



Observatory on the Protection of Taxpayers' Rights

Below you will find a report prepared by Patricio Masbernat, Professor and Gloria Ramos-Fuentes, Doctor at the *Autonomous University of Chile*, both Reporters of the OPTR Unit for the *Inter-American Court*.

This set of questionnaires comprises the National Reporter's assessment of the country's practice during 2025 in protecting taxpayers' rights and the level of fulfilment of the minimum standards and best practices on the practical protection of taxpayers' rights identified by Prof. Dr. Philip Baker and Prof. Dr. Pasquale Pistone at the 2015 IFA Congress on "The Practical Protection of Taxpayers' Fundamental Rights."

2025 Relevant Case Law – Inter-American Court of Human Rights [IHR Court]

Minimum Standard Best Practice	Case	Date	ACHR Articles	Facts	Decision	Comments
<p>10. Legislation 10.1. The general framework 10.1. The general framework In a democratic state, taxes must be based on a legal source, which results from the will of the people expressed through its political representation in the legislature. It is not sufficient for tax law to formally comply with the issuing state's legal order to safeguard taxpayers' rights; rather, taxes must be the outcome of the citizens' consent. [Taxation-without-representation principle]</p>	<p><i>Case of the Yakye Axa Indigenous Community v. Paraguay</i></p> <p><i>Judicial Order of the IHR Court, on the Supervision of Compliance with the Judgment on the Merits, Reparations and Costs issued by the Inter-American Court of Human Rights on June 17, 2005 (Series C No. 125).</i></p>	<p>1 de Julio de 2025</p>	<p>Art. 21; Art. 28</p> <p>Article 21 (Right to Property)</p>	<p>The Yakye Axa Indigenous Community, located in Paraguayan territory, was deprived of its ancestral lands (violation of property rights). The ICHR recognizes the Yakye Axa Indigenous Community's property rights over these ancestral lands and condemns Paraguay to return the lands and carry out a series of compensatory actions.</p>	<p>The ICHR reiterates Paraguay's obligation to guarantee the effective exercise of the violated property rights of the Yakye Axa Indigenous Community.</p> <p>(Paragraph 96). The IHR Court emphasizes that the indigenous community has the right to effectively exercise its property rights over its territories and to receive all the compensation that the State of Paraguay must pay, according to the judgment.</p> <p>The IHR Court emphasizes that the State will provide them with these lands free of charge, and they will be exempt from taxes.</p>	<p>This decision by the IHRC constitutes an application of the principle of the inviolability of reparations, according to which the amount of reparations must be paid in full and effectively.</p> <p>Therefore, the sums of money or goods returned that the State must provide as compensation cannot be subject to taxes or other levies.</p> <p>The IHRC seeks to prevent the State from evading the court's judgment through tax collection.</p>

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					<p>climate policy. In Colombia, the following cases are registered, among others: Office of the Inspector General v. the Ministry of Environment and Sustainable Development and the case of Future Generations v. the Ministry of Environment. In Brazil, there are: (i) the case on fires in the Pantanal and the Amazon Rainforest; (ii) Public Ministry v. Oliveira, concerning the reduction of greenhouse gas (GHG) emissions; and (iii) the PSB case, which requires the implementation of mitigation measures provided for in federal legislation. In Ecuador, mention should be made of Herrera Carrión v. the Ministry of Environment. Most of these lawsuits deal with the reduction and trading of GHG emissions and the protection of the right to a healthy environment. See Sabin Center for Climate Change Law, "Global Climate Change Litigation database", available at: https://climatecasechart.com/non-us-climate-change-litigation/.</p>	
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	<p>Sociales y Culturales "Protocolo de San Salvador", y I, II, IV, V, VI, VII, VIII, XI, XII, XIII, XIV, XVI, XVIII, XX, XXIII, y XXVII, de la Declaración Americana de los Derechos y Deberes del Hombre)</p>				<p>en Baja California y Zacatecas, y iii) la acción promovida por Greenpeace contra el Estado mexicano, relacionada con la presunta reducción del presupuesto destinado a la política climática. En Colombia, se registran, entre otros, el expediente Oficina del Inspector General Vs. el Ministerio de Medio Ambiente y Desarrollo Sostenible y el caso Generaciones Futuras Vs. el Ministerio de Ambiente. En Brasil figuran: i) la causa sobre los incendios en el Pantanal y la Selva Amazónica; ii) Ministerio Público Vs. Oliveira, relativa a la reducción de emisiones de gases de efecto invernadero (GEI), y iii) el asunto PSB, que exige la ejecución de las medidas de mitigación previstas en la legislación federal. En Ecuador, debe mencionarse Herrera Carrión Vs. el Ministerio de Medio Ambiente. La mayoría d estos juicios versan sobre la reducción y comercio de emisiones de GEI y la tutela del derecho a un ambiente sano. Véase, Sabin Center for Climate Change Law, "Global Climate Change Litigation database", disponible en: https://climatecasechart.com/non-us-climate-change-litigation/.</p>	
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	<p>and 19 of the Inter-American Convention on Protecting the Human Rights of Older Persons, and III of the Inter-American Convention on the Elimination of All Forms of Discrimination against Persons with Disabilities.</p>				<p>workers, especially those belonging to historically vulnerable communities.</p> <p>258. With regard to the right to care, and as previously described, States should progressively take measures to ensure that both paid and unpaid care workers can have access to the social security system and receive the benefits derived from the contributive and non-contributive schemes, as applicable. To this end, States should establish mechanisms in their domestic law for a progressive transfer from the informal to the formal economy, and to ensure that individuals performing non-standard work have access to the contributive scheme with the same conditions and benefits as those working in the formal economy. This is essential to realize the right to provide care and the right to equality and non-discrimination, so that performing this work does not constitute a barrier to access to the benefits that would guarantee them an adequate standard of living in the event of contingencies associated with invalidity and old age. In turn, it achieves the self-care of caregivers, because in light of the requirements for assistance inherent in invalidity and old age, the benefits of the social security system permit caregivers to provide themselves directly with the highest level of well-being possible.</p>	<p>mandatory payments that finance future benefits (pensions, healthcare, unemployment) and are levied on employees, employers, and the self-employed. Mandatory social security contributions paid to public administrations are commonly considered taxes.</p>
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	<p>Derechos Económicos, Sociales y Culturales; 6, 9, 12 y 19 de la Convención Interamericana sobre la Protección de los Derechos Humanos de las Personas Mayores, y III de la Convención Interamericana para la Eliminación de todas las Formas de Discriminación contra las Personas con Discapacidad)</p>				<p>personas que no se encuentren en capacidad de vincularse al régimen contributivo, bien porque no puedan trabajar, o porque trabajen en la informalidad, de manera autónoma o como trabajadores de cuidado no remunerados. En este sentido, los Estados deben implementar acciones para promover la formalización de las personas trabajadoras, especialmente aquellos que pertenecen a comunidades históricamente vulnerables.</p> <p>258. En relación con el derecho al cuidado, y como fue desarrollado previamente, los Estados deben implementar de forma progresiva medidas para que las personas trabajadoras del cuidado remuneradas y las personas que se dedican a labores de cuidado no remunerado accedan al sistema de seguridad social y reciban los beneficios prestacionales derivados de los regímenes contributivos y no contributivos, según corresponda. Para estos efectos, los Estados en su legislación interna debe prever mecanismos para el traslado progresivo de la economía informal a la formal, y mecanismos para que personas con formas de trabajo atípicas puedan acceder al régimen contributivo con las mismas condiciones y beneficios que las personas que se encuentran en relaciones de trabajo formales. Lo anterior resulta fundamental para</p>	<p>seguridad social constituyen un tipo de tributos.</p> <p>Suele definirse a las contribuciones a la seguridad social (CSA) como pagos obligatorios que financian futuras prestaciones (pensiones, salud, desempleo) y que se aplican a trabajadores, empleadores y autónomos. Las contribuciones obligatorias a la seguridad social pagadas a las administraciones públicas comúnmente se consideran impuestos</p>
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					<p>materializar el derecho de las personas a cuidar y el derecho a la igualdad y no discriminación, de forma tal que el ejercicio de estas labores no se constituya como una barrera para acceder a las prestaciones que les garantizan un nivel de vida adecuado ante contingencias asociadas a la invalidez o la vejez.</p> <p>A su vez, permite materializar el autocuidado de las personas cuidadoras, pues ante los requerimientos de asistencia propios de la invalidez o la vejez, las prestaciones del sistema de seguridad social son las que permiten a las personas cuidadoras procurarse el mayor grado de bienestar posible de manera directa.</p>	
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