



HUMAN RIGHTS COUNCIL



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CHAIRS? WHO?

Dear Delegates,

Welcome to the United Nations Human Rights Council at AMUN!

It is a privilege to serve as your chairs for this dynamic and impactful committee, where we will address pressing global issues through the lens of human rights. Our role is to guide you in productive debates, ensure a collaborative environment, and uphold the rules of procedure while fostering meaningful discussions.

The UNHRC is a cornerstone of the United Nations, tasked with safeguarding and promoting fundamental rights and freedoms across the globe. In this committee, you will tackle some of the most pressing human rights challenges of our time, bringing your perspectives, research, and creative solutions to the table. Remember, while the problems we discuss are serious, diplomacy works best when accompanied by mutual respect—and the occasional smile!

Our primary goal as your chairs is to create a space where every delegate feels empowered to participate, innovate, and grow. We'll ensure fair proceedings, but fair warning: you might find yourselves debating so passionately that coffee becomes your closest ally! Whether you are a seasoned MUN participant or new to this world, your contributions are vital, and we are eager to see how your ideas shape the discussions.

We encourage you to engage with the spirit of collaboration, respect, and inclusivity that defines the work of the United Nations. Prepare to challenge yourselves, think critically, and step confidently into the role of global leaders. Remember, diplomacy is like a fine art—sometimes messy in the making, but always worth the effort in the end.

Together, let's make this session of the UNHRC both impactful and memorable. We can't wait to witness the passion, dedication, and diplomacy you bring to the table.

Warm regards,

The Dias of the United Nations Human Rights Council,

Naamna Singh, Azura Lal, and Sarah Khan



CHAIRS? WHO?



Naamna Singh
Head Chair



Azura Lal
Head Chair



Sarah Khan
Co Chair



WHAT IS UNHRC?

The United Nations Human Rights Council (UNHRC) is a United Nations body whose mission is to promote and protect human rights around the world. The Council has 47 members elected for staggered three-year terms on a regional group basis. The headquarters of the Council are at the United Nations Office in Geneva, Switzerland. The UNHRC meets three times a year—in March, June, and September—and can call special sessions to address pressing human rights issues at the request of one-third of its members. As of November 2023, the Council had held multiple extraordinary sessions to address crises, demonstrating its proactive attitude towards human rights advocacy.

The Council acts through a variety of measures aimed at monitoring and promoting human rights. One of the most important is the Universal Periodic Review (UPR), which evaluates the human rights records of all UN member countries every four years. The UPR process entails conducting a thorough review of each country's human rights situation with input from civil society and non-governmental organisations (NGOs).

The mandate of the United Nations Human Rights Council is to promote and protect human rights worldwide, combat violations, facilitate dialogue and cooperation between member states and stakeholders, conduct universal periodic reviews, appoint independent human rights experts to monitor and report on specific issues or countries, and address important human rights issues, such as freedom of expression.

It provides a global forum for addressing human rights issues. It encourages communication between governments, the public, and UN experts so that solutions to important issues can be agreed upon.

Special meetings of the Council can be convened to respond to human rights emergencies. It assesses the human rights record of each UN member state as part of the Universal Periodic Review. In addition, the Council may authorise investigations into serious human rights violations, including war crimes and crimes against humanity, and appoint independent experts to monitor specific countries or thematic issues.



AGENDA 1 & 2

1. Increased tax for upper class in LEDCs

2. Combating modern slavery and human trafficking: strengthening international efforts to protect vulnerable populations





AGENDA 1

Increased taxation on the upper class in less economically developed countries (LEDs) offers a meaningful way to address inequality and improve the lives of millions. In many of these nations, a small, wealthy minority holds a disproportionate share of resources, while countless families struggle to afford basic necessities like food, healthcare, and education. For instance, the richest 10% of the global population currently take 52% of global income, whereas the poorest half earn just 8.5%. By implementing progressive taxation, where tax rates increase with income levels, societies can begin to close the gap and create opportunities for everyone to thrive.

Poverty in LEDs often isn't just about a lack of money—it's about a lack of access. Children are unable to attend school because their families can't afford supplies; people fall ill because healthcare is out of reach, and entire communities are trapped in cycles of disadvantage. Progressive taxation can provide governments with the funds needed to invest in education, build hospitals, and improve public services. This not only helps individuals but also strengthens communities and economies as a whole. However, it's important to note that in many developing countries, the current tax and transfer systems are not sufficiently progressive to make a significant impact on inequality.

The responsibility for change doesn't lie only with governments; it also requires the wealthiest individuals and corporations to recognise their role in building fairer societies. When the privileged few contribute proportionally to the nation's growth, it creates a sense of shared responsibility and helps reduce the resentment and divisions that often arise from extreme inequality. It's not about punishment; it's about fairness and giving everyone a chance to succeed.

Of course, implementing these changes is not without challenges. Governments must ensure that the money collected through taxes is used responsibly and transparently, benefiting those who need it most. Collaboration with international organisations can help LEDs build effective tax systems, combat corruption, and show citizens that these measures are truly for the public good. For example, the International Monetary Fund (IMF) emphasizes that taxation and income transfers to the poorest segments of society are direct ways to keep inequality in check and reduce poverty in the short term.



AGENDA 1

Ultimately, increasing taxes on the upper class in LEDCs isn't just an economic policy—it's a moral choice to prioritise dignity and opportunity for all. When resources are shared more equitably, entire societies can move closer to realising their potential.

Many LEDCs have attempted to develop progressive tax systems that will target the upper class with progressive rates as one way of reducing inequality and augmenting government revenues, hence bringing forth more equitable development. But most of these initiatives turn out to be partially successful due to structural challenges and lack of enforcement, while others face political resistance.

Brazil has been long burdened with the problem of wealth concentration and fiscal inequality. Economic growth at the beginning of the 2000s brought a reduction in poverty and increased the middle class, Brazil's wealthiest 1% control nearly 50% of the national wealth, while the poorest struggle under the tax burden from consumption-based taxes. This setting renders critical the demand for the redistribution of wealth by efficient reforms in taxation.

The social and economic benefits of not instituting such high taxes on the rich are overwhelming: the wealth in India is pretty hugely concentrated. India faces substantial wealth inequality, with the top 1% of earners holding over 40% of the nation's wealth. This extreme level of wealth concentration accelerates poverty and limits the funds available for crucial public services.

The European Union Tax Observatory estimated that a wealth tax on the richest 3,000 individuals globally could generate about \$250 billion. While this proposal aims to address wealth inequality, its implementation faces obstacles such as international cooperation, accurate wealth assessment, and enforcement mechanisms.



TIMELINE 1

Date	Event
South Africa, 1994:	After the end of apartheid, South Africa introduced a progressive tax system, which included higher taxes for the upper income groups, to address the significant inequality resulting from decades of racial and economic segregation.
Brazil 2002	Brazil, one of the largest LEDCs in Latin America, started to implement progressive tax reforms under the presidency of Luiz Inácio Lula da Silva. The reform included raising income taxes for the wealthy to fund social welfare programs.
Mexico 2014	Mexico implemented a reform that included raising taxes on the rich, such as an increase in income tax rates for higher-income individuals and new taxes on luxury goods.
India 2019	India's government proposed increased taxes on the wealthiest individuals, including a wealth tax on the ultra-rich and higher income taxes for high earners as part of the 2019 budget.
Argentina 2020	Argentina implemented a "Solidarity and Extraordinary Tax", aimed at taxing the country's wealthiest individuals to help fund pandemic-related recovery efforts. The one-time wealth tax targeted approximately 12,000 wealthy people, requiring them to contribute 2–3% of their net assets.



TIMELINE 1

Date	Event
Mexico 2023	Mexico proposed increasing taxes for wealthy individuals and luxury goods to generate more revenue for public investment, particularly in healthcare and education. The move came amid growing concerns about wealth inequality and the need for fiscal reform.
Indonesia 2023	Indonesia's government introduced a proposal for a wealth tax targeting the wealthiest individuals as part of efforts to address economic inequality. The tax would focus on individuals with significant financial assets.

KEY PARTIES 1

Governments of the LEDCs

- This would be the major agenda for countries from regions such as Sub-Saharan Africa, South Asia, and Latin America. It is their tax policies and socio-economic dynamics that would mould the discussions

High net worth individuals and companies in LEDCs

- High-net-worth individuals and all those multinational corporations that are headquartered or operate their businesses in such countries are the stakeholders.

International Organizations

- International organizations such as the World Bank, International Monetary Fund, and United Nations Development Programme advise on issues related to taxation and economic reforms.



KEY PARTIES 1

Civil Society Organizations

- advocacy organizations, NGOs, and think tanks involved with economic justice and inequality.

Developed Nations and donors

- Countries and organisations that provide foreign aid to these countries often influence the countries' policies on taxation.

Tax consultancy and compliance firms

- advisory services on the best ways in which to optimise the system of taxation and compliance.

Brazil

- It has levied taxes on the rich with the aim of tackling income disparity and financing social programs.

India

- is further tuning its tax policy to reach more of the upper class with it, trying to spend the obtained revenues on infrastructure and social sphere development.

South Africa

- has experimented with all varieties of wealth taxes to reduce economic inequalities generated since the apartheid era.

Nigeria

- faces some difficulties in the effective taxing of its wealthy, which consequently impacts its capacity for funding development activities.





QARMAS 1

- How can governments in LEDCs effectively implement and enforce higher taxes on the upper class without encouraging tax evasion or capital flight?
- What are some means or methods to ensure that broadened tax revenues contribute directly toward socioeconomically deprived populations?
- How might international organisations support LEDCs to develop progressive tax systems without usurping their sovereignty?
- How might developed countries contribute to curbing tax evasion and profit shifting abroad, impacting negatively on LEDCs?
- How are transparency and accountability mechanisms instituted to ensure that additional tax revenues raised are put to their right use?



AGENDA 2

An estimated 50 million people worldwide are still impacted by modern slavery, a serious violation of human rights that includes forced labour, human trafficking, and forced marriage. Addressing modern slavery must be a top priority for the international community since it is widespread and intricate, leaving millions of people in exploitative situations. Understanding and addressing the underlying causes of this problem must be the main goal of comprehensive and workable solutions.

Since those who are struggling financially frequently become victims of traffickers' deceptive promises of work or improved living conditions, poverty continues to be a major contributing factor to contemporary slavery. Victims of financial distress are more likely to be exploited. Reducing vulnerability to human trafficking requires addressing economic disparities through sustainable development and poverty alleviation programs.

Modern slavery is further fuelled by exploitative organisations that are sustained by the global need for inexpensive labour and low-cost goods. While consumers frequently look for inexpensive products without taking into account the human cost, many businesses place a higher priority on profitability than on moral labour standards. Workers in supply chains are exploited as a result of this loop, and in order to stop these behaviours, companies must be held accountable and have open sourcing rules.

Political instability makes matters worse by fostering conditions that encourage human trafficking. Traffickers operate with impunity in areas with poor governance or corruption because there are insufficient legal protections and law enforcement. Protecting vulnerable populations from exploitation requires strong governance and strengthened institutional frameworks.

A coordinated worldwide response is needed to combat human trafficking and modern slavery. To improve protections for at-risk populations, governments, international organisations, and non-governmental organisations must work together internationally to share resources, best practices, and technological advancements. It is equally important to advocate for victim-centred care, corporate responsibility, and stricter national laws. The international community may set the path for a substantial reduction and eventual abolition of contemporary slavery by including these actions in unified anti-slavery policies.



AGENDA 2

It is estimated that more than 40 million people are living in some form of modern slavery globally. The victims may be trafficked within their own country or across international borders. Several international instruments have been established to combat human trafficking and slavery. Notably among them are the UN Protocol to Prevent, Suppress and Punish Trafficking in Persons, supplementing the UN Convention against Transnational Organized Crime; the UN Global Plan of Action to Combat Trafficking in Persons; and the Council of Europe Convention on Action against Trafficking in Human Beings. While there is progress, concerns persist that anti-trafficking laws are not being followed properly, there are very few programs for protection of victims, and corruption among law enforcement is an issue.

Modern slavery and human trafficking have been everlasting issues in Thailand, while migrant workers from countries such as Myanmar and Cambodia have been trafficked into the fishing industry, where they are often subjected to abusive working conditions. Some laws have been implemented, like the 2015 Anti-Trafficking in Persons Act, and increased its law enforcement. Still, problems persist with the reluctance of workers to report abuses due to fear of deportation, lack of documentation, and distrust in the authorities.

A number of countries are facing similar problems. For example, India acts as one of the largest source and transit countries, with millions of its population being victimized in conditions such as forced labor, sexual exploitation, and child trafficking. Major factors that prevail as vulnerabilities include rural poverty, lack of education, and gender inequality. In the United States, the major groups in vulnerability include migrants, runaway youth, and people undergoing poverty or homelessness. Victims are usually trafficked into Nigeria for forced labor, sexual exploitation, and compulsion into criminal activities within the country and to other regions in Africa, Europe, and the Middle East.



TIMELINE 2

Date	Event
1787	Abolitionist formality begins with the founding of the society for Effecting the abolition of the Slave Trade in Britain.
1807	The abolition of the Slave Trade Act, passed by the British Parliament, outlaws the slave trade throughout the British Empire.
1926	The Slavery Convention is adopted by the League of the Nations, obliging signatory nations to strive towards the outlawing of slavery and slave trade.
1948	The Universal Declaration of Human Rights, which states that “no one shall be held in slavery or servitude,” is adopted by the United Nations.
1973	The ILO adopts Minimum Age Convention, setting the minimum age standards for employment to combat child labour, a common form of modern slavery.
1990	The UN adopts the Convention on the Rights of the Child, which includes protections against child labour and exploitation.
1995	The UN establishes the International Criminal Tribunal for Rwanda, which includes the prosecution of crimes relating to slavery, such as forced prostitution and trafficking during the Rwandan genocide.





TIMELINE 2

Date	Event
2000	The UN adopts the protocol to Prevent, suppress and punish trafficking in persons, especially Women and children, also known as the Palermo protocol which supplements the UN convention against Transnational Organised Crime
2004	To bolster global efforts against modern slavery, the International Labour Organisation forms the Global Alliance against Forced Labour.
2014	The UK passes the Modern Slavery Act, which strengthens laws against human trafficking, forced labour, and other forms of modern slavery and creates an independent Anti-Slavery Commissioner.
2015	The UN adopts the Sustainable Development Goals, including goal 8.7, which calls for the eradication of forced labour, modern slavery and human trafficking by 2030.
2023	The European Union works towards finalising a directive on Corporate Sustainability due Diligence, which will require companies to identify and mitigate human rights abuses, including modern slavery, in their global operations and supply chains.



KEY PARTIES 2

- **Affected Nations:** Countries with high incidences of modern slavery and trafficking, like India, Nigeria, and Thailand.
- **Traffickers and criminal networks:** It is now becoming a method of organised crime in which borders are crossed with trafficking cases.
- **International Law Enforcement Agencies:** Organisations like INTERPOL and the UN Office on Drugs and Crime have been fighting trafficking at the international level.
- **Human Rights Organisations:** These are organisations such as Amnesty International and Anti-Slavery International that engage in advocacy and victim support.
- **Regional Bodies:** These are organisations like the African Union, European Union, and ASEAN that promote regional strategies against trafficking.
- **Governments:** The governments are the ultimate authorities in legislation, law enforcement, as well as protection of victims.
- **Private Sector:** Businesses operating in areas like agriculture, construction, and textiles, among others, show high incidents of forced labour.
- **Survivor and Advocacy Networks:** Trafficking survivors hold a special place in being echoed in policy discussions and are used in campaigns to increase awareness.
- **Thailand:** previously notorious for human trafficking within its fishing industry, has started putting in place the mechanisms of better regulation and policing.
- **Libya:** is a transit country for migrants, and it has been plagued with widespread human trafficking activities that have become prevalent since its political crisis.
- **Brazil:** forced labor in rural areas, mainly in agriculture and mining, has prompted government crackdowns.





QARMAS 2

- What are some of the measures that can be taken to disrupt trafficking networks without criminalising the victims?
- How can controls and monitoring of borders be managed by governments without violating migrants' and refugees' rights?
- What are the resourcing and frameworks required to support multi-sectoral rehabilitation and reintegration services for survivors?
- How can international cooperation be enhanced to prosecute traffickers and dismantle global trafficking syndicates?
- What can technology do to prevent trafficking and monitor vulnerable populations?
- How would companies be held accountable to eradicate forced labour from their supply chains?

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