**CESR’s Response to the Call for Inputs by the Special Rapporteur on the Right to Development – February 2022**

The Center for Economic and Social Rights (CESR) welcomes the opportunity to provide inputs on the call to inform the Special Rapporteur’s report on COVID recovery plans and policies from a right to development perspective. In this submission, CESR provides inputs in response to Section B on international perspectives.

**What should the global COVID recovery entail?**

Since the onset of the pandemic, several influential states and many actors in the international community have made calls for a Covid recovery which would “build back better”. The notion of “building back better” however betrays the reality that the status quo before the pandemic was far from one which was just or equitable: millions were condemned to poverty; inequality was on the rise both within and between states and many people across the world especially in the Global South, did not enjoy their economic and social rights as guaranteed by international human rights law. CESR and its allies regard the Covid recovery process as an opportunity to ensure transformative structural change in the global economy to create a more equitable and just world. To this end, CESR proposes a transition to a [“rights based economy”](https://www.cesr.org/rights-based-economy-putting-people-and-planet-first/) which would guarantee the material, social and environmental conditions necessary for all people to live with dignity on a flourishing planet.

**Rights-based economy**

As stated in the 2021 edition of the [Spotlight Report on sustainable development,](https://www.2030spotlight.org/en/book/2495/chapter/demanding-justice-beyond-rhetoric) a rights-based approach to the economy is premised on widely agreed ethical values that should underpin our economies; values such as dignity, solidarity and equity. It starts from the premise that all rights are explicitly understood as interrelated and indivisible. Furthermore, ensuring that all people can enjoy their human rights on an equal footing demands action to redistribute resources, remedy inequalities and rebalance power both within and between states. Importantly a rights-based approach starts from the premise that no one should be left behind and should take seriously the extra-territorial obligations of states to take steps to protect, respect and fulfill the economic and social rights of people beyond their borders.

**The duty of states to cooperate and offer assistance**

The Universal Declaration of Human Rights guarantees everyone a social and international order favorable to realizing their rights. Meanwhile, the new [Principles for Human Rights in Fiscal Policy](https://derechosypoliticafiscal.org/images/ASSETS/Principles_for_Human_Rights_in_Fiscal_Policy-ENG-VF-1.pdf) (based on existing human rights norms and standards) provide that States, and the international institutions of which they are members, must offer assistance and international cooperation in fiscal matters. In addition, the Principles stipulate that states must create an enabling global governance environment with the aim of achieving the full realization of human rights. States therefore have an obligation to take steps which advance the realization of rights [when acting as members of international financial institutions](https://www.cesr.org/sites/default/files/2022/Sovereign_Debt_and_Human_Rights.pdf) and also engaging in other multilateral fora such as the WTO.

**International cooperation and debt**

There are few places where international cooperation is more necessary and urgent than addressing the debt crisis that faces countries in the Global South which constrain their fiscal space to budget sufficiently to realize fundamental rights such as healthcare, education, housing and social security. For many countries [debt moratoriums and debt restructuring would be insufficient.](https://www.cesr.org/sites/default/files/2022/Sovereign_Debt_and_Human_Rights.pdf) Providing debt relief in the form of debt cancellation or debt forgiveness would yield far better results. For instance, cancellation of all payments on public external debt due in 2020 including principal, interest and charges, to bilateral, multilateral and private lenders would free up an estimated $25.5 billion for lower income countries. In addition, a massive issuance of Special Drawing Rights by the IMF to nations in the Global South could free up much needed resources to address the on-going effects of the pandemic and re-orient their economies in a rights-aligned fashion. Some of the [rights-aligned reforms which countries need to adopt](http://cesr.org/sites/default/files/2022/Human_Rights_and_Economic_Recovery_From_COVID.pdf) once they have sufficient fiscal space include investments in critical public services such as healthcare, education, transportation and housing as well as investment in a comprehensive social security system to address poverty and inequality.

**Progressive tax reforms**

A rights-aligned transition would eschew austerity measures and fiscal consolidation. The importance of the IMF and World Bank not imposing such measures as loan conditionalities cannot be overemphasized. Moreover, countries should move away from over-reliance on regressive taxes such as VAT and sales tax which have [a disproportionate effect on marginalized groups](https://www.cesr.org/sites/default/files/Brief%203%20Progressive%20Tax_.pdf) such as women, indigenous people and racially subordinated groups. Instead countries should [consider progressive reforms such as](https://www.cesr.org/sites/default/files/Brief%203%20Progressive%20Tax_.pdf) (i) wealth taxes (ii) taxing excess profit and (iii) excluding tax dodgers from bailouts[.](https://www.cesr.org/sites/default/files/Brief%203%20Progressive%20Tax_.pdf) But progressive tax reforms are also required at the global level. Global cooperation is necessary to combat illicit financial flows, tax evasion, tax havens and low corporate tax rates such as the recently announced OECD reform proposal [falls far short](https://www.cesr.org/platforming-workers-rights-global-tax-deals/) of the transformation needed to ensure the countries of the Global South get a fair deal. A global binding tax treaty under the auspices of the United Nations is one measure proposed to improve the fiscal capacity of countries in the Global South whilst simultaneously decolonising the global financial architecture. The pandemic has shone the light on the necessity and urgency of these global reforms.

**Vaccine inequity and international cooperation**

Perhaps the clearest indication of the disparate impact of the pandemic on marginalized groups has been in respect of vaccine inequity; what some rightly condemn as “vaccine apartheid”. Where there is data available within states it is clear that the inequitable access and distribution of vaccines and other healthcare technologies has had racially disparate impacts on racial and ethnic minorities; Black people; indigenous people; women in their diversity; LGBT populations; persons with disabilities and people at the intersections of the aforementioned grounds. This inequity has undermined racial equality between states because it has entrenched the racial divide between the Global North and Global South thus reproducing colonial era racial hierarchies and patterns of racial subordination. [For instance it is estimated that as of January this year, about 70% of the population in rich countries is vaccinated.](https://www.brookings.edu/blog/up-front/2022/01/07/are-rich-countries-sufficiently-helping-the-developing-world-in-its-vaccination-efforts/) Meanwhile, at the time of this submission it was estimated that in the entire continent of [Africa a mere 12.33% has been vaccinated.](https://africacdc.org/covid-19-vaccination/) Recognising this inequity, CESR along with several allies, [filed a petition](https://movementlawlab.org/covid-healthcare-equity) before the Committee on the Elimination of Racial Discrimination, which argued that by opposing a TRIPS waiver, several high income countries were violating their international obligations to protect the rights to life, health and science as well as eliminate all forms of racial discrimination both within and between states. Ending vaccine apartheid through international cooperation to urgently adopt a TRIPS waiver not only for vaccines but other healthcare technologies such as diagnostics, PPE and therapeutics is an essential precondition for the right to development to be advanced in the Covid recovery process. In addition high income countries must provide technology and knowledge transfers. Lastly all states should keep disaggregated data along race, ethnicity, and intersecting grounds as well as providing education and outreach in indigenous and minority languages.

**Conclusion:**

In the words of Arundhati Roy, [the pandemic is a portal](https://www.ft.com/content/10d8f5e8-74eb-11ea-95fe-fcd274e920ca). Instead of “building back better” or a return to the status quo that existed before the pandemic, the world should regard the intersecting economic, health, social and climate crises it now faces, as an opportunity to engage in radical structural reforms to the global economy. CESR proposes a rights-based approach which would ensure that the economy returns to its original purpose: ensuring the welfare of humanity and our planet. Building a rights-based economy requires a concerted effort in international cooperation to reform the international regime on taxes and debt whilst bringing an end to vaccine apartheid.

We would be happy to provide more information, please write to us at Kate Donald ([kdonald@cesr.org](mailto:kdonald@cesr.org)) or Ohene Ampofo-Anti ([oampofoanti@cesr.org](mailto:oampofoanti@cesr.org)).

**List of cited CESR resources:**

Center for Economic and Social Rights and Christian Aid (2020): A Rights-Based Economy: Putting People and Planet First. <https://www.cesr.org/rights-based-economy-putting-people-and-planet-first/>

Center for Economic and Social Rights (2020): [Governments’ Obligation to Cooperate Internationally to Realize Human Rights](https://www.cesr.org/sites/default/files/Issue%20Brief%202__.pdf). Part of COVID-19 Recovering Rights series. <https://www.cesr.org/sites/default/files/Issue%20Brief%202__.pdf>

Center for Economic and Social Rights (2020): Pr[ogressive Tax Measures to Realize Rights](https://www.cesr.org/sites/default/files/Brief%203%20Progressive%20Tax_.pdf)  (co-authored with Tax Justice Network). Part of COVID-19 Recovering Rights series.<https://www.cesr.org/sites/default/files/Brief%203%20Progressive%20Tax_.pdf>

Center for Economic and Social Rights (2020) [Debt Financing to Realize Rights](https://www.cesr.org/sites/default/files/Brief%204%20Debt%20Finance__%20_0.pdf) (co-authored with Latindadd) Part of COVID-19 Recovering Rights series.<https://www.cesr.org/sites/default/files/Brief%204%20Debt%20Finance__%20_0.pdf>

Principles of Human Rights in Fiscal Policy (2021): Documents and Sources

<https://derechosypoliticafiscal.org/en/resources/documents-and-sources-en>

Center for Economic and Social Rights (2022): Key Concepts - Human Rights and the Economy: Human Rights and Economic Recovery from Covid. <https://www.cesr.org/sites/default/files/2022/Human_Rights_and_Economic_Recovery_From_COVID.pdf>

Center for Economic and Social Rights (2022): Key Concepts - Human Rights and the Economy: Sovereign Debt and Human Rights. <https://www.cesr.org/sites/default/files/2022/Sovereign_Debt_and_Human_Rights.pdf>

Kate Donald (2021): “A rights-based economy: In critical times, a roadmap for action” in Spotlight Annual Report 2021. <https://www.2030spotlight.org/en/book/2495/chapter/demanding-justice-beyond-rhetoric>