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22 January 2026

To:
The UN 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
Palais des Nations
1211 Geneva 10
Switzerland

**Re: Request for Communication to the United States Government Concerning the
Presidential Proclamation on Semiconductors and Related Policy Developments**

Dear Professor Waris,

The Committee on Fiscal Studies (CFS) presents its compliments to you and has the honour to bring to your attention a matter of considerable urgency concerning recent policy developments emanating from the United States which, in our assessment, warrant the attention of your mandate and may merit formal communication under the Special Procedures framework.

On 14 January 2026, the President of the United States issued a Proclamation invoking Section 232 of the Trade Expansion Act of 1962 to impose tariffs on semiconductors, semiconductor manufacturing equipment, and their derivative products.¹ This measure, whilst articulated in terms of United States national security and domestic industrial policy, carries profound implications for developing countries' capacity to access digital infrastructure, participate in the digital economy, and harness artificial intelligence for sustainable development. The Proclamation establishes a 25% ad valorem tariff on certain advanced computing chips, with exemptions structured exclusively to benefit the United States domestic technology supply chain. Notably, the instrument makes no reference whatsoever to its potential effects on third countries, particularly those developing States which are already marginalised from global technology value chains.

CFS observes that this Proclamation does not stand in isolation but rather forms part of a broader pattern of policy choices which, when considered together, raise substantial concerns about their cumulative impact on developing countries' fiscal capacity and their ability to fulfil human rights obligations. The withdrawal announced on 7 January 2026 from 66 international organisations, following earlier withdrawals from the

¹ Presidential Proclamation, Adjusting Imports of Semiconductors, Semiconductor Manufacturing Equipment, and Their Derivative Products Into the United States, 14 January 2026, <https://www.whitehouse.gov/presidential-actions/2026/01/adjusting-imports-of-semiconductors-semiconductor-manufacturing-equipment-and-their-derivative-products-into-the-united-states/>

World Health Organization and the United Nations Human Rights Council, represents a systematic disengagement from multilateral institutions that serve functions critical to global public goods provision.² Simultaneously, the Executive Order of 20 January 2025 repudiating the OECD Global Tax Deal, combined with the subsequent carve-out for United States multinational enterprises from Pillar Two implementation, has created a fragmented international tax landscape with significant implications for developing countries' domestic resource mobilisation.³

These developments engage several dimensions of international human rights law, including States' extraterritorial obligations under the International Covenant on Economic, Social and Cultural Rights and the principles articulated in the Maastricht Principles on Extraterritorial Obligations. CFS is particularly concerned by the intersection of these policies with the governance challenges identified by the Secretary-General's High-level Advisory Body on Artificial Intelligence,⁴ which found that 118 countries were parties to none of the seven prominent non-UN AI governance initiatives examined, with 48 of 54 African States entirely excluded.⁵ Trade measures that increase the cost of essential digital infrastructure for developing countries, combined with withdrawal from institutions facilitating technology transfer and international cooperation, combined with the disruption of multilateral tax frameworks, may cumulatively constitute conduct that impairs developing countries' ability to mobilise the resources necessary for rights realisation.

In light of the foregoing, the Committee on Fiscal Studies respectfully requests that your mandate consider addressing a formal communication to the United States Government raising these concerns and seeking clarification on the following matters:

1. What assessment the Government has undertaken of the impact of the semiconductor tariffs on developing countries' access to digital infrastructure and artificial intelligence technologies?
2. What measures, if any, have been considered to mitigate the impact on least developed countries and other developing States lacking indigenous semiconductor manufacturing capacity?
3. How the United States intends to contribute to ensuring that artificial intelligence benefits humanity rather than exacerbating existing inequalities?
4. How the Government interprets its extraterritorial human rights obligations in respect of trade, tax and technology policies that may impair other States' fiscal capacity.

To assist your consideration of this matter, CFS has taken the liberty of drafting a proposed communication which we submit herewith for your review. The draft draws upon the analytical framework of your mandate, references the relevant findings of the UN Advisory Body on AI, and poses specific questions designed to elicit substantive responses regarding the extraterritorial human rights implications of these interconnected policy developments.

We recognise that any communication issued under your mandate would reflect your independent judgment and that you may wish to modify the draft substantially or decline to issue such a communication altogether.

² Presidential Memorandum, Withdrawing the United States from International Organizations, Conventions, and Treaties that Are Contrary to the Interests of the United States, 7 January 2026, <https://www.whitehouse.gov/presidential-actions/2026/01/withdrawing-the-united-states-from-international-organizations-conventions-and-treaties-that-are-contrary-to-the-interests-of-the-united-states/>

³ Executive Order, The Organization for Economic Co-operation and Development (OECD) Global Tax Deal, 20 January 2025, <https://www.whitehouse.gov/presidential-actions/2025/01/the-organization-for-economic-co-operation-and-development-oecd-global-tax-deal-global-tax-deal/>

⁴ UN Secretary-General's High-level Advisory Body on Artificial Intelligence, *Governing AI for Humanity: Final Report* (September 2024)

⁵ Ibid., Executive Summary, para. xiv and Figure (a).

Nevertheless, we hope that the enclosed draft may be of some utility in bringing these concerns to your attention and in demonstrating the analytical basis for our request.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Lyla Latif', with a stylized flourish at the end.

Dr. Lyla Latif
Chair, Committee on Fiscal Studies

Encl: Draft Communication to the Secretary of the Treasury of the United States of America