiscal justice and how they value the redistributive potential of taxation.

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.

7. 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 to ensure it has the resources necessary to redress discrimination and ensure equal access to human rights. The way in which revenue is raised also plays a vital 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 Rights⁷ (ICESCR)) 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.⁸ Before, during and after policy making and its

implementation, States should evaluate the differential impact of existing and proposed fiscal policies on different groups, in particular those who historically have experienced discrimination, marginalisation or inequalities.

Moreover, human rights law is clear that even in times of severe resource constraints – whether caused by a process of economic adjustment or recession – vulnerable members of society must be protected. Therefore, fiscal policy should always ensure equality, through being progressive and securing resource to assist the most disadvantaged individuals and groups in society.

8. Principle of accountability

Accountability means monitoring, review, and oversight of what is actually going on. The promotion of accountability for meeting obligations is continuous in a human rights based approach. A human rights compliant fiscal framework requires accountability mechanisms that are both *proactive* – ensuring participation at the point of design, and *reactive* – ensuring aggrieved parties can raise their concerns regarding tax law and policy. Accountability also means judicial and non-judicial remedies (within and outwith the court system), however these are only useful if people know they can use them and have effective access.

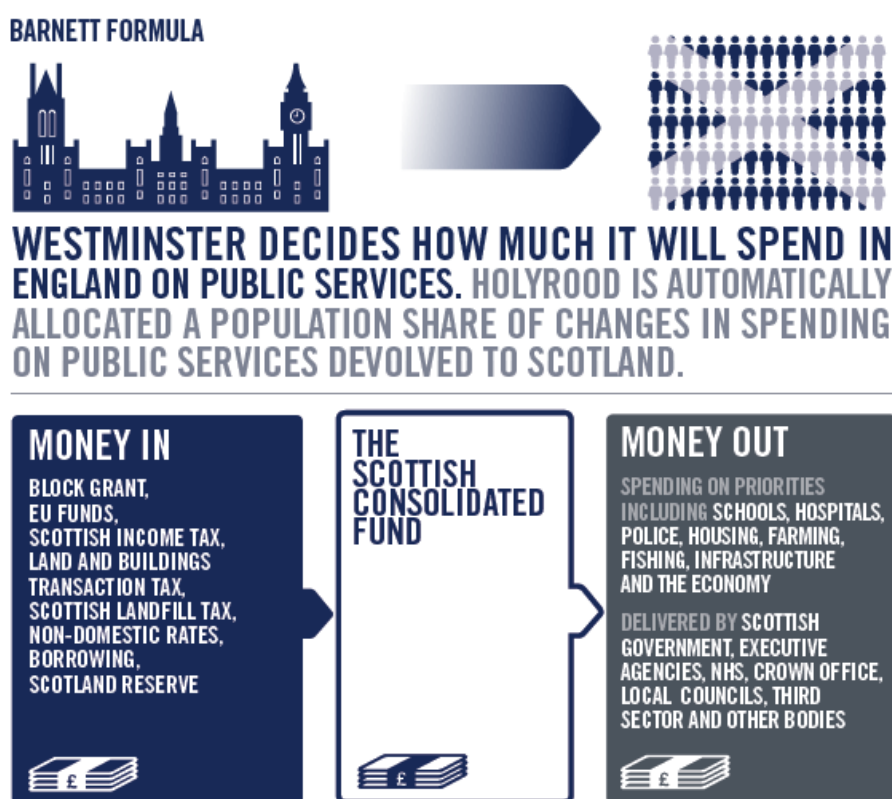
9. Resource generation in Scotland

In Scotland, the annual budget runs from 1 April until 31 March, with annual spending amounting to over £50 billion. Devolution allows the Scottish Parliament and Scottish Government to decide how much money to spend on different policy areas, including education, health, social care, policing, certain social security benefits, the economy, climate change and the environment (see Figure 1 below). The UK Government is responsible for other areas of spending on areas that are reserved, including immigration, certain social security benefits, foreign policy, and defence.

Funding for the Scottish budget has two key sources: the Scottish Block Grant (annual funding from the UK Government); and devolved tax revenues. The level of block grant is dependent on the level of public spending on equivalent public services in England, with a population share in Scotland allocated via the ‘Barnett formula.’ This is added to baseline funding to give the revised

Scottish Block Grant for each year. Devolved tax income raised in Scotland is then added to this to fund spending on devolved public services in Scotland.

Figure 1: Scotland's finances⁹



Rules that govern this process are set out in the UK Government's Statement of Funding Policy and in the Fiscal Framework. The Fiscal Framework (which is currently under review) is an agreement between the Scottish and UK governments, which sets out how Scotland must manage its funding. It sets out limitations on borrowing powers and on the use of financial reserves to transfer funding between fiscal years. The agreement also sets out how 'Block Grant Adjustments' can be made to account for the devolution of certain tax and social security powers.

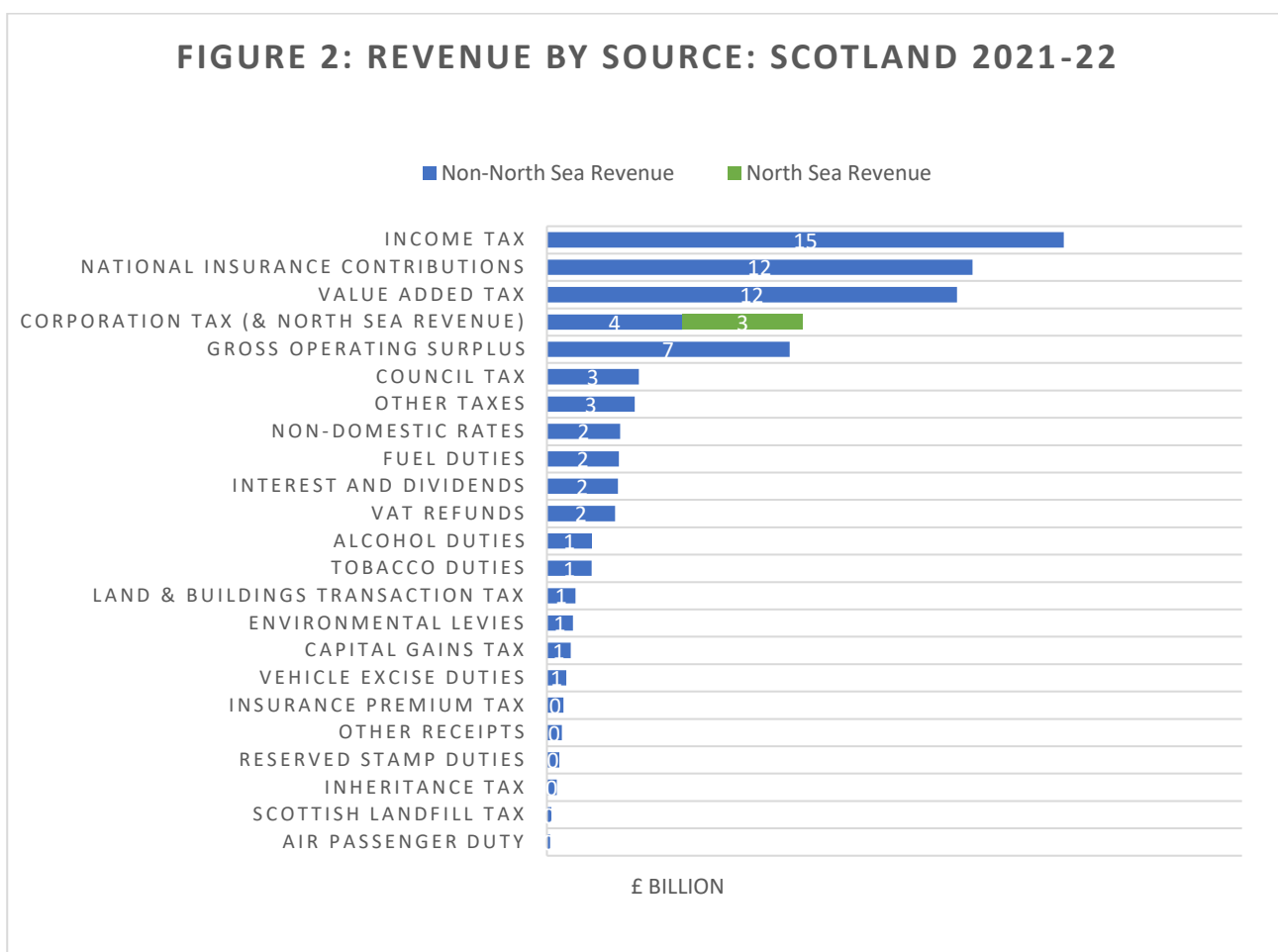
Prior to devolution, the majority of the Scottish budget was derived via the Block Grant (with a small proportion via non-domestic rates). Revisions to the Scotland Acts of 2012 and 2016 now mean that approximately 45% of Scotland's current budget (2023-24) is derived from Scottish taxes¹⁰.

Currently, the Scottish Parliament has a range of tax raising powers¹¹. This includes the power to set the rates and bands of income tax paid by Scottish taxpayers on non-savings and non-dividend income¹². The Scottish

Government have used these powers to amend Scottish income tax policy, which now differs from the income tax policy in place in the rest of the UK¹³. Three further taxes are also fully devolved and are set by the Scottish Parliament, namely:

- Non-Domestic Rates (NDR): a tax paid on non-residential property¹⁴.
- Land and Buildings Transaction Tax (LBTT): a tax payable on land and property transactions in Scotland over a certain value¹⁵.
- Scottish Landfill Tax (SLfT): a tax on the disposal of waste to landfill¹⁶.

Figure 2 below highlights the full range of revenues by source in Scotland.



Source: [Government Expenditure & Revenue Scotland \(GERS\) 2021-22](#)¹⁷

10. Applying human rights norms in the context of fiscal policy

As noted in Section 4, human rights norms place obligations on governments, to take concrete steps to ensure that people's rights are progressively realised using the *maximum of their available resources*. This has clear implications for a government's fiscal policy decisions.

Fundamentally, governments have an obligation to raise sufficient resources to guarantee people's rights. They need to raise money to fund the necessary infrastructure, goods and services that will ensure everyone has access to, amongst other things: quality healthcare, schools, social security provisions, social housing, clothes, food, and clean water. However, how this money is raised and from whom, must be fair, progressive, and based on the principle of ability to pay. It should make an active contribution to redressing persistent and structural inequalities and the system should have the appropriate checks and balances to ensure it is not abused.

a. Increasing progressivity of the tax system

Efforts and focus should be directed at engaging with a progressive tax system in which tax is viewed less as a political choice but, rather, the legal obligation that it is, to ensure public funds are of the required level to finance essential services, policies, and programmes for the fulfilment of people's rights.

Taxation is an indispensable policy instrument to mobilise additional resources without necessarily needing to sacrifice spending priorities. Starting from the assumption that it is not possible to increase the size of the budget undermines Scotland's commitment to human rights fulfilment. It also suggests limitations in the appraisal of tax policy options that could increase revenue.

Whilst acknowledging the limitations created by devolved and reserved policy, the Scottish Government could be bolder in using the taxation choices that are available to it. The Scottish Human Rights Commission has previously documented¹⁸ that Scotland does not currently use the full extent of its taxation powers to generate resource in line with its human rights obligations. Much domestic expertise has been developed on the taxation options available to Scotland in recent years by the likes of the Fraser of Allander

Institute¹⁹, CPAG²⁰, the Institute for Public Policy²¹ and Landman Economics (on behalf of the STUC)²², amongst others.

Proposals include exploring the potential offered by:

- further amendments to income tax,
- reforming Scottish property taxes,
- excluding tax avoiders from government bailouts,
- leveraging tax as a tool for behavioural change e.g., carbon emissions,
- land tax and increasing the Scottish landfill tax, and
- introducing new taxes, such as a local wealth tax.

The 2022 review of taxation by Landman Economics concluded that a number of reforms to the tax system at the point of publication (December 2022) could be introduced as early as April 2023, raising around £1.3 billion of additional revenue per year. A further package of reforms (if legislated for in 2023) could raise an additional £2 billion per year (£3.3 billion in total), if in place by April 2026.²³

This is an area where policy needs to be far more proactive. Exploring these options with taxation experts through a human rights lens would give the Scottish Government a timely opportunity to focus on both the benefits of taking a human rights based approach to taxation and a thorough analysis of the taxation options that are fully within its remit. It is disappointing, therefore, that the Scottish Government's Tax Advisory Group²⁴ created in June 2023 to feed into both the Scottish Budget 2024/25 and the tax strategy over the longer-term on tax strategy, has not engaged with any human rights expertise.

b. Impact assessment of fiscal policy

Tax revenues are a key source of income for governments to be able to execute their legal obligations to protect, respect and fulfil human rights. Therefore, human rights impact assessments of key fiscal decisions, including those around taxation are of critical importance.

This is supported by the work of the former UN Independent Expert on foreign debt and human rights²⁵ who explored this particular work when developing

his [Guiding Principles for Human Rights Impact Assessments for Economic Reform Policies](#).²⁶ The aim of these Guiding Principles is to provide States with effective and practical guidance and tools for assessing economic reform policies on the basis of existing human rights standards.

*Based on the existing human rights obligations and responsibilities of States and other actors, the guiding principles underline the importance of systematically assessing the impact of economic reforms on the enjoyment of all human rights before decisions are taken to implement such reforms, as well as during and after their implementation. Economic policymaking must be anchored in and guided by substantive and procedural human rights standards, and human rights impact assessments are a crucial process that enables States and other actors to ensure that economic reforms advance, rather than hinder, the enjoyment of human rights by all.*²⁷

The Scottish Human Rights Commission has previously strongly advised the Scottish Government to review all of the guiding principles with a view to informing both the content and process of further developing or amending [Scotland's tax policy framework](#)²⁸.

c. Tax abuse

Scottish and UK Government efforts to promote human rights are meaningless without adequate efforts 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 to the realisation of rights. Such allocation is required by international human rights law.

Given that tax evaders and avoiders pay less than taxpayers with the same or less capacity to pay, both tax evasion (illegal) and tax avoidance 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](#)²⁹ 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'.³⁰

We know, for example, from [2012 research³¹](#) undertaken with tax inspectors 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 country's total austerity budget cuts that year.

11. Why is human rights budget work important for Scotland now?

In 2014 the Scottish Government made a commitment to explore human rights budgeting, although with limited action at the time. However, since 2017 several key activities have functioned as a catalyst for developing human rights budgeting:

- [The Budget Process Review Group³²](#);
- [Scottish Human Rights Commission EU funded project on human rights budget work³³](#);
- [Scottish Parliament's Equality and Human Rights Committee Inquiry into Human Rights³⁴](#);
- Increased remit of the Equality Budget Advisory Group to include human rights budgeting – [Equality and Human Rights Budget Advisory Group³⁵](#);
- [Scotland's National Performance Framework³⁶](#) and the forthcoming review of the National Outcomes (and potential to connect to the budget);
- Scottish Government Open Government Action Plans [2018-20³⁷](#) and [2021-2025³⁸](#) with a focus on participation and fiscal transparency;
- [First Ministers Advisory Group on Human Rights Leadership³⁹](#) and its [Recommendations⁴⁰](#);
- [National Taskforce for Human Rights: Leadership Report \(2021\)⁴¹](#);
- Equality, Human Rights and Civil Justice Committee Fellowship and report on [Human rights budgeting⁴²](#);
- Increased engagement by Scottish Parliament Committees [during pre-budget scrutiny⁴³](#) with the principles of human rights budgeting;
- [Scotland's revised Framework for Tax \(2021\)](#)
- Scottish Exchequer [fiscal transparency project: 2021 to 2025⁴⁴](#)
- New [Human Rights Bill for Scotland⁴⁵](#)

There is renewed interest in budget scrutiny in Scotland because of increased fiscal powers and responsibilities devolved to the Scottish Government through the Scotland Acts 2012⁴⁶ and 2016⁴⁷. There is also a commitment to ensuring that Brexit does not harm current human rights protections and that we remain in step with future advances in EU human rights, as well as growing interest in furthering economic, social, cultural and environmental rights⁴⁸ and the promise of new Human Rights legislation which will incorporate a range of international treaties into Scots law.

If the Scottish Government uses its human rights obligations as a framework for its Programme for Government, policy (including taxation policy) and budgets can be based on the progressive realisation of human rights. This will make Scotland fairer, more transparent, and accountable for its decisions on revenue generation, allocation and spend, and much more likely that those decisions will get it right for the most vulnerable and marginalised.

- **Briefing Paper 2⁴⁹ provides more information about the Scottish context for human rights budget work.**

12.The HRBW series

The briefing papers in this series⁵⁰ are:

- 1: Human Rights Budget Work
- 2: Human Rights Budget Work in Scotland: Why Here, Why Now
- 3: Human Rights Budgeting
- 4: Human Rights Budget Scrutiny
- 5: Human Rights Standards and the Budget
- 6: Budget Process and Human Rights Principles
- 7: Human Rights and Taxation

A collected set of all briefing papers is also available [here](#)⁵¹.

13.About the HRBW Project

Following a short-term grant from the European Union in 2018, the Scottish Human Rights Commission began a [programme of ongoing work](#)⁵² to better

understand and support wider scrutiny of public spending decisions including budget through a human rights lens. The work has so far:

- developed three process indicators to support scrutiny of national and local council budget processes;
- organised [capacity building activities](#)⁵³ on human rights [budget scrutiny](#).⁵⁴
- engaged in scrutiny of [national tax reform](#).⁵⁵
- and produced Briefings 1-6 in this publication series on the “What, Why, How of Human Rights Budget Work”.

The Commission also cooperates with academia on a collaborative PhD on Minimum core obligations in Scotland.

This programme is supported by a Human Rights Budgeting Working Group which drives and supports this work programme. Members of this group include:

- [Dr. Alison Hosie](#), Research Officer, Scottish Human Rights Commission
- [Allison Corkery](#), Director of Strategy and Learning, The Center for Economic and Social Rights
- [Prof. Angela O’Hagan](#), Senior Lecturer in Social and Public Policy, Glasgow Caledonian University & Independent Chair of the Equality Budget Advisory Group
- [Lucy Mulvagh](#), Director of Policy, Research and Impact, the Health and Social Care Alliance Scotland (the ALLIANCE)
- [Prof. Jo Ferrie](#), Senior Lecturer at the School of Social and Political Sciences, University of Glasgow

14.Contact

We welcome enquiries about human rights budget work. To discuss, or for more information, please contact:

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15. Appendix 1: Glossary of Terms

Allocation

The amount of money a government sets aside to put towards a project, or programme.

Accountability

Human rights laws create legal duties on governments and public bodies. If governments and public bodies fail to protect human rights, there should be effective and fair ways for people to challenge this, for example through the courts.

Civil and political rights

Rights which protect our freedoms, such as right to life, right to liberty, freedom of expression, freedom of belief, freedom of association.

Economic, social and cultural rights

Rights to those “goods” which we need to live in dignity, for example rights to health, housing, food, social security.

ESC/ESCR

This is shorthand for Economic, Social and Cultural Rights.

General Comments

These are comments developed by the committees in charge of monitoring the different UN human rights treaties. They tell us how we should understand and interpret human rights.

ICESCR

This is shorthand for the International Covenant on Economic, Social and Cultural Rights. This is a UN treaty which sets out the economic, social and cultural rights we have.

Maximum of available resources

The idea that a country spends as much of its budget as it can on making rights real. This includes ensuring:

- existing resources are used effectively and without discrimination.

- efforts to generate additional resources are adequate and equitable.
- Resources are not only financial, but also human, natural, technological, etc.

Minimum Core

A duty exists on states to ensure the satisfaction of “**minimum essential levels**” of each right, regardless of their level of economic development.

These are usually taken to mean protection from starvation, free primary education, healthcare in emergencies and basic housing. Governments should make sure that people have these at all times. (General Comments help to identify what a minimum core should be for each right).

Non-discrimination

The idea that you cannot treat someone differently based on a “prohibited ground” unless justification is **reasonable** and **objective**.

- Treaties list prohibited grounds, but these are **not exhaustive**.
- The state has an obligation to eliminate **de jure** discrimination by abolishing “**without delay**” any discriminatory laws, regulations, and practices.
- **De facto** discrimination, occurring because of the unequal enjoyment of rights, should be ended “**as speedily as possible**”.
- Affirmative action or positive measures may be needed to end de facto discrimination.

Non-retrogression

The idea that things should get better, not worse; governments should not take decisions which they know will create setbacks in making rights real.

States must “fully” justify the adoption of policies that decrease people’s enjoyment of a right. Must be:

- Temporary,
- Necessary and proportionate (other options more detrimental),
- Not discriminatory and mitigate inequalities,
- Ensure the protection of minimum core content of rights,
- Considers all other options, including financial alternatives.

Obligation to take steps

Governments have duties to take action to ensure they are complying with their duties towards human rights. Steps taken can be:

- legislative,
- judicial,
- administrative,
- financial,
- educational, and
- social

Process principles

- Steps should be taken in such a way that facilitates the **active participation** of rights holders.
- “Steps taken” should respect the principles of **transparency, accountability, and non-discrimination**.
- The state also has an obligation to provide **effective remedies**, including administrative and judicial ones.

Progressive realisation

The idea that some rights can be made real over time rather than immediately; the United Nations recognises that in some cases it is not possible for governments to ensure that everyone gets their economic, social and cultural rights straightaway. However, governments still have to do all they can.

Respect, Protect, Fulfil

This is a way of describing the different types of duties which governments have towards people’s human rights:

- Respect means that governments must not act in a way that violates people’s human rights E.g., Forced evictions conducted by the state.
- Protect means that governments must protect people’s rights from being violated by the actions of others, E.g. Failing to regulate private housing market.
- Fulfil means that governments must take positive steps to ensure that people’s rights are real. E.g. taking appropriate **legislative, administrative, budgetary, judicial, and other measures** to:
 - **Facilitate**: access to right (e.g., through infrastructure, goods, and services)
 - **Promote**: rights and how to claim them.
 - **Provide**: when people, for reasons beyond their control, are unable to necessary to realise rights, the state may be obligated to provide it (e.g., through infrastructure, goods, and services).

16. Endnotes

- ¹ Alston, p. (2015) Tax Policy is Human Rights Policy: The Irish Debate
https://www.ohchr.org/Documents/Issues/EPoverty/Alston-Tax_policy.docx
- ² See the work of the Scottish Women’s Budget Group - [Scottish Women's Budget Group | Publications \(swbg.org.uk\)](https://www.swbg.org.uk)
- ³ See <https://www.scottishhumanrights.com/projects-and-programmes/human-rights-budget-work/> for copies of these briefing paper.
- ⁴ See https://www.cesr.org/sites/default/files/2022/Taxes_Budgets_and_Human_Rights.pdf
- ⁵ 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);
- ⁶ Human Rights institutions, such as the Scottish Human Rights Commission, are also key to democratic governments.
- ⁷ International Covenant on Economic, Social and Cultural Rights (ICESCR)
<https://www.ohchr.org/en/professionalinterest/pages/cescr.aspx>
- ⁸ ICESCR General Comment No 1 (1989)
- ⁹ See [Scotland's finances 2019-2020: key facts and figures - gov.scot \(www.gov.scot\)](https://www.gov.scot)
- ¹⁰ See [A first glance - Scottish budget 2023-2024 | FAI \(fraserofallander.org\)](https://www.fraserofallander.org/); [Scotland's Framework for Tax - Tom Arthur - Reform Scotland](https://www.fraserofallander.org/)
- ¹¹ The Scottish Government has produced this video to summarise how tax revenues contribute to the Scottish Budget. [‘Raised in Scotland. Spent in Scotland.’](https://www.scottishgovernment.gov.uk/)
- ¹² This is income earned through employment, self-employment, pensions or property.
- ¹³ See [Income tax in Scotland: using the powers \(azureedge.net\)](https://www.azureedge.net/) for further details.
- ¹⁴ See [Current NDR rates](https://www.scottishhumanrights.com/media/2235/tax-policy-and-the-budget-a-framework-for-tax-shrc.pdf)
- ¹⁵ See [Current LBTT rates](https://www.scottishhumanrights.com/media/2235/tax-policy-and-the-budget-a-framework-for-tax-shrc.pdf)
- ¹⁶ See [Current SltT rates](https://www.scottishhumanrights.com/media/2235/tax-policy-and-the-budget-a-framework-for-tax-shrc.pdf)
- ¹⁷ See <https://www.gov.scot/publications/government-expenditure-revenue-scotland-gers-2021-22/>
- ¹⁸ Please see the following where the Commission has written most recently about taxation options for the Scottish Government: • <https://www.scottishhumanrights.com/media/2235/tax-policy-and-the-budget-a-framework-for-tax-shrc.pdf> • <https://www.scottishhumanrights.com/blog/we-need-human-rights-based-taxation-to-helpscotland-build-back/> • https://www.scottishhumanrights.com/media/2317/2022_08_04-fpa-pre-budget-scrutiny-2023-24-web-version.pdf
- ¹⁹ See <https://www.fraserofallander.org/>
- ²⁰ See <https://cpag.org.uk/shop/cpag-titles/lets-talk-about-tax>
- ²¹ See https://www.ippr.org/files/2019-09/1568730565_local-tax-in-scotland-sept19.pdf
- ²² See https://stuc.org.uk/files/Reports/Scotland_Demands_Better_Fairer_Taxes_for_a_Fairer_%20Future.pdf
- ²³ See https://stuc.org.uk/files/Reports/Scotland_Demands_Better_Fairer_Taxes_for_a_Fairer_%20Future.pdf
- ²⁴ See <https://www.gov.scot/news/advisory-group-on-tax-strategy/>
- ²⁵ The current terms of the mandate of the Independent Expert are contained in Human Rights Council resolution [43/10](https://www.unhcr.org/refugees-and-returnees), from June 2020, where the mandate was renewed for a period of three years. The Independent Expert sets out to examine:
- the problem of the debt burden of developing countries, in particular of the least developed countries,
 - the social impact of the measures arising from foreign debt,

-
- the impact of illicit financial flows on the enjoyment of human rights.

See <https://www.ohchr.org/en/special-procedures/ie-foreign-debt>

²⁶ See https://ap.ohchr.org/documents/dpage_e.aspx?si=A/HRC/40/57

²⁷ <https://www.ohchr.org/EN/Issues/Development/IEDebt/Pages/DebtAndImpactAssessments.aspx>

²⁸ See <https://www.gov.scot/publications/framework-tax-2021/>

²⁹ See

http://www.ohchr.org/EN/HRBodies/HRC/RegularSessions/Session26/Documents/A_HRC_26_28_ENG.doc

³⁰ Report of the Special Rapporteur on extreme poverty and human rights, Magdalena Sepúlveda Carmona. A/HRC/26/28

³¹ See http://cesr.org/sites/default/files/FACT_SHEET_SPAIN.pdf

³² Ibid.

³³ <http://www.scottishhumanrights.com/economic-social-cultural-rights/human-rights-budget-work/>

³⁴ <https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/106453.aspx>

³⁵ <https://www.gov.scot/groups/equality-budget-advisory-group/>

³⁶ <https://nationalperformance.gov.scot/national-outcomes>

³⁷ <https://www2.gov.scot/Resource/0054/00546407.pdf>

³⁸ <https://www.gov.scot/publications/scotlands-open-government-action-plan-2021-25/>

³⁹ <https://humanrightsleadership.scot/>

⁴⁰ <https://humanrightsleadership.scot/wp-content/uploads/2018/12/First-Ministers-Advisory-Group-on-Human-Rights-Leadership-Final-report-for-publication.pdf>

⁴¹ <https://www.gov.scot/publications/national-taskforce-human-rights-leadership-report/>

⁴² <https://sp-bpr-en-prod-cdnep.azureedge.net/published/2022/10/20/862a68a0-a6a9-46cd-9fdb-87cc7a877406/SB%2022-61.pdf>

⁴³ <https://spice-spotlight.scot/2023/01/24/budget-bingo-common-themes-in-committees-pre-budget-scrutiny/>

⁴⁴ <https://www.gov.scot/publications/scottish-exchequer-fiscal-transparency-discovery-report/>

⁴⁵ <https://www.gov.scot/news/new-human-rights-bill/>

⁴⁶ <http://www.legislation.gov.uk/ukpga/2012/11/section/25/enacted>

⁴⁷ <http://www.legislation.gov.uk/ukpga/2016/11/contents>

⁴⁸ Currently the HRA 1998 together with the Scotland Act, protect the rights that are contained in the European Convention on Human Rights in Scotland's own laws. The rights in the HRA are predominantly civil and political rights.

⁴⁹ See <https://www.scottishhumanrights.com/projects-and-programmes/human-rights-budget-work/> for copies of these briefing paper.

⁵⁰ The Briefing papers can all be found here: <https://www.scottishhumanrights.com/projects-and-programmes/human-rights-budget-work/>

⁵¹ See <https://www.scottishhumanrights.com/media/1903/hrbw-collected-briefing-papers-vfinal.pdf>

⁵² <http://www.scottishhumanrights.com/economic-social-cultural-rights/human-rights-budget-work/>

⁵³ <http://www.scottishhumanrights.com/media/1776/human-rights-budgeting-project-masterclass-presentation.pdf>

⁵⁴ <http://www.scottishhumanrights.com/media/1842/human-rights-budgeting-150319-presentation-whole.pdf>

⁵⁵ <http://www.scottishhumanrights.com/media/1882/shrc-response-to-scottish-government-consultation-on-devolved-tax-policy-framework.docx>