



Observatory on the Protection of Taxpayers' Rights

Below you will find a report prepared by Guzman Ramirez Arrieta, Senior Associate at *Bergstein Abogados* and Reporter of the OPTR Unit for the Inter-American Court.

This report contains a summary of court cases before the Inter-American Court of Human Rights, in which issues regarding the practical protection of taxpayers' rights were discussed and decided in 12 relevant areas, identified by Prof. Dr. Philip Baker and Prof. Dr. Pasquale Pistone at the 2015 IFA Congress on "The Practical Protection of Taxpayers' Fundamental Rights" ©

2022 Relevant Case Law – Inter-American Court of Human Rights

Minimum Standard Best Practice	Case	Date	ACHR Articles	Facts	Decision	Comments
MS 20: No disclosure of confidential taxpayer information to politicians, or where it might be used for political purposes.	Journalists of Digital Newspaper “El Faro” v. El Salvador	July 8, 2022	<ul style="list-style-type: none"> ✓ 11 (“<i>Right to Privacy</i>”) ✓ 13 (“<i>Right to Freedom of Thought and Expression</i>”) 	<p>On February 4, 2021, the Inter-American Commission on Human Rights issued the Resolution No. 12/2021 by which such Commission granted precautionary measures in favour of several members of the digital newspaper “El Faro” in El Salvador. The Commission deemed that such journalists’ rights were in a serious and urgent situation. As a result, the Commission requested that the State of El Salvador: adopts necessary measures to preserve such rights, so that the journalists are able to carry out their professional activities in exercise of their freedom of expression, without being subject to acts of intimidation, threats and harassment.</p> <p>The request for such</p>	<p><u>Resolution No. 32/2022 on Precautionary Measures, Inter-American Commission on Human Rights</u></p> <p>The Inter-American Commission on Human Rights came to the conclusion that the matter previously described continues to meet the requirements of seriousness, urgency, and irreparable harm which justify the adoption of precautionary measures.</p> <p>Accordingly, the Commission decided to maintain the precautionary measures granted in favour of the journalists. This means that the Inter-American Commission required the State of El</p>	<p>In a context of serious affectations to democratic institutions, the Inter-American Commission on Human Rights has received several complaints about the growing hostile environment for the exercise of freedom of expression in El Salvador. Among the main concerns, complainants have mentioned a recurring stigmatizing discourse promoted from the governmental spheres. Such hostility would include intimidating and disqualifying messages/statements, usually after publications or journalistic investigations that document cases of government corruption, arbitrary use of public funds, or questionable behaviour by members of the Salvadoran Executive</p>

				<p>precautionary measures was based on the grounds that several journalists of the newspaper had been allegedly subject to threats, harassment and intimidation, as well as criminalization and stigmatization by high government authorities, as a result of their work.</p> <p>Among other actions of alleged censorship, the governmental authorities would have extensively used social and other media under their control to target El Faro's journalists. In particular, such journalists had highlighted that the government used a nationwide television broadcast to advertise the fact that the above newspaper was being investigated for tax evasion.</p> <p>The journalists also stated that on November 11, 2020, the President of El Salvador, Mr. Nayid</p>	<p>Salvador to continue to adopt necessary measures to effectively protect their rights, in a way to guarantee that the claimants are able to carry out their journalistic activities in the exercise of their right to freedom of expression without being subject to acts of intimidation, threats and harassment, in the same terms expressed in the Resolution No. 12/2021.</p>	<p>Branch. In accordance with the opinion of the Inter-American Commission, the recurrent use of these messages/statements by government actors have contributed to creating a degrading environment towards the press, entrenching the growing social perception of journalists and media as “enemies” of the Salvadoran people.</p> <p>The declarations of high-ranking public officials have most probably created or at least contributed to emphasize or exaggerate situations of hostility, intolerance or animosity of some sections of the population towards the media. In this vein, the existence of a situation of animosity has generated a climate conducive to the violation of human rights.</p> <p>In a democratic society, state authorities and public officers have a</p>
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				<p>alleged tax crimes. For such reason (among others), the journalists requested to maintain the precautionary measures in force.</p>		<p>not used for political purposes. This is aggravated by the continuity of publication and dissemination of such messages/statements after the adoption of precautionary measures by the same Inter-American Commission in 2021.</p>
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