

Call for submissions to the thematic report of the Special Rapporteur on Freedom of Opinion and Expression to the UN Human Rights Council:

Freedom of Opinion and Expression and Sustainable Development - Why Voice Matters

Input for the report on FOE and sustainable development

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Emphasised pillars:

1. Transparency, accountability, and the fight against corruption and misuse of resources in the public and private sector;
2. Equality, inclusion, participation and empowerment of women and girls, indigenous communities and other poor and marginalised groups;

Understanding freedom of expression (FOE) includes the right to seek, receive and impart information and ideas of all kinds across borders.

There are countless ways in which freedom of expression can take place. I will emphasise those I have explored myself, be it as a citizen or through my work as a public servant and within civil society. I will also prioritise the first two components of the definition—seek and receive information and ideas, as their nature makes them less evident.

Tax and financial systems are potent enablers of justice and inclusion within societies. However, there are huge gaps within tax collection from individuals' extreme wealth and Multinational Enterprises (MNEs), in particular, due to shifting profit practices into [tax havens](#). About individuals' [extreme wealth](#), a 2-5% tax rate on millionaires could bring up [US\\$2,52 trillion each year](#). In the case of MNEs, the lack of openness and transparency concerning government-collected data [currently held](#) from the public contributes to the loss of 1 every 4 tax dollars forgone due to MNEs' abuse of tax havens—US\$89 out of US\$312 billion in 2021. The sole obscurity around the magnitude and implications of these resources' loss is an assault on global FOE, let aside the intentional holding and reporting embezzlement that allows for their execution.

These resources are not trivial for the global provision of public goods and services, particularly given the [multiple crises and resource restrictions we face](#). But achieving SDGs by providing adequate public goods and services and the further rights' vindication of the most vulnerable and marginalised groups is more challenging than having enough resources to act. Deciding how to use those resources requires prioritising among all possible interventions and all demanding groups: too many options to choose from!

Thus, this prioritisation should come up by asking for [help and input](#) from the targeted groups, the true experts in their realities, but [most of these processes](#) occur in a top-down-only manner. The otherwise valuable technical component of policy-making becomes limiting when disconnected from their public and contexts. It is another form of restriction to FOE detrimental to sustainable development: those with the best knowledge and insight to execute public policy have little to no involvement in the decision-making and vigilance of interventions addressing them.

Alleged gendered public support, for instance, [can hardly ever be so](#). Traditional performance indicators on implemented projects' do little to include a feminist view of their impacts—disregarding care, domestic work and other mainly-female activities. During the pandemic, while the crisis hit women much harder (employment loss and unpaid domestic and care work duties), recovery funds and their composition further deepened gender inequalities. Not only did [women receive half the funds than men](#): the format, timing and requirements for this group to access the already biased help were exclusionary.

Locals' non-involvement in social/public interventions hinders FOE and produces other undesirable externalities. A [case study](#) on mining operations within the Brazilian Amazon exemplifies how half-truths and obscure narratives hide hurtful realities. There are explicit requirements for extractive companies to compensate local communities for their operations' impacts. Sadly, that repair is far more attractive on paper than in practice: industrial mining was responsible for [1,670 km² of deforestation between 2005 and 2015](#), affecting locals' access to food, drinking water and natural resources that support their livelihoods.

This affectation within companies' reporting could be countered by including locals as observers and allied controllers. Their involvement would facilitate operators' assessment within current and future projects, which is of utmost relevance when involving common goods (nature) and public benefits (tax exemptions)—as in [this case](#). Their exclusion within the design, validation and surveillance of social and environmental responsibility schemes is, therefore, another explicit harm to FOE. FOE's restraints expand when most informative and mobilising resources are only available in English instead of including in local languages/dialects, a so-common limitation that is observable in the mentioned case—based in Brazil, yet not available in Portuguese.

As mentioned previously, FOE could also help improve the assignment of public benefits and tax exemptions. The case on [Forest custodians](#) also shows how complex structures within the mining sector—but easily extendable to other industries—hide public resources' waste and inefficiencies. In this specific example, such complexity of ownership along alumina's productive value chain allowed for the legal exemption of more than 80% of their tax duties. Here, the incentive is wasteful but also perverse, as it encourages the perpetuation of unsustainable productive operations that are already damaging our survival.

Unfortunately, complex structures are widespread, with implications that exceed superposing tax exemptions. Even if implementing social oversight on public interventions and private operations, complex structures hide away the entity—person or

company—responsible for the identified pending tasks and liabilities: another undeniable cutback on FOE. In this line, there are [initiatives](#) led by civil society organisations such as the [Global Assets Register](#), thought of as a comprehensive borderless registry of wealth and assets and their [beneficial owners](#).

A tool of this sort is inescapable to tackle global tax abuse and redress inequalities in our globalised world. Nonetheless, recent [legislations](#) drive international standards and demands [away from this line](#). If our societies are to [evolve and advance](#) towards more inclusive and sustainable development, our laws must reflect that. These and other demands regarding FOE are not an option anymore, they are a liability, and we have to be [bold enough](#) to make them happen.

Finally, even if all of these changes occur—having a bigger pool of resources and implementing participative mechanisms to use them—public provisions are not meant to be everlasting. Prioritised challenges for public attention are supposed to evolve on time, and more so when decision-makers change. Funds tend to come and go rather quickly between projects and interventions; when they depend merely on the original sponsor and lack a progressive transition into the target public's hands, there are little or no alternatives to their dissolution. To sustain any achieved improvements, FOE is crucial. It allows to share and co-build their associated knowledge, experiences and tasks with new actors, thus ensuring their resilience on time.

Finally, far from any development variable, FOE is a matter of humanity that allows us all to [belong and share](#) the good and bad of our actions, overcoming borders, beliefs and generations.