



UNITED NATIONS HUMAN RIGHTS SPECIAL PROCEDURES

SPECIAL RAPPORTEURS, INDEPENDENT EXPERTS & WORKING GROUPS

INDEPENDENT EXPERT ON DEBT, OTHER INTERNATIONAL FINANCIAL OBLIGATIONS AND HUMAN RIGHTS*

The Independent Expert is one of the Special Procedures mechanisms of the Human Rights Council.

Mandate holders:

- undertake country visits
- act on individual cases of reported violations and concerns of a broader nature by sending communications to States and others
- contribute to the development of international human rights standards,
- engage in advocacy, raise public awareness,
- provide advice for technical cooperation.

THE INDEPENDENT EXPERT IS EXPECTED TO EXAMINE:

- The effect of foreign debt on all human rights particularly in developing countries.
- The social impact of the measures arising from foreign debt.
- The impact of illicit financial flows on the enjoyment of human rights.
- Other international financial obligations and their impact on human rights.

TERMS OF THE MANDATE

According to resolution 49/15, the Independent Expert is requested to pay especial attention to:

- (a) The effects of foreign debt and the policies adopted to address them on the full enjoyment of all human rights, in particular economic, social and cultural rights;
- (b) The impact of foreign debt and other related international financial obligations on the capacity of States to design and implement their policies and programmes, including national budgets that respond to vital requirements for the promotion of the realization of social rights;
- (c) Measures taken by Governments, the private sector and international financial institutions to alleviate such effects in developing countries, especially the poorest and heavily indebted countries;

(d) New developments in actions and initiatives being taken by international financial institutions, other UN bodies and intergovernmental and nongovernmental organizations with respect to economic reform policies and human rights;

(e) The effects of public debt, economic reform and financial consolidation policies on the realization of the SDGs;

(f) The impact of illicit financial flows (IFF) on the enjoyment of human rights;

(g) Follow-up to the International Conference on Financing for Development.

MILESTONE REPORTS

- Guiding Principles for human rights impact assessments for economic reform policies (2018) - A/HRC/40/57
- Guiding Principles on foreign debt and human rights (2011) - A/HRC/20/23

*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

HUMAN RIGHTS
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RESOURCES



THEMATIC REPORTS

Several thematic reports of the mandate have explored the link between foreign debt and human rights. Since 2016, the thematic reports have focused on:

- 2021 International debt architecture reform and human rights. A/76/167

The role of credit rating agencies in debt relief, debt crisis prevention and human rights. A/HRC/46/29

- 2020 Debt-related problems of developing countries caused by the coronavirus disease (COVID-19) and pandemic. A/75/164

Private debt and human rights: report A/HRC/43/45

- 2019 Responsibility for complicity of international financial institutions in human rights violations in the context of retrogressive economic reforms: report. A/74/178

- 2018 The impact of economic reform policies on women's human rights. A/73/179

Development of guiding principles for assessing the human rights impact of economic reform policies. A/HRC/37/54

- 2017 Other international financial obligations, such as debt disputes, international investment arbitration and human rights. A/72/153

Structural adjustment and labour rights. A/HRC/34/57

- 2016 Integration of human rights into debt policies and debt sustainability analyses to counter new debt vulnerabilities. A/71/305

Inequality, financial crises and human rights. A/HRC/31/60

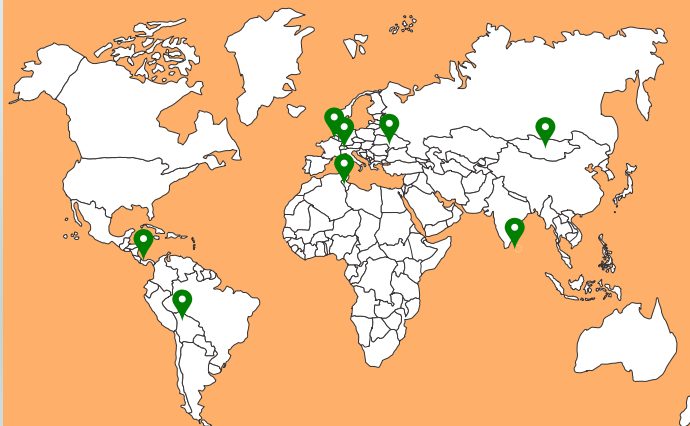
Illicit financial flows, human rights and the 2030 Agenda for Sustainable Development. A/HRC/31/61

COUNTRY VISITS

Independent experts in this mandate have carried out several country visits to assess the situation at the national level, report on the findings and propose recommendations to States and other relevant stakeholders.

Since 2016, visits to the following countries/institutions:

- 2016 - **European Union**
- 2017 - **Tunisia; Panama and Switzerland**
- 2018 - **Ukraine and Sri Lanka**
- 2019 - **Bolivia and Mongolia**



“ Repaying debt should not be undertaken at the expense of human rights ”

COMMUNICATIONS

Communications are letters based on information received on human rights violations and sent to States, and non-State actors, for clarification and action.

Since January 2010, the mandate has sent over 90 communications (letters of allegation, urgent appeals or others letters, under the special procedures communication procedure).

These communications have been addressed to States, international financial institutions (i.e. IMF and the World Bank), banks and other stakeholders.

- To search **communications** sent and **replies**, use: <https://spcommreports.ohchr.org/>
- To submit **complaints** online: <https://spsubmission.ohchr.org/>

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