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

<table>
<thead>
<tr>
<th>Minimum Standard</th>
<th>Case</th>
<th>Date</th>
<th>ACHR Articles</th>
<th>Facts</th>
<th>Decision</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
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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.

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.

The journalists also stated that on November 11, 2020, the President of El Salvador, Mr. Nayid 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.

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.

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.

In a democratic society, state authorities and public officers have a
Bukele, had started a thread on his Twitter account against the above newspaper. The messages stated: “pay your taxes you crybabies”, and “you damned liars the day will come when you will not even have money to pay your internet bills”.

The claimants considered that all these actions were a response to their investigation work and their critical stance towards the current government.

In the framework of the follow-up process related to the above Resolution, the journalists indicated that on February 7, 16 and 18, 2021, March 9, 2021, and April 10, 2021, the President of El Salvador published new stigmatizing messages against El Faro and its journalists on social networks. The messages mentioned, among other aspects, that the newspaper would be involved in position of guarantor of the fundamental rights of people. Such duty of special care is particularly accentuated in situations where their statements or declarations may constitute forms of direct or indirect interference in the work of those who (as journalists) seek to contribute to the defence of the right to free information.

In this matter, the messages/statements attributed to the Salvadoran authorities, raise a series of expressions addressed to the claimants in intimidating tones. Such messages/statements must be characterized as an unauthorized disclosure of information covered by the right of privacy, which clearly contravenes the tax officials’ responsibility for keeping confidentiality and for ensuring that information about taxpayers’ affairs is
alleged tax crimes. For such reason (among others), the journalists requested to maintain the precautionary measures in force. 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.