

Mandates of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights; the Special Rapporteur on the promotion and protection of human rights in the context of climate change; the Special Rapporteur on the right to education; the Independent expert on the promotion of a democratic and equitable international order; the Independent Expert on human rights and international solidarity and the Special Rapporteur on violence against women and girls, its causes and consequences

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(Please use this reference in your reply)

5 November 2024

Dear Ms. Georgieva,

We have the honour to address you in our capacities as Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights; Special Rapporteur on the promotion and protection of human rights in the context of climate change; Special Rapporteur on the right to education; Independent expert on the promotion of a democratic and equitable international order; Independent Expert on human rights and international solidarity and Special Rapporteur on violence against women and girls, its causes and consequences, pursuant to Human Rights Council resolutions 52/17, 48/14, 53/7, 54/4, 53/5 and 50/7.

We are independent human rights experts appointed and mandated by the United Nations Human Rights Council to report and advise on human rights issues from a thematic or country-specific perspective. We are part of the special procedures system of the United Nations, which has 60 thematic and country mandates on a broad range of human rights issues. We are sending this letter under the communications procedure of the Special Procedures of the United Nations Human Rights Council to seek clarification on information we have received. Special Procedures mechanisms can intervene directly with Governments and other stakeholders (including companies) on allegations of abuses of human rights that come within their mandates by means of letters, which include urgent appeals, allegation letters, and other communications. The intervention may relate to a human rights violation that has already occurred, is ongoing, or which has a high risk of occurring. The process involves sending a letter to the concerned actors identifying the facts of the allegation, applicable international human rights norms and standards, the concerns and questions of the mandate-holder(s), and a request for follow-up action. Communications may deal with individual cases, general patterns and trends of human rights violations, cases affecting a particular group or community, or the content of draft or existing legislation, policy or practice considered not to be fully compatible with international human rights standards.

In this connection, we would like to bring to your attention information we have received concerning **the existing lending arrangements between the International Monetary Fund (IMF) and Jamaica and their implications for the human rights of the population. To this end, we would like to share several observations and seek further clarification and elaboration on these matters.**

Ms. Kristalina Georgieva
Managing Director
International Monetary Fund

According to the information received:

A chronographic analysis of the relationship between the IMF and Jamaica largely portrays an indebted population suffering the consequences of climate change and lack of access to education, health services and sanitation, while also remaining committed to fulfilling the debt agreement.

Following the 2013 IMF Agreement, Jamaica was subjected to austerity measures in 2015. These policies came in the wake of an economy dominated by minimum wage-paying service sectors, namely the tourism and call center industries (also known as the Business Process Outsourcing (BPO) Industry). The tourism industry alone directly and indirectly employs 350,000 people—equivalent to 25% of the 1.4 million workforce—with an average annual wage of JMD (Jamaican dollar) 4,000, according to Government data. Similarly, the call center industry comprises around 5% of the workforce, where the average annual wage is about JMD 10,000. Given that Jamaica's income tax threshold is JMD 11,000, most workers in these sectors effectively fall below the threshold and do not pay income tax. In fact, only 78% of Jamaica's total revenue of JMD 1.34 trillion (USD 8.65 billion) is financed by taxes.

Against this background, Jamaica's debt has not decreased since 2015—suggesting a need for a revised approach to the formula and a focused political commitment to achieving sustainable debt management. The JMD 2.4 trillion debt under the supervision of the IMF now stands at JMD 2.2 trillion, yet over JMD 3 trillion has been spent to service IMF. This financial year (i.e. 2024-25), JMD 491.2 billion— an equivalent of 37% of the total JMD 1.34 trillion budget— will be spent on debt servicing. The Jamaican currency has depreciated by 55%, while prices have increased. For instance, a JMD 350 loaf of bread pre-COVID is now selling for JMD 650. In this context, unsustainable debt and currency depreciation have a significant impact on the protection and promotion of human rights, particularly economic, social, and cultural rights, as well as the right to development. As the population's purchasing power declines, access to essential goods and services—such as food, healthcare, education, and other public services such as sanitation—becomes increasingly challenging. Simultaneously, countries are obligated to prioritize debt repayment, implementing budget cuts and diverting resources away from health, social services, and education. This situation disproportionately affects women and girls, exacerbating financial burdens and disempowerment of women. Government spending cuts often limit funding for gender equality, discrimination, and violence prevention. In Jamaica, budget constraints weaken the Bureau of Gender Affairs, leaving it under-resourced and limiting its influence on policy development, which hinders its ability to address gender-based challenges effectively.

Despite these challenges, progress is possible with changes in fiscal and energy policies. State investment in renewable energy would drastically reduce the energy bill, creating fiscal space to allocate resources to other critical areas, including food, health and education. Apart from lowering the recurring cost of buying fuel, it would also reduce the need for US dollars and protect the country against inflation. In 2013, the energy national expenditure was

USD 2.21 billion, representing about 15% of GDP, and exceeded the country's total import costs. The economic viability of renewables in Jamaica has been assessed. For instance, in 2009, waste-to-energy had the potential to generate 18% of energy and save around USD 60 million per annum. If implemented in 2012, the renewable energy program would have paid for itself; reduced inflation; created the financial space to invest in education; supported the creation of good high-quality and well-paying jobs; and contributed to creating safer communities by solar-powered streetlights. The Island would have also acted in line with the Paris Agreement and its commitment to cut carbon emissions by 50% by 2030. Likewise, it would propel Jamaica towards its goals for an increased GDP and increase its capacity to fulfil its human rights obligations. Additionally, it would lead to a cleaner atmosphere, enhanced competitiveness, improved solar-powered schools -thus improving the quality of education- and the expansion of manufacturing and value-added industries, among other Sustainable Development Goals.

Unfortunately, repayment of debt and the current arrangements with international financial institutions, such as the IMF, does not allow the country to move in that direction — hindering the full realization of the economic, social, and cultural rights of the population.

Without prejudging the accuracy of these allegations, we express our deep concern regarding Jamaica's economic challenges, including its high level of debt and currency depreciation, and their impact on the country's ability to guarantee and promote the human rights of its population.

We are furthermore concerned about the impact of these policies on the national policies and structure destined towards ending discrimination and violence against women and girls in Jamaica. Additional overly restrictive macro-economic targets to reduce public expenditure have real economic, political, human rights costs, disproportionately shouldered by women, which fragile safety nets and targeted gender programmes alone cannot alleviate.

In connection with the above alleged facts and concerns, please refer to the **Annex on Reference to international human rights law** attached to this letter which cites international human rights instruments and standards relevant to these allegations.

As it is our responsibility, under the mandates provided to us by the Human Rights Council, to seek to clarify all cases brought to our attention, we would be grateful for your observations on the following matters:

1. Please provide any additional information and/or comment(s) you may have on the concerns that have been raised above?
2. Please indicate what measures are being or will be taken by the IMF to ensure a deeper engagement with the issues being faced by Jamaica, including climate change and pressing needs of the local population, including regarding their rights to education, health, and sanitation?
3. Please explain what actions will be taken by the IMF to ensure that the fiscal measures requested of Jamaica do not disproportionately affect

women, as well as efforts and policies to prevent and respond to violence against women and girls.

4. Please explain what actions can be taken by the IMF to ensure that Jamaica upholds fiscal legitimacy in relation to its agreements with the IMF, aligning with the Guiding principles for the fiscal realization of human rights (A/HRC/55/54)?

We would appreciate receiving a response within 60 days. Past this delay, this communication and any response received from your institution will be made public via the communications reporting [website](#). They will also subsequently be made available in the usual report to be presented to the Human Rights Council.

Please be informed that a copy of this letter has been sent to the government of Jamaica.

Please accept, Ms. Georgieva, the assurances of my highest consideration.

Attiya Waris

Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights

Elisa Morgera

Special Rapporteur on the promotion and protection of human rights in the context of climate change

Farida Shaheed

Special Rapporteur on the right to education

George Katrougalos

Independent expert on the promotion of a democratic and equitable international order

Cecilia M. Bailliet

Independent Expert on human rights and international solidarity

Reem Alsalem

Special Rapporteur on violence against women and girls, its causes and consequences

Annex

Reference to international human rights law

In connection with above alleged facts and concerns, in connection with above alleged facts and concerns, we would like to draw the attention to the relevant international norms and standards that are applicable to the issues brought forward by the situation described above.

We would like to highlight the International Covenant on Economic, Social and Cultural Rights (ICESCR). One of the pillars of the protection of economic, social and cultural rights under article 2 of the International Covenant on Economic, Social and Cultural Rights (ICESCR) is the obligation to progressively realize the rights set out in the Covenant, making use of the maximum of available resources.

In compliance with article 2.2 of the Covenant, and the provision on progressive realization of these rights, States should not adopt impermissible retrogressive measure, unless strictly justifiable. As the Committee on Economic, Social and Cultural Rights (CESCR) has clarified, retrogressive measures, meaning taking steps that would reduce the enjoyment of economic, social and cultural rights, are only permissible under certain strict circumstances. Furthermore, the onus is on the various Governments to demonstrate that their proposed measures will meet all their human rights obligations, notably by ensuring that measures are, among other characteristics, necessary, in that they must be justifiable after the most careful consideration of all other less restrictive alternatives; reasonable, in that the means chosen are the most suitable and capable of achieving the legitimate aim; not discriminatory, aimed at mitigating the inequalities that can emerge in times of crisis; and ensuring that the rights of disadvantaged and marginalized individuals and groups are not disproportionately affected; and subject to meaningful review and accountability procedures.

We would like to call your attention to previous reports of the Independent Expert on foreign debt, other international financial institutions and human rights, particularly the report entitled Fiscal legitimacy through human rights: a principled approach to financial resource collection and allocation for the realization of human rights (A/HRC/55/54) and its Guiding principles for the fiscal realization of human rights contained in this report. These Guiding principles establish that international human rights treaty obligations and their financing require the realization of human rights for that financing to be fiscally legitimate, requiring not only ensuring that there is logic and rationale in the decision-making process in relation to the collection and spending of resources, but also that the process is clear and understandable to the society that is affected, and that the financing remains focused on raising the standard of living of the population. In that process, not only the actual decision, but also the way it is received by the people, come under scrutiny. The management of the process needs to be guided by clear principles that include accountability, transparency, responsibility, effectiveness, efficiency, fairness and justice.

We also recall the report (A/74/178), entitled Effects of foreign debt and other related financial obligations of States on the full enjoyment of all human rights, particularly, economic, social and cultural rights in which the Expert looked into the impact of economic reforms and austerity measures on human rights. The report on international debt architecture reform and human rights (A/76/167) points to the

obligation's lenders have in not undermining a borrowers' debt sustainability. Lenders' responsibilities include the recognition that sovereign borrowing aims to protect the public interest and must therefore not be undermined, referring to the Statement on public debt, austerity measures and the CESCRC (see E/C.12/2016/1). International debt architecture reform should not only have the capacity to respond to debt crisis in an effective and timely manner but should also serve to prevent future crises.

We would also like to draw the attention to the UN Declaration on the right to development (A/RES/41/128) which declares that States have the primary responsibility for the creation of national and international conditions favourable to the realization of the right to development; that they have the duty to co-operate with each other in ensuring development and eliminating obstacles to development, and that they should realize their rights and fulfil their duties in such a manner as to promote a new international economic order based on sovereign equality, interdependence, mutual interest and cooperation among all States, as well as to encourage the observance and realization of human rights (article 3.1 and 3.3).

The Declaration further states that sustained action is required to promote more rapid development of developing countries and that effective international cooperation is essential in providing these countries with appropriate means and facilities to foster their comprehensive development (article 4.2). We are concerned at the information that, contrary to these commitments, the concerns of low- and middle-income countries in relation to the establishment of the new international taxation rules have not been taken into consideration in a meaningful manner. We refer to the guidelines and recommendations on the practical implementation of the right to development (A/HRC/42/38), which urge states to guarantee social protection floors and welfare, even in times of economic and financial crisis, in line with the Social Protection Floors Recommendation, 2012 (No. 202), of the International Labour Organization (para. 60). The guidelines also request States to States should prioritize the use of domestic resources for development over the servicing of debt (para. 63) and to enhance accountability in the private sector, by publishing the taxation rates and revenues generated by major economic actors (para. 65); and recommend that Governments should develop a global and a regional taxation architecture with a view to countering the race to the bottom fuelled by tax policies that are increasingly in favour of capital to the detriment of people's welfare (para. 81).

We would like to highlight the Guiding Principles on human rights impact assessment of economic reforms (A/HRC/40/57), in particular:

Principle 15: Obligations of public creditors and donors

International financial institutions, bilateral lenders and public donors should ensure that the terms of their transactions and their proposals for reform policies and conditionalities for financial support do not undermine the borrower/recipient State's ability to respect, protect and fulfil its human rights obligations.

States, whether acting alone or within international financial institutions, as well as international financial institutions themselves, should not compel borrowing/receiving States to compromise satisfying their international human rights obligations or contribute to such compromise, either directly or indirectly. As a consequence, international financial institutions, bilateral lenders and other public

donors, when granting a loan or giving policy advice in the context of economic reform measures, have an obligation to assess the human rights impact of those measures.

Principle 16: Obligations of private creditors

Private creditors, when negotiating transactions with States or other public entities, including taking decisions in the context of economic reforms, should not undermine the State's ability to respect, protect and fulfil its human rights obligations. Among other things, these creditors should assess the human rights impacts of their own actions as well as those of the activities financed by them, unless they have ascertained that debtor States or international and regional financial institutions have carried out effective assessments, including with regard to gender equality and the environmental impact.

Principle 17: Basis and purposes of a human rights impact assessment

States and creditors should carry out human rights impact assessments of economic reform policies considered and taken in response to acute economic and financial crises that are likely to cause adverse human rights impacts. States should also carry out regular and periodic human rights impact assessments of short-, medium- and long-term economic reform processes in less challenging economic times. A human rights impact assessment of economic reform policies should:

- (a) Prompt investigation of and analyse the extent to which the proposed measures, in combination with other economic measures and policies being or to be implemented, could contribute to fulfilling the State's human rights obligations or potentially undermine them.
- (b) Serve to demonstrate how proposed measures, jointly with other economic measures and policies being or to be implemented, could impact the human rights of the whole population, particularly the individuals and groups most disenfranchised or at risk, and children's human rights.
- (c) Identify any prima facie retrogressive measure as well as alternative economic policy options that could be the least restrictive of human rights and avoid any impermissible retrogression.
- (d) Establish a (non-exhaustive) list of preventive and mitigating measures to ensure conformity of the economic reform policies considered with the State's human rights obligations.

Principle 18: Ex ante and ex post assessments

Human rights impact assessments should form a regular part of decision-making processes with respect to economic reform policies or loan conditionality, and should be carried out at regular intervals. They should be carried out both ex ante – to assess the foreseeable impacts of proposed policy changes – and ex post – that is, looking back to assess the actual impacts of policy change and implementation, in order to address such impacts.

These guiding principles must be read in line with the guiding principles on foreign debt and human rights (A/HRC/20/23) which are based on the recognition of States' existing obligations to respect, protect and fulfil all human rights, the obligations of international financial institutions and private corporations to respect human rights, as well as the need for a comprehensive solution to the sovereign debt problems of developing countries that is anchored to a human rights-based framework. The guiding principles promote a comprehensive legal and institutional framework for lender States, international financial institutions and private institutions to ensure transparency and accountability in negotiation and contracting of loans.

We also wish to refer to Human Rights Council resolution 48/13 of 8 October 2021 and General Assembly resolution 76/300 of 29 July 2022, which recognize the right to a clean, healthy and sustainable environment as a human right, noting that guaranteeing a "safe climate" and healthy biodiversity and ecosystems constitute substantive elements of this right.

We would also like to bring to your attention the Framework Principles on Human Rights and the Environment as detailed in the 2018 report of the Special Rapporteur on human rights and the environment (A/HRC/37/59). The principles state the obligation to ensure a safe, clean, healthy and sustainable environment in order to respect, protect and fulfil human rights (principle 1); there is an international obligation to respect, protect and fulfil human rights in order to ensure a safe, clean, healthy and sustainable environment (principle 2).

We would also like to draw the attention to the general comment No. 26 (2023) on children's rights and the environment, with a special focus on climate change, whereby the UN Committee on the Rights of the Child clarifies the obligation to devote financial resources to realize children's rights in relation to the environment to the maximum extent of their available resources and, where needed, within the framework of international cooperation, and should ensure that environmental measures supported by international environmental finance mechanisms and international organizations respect, protect and proactively seek to fulfil children's rights.