**Submission on the draft general comment on Article 27 -**

**Committee on the Rights of Persons with Disabilities**

**from the Initiative for Human Rights in Fiscal Policy**

[info@derechosypoliticafiscal.org](mailto:info@derechosypoliticafiscal.org)

11 pages

1. **The Initiative for Human Rights Principles in Fiscal Policy**

The Initiative for Human Rights Principles in Fiscal Policy[[1]](#footnote-1) is a project that advocates for a better alignment of fiscal policy, understood as the way in which States collect and spend public resources, with human rights. The Initiative launched the Principles for Human Rights in Fiscal Policy[[2]](#footnote-2) in May 2021, after almost three years of dialogues and debates to define their text and contents. The Principles systematize and distil human rights standards that shall guide different aspects of fiscal policy, with a focus on the rights of people and groups who face structural discrimination. There are 15 Principles, paired with more precise “policy guidelines” to lead their implementation in practice.

The Initiative gathers seven civil society organizations[[3]](#footnote-3), and a group of experts[[4]](#footnote-4) from different countries and backgrounds -including Treaty Body members and former UN Independent Experts and Special Rapporteurs- tasked with drafting the Principles.

The Principles, which are gaining increasing recognition -including from human rights bodies[[5]](#footnote-5)- are of uttermost importance for discharging States’ human rights’ obligations, in particular regarding economic, social and cultural rights such as the right to work discussed in the draft general comment. At their core is also the principle of non-discrimination and equality, as *de facto* discrimination faced by groups such as persons with disabilities cannot end in practice without adequate fiscal commitments.

The Initiative appreciates the opportunity to make this submission to the Committee, and is available to resolve any questions or comments that may arise through our dedicated email account, [info@derechosypoliticafiscal.org](mailto:info@derechosypoliticafiscal.org).

1. **Purpose of this submission**

This submission, presented by the civil society organizations of the Initiative, seeks to deepen the fiscal policy aspects involved in the draft. The Committee has noted the relevance of fiscal issues for rights’ fulfilment both in the past and in this opportunity. Indeed, there are very valuable references to fiscal measures across the draft (see, e.g., paragraphs 46 referring to tax deductions, or 59 discussing States’ duty to use their maximum available resources to discharge social, economic and cultural rights), which the Initiative believes can be expanded. For that purpose, this submission builds on the already mentioned Principles for Human Rights in Fiscal Policy and their normative sources.

The right to work is closely connected to fiscal policy, both in direct and indirect ways. Just to mention a few examples, adequate budgetary resources for financing work and employment policies are of essence; fiscal policy is a crucial tool to promote full employment; tax instruments can be used as incentives to promote the right to work and employment among persons with disabilities; and “austerity measures”, mostly those impacting public expenditures, frequently impact negatively the right to work.

Building on these premises, the submission is divided into two sections: one, with suggestions related to paragraphs contained in the existing draft; and a second one, focused on issues that could be explicitly added to the final text of the general comment.

1. **Comments on paragraphs of the existing draft**
   1. **Paragraphs 41 and 42**

When discussing the promotion of opportunities for self-employment and cooperatives, paragraphs 41 and 42 refer to States’ duties to take “targeted measures” (par. 41), and to put in place “...an integrated policy framework, coordinated across different levels of government including tax authorities and social security institutions” (par. 42). Considering the mention to tax authorities in paragraph 42, it would be relevant to include an explicit reference to “tax and other fiscal measures” as part of relevant “targeted measures” in paragraph 41. For example, the paragraph could read “States parties should take targeted measures, including fiscal measures, to protect and support persons with disabilities in the informal economy...”.

It would also be useful to mention Ministries of Finance or Economy -and not only tax authorities- as relevant actors in policy coordination[[6]](#footnote-6) in paragraph 42 (as taxes are not the only relevant economic instrument in this regard). Furthermore, the Committee could consider including a brief reference to the mechanisms that can help said policy coordination, such as establishing appropriate information systems[[7]](#footnote-7).

* 1. **Paragraph 59**

This paragraph refers to States parties’ obligation to take measures to the maximum of their available resources (MAR) regarding economic, social and cultural rights. Several standards developed by the jurisprudence of Treaty Bodies, especially by the Committee on Economic, Social and Cultural rights (CESCR), could be added to this paragraph in order to increase it’s value-added and its capacity to guide States’ conduct effectively[[8]](#footnote-8). For example, the paragraph could include a mention to:

1. States’ obligation under MAR, when necessary, to **increase the availability** of resources progressively, sustainably, and in ways that promote substantive equality[[9]](#footnote-9), in order to ensure they can adequately resource work and employment policies.
2. States’ obligation to generate revenue and manage expenditure in a way that is **sufficient** to effectively realize the right to work of persons with disabilities[[10]](#footnote-10), including by expanding the fiscal space by means of resources that are not currently being mobilized[[11]](#footnote-11). For example, States could make available the resources lost to illicit financial flows, tax evasion and avoidance, corruption[[12]](#footnote-12), the underutilization of progressive direct taxes, badly designed tax expenditures; or by requesting international assistance and cooperation.
3. States obligation to **regularly assess** the effects of the measures adopted to establish whether the maximum of available resources have been used[[13]](#footnote-13) when discharging their obligations related to the right to work of persons with disabilities.
4. The importance of high quality public spending for a full and efficient use of existing public resources[[14]](#footnote-14).
   1. **Paragraph 61**

This paragraph refers to retrogressive measures taken in relation to the right to work, first deeming them not permissible, and then stating that if a deliberately retrogressive measure is taken, States must prove that they have been introduced it after the most careful consideration of all alternatives and that they are duly justified by reference to the totality of the rights provided for in the Convention. Considering the potentially dramatic impact of retrogressive measures on the right to work of persons with disabilities, this matter is of utmost importance. Furthermore, given that retrogressive measures are often taken without significant public-involvement or public-explanation for their rationale, let alone of persons with disabilities, it is crucial that the new general comment receipts the most rights-protecting standards, which require at least that[[15]](#footnote-15):

1. Retrogressive measures, if taken, are temporary, necessary, proportional non-discriminatory, and decided in a participatory manner[[16]](#footnote-16). They should be subject to accountability procedures, and in all cases ensure that the essential levels of human rights of persons with disabilities are respected[[17]](#footnote-17).
2. States provide **evidence** of resource limitation to explain retrogressive measures according to objective criteria such as their level of development and economic situation[[18]](#footnote-18).

This point also relates to the adoption of the so-called “austerity measures” by States, which will be considered in the next section of this submission.

* 1. **Paragraph 65**

Paragraph 65 states that “the obligation to fulfil requires States to adopt appropriate legislative, administrative, budgetary, judicial, promotional and other measures”. It would be relevant to include a reference to “budgetary *and other fiscal*” measures, as revenue-raising and not only public spending are essential in fulfilling human rights, as evident through other references in the draft to tax authorities, tax deductions, etc.

* 1. **Paragraph 67**

According to paragraph 67, States must adopt a national policy and detailed action plan for the realization of the right to work and employment of persons with disabilities[[19]](#footnote-19), which must have “...sufficient resources allocated to increase participation in work of persons with disabilities, particularly among women with disabilities.” While human rights bodies have now repeatedly noted the importance of resourcing rights-oriented policies, learnings from practice show that often budget allocations *per se* do not translate into effective implementation of rights or policies.

Therefore, the Initiative would like to suggest the following additions to this paragraph, in order to ensure that national policies, even if “sufficiently resourced”, are not paid lip service:

1. An explicit mention to the need to **safeguard or protect** relevant budgetary allocations, even in situations of crisis[[20]](#footnote-20).
2. An explicit mention to the need to **duly execute the allocated resources**, in a timely, effective, transparent and efficient manner, according to the resource allocation foreseen in the budget[[21]](#footnote-21). Underspending and reallocation of resources is a recurrent problem, which could very usefully be tackled by human rights mechanisms.
3. An explicit mention of the need to **publish accessible information** on the allocation and execution of resources for the national policy, ideally including indicators and benchmarks to monitor progress in the execution of the policy.

The Initiative would like to make two additional comments on this paragraph:

1. The Committee could consider not only making an explicit mention to women with disabilities, but also other persons or groups who may be subject to intersectional discrimination and face additional structural barriers to exercise their right to work.
2. There is some potential overlap between paragraphs 67 and 73 which may require some cross-referencing or other forms of clarification, as will be further developed below.
   1. **Paragraph 70**

Paragraph 70 states that “In determining whether a State Party has discharged its minimum core obligations the Committee takes account of the resource constraints applying within the State Party. Implementation of the minimum core obligations are to be to the maximum of available resources in the State Party concerned. In order for a State Party to attribute its failure to meet its minimum core obligations to a lack of available resources it needs to demonstrate that every effort has been made to use all available resources in an effort to implement the minimum core obligations”, citing to General Comment 3 of the Committee on Economic, Social and Cultural Rights (CESCR).

The Initiative would like to point out that there are interpretations of the CESCR and other Treaty Bodies around “minimum core” obligations that seek to put stricter scrutiny on States’ compliance with this standard, and that the Committee could follow when issuing its new General Comment[[22]](#footnote-22). These interpretations, which the Committee could consider citing to explicitly, include the following:

1. The CESCR has considered minimum core obligations “inderogable”, which in turn leads to the idea that they continue to exist in situations of conflict, emergency and natural disaster[[23]](#footnote-23). The Committee on the Rights of the Child[[24]](#footnote-24) also interpreted that the immediate and minimum core obligations shall not be compromised by any retrogressive measures, even in times of economic crisis.
2. On top of “non-derogable”, core obligations have also been deemed immediate[[25]](#footnote-25), which would also be a relevant addition to the coming general comment.
   1. **Paragraph 73**

Paragraph 73 refers to a national right to work and employment “strategy and plan of action” that includes persons with disabilities. This paragraph could be crossed-referenced or harmonized in some other way with paragraph 67, which refers to a national policy and a detailed action plan for the realization of the right to work and employment of persons with disabilities (if one policy is to be specific for persons with disabilities, but the other, overarching one, should also include persons with disabilities, that could be clarified).

Notably, while paragraph 67 includes a reference to the need to resource said policies, paragraph 73 does not. If the two paragraphs remain independent, an explicit reference to the need to resource the employment plan of action should be added, with the considerations made in regard to paragraph 67.

* 1. **Paragraph 96**

Paragraph 96 refers to international cooperation, based on article 32 of the Convention, noting that "it can play an important role in promoting the right to work”, and stating that consequently different international instruments should include measures to safeguard and promote the right of persons with disabilities to work. As a starting point, we would like to suggest editing the text so that it states that “international cooperation *plays* an important role in promoting the right to work…”.

The Initiative also believes that more could be said on this point, especially considering the significant impact that international relations and institutions currently have on domestic policy. In this regard, some points (further detailed in Principle 13 of the Principles for Human Rights in Fiscal Policy) to consider adding to this paragraph include the following:

1. States must promote international cooperation with a human rights focus and support national efforts to realize the rights of persons with disabilities.
2. When a State makes decisions as a member of an international financial institution or grants bilateral loans, it must consider its human rights obligations and abstain from establishing fiscal policy conditionalities that could restrict the policy space of other States to comply with their own human rights obligations[[26]](#footnote-26), such as those related to the right to work and employment of persons with disabilities.
3. When States receive support programs from international financial institutions, both States and these institutions must respect human rights in the fiscal conditionality clauses, and loan conditions must not unjustifiably reduce the State’s capacity to respect, protect and effectively realize human rights [[27]](#footnote-27), such as the right to work and employment of persons with disabilities.
4. International financial institutions and other inter- and supra-state institutions, as subjects of international law, must respect human rights and fulfill all obligations imposed by the general rules of international law[[28]](#footnote-28). They must refrain from designing, adopting, financing and implementing measures that directly or indirectly hinder or affect the enjoyment of human rights[[29]](#footnote-29) by persons with disabilities.
   1. **Paragraph 97**

Paragraph 97, subparagraph “i”, reads that States must “establish accessible and effective redress mechanisms and ensure access to justice, on an equal basis with others, for victims of discrimination based on disability.” The Initiative would like to suggest an addition to this sentence, stating that persons with disabilities who suffer a *violation to their right to work* (either through discrimination or other practices) can also access redress mechanisms. The understanding behind this suggestion is that the right to work is an enforceable right[[30]](#footnote-30).

1. **Additional topics to be included in the general comment**
   1. **Generalizing the importance of resourcing policies, while keeping existing specific mentions to this issue**

The draft contains several references to the need to provide budgetary allocations for different policies, scattered along the document[[31]](#footnote-31). However, it would be important to include an overarching, general reference to the importance of resourcing all relevant policies, whether explicitly or implicitly related to the right to work of persons with disabilities. Public decisions without adequate funding only pay lip service to the rights of persons with disabilities, and therefore a clear statement about the importance of resourcing rights is of essence. This could be done either at the beginning of the general comment or in its final recommendations. In turn, this addition would also help give coherence to the document, to avoid erroneous interpretations in the cases where resources are not explicitly mentioned.

Also, a general reference to resourcing relevant policies around the right to work would enable the Committee to provide more detail on how to resource *in a meaningful way*. On this regard, it would be relevant to note that:

1. It's not only important to allocate resources, but to spend them in a timely, efficient and transparent way; to provide complete and accessible information on resources; and to conduct appropriate monitoring of how resources were used, ensuring an effective participation of organizations of persons with disabilities at all times. Ideally, resources allocated for relevant policies should be safeguarded.
2. Not only resources that are explicitly assigned for disability policies are important; a “disabilities perspective” should also be used when allocating and spending resources for general right to work and employment policies, mainstreaming this approach.
3. States may need to prioritize allocation of resources for programs directed to persons with disabilities over other non-rights related allocations[[32]](#footnote-32), allocate additional resources and take special measures for that purpose[[33]](#footnote-33).
   1. **Austerity measures**

While there is no legal definition of fiscal “austerity” (also referred to as fiscal consolidation, adjustment or constriction measure), it can be understood as measures that seek to reduce fiscal deficit and weaken the State’s capacity to guarantee rights[[34]](#footnote-34). Four typical austerity measures (which do not need to be taken all at the same time) are cuts in public expenditure, regressive tax changes, work-related reforms, and pension reforms[[35]](#footnote-35). These measures are often taken with no consideration of their impact on human rights, or of alternatives that are less rights-restrictive. Therefore, they routinely harm human rights enjoyment and deepen inequality, disproportionately impacting people who face stuctural discrimination such as persons with disabilities.

It is estimated that most countries in all regions of the world will contract total government expenditure in GDP terms in 2021 and/or 2022[[36]](#footnote-36). Austerity measures are routinely required by international financial institutions who act as creditors of middle and low income countries, and try to secure debt and debt interest repayment through these measures, prioritizing this goal over human rights fulfilment. In this context, it is patent that the consequences of austerity for the right to work and employment of persons with disabilities can be dire.

The Initiative believes that, therefore, it is crucial to include the issue of austerity measures (often considered by human rights bodies such as the CESCR[[37]](#footnote-37) or CEDAW[[38]](#footnote-38)) in the coming general comment. On top of introducing the connection between the right to work and austerity measures, some of the standards that could be added to the future document include[[39]](#footnote-39):

1. States shall explore and exhaust all alternatives for broadening their fiscal space[[40]](#footnote-40) (which include extraordinary taxes on large incomes and other progressive taxation measures) before adopting austerity policies, which shall be avoided.
2. States shall ensure that, if taken, austerity measures do not undermine their national or international human rights obligations[[41]](#footnote-41).
3. In contexts of economic crisis, States shall protect, maintain, and even increase efforts in social policies and investment[[42]](#footnote-42), particularly those aimed at people with disabilities, including through measures aimed at protecting employment.
4. States shall carry out comprehensive assessments of the possible effects of fiscal austerity policies before implementing them.

Considering how often austerity measures are either required or recommended by international institutions, this issue also relates to the points made regarding extraterritorial obligations.

1. For an overview of the project, see <https://derechosypoliticafiscal.org/en/> [↑](#footnote-ref-1)
2. Available at <https://derechosypoliticafiscal.org/images/ASSETS/Principles_for_Human_Rights_in_Fiscal_Policy-ENG-VF-1.pdf> [↑](#footnote-ref-2)
3. ACIJ, CELS, CESR, DEJUSTICIA, FUNDAR, INESC and the Red de Justicia Fiscal de América Latina y el Caribe. For more information see <https://derechosypoliticafiscal.org/en/the-project#comite-impulsor> [↑](#footnote-ref-3)
4. The membership of the experts Committee can be consulted at <https://derechosypoliticafiscal.org/en/the-project#comite-expert> [↑](#footnote-ref-4)
5. See, for example, the report of the Independent Expert on the Reform of the international debt architecture and human rights, available at <https://derechosypoliticafiscal.org/en/news/112-independent-expert-of-the-united-nations-organization-recognizes-and-uses-the-principles> [↑](#footnote-ref-5)
6. See Principles for Human Rights in Fiscal Policy, Principle 1, guideline 2. [↑](#footnote-ref-6)
7. Idem. [↑](#footnote-ref-7)
8. See, in general, Principles for Human Rights in Fiscal Policy, Principle 10. [↑](#footnote-ref-8)
9. Final study on illicit financial flows, human rights and the 2030 Agenda for Sustainable Development of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights, A/HRC/31/61. See also Committee on the Elimination of Discrimination against Women General recommendation No. 28 on the core obligations of States parties under article 2 of the Convention on the Elimination of All Forms of Discrimination against Women, CEDAW/C/GC/28. [↑](#footnote-ref-9)
10. Committee on the Rights of the Child General comment No. 19 (2016) on public budgeting for the realization of children’s rights (art. 4) CRC/C/GC/19, pars. 11 and 57. [↑](#footnote-ref-10)
11. Report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights , A/73/179. [↑](#footnote-ref-11)
12. Committee on the Rights of the Child General comment No. 19 (2016) on public budgeting for the realization of children 's rights (art. 4) CRC/C/GC/19, par. 34. Concluding observations, Committee on Economic, Social and Cultural Rights, Moldova, E/C.12/1/Add.91; Romanía, UN Doc E/C.12/ROU/CO/3-5, paras. 7–8; and Committee on the Rights of the Child, Togo UN Doc CRC/C/ TGO/CO/3-4. Committee on economic, social and cultural rights report on the thirtieth and thirty-first sessions, UN Doc E/2004/22. [↑](#footnote-ref-12)
13. Concluding observations, Committee on Economic, Social and Cultural Rights, Armenia, E/C.12/ARM/CO/2-3, para 9; and Albania, E/C.12/ALB/CO/2-3. [↑](#footnote-ref-13)
14. Principles for Human Rights in Fiscal Policy, Principle 10. [↑](#footnote-ref-14)
15. See, in general, Principles for Human Rights in Fiscal Policy, Principle 11. [↑](#footnote-ref-15)
16. Committee on Economic, Social and Cultural Rights Public debt, austerity measures and the International Covenant on Economic, Social and Cultural Rights, E/C.12/2016/1; Guiding principles on human rights impact assessments of economic reforms, Report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of human rights, particularly economic, social and cultural rights, A/HRC/40/57. Committee on Economic, Social and Cultural Rights, General Comment No. 19: The right to social security (Art. 9 of the Covenant), par. 42; and letter to State parties, May 16, 2012, available at <https://www2.ohchr.org/english/bodies/cescr/docs/Lettercescrtosp16.05.12.pdf>. See also the report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights, A/73/179. [↑](#footnote-ref-16)
17. See, e.g., Committee on the Rights of Persons with Disabilities General comment No. 5 (2017) on living independently and being included in the community, par. 43. [↑](#footnote-ref-17)
18. Committee on economic, social and cultural rights, an evaluation of the obligation to take steps to the “maximum of available resources” under an optional protocol to the covenant, statement, E/C.12/2007/1. [↑](#footnote-ref-18)
19. There is a missing preposition (“of”) in the first line of the paragraph. [↑](#footnote-ref-19)
20. See CRC/C/SYR/CO/5, citing to Committee on the Rights of the Child General comment No. 19 (2016) on public budgeting for the realization of children 's rights (art. 4) CRC/C/GC/19 . [↑](#footnote-ref-20)
21. See Principles for human rights in Fiscal Policy, Principle 15. [↑](#footnote-ref-21)
22. See, in general, Principles for Human Rights in Fiscal Policy, Principle 9. [↑](#footnote-ref-22)
23. Committee on Economic, Social and Cultural Rights, Substantive issues arising in the implementation of the International Covenant on Economic, Social and Cultural Rights: poverty and the International Covenant on Economic, Social and Cultural Rights, statement adopted on 4 May 2001. [↑](#footnote-ref-23)
24. Committee on the Rights of the Child General comment No. 19 (2016) on public budgeting for the realization of children 's rights (art. 4), CRC/C/GC/19, par. 31. [↑](#footnote-ref-24)
25. Report of the Independent Expert on human rights and international solidarity, UN Doc A/70/316. [↑](#footnote-ref-25)
26. Guiding principles on human rights impact assessments of economic reforms, Report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of human rights, particularly economic, social and cultural rights, UN. Doc. A/HRC/40/57, principles 14 and 15. [↑](#footnote-ref-26)
27. Committee on Economic, Social and Cultural Rights, Public debt, austerity measures and the International Covenant on Economic, Social and Cultural Rights, E/C.12/2016/1. [↑](#footnote-ref-27)
28. International Law Commission. Draft articles on the responsibility of international organizations. Adopted by the International Law Commission at its sixty-third session, in 2011, and submitted to the General Assembly as a part of the Commission’s report covering the work of that session (A/66/10, para. 87). See also, Committee on Economic, Social and Cultural Rights, Public debt, austerity measures and the International Covenant on Economic, Social and Cultural Rights, E/C.12/2016/1; and International Law Association (2004). Final Report of the Committee on the Accountability of International Organizations (2004) and Resolution No. 1/2004, both available at http://www.ila-hq.org/html/layoutcommittee.htm [↑](#footnote-ref-28)
29. Report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights, Cephas Lumina Guiding principles on foreign debt and human rights , A/HRC/20/23. [↑](#footnote-ref-29)
30. See, e.,g, Committee on Economic, Social and Cultural Rights, General Comment 18 on the right to work, noting that “Judges and other law enforcement authorities are invited to pay greater attention to violations of the right to work in the exercise of their functions.” [↑](#footnote-ref-30)
31. For example, regarding freedom from exploitation, or plans for ending sheltered workshops. [↑](#footnote-ref-31)
32. Committee on the Elimination of Discrimination against Women Concluding observations on the combined eighth and ninth periodic reports of Ecuador, CEDAW/C/ECU/CO/8-9. [↑](#footnote-ref-32)
33. CESCR General Comment No. 5: Persons with Disabilities, para. 9. [↑](#footnote-ref-33)
34. Principles for Human Rights in Fiscal Policy, definitions. [↑](#footnote-ref-34)
35. Center for Economic and Social Rights (CESR), Report, “Assessing austerity: Monitoring the Human Rights Impacts of Fiscal Consolidation” (2018), available at: <https://www.cesr.org/sites/default/files/Austerity-Report-Online2018.FINAL_.pdf> [↑](#footnote-ref-35)
36. See <https://policydialogue.org/files/publications/papers/Global-Austerity-Alert-Ortiz-Cummins-2021-final.pdf> [↑](#footnote-ref-36)
37. See the following concluding observations, among others: E/C.12/ESP/CO/5; E/C.12/ISL/CO/4; E/C.12/JPN/CO/3; E/C.12/UKR/CO/6; E/C.12/PRT/CO/4; E/C.12/IRL/CO/3; E/C.12/SDN/CO/2; E/C.12/GRC/CO/2; E/C.12/IRQ/CO/4; E/C.12/ITA/CO/5. [↑](#footnote-ref-37)
38. See, e.g., Concluding observations on the seventh periodic report of the United Kingdom of Great Britain and Northern Ireland. [↑](#footnote-ref-38)
39. See, in general, Principles for Human Rights in Fiscal Policy, Principle 11. [↑](#footnote-ref-39)
40. Office of the United Nations High Commissioner for Human Rights, 'Report on Austerity Measures and Economic and Social Rights’ (2013), available at <http://www.ohchr.org/Documents/Issues/Development/RightsCrisis/E-2013-82_en.pdf> [↑](#footnote-ref-40)
41. See Guiding principles on human rights impact assessments of economic reforms, Report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of human rights, particularly economic, social and cultural rights, A/HRC/40/57. [↑](#footnote-ref-41)
42. On this issue see, in general, Committee on the Rights of Persons with Disabilities General comment No. 5 (2017) on living independently and being included in the community [↑](#footnote-ref-42)