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|  |  | A/HRC/37/54/Add.1 | |
|  | **Advance Unedited Version** | | Distr.: General  20 February 2018  Original: English |

**Human Rights Council**

**Thirty-seventh session**

26 February - 23 March 2018

Agenda item 3

**Promotion and protection of all human rights, civil,**

**political, economic, social and cultural rights,**

**including the right to development**

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 on his mission to Tunisia[[1]](#footnote-2)\*

Note by the Secretariat

The Secretariat has the honour to transmit to the Human Rights Council 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, Juan Pablo Bohoslavsky, on his visit to Tunisia between 20 and 28 February 2017. The main objective of the mission was to assess how the financial crisis, public debt, and the current economic reform programme affect the enjoyment of human rights in the country. In addition, the Independent Expert analysed the impact of illicit financial flows on the enjoyment of human rights in Tunisia, including efforts by the Government to address tax evasion, corruption and the investigation of economic crimes in the context of transitional justice, and challenges faced to recover stolen assets hidden or frozen in foreign jurisdictions.

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 on his mission to Tunisia[[2]](#footnote-3)\*\*

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1. Introduction
2. 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, Juan Pablo Bohoslavsky, conducted an official visit to Tunisia between 20 and 28 February 2017. The mandate of the Independent Expert is wide and complex, and clearly framed within the scope and content of international human rights law and standards. In its most recent resolution extending the mandate[[3]](#footnote-4), the Human Rights Council requested the Independent Expert to pay, *inter alia*, particular attention to illicit financial flows, the effects of foreign debt and the policies adopted to address them on the full enjoyment of all human rights.
3. The visit aimed at studying the impact of the country’s financial difficulties on the enjoyment of human rights, in particular economic, social and cultural rights. Of special interest was the question of whether the economic reform and fiscal consolidation policies planned or under implementation in the country will contribute to consolidate democracy and human rights in the country, or may have the potential to undermine the progress achieved.
4. The objective of the visit was also to analyse and assess the impact of illicit financial flows on the enjoyment of human rights. The Independent Expert studied the challenges that the Tunisian Government is encountering in the recovery of stolen assets from foreign jurisdictions and its efforts to prevent illicit financial outflows, tax evasion and corruption. This includes efforts to ensure accountability for financial complicity, past economic crimes, and the misappropriation of public funds in the context of transitional justice.
5. The Independent Expert thanks the Government of Tunisia for its full cooperation during and after the visit. He is grateful to all those who took the time to meet with him and for the support provided by the Office of the High Commissioner for Human Rights, both in Geneva and Tunis, in organising his programme.
6. The transition to democracy after 2011 resulted in the adoption of Tunisia’s new Constitution in 2014, and contributed to improvements in the protection and realisation of human rights. However, progress achieved in the field of civil and political rights could be seriously undermined, if the democratic transition is not accompanied by equal progress in the field of economic, social and cultural rights and by improvements in the everyday life of the population. Tunisia is facing significant economic and social challenges: lack of opportunities for young people, high unemployment, persistent regional disparities, lack of foreign investment, and unstable social and political environment. Addressing these challenges will not only improve living conditions within the country, but also be crucial to prevent violent extremism and terrorism.
7. Tunisia’s past was tainted by cronyism, corruption and the misappropriation of public funds under the regime of the former President Zine Ben Ali. In order to restore trust in public institutions and democracy in Tunisia a clear and absolute break with the past is necessary. Ongoing efforts to enhance transparency and accountability in the public sector are therefore essential. Access to jobs, public education, health care, public benefits and services needs to be equal to all. In turn, efforts of the Tunisian Government to improve the transparency of public finances, reduce tax evasion, prevent illicit outflows and ensure the return of stolen assets, are essential to stabilize the public finances of Tunisia and ensure their efficient use for the provision of public services.
8. Human rights and economic reform policies

A. Relevant international human rights standards

1. Tunisia is party to most international treaties protecting human rights, including the International Covenant on Civil and Political Rights (ICCPR), the International Covenant on Social Economic and Cultural Rights (ICESCR), the International Convention on the Elimination of All Forms of Racial Discrimination, the Convention against Torture and Other Cruel Inhuman or Degrading Treatment or Punishment, the Convention for the Protection of All Persons from Enforced Disappearance. It has also ratified the Convention on All Forms of Discrimination against Women, the Convention on the Rights of the Child and the Convention on the Rights of Persons with Disabilities.
2. Central to the realization of human rights, is the obligation of States parties to ensure non-discrimination and to take appropriate measures, making use of the maximum of available resources, to ensure the progressive realization of economic, social and cultural rights. Appropriateness of measures refers, as pointed out by the Committee on Economic, Social and Cultural Rights, not only to legislative measures, but also to administrative and financial measures, and the provision of effective remedies for human rights violations.[[4]](#footnote-5)
3. Borrowing States and lending institutions have obligations under international human rights law when implementing economic reform and structural adjustment programmes.[[5]](#footnote-6) Austerity measures that would reduce the enjoyment of economic, social and cultural rights are only justifiable under international law if they are unavoidable, necessary and proportionate, in the sense that the adoption of any other policy or failure to act would be more detrimental to these rights. They should remain in place only insofar as they do not result in discrimination; they must mitigate inequalities and ensure that the rights of disadvantaged and marginalized individuals and groups are not disproportionately affected. Most importantly, they should never undermine the minimum core content of the rights protected under the ICESCR.[[6]](#footnote-7) In addition, States bear the burden of ensuring that austerity measures are introduced only after the most careful consideration of all other less restrictive alternatives.[[7]](#footnote-8)
4. The guiding principles on foreign debt and human rights (A/HRC/20/23) underscore that States should ensure that rights and obligations arising from external debt agreements or arrangements do not hinder the progressive realization of economic, social and cultural rights. A more detailed elaboration of human rights principles applicable in the assessment of economic reform programmes is contained in the thematic report of the Independent Expert (A/HRC/37/54).

B. National human rights framework

1. The Tunisian Constitution of 2014[[8]](#footnote-9), constituted a milestone for the region. It enumerates the majority of rights contained in the international Covenants mentioned above. It guarantees inter alia the right to form and join unions (art. 36); the right to health, including the State obligation to ensure free health care for those without means and those with limited income; the right to social assistance (article 38); the right to free public education at all levels (article 39); and the right to work, to decent working conditions and a fair wage (article 40) and equality between men and women (article 46).
2. Article 20 of the Constitution provides that international Conventions ratified by Tunisia, such as the instruments mentioned above, have superior status to that of national laws and inferior status to the Constitution. Limitations to the rights and freedoms guaranteed by the Constitution can only be imposed by law without compromising their essence (article 49).
3. The Constitution requires the State to seek social justice, sustainable development and balance of regions based on development indicators and the principle of positive discrimination (article 12). It underscores the duty to pay taxes and to contribute towards public expenditure through a fair and equitable system. Thus, both the Constitution and international human rights treaties ratified by Tunisia provide at least on paper a robust framework against which taxation, social and economic reform policies could and should be evaluated.
4. The Constitution includes several provisions aimed at combatting corruption, ensuring financial transparency and curbing illicit financial flows. It underlines that the State shall ensure the proper use of public funds and take measures to spend them according to the priorities of the national economy (article 10). It obliges the State to prevent corruption and all that can threaten national resources and sovereignty and requires that the public administration “operates in accordance with the principles of impartiality, equality and the continuity of public services, and in conformity with the rules of transparency, integrity, efficiency and accountability” (article 15). All senior government officials, including Members of Parliament, have to declare their assets according to the provisions of law (article 11).
5. Article 49 of the Constitution states that “judicial authorities ensure that rights and freedoms are protected from all violations”. However the Committee on Social Economic and Cultural in its recent review of the country’s compliance with the ICESCR has pointed out that references to rights guaranteed by the ICESCR are still relatively rare in judicial decisions.[[9]](#footnote-10) The Constitution foresees the establishment of a Constitutional Court mandated to assess the constitutionality and human rights compliance of legislation and the establishment of several independent constitutional institutions, including: a Human Rights Commission[[10]](#footnote-11), a Good Governance and Anti-Corruption Commission[[11]](#footnote-12) and a Commission for Sustainable Development and the Rights of Future Generations.[[12]](#footnote-13)
6. The legal regulations governing these bodies should ensure that they are truly independent. For this purpose, they should receive adequate financial and human resources and if necessary training for their staff. It is critical that the Human Rights Commission, the Constitutional Court and more broadly the judiciary, are in a position to effectively protect all human rights, particularly economic, social and cultural rights, and have both the means and the expertise needed for this endeavours.
7. The Independent Expert calls for the Tunisian Human Rights Commission to meet all requirements under the Paris Principles. He underlines the importance of establishing independent, effective and accessible non-judicial and judicial complaints mechanisms at national level that ensure that individuals whose rights may be violated, can seek appropriate relief.
8. Financial, economic and political challenges
9. Tunisia experienced significant economic growth during the rule of Zine el-Abidine Ben Ali (1987-2011), and was seen as a “success model” for economic reform policies of international financial institutions. However, the revolution of 2011 made it obvious that socially inclusive growth was not a pillar of this economic model. The assumption was that economic growth alone would improve living standards, but the reality was that many people were excluded, especially persons living in the internal, non-coastal regions of the country. For the Independent Expert, it is essential to avoid repeating past mistakes in current efforts to attract investment, promote economic growth and to stabilise the public finances of Tunisia.
10. Officially, the IMF and the World Bank are committed to promoting social inclusive growth. However, it can be questioned whether conditionalities and benchmarks included in the current economic reform programme reflect as clearly a departure from past policies. In the view of the Independent Expert, adjustment measures should be based on a vision of long-term social, political and financial stability and be grounded on human rights. Reform policies should incorporate the 2030 Agenda for Sustainable Development and follow a human rights-based approach to development.
11. Tunisia is facing challenging times. A difficult global economic environment coupled with a crisis in the tourism sector following terrorist attacks in 2015, have resulted in sluggish economic growth and decreased tax revenues in the last years. Real economic growth averaged 4.5 percent in the five years before the 2011 revolution, but barely one percent in the six years since. Regional disparities in economic development, access to work, quality health care and education have remained strong.
12. Unemployment is of particular concern, including discriminatory patters against women for accessing jobs on the employment market. During the first quarter of 2017, the overall unemployment rate stood at 15.3 percent, however female job seekers (22.7 percent) were much more likely unemployed than male job seekers (12.5 percent). Higher education graduates have particular difficulties finding a paid job: according to official statistics 41 percent of all female graduates and 19.2 percent of all male graduates are unemployed.[[13]](#footnote-14) Priority should be given to creating jobs for women, youth and persons with disabilities, in particular in the most disadvantaged regions.
13. The budget deficit, which was below 3 percent between 2000 and 2010 has increased to 6.1 percent in 2016 and will reach 5.9 percent in 2017, according to IMF projections, substantially higher than earlier forecasts.[[14]](#footnote-15) Tunisia’s external debt has risen sharply since 2011 and is expected to reach 62 billion TDN in 2017. The external debt to GDP-ratio increased from 51 to 70 percent by the end of 2016 and may, according to the latest IMF debt sustainability analysis, peak at 81 percent in 2018. The debt level has surpassed the 70 percent benchmark widely considered by international financial institutions as a reasonable and manageable limit for emerging markets economies. A reduction of the debt ratio to 72.3 percent by 2022 would require constant GDP growth rates of 3-4 percent for the next five years, a rather optimistic scenario. A serious economic shock, such as a 30 percent devaluation of the Tunisian Dinar could push the external debt ratio to about 113 percent.[[15]](#footnote-16) As the Dinar depreciated by 18 percent in nominal effective terms between May 2016 and April 2017, such risks obviously exist. In order to increase the competitiveness of Tunisian economy the devaluation of the Tunisian Dinar was supported by the IMF. However, instead of reducing the trade deficit, the devaluation further increased the foreign debt of Tunisia.
14. Annual public debt service has nearly doubled from about 3.6 billion Dinar in 2010 to 7 billion Dinar in 2017 and is expecting to reach a record high of 22 percent of all public expenditure in 2018.[[16]](#footnote-17) Debt service outstrips the combined annual budget of the Ministry of Social Affairs (1.427 billion TDB) and the Ministry for Public Health (1.742 billion TDN).[[17]](#footnote-18)
15. The Independent Expert is concerned that Tunisia’s public debt may become economically and socially unsustainable. The increased volume of debt service reduces significantly the fiscal space of the country to strengthen public services protecting core human rights. He therefore encourages Tunisia’s international lenders to consider providing additional debt relief in order to reduce public debt service and free resources for investment according to a broadly discussed national development strategy.
16. The current economic reform programme
17. In order to overcome economic and financial difficulties the Government of Tunisia entered on 7 June 2013 into a Stand-by-Agreement with the IMF, to the amount of 1.7 billion USD.[[18]](#footnote-19) While this programme helped to preserve macroeconomic stability, the economic situation of Tunisia remained fragile due to a prolonged political transition and tourism industry facing a devastating setback after the 2015 terror attacks . A second programme over 2.9 billion USD was approved by the Executive Board of the IMF on 20 May 2016 to be disbursed over a period of four years. The loans will be made available subject to implementation of conditions agreed between the Government and the IMF.[[19]](#footnote-20)
18. The current programme contains several measures that are likely to have negative impacts on the enjoyment of human rights. At the core of the programme is the reduction of the fiscal deficit to 2.5 percent of GDP in 2019 to be achieved through tax reforms and a reduction of the public wage bill.

A. Public sector and labour reform

1. The economic reform programme foresees a restructuring of the civil service to reduce the very high wage bill to 12.7 percent of GDP through salary and hiring freezes in the civil service, redeployment of civil service personal from the capital to disfavoured regions, reducing overall staff numbers and a voluntary separation programme.[[20]](#footnote-21)
2. The Independent Expert is concerned that such measures can impede access of young jobseekers to the public service. Shrinking the public sector may increase unemployment and further entrench discriminatory patterns on the Tunisian labour market, as the reduction of jobs in the public sector will disproportionally affect women working in the public administration, education and health services. Overall, this reduction of jobs will also affect the right to work and related human rights, including the right to adequate standard of living, education, social security and health.
3. Efforts to reduce the costs of the public sector should not prevent addressing staff shortages in health clinics and hospitals, especially in rural areas, in tax administration and labour inspection or for prosecuting corruption and economic crimes. Priority should be given to realign financial and human resources within the public service, instead of freezing recruitment across the board or retrenching people employed in the public service.
4. The Independent Expert would also like to express his caution about potential labour market reforms. As underlined in a recent report there is no empirical evidence that austerity-related labour market reforms such as facilitating the lay-off of workers, freezing or reducing wages have resulted in increased economic growth, employment, or in a better situation for workers.[[21]](#footnote-22)

B. Taxation reform

1. According to the IMF-supported economic reform programme Value Added Tax rates shall be harmonized and a more progressive personal income tax introduced, with lower rates for low-income people, and revised allowances and deductions. The Independent Expert welcomes that the tax reform of 2017 ensured that a larger number of persons with low income (now all persons earning below 5.000 TND) are not anymore subjected to income tax. He however notes with concern that tax rates for persons with low and middle income of between 5.000 and 20.000 TND have been increased, while rates for persons earning more than 50.000 TND have remained at 35 percent. In other words, tax relief provided to the poor has been financed by higher income tax rates for low and middle income groups, but has not resulted in higher taxation of the most affluent income groups.
2. A recent study highlights that the constitutional principle of a fair and equitable taxation stands partly in contrast to the way the tax burden is currently shared.[[22]](#footnote-23) 71 percent of all income tax receipts are generated by direct tax deductions paid by employees in the formal sector. The study estimated that about 30 percent of all economic activity takes place in the informal sector, and is thus not at all subjected to taxation. In addition, 52 percent of all self-employed persons that have to pay tax for industrial and commercial activities have failed to declare any tax. Tax compliance in the liberal professions (such as lawyers, architects, accountants, engineers, doctors) is also weak, with 27 percent failing to submit a tax declaration and only 54 percent of all registered self-employed professionals actually paying any tax (the remaining are running deficits or fall below ceilings to be subjected to tax).[[23]](#footnote-24)
3. While tax revenues from workers in the formal sector have sharply increased since 2011, there has been a significant drop of tax revenues from business and oil exporting companies after 2014.[[24]](#footnote-25) Corporate tax contributes only about 11 percent of all tax revenues.[[25]](#footnote-26) Less than one quarter of the 136.000 registered companies paid corporate tax in 2015, 43 percent of all registered companies (63.000) failed to submit a tax declaration.[[26]](#footnote-27) Concerns have also brought to the attention of the Independent Expert that the States capacity for tax inspection is underdeveloped and that regularly provided tax amnesties have rather encouraged tax evasion.[[27]](#footnote-28)
4. Due to market liberalisation and trade agreements, custom duties generate only about 8 percent of all indirect tax revenues (down from about 28 percent during the 1985-1995 period ). The consequence is that the State increasingly relies on income from Value Added Tax (about 48 percent of all indirect tax revenues up from about 35 percent)[[28]](#footnote-29), a tax affecting disproportionately the budget of low income groups. The 2018 Financial Law increased VAT rates further by one percent, adding additional burden on low and middle-income households.
5. A recent study measuring the impact of fiscal policy on poverty in Tunisia, concluded that the combined effects of taxation, social transfers and subsidies only reduce poverty of those living in the very lowest income group (meaning below the World Bank USD 1.25 and USD 2.50 per day poverty threshold). However, if one uses Tunisia’s more appropriate national poverty line tax policies, social transfers and subsidies rather increase the rate of poverty from 12.3 to 13 percent. The study found that the moderate poor are overwhelmingly net payers into the system of taxation and social transfers.[[29]](#footnote-30)
6. The Independent Expert wishes to underline that the principle of social justice should be the pillar of the tax reform in the country. This should include a more progressive personal income tax with lower rates for low-income people, and a more efficient and fair tax administration that would ensure that large tax payers meet fully their tax obligations. There is furthermore a crucial need for a cumulative impact assessment how the planned taxation and social security reforms will affect the economic and social rights of people living in Tunisia including income distribution and poverty.[[30]](#footnote-31)

C. Social security reform

1. While the Constitution guarantees the right to social assistance, many Tunisians are inadequately covered by the existing social security system, in particular those living in the poorer internal regions or working in the informal sector. Tunisia has two large contribution based social security funds, the *Caisse nationale de retraite et de prévoyance sociale* covering the public sector and the *Caisse nationale de securité sociale* covering the private sector. The effective coverage has reached 85 percent of all people working in the public and private sector. However, most persons working in the informal sector (estimated at about 37 percent) are not covered by any social insurance. In addition, both funds run significant deficits.
2. According to the economic reform programme agreed with the IMF, the social security system shall be reformed by a better “targeted social safety net”, built on a unique social identifier for all beneficiaries, to be expanded to all persons registered with the social security system. In the view of the Independent Expert, better targeting should not mean redirecting benefits exclusively to the ultra-poor, keeping at the same time large segments of the population living in poverty inadequately covered. The reform programme also foresees a comprehensive reform of the pension system, including a review of the system of contributions and pension benefits in order to reduce the deficit of National Retirement and Social Security Fund.
3. The Independent Expert would like to commend the Government of Tunisian for having increased the number of households receiving tax-funded social assistance since 2010 from 135,000 households to 250,000 in 2016.[[31]](#footnote-32) The National Programme of Assistance for Needy Families (PNAFN) is the main cash transfer programme providing support to poor families. The subsidy amount was revised upwards in 2016, to 150 dinars per month per household, to make up for its reduced purchasing power.
4. The Government has acknowledged that the PNAFN has not closed regional gaps in poverty.[[32]](#footnote-33) While benefits contribute to about 20 percent to the income of recipients from poor households, they are often insufficient to move households out of the poverty. Despite efforts to increase coverage, the programme has not yet developed into a system of universal social protection for vulnerable population groups. According to a recent World Bank study the programme covers only about 12.5 percent of the poorest 20 percent of the Tunisian population.[[33]](#footnote-34) There is also an unequal distribution of beneficiaries in the different regions not corresponding to the actual distribution of poverty within Tunisia, a lack of transparency and a lack of a coherent application of eligibility criteria throughout Tunisia. In addition, people who feel that their applications for social assistance has been turned down unjustified, have no independent complaints mechanism at their disposal that could review decisions in an effective and inexpensive manner.
5. In addition, there is a need to ensure the financial sustainability of the pension and social security funds and to close gaps in Tunisia-s social security net[[34]](#footnote-35) including in establishing a social insurance system against unemployment A national strategy for combatting poverty based on disaggregated data should also be developed.
6. Pension and social security benefits should be adequate and sufficient to eliminate extreme poverty, and reduce poverty and inequality. Particular attention should also be given to improve the labour and social protection of rural women in Tunisia.[[35]](#footnote-36); social assistance should be accessible to all that meet the eligibility criteria. The reform of the social protection system should follow a human rights based approach and continue to be guided by ILO Social Protection Floors Recommendation. In that regard, the Independent Expert welcomes the signature by the Tunisian Government of a memorandum of agreement for the implementation of the Decent Work Country Programme for 2017-2022 with ILO and trade unions.

D. Energy and food subsidies

1. The economic reform programme includes a reduction and reform of energy subsidies, including electricity subsidies, and increase of the rates for users. According to the IMF a lifeline tariff shall be offered to protect the most disadvantaged segments of society.
2. The World Bank has pointed out that Tunisia spent in 2013-2014 nearly 6.9 percent of its GDP on various subventions for energy, transportation and basic commodities, while the overall expenditure for social assistance schemes accounted for only for 0.4 percent of GDP.[[36]](#footnote-37) The Independent Expert shares the view that the State could achieve better social protection by reducing energy subsidies for non-poor households and reinvesting these funds in a universal social protection system covering all individuals in need. However, without any mitigation measures, an increase of electricity prices and the removal of other fuel subsidies would likely increase poverty by 2.5 percent. It is essential to ensure that any subsidy reform ensures the affordability of energy and food for the poor and that it is coupled with the expansion of social assistance to ensure universal coverage.[[37]](#footnote-38)
3. The Independent Expert is concerned about the increase of cost of living in Tunisia affecting in particular persons with low income. According to latest available statistics, during 2017, costs for food and non-alcoholic beverages increased by 8.3 percent, clothing and shoes by 6.7 percent, housing, water, electricity and gas by 4.2 percent; and transportation by 5.9 percent.[[38]](#footnote-39)

E. Reform of the health system

1. Article 38 of the Constitution guarantees the right to health, and specifies that “the state shall guarantee preventative health care and treatment for every citizen and provide the means necessary to ensure the safety and quality of health services” and obliges the State to “ensure free health care for those without means and those with limited income.” The Independent Expert commends these provisions aimed at ensuring accessibility, affordability and quality of the right to health. Obviously, more challenging is to guarantee the right to health for everybody in practise, in particular under current fiscal constraints.
2. After independence, Tunisia made strong efforts to build a public health system. For decades, health and education were high on the political agenda and accounted for about one third of all public expenditure. Public health facilities were build all over the country, following a primary care delivery model. Overall improvements of the Tunisian health system resulted in a significant increase of life expectancy (75.1 years in 2015), and reduction of child mortality rate under five from 233 per 1.000 live births in 1965 to 14 in 2015.[[39]](#footnote-40) However, strong regional imbalances have remained. For example, the maternity mortality ratio is over three times higher in rural areas such as Kasserine, than in urban areas such as Sousse.[[40]](#footnote-41)
3. Under the structural adjustment programmes implemented during the mid-1980s, user charges were introduced, with the exception of preventive and promotional services. Public spending on health decreased between 1995 and 2011 from 2.7 percent to 2.3 percent of GDP, while private health spending rose rapidly at an average annual rate of growth of 19 percent due to increasing costs of medicines and the growing use of private facilities.[[41]](#footnote-42) The share of out-of-pocket payments in total healthcare expenditure increased from 36 percent in the 1970s to nearly 42 percent in 2013.[[42]](#footnote-43) As public facilities have become gradually underfunded, patients, including insured patients, have increasingly sought healthcare in the private sector.
4. While public health services are formally free for persons without means, the poor spend in reality a significant percentage of their limited income on health care services. According to a World Bank study, the poorest 20 percent of the population spend around 7 percent of their available income on out-of-pocket health expenditures.[[43]](#footnote-44)
5. After 2011, some efforts were made to allocate more resources to the public health system, but recent austerity measures may undermine these efforts.[[44]](#footnote-45) For example in 2017 the budget for the Ministry of Health was slightly reduced from 1.752 billion to 1.742 billion TND against an overall national budget increase by 10.7 percent. While the cuts for this Ministry are in nominal terms limited, adjusted by inflation they represent a significant reduction of the public health care budget by about 6 percent.[[45]](#footnote-46)
6. There has been a boom of private facilities in coastal regions attracting qualified medical staff, but public health centres, in particular in the interior have deteriorated and lack sufficient medical staff, specialists or medicines. Disparities in services are obvious.[[46]](#footnote-47) About 80 percent of Tunisian rely on the public health care system, but employs s, but it employs only half of all doctors. In contrast, the private health sector has 72 percent of all advanced diagnostic equipment, but serves only 20 percent of the population.[[47]](#footnote-48) Tunis has an average of 3.5 medical doctors per 1.000 inhabitants, while the population of Jendouba, Kairouan and Tatouine is served by 0.6 medical doctors per 1.000 inhabitants.[[48]](#footnote-49) Privatizations in the health sector have led to a two-tier system of service provision: one for the rich, who can afford to pay for quality private services, and one for the poor, who are served by a failing public sector.[[49]](#footnote-50) The Independent Expert is especially concerned that costs for ambulatory health services have increased by 7.4 percent during 2017 accentuating problems of affordability of the right to health, in particular for persons with low-income.[[50]](#footnote-51)
7. The Independent Expert welcomes that the Tunisian health system aspires to provide universal coverage. Public health insurance is provided through the public health fund (CNAM) financed by the two large social security schemes for the private and public sector. In 2013, the CNAM covered close to 7 million Tunisians including dependants, equivalent to 63 percent of the population.
8. The population outside the social insurance system is covered through two programmes of the *Assistance Medicale Gratuite* (AMG): a programme providing free care at public health institutions for members of households who are enrolled in the National programme for assistance to families in need (PNAFN) covering the most disadvantaged; and a programme providing public health care at reduced costs for households living close to the national poverty line. In 2015, 250.000 households (about 7.5 percent of all households) were enrolled in the free health care scheme; while a further 602.000 households (or about 20 percent of all households) received subsidized health care at public institutions.[[51]](#footnote-52) CNAM and the two AMG programmes reportedly achieve a health-care coverage of about 94 percent.[[52]](#footnote-53) Recent data from the 2015 national household survey indicates nevertheless that about 18.7 percent of individuals living below the national poverty line are excluded from public health coverage.[[53]](#footnote-54)
9. In recent years, expenditures of the CNAM have significantly increased as the number of recipients with chronic diseases covered by the fund has nearly doubled between 2010 and 2016. In addition, arrears of 1.7 billion TND from the two pension funds that finance the public health fund jeopardize the provision of basic public health services. According to the IMF the fund may soon not be in a position to cover payments to the central pharmacy or health care providers.[[54]](#footnote-55)
10. There are many reasons why the constitutional right to free health care is partly not fulfilled by the State. Individuals may not hold the public card for free or subsidised public health care, although they would be entitled to it. Medication provided free of charge at public health centres has run out of stock and has to be purchased privately in commercial pharmacies. Co-payments, in particular for chronically ill persons enrolled in the subsidized scheme add to the health cost burden. Finally, corruption affecting the Tunisian health system requires frequently users to make irregular payments for ensuring the delivery of services.

F. Recent developments

1. At the time of finalizing this report in early 2018, austerity measures implemented to reduce the budget deficit triggered widespread protests that turned violent. One person protesting reportedly died on 8 January 2018, more than 40 police officers were injured, and over 500 persons were reportedly arrested.[[55]](#footnote-56) The protests were fuelled by rapid inflation, which hit 6.4 percent in December 2017, and by measures in the 2018 Financial Law designed to cut the budget deficit from 6 percent in 2017 to 4.9 percent in 2018, including a 1 percent social contribution tax on incomes and corporate profits, a 1-percent increase in VAT and higher taxes on cars, alcohol, telecommunications and insurance. The immediate trigger for the protests appeared to be a 3‑4 percent increase, on 1 January 2018, in the prices of petrol, diesel and gas (widely used for domestic cooking and heating) the second increase in six months.[[56]](#footnote-57)
2. Addressing corruption and illicit financial flows
3. Corruption and nepotism have been endemic during the rule of the former president Zine el-Abidine Ben Ali. The former first lady Leila Trabelsi and her ten siblings held controlling interests in numerous businesses, including airlines, internet and communications providers, radio and television stations, car dealers and large retailers. A World Bank study on state capture in Tunisia identified 662 firms owned by the inner circle of the previous regime. These companies represented only 0.2 percent of all Tunisian private companies, but were the most lucrative, accounting for 16 percent of all private sector profits, facilitated also by state sanctioned monopolies or exclusive rights shielding them from competition.[[57]](#footnote-58) The economic loss of corruption, bribery, kickbacks and trade mispricing that Tunisia experienced between 2000 and 2008 has been estimated at 2 percent of its GDP every year.[[58]](#footnote-59)
4. Unfortunately, after the 2011 revolution the problem has not disappeared. Corruption continues to be a destabilizing force in Tunisia, infecting its economy and undermining the enjoyment of human rights in the country.[[59]](#footnote-60) According to a survey conducted in 2016, 64 percent of all respondents claimed that corruption had increased over the last 12 months, despite many efforts by the Government to tackle it.[[60]](#footnote-61) In a nation-wide poll conducted in August 2017, 89 percent of all respondents said that corruption had increased since the 2011 revolution.[[61]](#footnote-62)
5. Corruption is not only undermining the economy, but it is also at the root of inequality, weaker rule of law and the inefficient allocation of public funds to services, all of which continue to affect the enjoyment of rights of many Tunisians. For example, in August 2017, 17 percent of all respondents said in a survey that they had personally experienced corruption in hospitals, 13 percent with traffic police and 8 percent when accessing social services.[[62]](#footnote-63) Many respondents furthermore claimed to have personally experienced corruption at public schools, courts or when dealing with municipalities and regional public administration.[[63]](#footnote-64)
6. Corruption has not only resulted in a misallocation of public funds, it also has contributed to the accumulation of public debt through reduced tax revenues. Corruption thus shrinks significantly investments in public services that are essential for the realization of economic, social and cultural rights. Furthermore, corruption impacts the poor more than the wealthy and middle-income segments of society, as persons living in poverty often have insufficient means to afford bribes to receive the services they require, nor the resources to purchase expensive private schooling, health care or power generation as an alternative to public services that have deteriorated in quality.
7. In addition to corruption, tax evasion and transfer mispricing contribute significantly to illicit financial flows in Tunisia. Academic research has estimated the total illicit capital flight from Tunisia reached 38.9 billion USD over the period 1960-2010, 33.9 billion USD during the rule of Ben Ali.[[64]](#footnote-65) According to Global Financial Integrity, illicit financial outflows from Tunisia amount to nearly 2 billion USD per annum.[[65]](#footnote-66)

A. Asset recovery at home and abroad

1. There is a widespread recognition among the Government and the public that corruption, illicit financial outflows and the misappropriation of public funds must be addressed. On 15 January 2011, the provisional government established the Commission of Inquiry into Misappropriation and Corruption. On 14 March 2011 the Government created by Decree Law 2011-13 a Confiscation Committee, freezing the assets of 114 people belonging to the family and inner circle of the former ruler. The Committee sized 550 properties, 48 boats and yachts, 40 stock portfolios, 367 bank accounts and 400 enterprises at an estimated value of 13 billion USD. The value of the confiscated assets has been estimated at 25 percent of the 2011 Tunisian gross domestic product.[[66]](#footnote-67)
2. More challenging has been the freezing and return of stolen assets that had been deposited abroad. While there are no reliable figures, it has been estimated that up to 42 billion USD of assets have been misappropriated and siphoned abroad by the Ben Ali clan.[[67]](#footnote-68) Tunisian authorities focussed their efforts on promising cases. Despite all efforts, to date only few stolen assets have been repatriated, mainly from Lebanon and Switzerland.[[68]](#footnote-69) In 2013, Tunisian authorities received back 28.8 million that were held in a Lebanese back account by the former first lady.[[69]](#footnote-70) On the basis of mutual legal assistance requests, Switzerland returned approximately 256,000 USD and 3.9 USD million in May 2016 and 2017 respectively.[[70]](#footnote-71) A significant volume of stolen assets is still frozen in Switzerland in the hope that these funds can be returned to Tunisia after legal proceedings have been completed.
3. The Tunisian authorities have also submitted mutual legal assistance requests to other jurisdictions to ensure the freezing and return of stolen assets. The Independent Expert calls upon all concerned countries to cooperate fully with the Tunisian authorities and to adhere to their legal obligations under articles 51-58 of the United Nations Convention Against Corruption to ensure a timely return of those assets.

B. Institutional capacity to fight illicit financial flows and corruption

1. In recent years, several new laws have been put in place to prevent corruption, and enhance public transparency. The Independent Expert welcomes that legislation was adopted in February 2017 by the Tunisian Parliament to protect witnesses and whistle blowers. However, the adoption of a law that will require public officials to make comprehensive asset declarations, prevent illicit enrichment and conflict of interest, was still outstanding at the time of preparation of this report. While the Constitution foresees that senior public officials and parliamentarians declare all their assets when they take office, a recent report pointed out that only 26 of 217 Parliamentarians and none of the serving ministers have made a public disclosure of all their assets.[[71]](#footnote-72) The Independent Expert hopes that this lack of public transparency will be addressed soon.
2. The National Anti-Corruption Authority (INLUCC) established in 2011 can conduct inquiries, but cannot prosecute cases related to corruption, fraud, money laundering or misuse of public funds. However, it can hand over cases to the public prosecutor’s office. INLUCC continues to suffer from a lack of adequate financial and human resources to fulfil its mandate, affecting its ability to respond to complaints brought to its attention. Between 2014 and 2015, INLUCC was only able to process 400 complaints out of 9,000 cases brought to its attention.[[72]](#footnote-73). Although efforts have been made to strengthen its capacity, the number of complaints received by the authority pose a challenge as they continue to outstretch its capacity. In 2016, for example, INLUCC received a record of 9,027 complaints of which 2,198 were considered to fall within its mandate. According to its 2016 Annual Report, 1,729 of all complaints received related to corruption. Owing to capacity constraints the authority managed to hand over only 94 of those complaints for prosecution in 2016. 47 files were transferred to the Truth and Dignity Commission investigating past human rights violations and corruption. A large proportion of complaints concern State-owned enterprises, such as public Electricity and Gas provider (STEG) and the National Society for Water Exploitation and Provision (SONEDE), whose services directly affect rights holders.[[73]](#footnote-74)

C. Establishing accountability and curbing impunity

1. After the revolution, more than 30 members of the Ben Ali and Trabelsi families were arrested, and the former ruler was sentenced in June 2011 in absentia to imprisonment for thirty-five years and a fine of 65 USD million. Since 2011, according to some estimates between 7,000 and 9,000 civil servants have been prosecuted and 600 imprisoned, mostly for corruption-related offences.[[74]](#footnote-75)
2. Nevertheless, efforts to bring to justice persons suspected to have been responsible for corruption and financial crimes are still constrained by limited capacities to conduct specialized complex investigations and to prosecute them. For example, the Financial Judicial Pole that was created in late 2012, as a specialized unit to conduct criminal investigations and prepare the prosecution of persons responsible for corruption and money laundering, had in May 2016, not yet received the resources to operate efficiently.[[75]](#footnote-76) At that time only 10 investigating judges and 5 deputies to the Public Prosecutor handled more than 154 money laundering cases referred to them by the Public Prosecutor and the Chief Justice of the Court of Tunis. Between 2012 and May 2016 only 22 money laundering cases had been finalized by the investigating judges, 14 had been sent to the Indictments Chamber of the appeal court, and 8 had resulted in the dismissal of charges. Only one case resulted in a final judgment.[[76]](#footnote-77) The Independent Expert learned that in November 2016 the legal basis for the work of the Financial Judicial Pole has been strengthened by an organic law, clarifying its competencies.
3. In May 2017 the Government declared a “war on corruption” which started with the arrest of fifteen high-profile individuals, the freezing of their bank accounts and the confiscation of their property. The arrests were carried out under Tunisia’s emergency law. While welcoming the investigation and prosecution of persons suspected for corruption, the Independent Expert is concerned about reports received that seven of the suspects detained were allegedly held in incommunicado detention without access to lawyers, and without informing their families about their whereabouts. In addition the Independent Expert is worried about information received that the concerned civilians were allegedly tried before military courts violating the due process guarantees in article 14 of the ICCPR, requiring that they are tried before ordinary civilian courts.[[77]](#footnote-78) He would like to reiterate the importance that the fight against corruption must strictly adhere to international standards on due process and respect fully all international human rights norms.[[78]](#footnote-79)

D. Truth and Dignity Commission

1. The Truth and Dignity Commission provides a voice to victims of past human rights violations. Its mandate also covers investigating financial corruption and the misappropriation of public funds between July 1955 and December 2013. The law establishing the Commission also provides for the creation of specialized judicial chambers that can be requested to adjudicate cases referred by the Commission, which are related to election fraud, financial corruption and misuse of public funds. [[79]](#footnote-80)
2. The Commission can make proposals for institutional reform, in order to dismantle and rectify the system of corruption, oppression and tyranny. This includes proposals to revise legislation, the vetting of State institutions and utilities where responsibility for corruption and violations has been proven and practical suggestions to reform institutions that participated in corruption and violations.[[80]](#footnote-81)
3. According to article 45 of the law which established the Commission, a technical committee for arbitration and conciliation shall be established which shall also consider requests for reconciliation related to cases of financial corruption. The person who submits a request for reconciliation and arbitration should acknowledge his guilt in writing and offer a clear apology, as a condition for accepting the request. If the request is related to financial corruption, it should also include a description of events that led to the unlawful benefits.[[81]](#footnote-82) Since its inception, the Commission has received 2,700 requests for arbitration in financial cases, including 685 by the government, 16 by those responsible for financial violations, and the rest from individual victims.[[82]](#footnote-83)

E. Organic law on reconciliation in the administrative field

1. On 13 September 2017, the Tunisian Parliament adopted an “organic law on reconciliation in the administrative field” that grants amnesty to public officials, including members of State-owned companies, who have violated regulations or caused damage to the public administration, and have provided a third party with an unjustified advantage. The amnesty law applies to acts that have been committed between July 1955 and January 2011. Corruption and the misappropriation of public funds were excluded from the scope of the law. The law foresees that persons who failed to disclose in their amnesty application to have personally gained from their act, can still be prosecuted.[[83]](#footnote-84) As amnesty is granted in a non-public procedure, it will however be difficult to assess whether applicants have disclosed the full truth.
2. The scope of the controversial amnesty law, proposed in 2015, initially covered as well the private sector. The Independent Expert shares the concerns of the Special Rapporteur on the promotion of truth, justice, reparations and guarantees of non-recurrence that the law undermines the establishment of truth and may promote impunity.[[84]](#footnote-85) In a similar vein, the European Commission for Democracy through Law of the Council of Europe (Venice Commission) said in an interim opinion that the organic law on reconciliation does not offer sufficient guarantees that the truth will be established, that findings will be made public, and that the foreseen mechanism to grant amnesty would not offer sufficient guarantees of independence. In its view the law would create a twin-track system of transitional justice, which would be incompatible with article 148 (9) of the Tunisian Constitution.[[85]](#footnote-86)
3. The Independent Expert expressed similar concerns during his visit, and notes that the final law adopted by the Tunisian Parliament has unfortunately not fully addressed them.[[86]](#footnote-87) He considers that the organic law on reconciliation in the administrative field as a step backwards in the fight against corruption and promotion of accountability and is worried that the law could undermine efforts of the Truth and Dignity Commission.

F. Accountability in the banking sector

1. The Independent Expert would like to underline the importance of establishing accountability in the banking sector. International and national banks operating in Tunisia and abroad failed to exercise adequate due diligence when dealing with funds of political exposed persons. Without their facilitating role it would have been difficult for the inner circle of the regime of Ben Ali to misappropriate public funds and hide them in foreign jurisdictions on a massive scale. There appears to have been, to date, no publicly known sanctions against financial institutions, nor investigations against individuals who assisted the former regime in financial transactions related to past corruption and misappropriation of public funds.
2. The role and responsibility of foreign lenders and donors which financially assisted the Ben Ali’s regime for many years should also be critically examined in the context of transitional justice.[[87]](#footnote-88) In this context the Independent Expert would like to support proposals that had been tabled in Parliament to undertake a public debt audit. He also would like to encourage the Truth and Dignity Commission to look into this dimension.
3. Conclusions and recommendations
4. **The Independent Expert recalls that the ‘Arab spring’ was sparked by young people of Sidi Bouzid in Tunisia. In fact, unemployment, the perception of corruption at higher levels of the state, and social and regional inequality ignited the anger as much as the lack of civil and political rights. Human rights violations and non-inclusive social development triggered the Tunisian transition to democracy.**
5. **This transition to democracy stands out in the region. The revolution of 2011 has resulted in significant improvements of civil and political rights. In 2014 a new Constitution enshrining international human rights standards was adopted and general elections were held. However, those gains should not be undermined by uneven progress in the field of economic, social and cultural rights.**
6. **There is a general consensus that the efficiency and responsiveness of public administration and services to rights-holders should be improved, and that public finances should be consolidated. Yet, social consensus is necessary to ensure national ownership for the implementation of economic reforms. This includes reinforcing parliamentary and civil society participation and consultation in the design and approval of macro-economic reform packages before lending agreements are concluded.**
7. **Progress in the field of civil and political rights may become fragile, if Tunisia does not ensure tangible improvements in the social and economic sphere, including when necessary by international cooperation and assistance.**
8. **Human rights, social justice, and accountability for economic crimes should not be forgotten when setting an enabling environment for productive domestic and foreign investment. Economic and social rights should therefore be the top priority of international financial institutions, bilateral lenders and Tunisian authorities. Guaranteeing these rights is the best ‘investment’ and will play a crucial role in preventing violent extremism and political instability.**
9. **The Independent Expert expresses his concern about the recent incidents and tension in Tunisia. He calls upon all individuals to exercise their right to freedom of association and assembly in a peaceful manner and urges law enforcement officials to fully adhere to all human rights standards, including international standards regulating the use of force as well as the importance of public manifestations in a democratic society. Furthermore, he calls upon international financial institutions and the Government of Tunisia to review the most recent measures and ensure that-if strictly unavoidable- any adjustment measures is fairly shared, and not unjustly paid for only by the poor and lower income segments of society.**
10. **In addition, the Independent Expert request that urgent measures be taken to curb the rapid increase of living cost affecting in particular poor and unemployed persons. He is worried that the latest adjustment measures may not only undermine economic, social, civil and political rights, but also economic growth, peace and stability in Tunisia.**
11. **The Independent Expert would like to make the following recommendations, to the Government of Tunisia, to international financial institutions and States supporting its economic reform programme:**
12. **Carry out a human rights impact assessment before implementing major economic reforms as required by the Guiding Principles on foreign debt and human rights following recommendations made by the Independent Expert for carrying out such assessments.**[[88]](#footnote-89)
13. **Undertake a debt sustainability analysis based on a comprehensive understanding of debt sustainability, incorporating human rights, social and environmental dimensions.[[89]](#footnote-90)**
14. **Ensure that public debt does not create economic, social or political vulnerabilities, but contributes to inclusive social growth and development.**
15. **Design and implement economic reforms on the basis of a realistic time table and prioritize jobs creation for women, youth and persons with disabilities, in particular in disadvantaged regions.**
16. **Realign the financial and human resources within the public service to disadvantaged regions, and refrain from freezing recruitment across the board and retrenching people employed in the public service.**
17. **Ensure greater social fairness in taxation with the view to reducing inequality, including by increasing tax revenues from small, middle and large-scale businesses and liberal professionals and by adopting measures to combat tax avoidance and evasion.**
18. **Ensure that adequate measures are taken to mitigate the impact of reducing food or energy subsidies on low-income households so that that the number of individuals living below the national poverty line will actually be reduced by such reforms and adverse effects on the rights to food and adequate housing can excluded.**
19. **Establish a social insurance system against unemployment and develop a national strategy for combatting poverty based on disaggregated data.**
20. **Ensure the financial sustainability of the pension and social security funds and close gaps in the social security net of Tunisia with the view to provide universal coverage against risks in line with the ILO Social Protection Floors Recommendation.**
21. **Ensure that planned pension reforms are based on the principle of inter-generational fairness and that minimum pension and social security benefits are of such levels that they move rights holders at least out of extreme poverty.**
22. **Increase public resources for the public health sector with the view to restore and improve the quality, accessibility and affordability of public health services, including their free access to services and medicines for all persons without sufficient means in conformity with the Constitution and international human rights law.**
23. **Ensure meaningful public participation of civil society, including trade unions, employer, human rights, women and child rights, transparency and anti-corruption organisations in the design, implementation, assessment and evaluation of economic reform policies with the view to foster social dialogue and national ownership.**
24. **The Independent Expert recommends to the Government of Tunisia to:**
25. **Strengthen the National Anti-Corruption Institution and the Judicial and Financial Pôle in charge of prosecuting money laundering, corruption and financial crimes with more staff and budgetary resources.**
26. **Redouble its efforts to combat corruption and ensure accountability and transparency in the management of public funds.**
27. **Ensure that the fight against corruption fully respects due process guarantees of international human rights law. Suspects that are allegedly responsible for corruption must be treated in conformity with international human rights standards at all times and should only be tried by competent civilian courts.**
28. **Continue its efforts to freeze, confiscate and recover stolen assets at home and abroad.**
29. **Ensure banking sector responsibility for past economic crimes and address the issue of financial complicity in the context of transitional justice.**
30. **Foster the establishment of the Constitutional Court and ensure that its staff is adequately trained to protect all constitutional rights, including economic, social and cultural rights.**
31. **Ensure that the Commission for Human Rights and Fundamental Freedoms is fully compliant with the principles relating to the status of national institutions for the promotion and protection of human rights (Paris Principles) and that its mandate covers all human rights, including economic, social and cultural rights.**
32. **Establish independent and effective complaint mechanisms for persons encountering difficulties with public services or who are facing challenges to access health insurance, social assistance, social security or other public benefits,.**
33. **Consider ratifying the Optional Protocol to the Covenant on Economic, Social and Cultural rights, providing rights-holders with the right to make individual complaints after exhaustion of domestic remedies.**
34. **The Independent Expert encourages** **other States and Tunisia’s lenders to:**
35. **Provide additional debt relief to Tunisia in order to reduce public debt service and boost the national economy.**
36. **Give priority in their development cooperation and lending to the realization of economic, social and cultural rights in Tunisia and to the attainment of the 2030 Agenda for Sustainable Development in collaboration with the Tunisian authorities.**
37. **Continue providing support to the constitutional institutions of Tunisia, its Truth and Dignity Commission and its national human rights and anti-corruption bodies.**
38. **Cooperate fully with Tunisia with the view to ensure a timely, full and transparent return of stolen assets in conformity with their legal obligations under the United Nations Convention Against Corruption.**

1. \* The present report was submitted after the deadline in order to reflect most recent developments. [↑](#footnote-ref-2)
2. \*\* Circulated in the language of submission and Arab only. [↑](#footnote-ref-3)
3. Resolution 34/4. [↑](#footnote-ref-4)
4. CESCR, General Comment No. 3, 14 December 1990, E/1991/23. [↑](#footnote-ref-5)
5. See A/HRC/37/54, para 25-34 and the Guiding principles on foreign debt and human rights, A/HRC/20/23, Annex. [↑](#footnote-ref-6)
6. See Statement of the CESCR on Public Debt, E/C.12/2016/1. [↑](#footnote-ref-7)
7. E/2013/82, para. 18. [↑](#footnote-ref-8)
8. Adopted on 26 January 2014 by the Constitutional Assembly official text in Arabic at: http://www.arp.tn/site/main/AR/docs/constition.pdf. [↑](#footnote-ref-9)
9. CESCR, Concluding Observations Tunisia, E/C.12/TUN/CO/3, para 7-8. [↑](#footnote-ref-10)
10. See article 128 [↑](#footnote-ref-11)
11. See article 130. [↑](#footnote-ref-12)
12. See article 129 [↑](#footnote-ref-13)
13. National Institute of Statistics, data available at: http://www.ins.tn/en/themes/emploi#horizontalTab1 [↑](#footnote-ref-14)
14. Ministry of Finance, Indicateurs de finances publiques, available: at <http://www.finances.gov.tn> and IMF country report No. 17/203, p. 9 [↑](#footnote-ref-15)
15. Ibid , p. 43-45. [↑](#footnote-ref-16)
16. Observatoire Tunisien de l’Economie, Public Debt, Will Tunisia overcome the “Wall of Debt”?, 2017 [↑](#footnote-ref-17)
17. Tunisie: Le budget de l’Etat 2017 en details, Webdo, 20 décembre 2016. [↑](#footnote-ref-18)
18. https://www.imf.org/en/News/Articles/2015/09/14/01/49/pr13202 [↑](#footnote-ref-19)
19. IMF Country Report No. 16/138, June 2016 [↑](#footnote-ref-20)
20. Ibid. [↑](#footnote-ref-21)
21. A/HRC/34/57. [↑](#footnote-ref-22)
22. Association Tunisienne des Economistes, « Ancrage de la justice fiscale et mobilisation des ressources propres », Octobre 2017, available at : http://www.asectu.org/10-actualites-activités/354-conférence-débat-ancrage-de-la-justice-fiscale-et-mobilisation-des-ressources-propres [↑](#footnote-ref-23)
23. Ibid., p. 7 and 35-43. [↑](#footnote-ref-24)
24. Observatoire Tunsisien de l’Economie, « Fiscalité : une chute historique de la contribution des sociétés », Datanalysis No. 10, 2017. [↑](#footnote-ref-25)
25. Association Tunisienne des Economistes, p. 22. [↑](#footnote-ref-26)
26. Ibid. p. 43. [↑](#footnote-ref-27)
27. See for example, Mounir Hassine, Rapport sur les droits économiques et sociaux 2017, in : Forum Tunisien Droits Economiques Sociaux, A propos des droits économiques, sociaux et culturels sept ans après la révolution, pp. 28-29. [↑](#footnote-ref-28)
28. Ibid. p. 34. [↑](#footnote-ref-29)
29. Nizur Jomini et al.: Fiscal Policy, Income redistribution and poverty reduction: Evidence from Tunisia, Tulane University, CEQ Working Paper, January 2017, pp.5-6. [↑](#footnote-ref-30)
30. See A/HRC/37/54. [↑](#footnote-ref-31)
31. See CESCR, E/C.12/TUN/Q/3/Add.1, para 58. [↑](#footnote-ref-32)
32. Ibid. [↑](#footnote-ref-33)
33. See World Bank, Consolidating Social Protection, p. 37. [↑](#footnote-ref-34)
34. See OHCHR« l’aproche basée sur les droits de l’homme du système de sécurité sociale tunisien », Decembre 2013, available at   <https://issuu.com/dorraloudhaief/docs/rapport> [↑](#footnote-ref-35)
35. See OHCHR, UN Women and the Tunisian Ministry for Women, Family and Childhood: « [Travail des femmes en milieu rural et leur accès à la protection sociale](http://www2.unwomen.org/-/media/field%20office%20maghreb/documents/publications/2016/12/travail%20des%20femmes%20en%20milieu%20rural%20et%20leur%20acc%c3%a8s%20%c3%a0%20la%20protection%20sociale.pdf?vs=18), 2016 ». [↑](#footnote-ref-36)
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37. See as well Economic and Social Commission for Western Africa, Social Protection Profile: Tunisia, from 16 November 2016, E/ESCWA/SDD/2016/CP.1, p. 15. [↑](#footnote-ref-38)
38. Statistique Tunisie, Indice de prix à la consommation, Décembre 2017, available at: http://www.ins.tn. [↑](#footnote-ref-39)
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41. Ibid. [↑](#footnote-ref-42)
42. See Global Health Watch “The right to health in Tunisia” and WHO, Global health expenditure database. [↑](#footnote-ref-43)
43. Arfa and Elgazzar, Consolidation and Transparency, p. 12 [↑](#footnote-ref-44)
44. WHO, Global Health Expenditure Database, http://apps.who.int/nha/database/Key\_Indicators\_by\_Country/Index/en [↑](#footnote-ref-45)
45. Tunisie : Le budget de l’Etat 2017 en détails. http://www.webdo.tn/2016/12/20/budget-de-letat-2017-details/ [↑](#footnote-ref-46)
46. See Dialogue social sur les politiques, les stratégies et les plans nationaux de santé: Santé en Tunisie, Etat des lieux, 2014. [↑](#footnote-ref-47)
47. Comité technique du dialogue sociétal, Pour une meilleure santé en Tunisie : Faisons le chemin ensemble. Propositions soumises à la conférence national de la santé. 2014. p. 19 [↑](#footnote-ref-48)
48. Statestiques Tunisie, Tunisie en chiffres 2016, p. 18. [↑](#footnote-ref-49)
49. The right to health in Tunisia, p. 131. [↑](#footnote-ref-50)
50. Statistique Tunisie, Indice de prix à la consommation, Decembre 2017, p.4. [↑](#footnote-ref-51)
51. Association Tunisie de défense du droit à la santé, Rapport sur le droit à la santé, Octobre 2016, Annex. [↑](#footnote-ref-52)
52. Social Protection Country Profile: Tunisia, E/ESCWA/SDD/2016/CP.1, 16 November 2016, p. 16 [↑](#footnote-ref-53)
53. See Statistiques Tunisie, Flash: Consommation et niveau de vie, no.1, Décembre 2016, available at : http://www.ins.tn/sites/default/files/publication/pdf/Bulletin%20-cons-2016-fr2-2.pdf [↑](#footnote-ref-54)
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62. Ibid. [↑](#footnote-ref-63)
63. Ibid, about one out of 12 people interviewed claimed to have personally experienced corruption with these institutions. [↑](#footnote-ref-64)
64. See Léonce Ndikumana and James K. Boyce, “Capital Flight from North African Countries”, Political Economy, Research Institute University of Massachusetts, Amherst, October 2012, available at: <https://www.peri.umass.edu/publication/item/486-capital-flight-from-north-african-countries>. [↑](#footnote-ref-65)
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66. See Transparency International “Lost Billions: Recovering Public Money in Egypt, Libya, Tunisia and Yemen”, Transparency International, 17 May 2016, available at: https://www.transparency.org/whatwedo/publication/lost\_billions\_recovering\_public\_money\_in\_egypt\_libya\_tunisia\_and\_yemen. [↑](#footnote-ref-67)
67. Ibid. p.7. [↑](#footnote-ref-68)
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