## Economic Empowerment and the Realisation of Human Rights

In order to contribute to a greater commitment to the Durban Declaration and Programme of Action, and due to the complex geopolitical nature of the issue, it is essential to engage in the development of a state-of-the-art report on the implementation of the Durban **Programme of Action worldwide.** This instrument should promote the possibility of evaluating the effectiveness and progress achieved by monitoring mechanisms, in order to calibrate expectations and provide verification of the work done. Verification of the stateof-the-art report will also represent a valuable aid in identifying the best global practices in the implementation of the Durban Programme of Action, which will allow for the replication of successful solutions in other contexts. These recommendations take into consideration that the Declaration and Programme are an instrument that must be constantly remembered to keep up with socio-historical changes over the years and thus continue to achieve the goals established by the Declaration. This will make it possible to identify the main obstacles to the implementation of the Durban Programme of Action, given that manifestations of systemic racism and racial discrimination in the contemporary world are widely spread and there is still much to be done for the program to be fully implemented.

The promotion of diversity and equity is an important strategy already recognized to achieve economic development with social development. However, there is still a great dissonance among players regarding the understanding of terms such as diversity, inequality, inclusion, equal opportunities, social groups, among others. The main difference lies in the scope of these concepts: whether they refer to the collective or individual dimension. On the one hand, there is a recognized need to address historical inequalities (such as slavery and systemic racism), which refers to the collective dimension. On the other hand, the individual perspective reduces diverse individuals to mere inclusion. Although, in practice, the inclusion of Black people, people with disabilities, women, LGBTQIA+ individuals, etc., is a way to promote diversity, equity requires a more complex policy. Therefore, States must adopt genuine inclusion and diversity policies, including programs aimed at the private sector and appropriate diagnostic tools, to be able to address historical inequalities that lead to multiple discriminations (based on race, gender, ability, sexual orientation, etc.).

States must establish sustainable and human rights-oriented tax regimes, overcoming fiscal austerity policies, tax evasion, and regressive tax systems that burden the poorest and middle-class people, especially Black women who make up the largest contingent of impoverished people. In this sense, the practices of the pink tax and black tax must also be eliminated, through which higher prices are charged for products and services aimed at women and Black people, respectively, in order to promote equal opportunities and improve the lives of Afro-descendants.

States should establish policies to promote wage equality among different genders, races, and diverse genders in the labour market and encourage the implementation of equality policies in the private sector.

Best regards,

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