

**REPORT No. 64/14**

**PETITION 806-06**

REPORT ON ADMISSIBILITY

LAUREANO BRIZUELA WILDE

MEXICO

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**REPORT No. 64/14[[1]](#footnote-2)**

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**I. SUMMARY**

1. On August 2, 2006, the Inter-American Commission on Human Rights (hereinafter, the "Commission," "Inter-American Commission,” or “the IACHR”) received a petition filed on his own behalf by Mr. Laureano Brizuela Wilde (hereinafter “the petitioner”), against Mexico (hereinafter, "the State," or "the Mexican State," or "Mexico"), in which he denounces the international responsibility of the State for alleged illegal detention, denial of the right to consular assistance, violation of the right to humane treatment in the context of his detention and criminal prosecution for the alleged crime of tax evasion, of which he was subsequently acquitted; as well as for the violation of his rights to property and to judicial protection, which were allegedly violated by the refusal and unwarranted delay of the tax and judicial authorities in reimbursing certain sums of money that, in his view, he had wrongfully paid as a result of the duress caused by the detention and criminal proceedings against him.
2. The petitioner argues that the Mexican State is liable for violation to his detriment of the rights enshrined in Articles 5 (humane treatment), 7 (personal liberty), 8 (right to a fair trial), 9 (freedom from ex post facto laws), 10 (right to compensation), 11(right to privacy), 14 (right of reply), 21 (right to property), and 25 (right to judicial protection) of the American Convention on Human Rights (hereinafter “American Convention” or “Convention”).
3. The State, for its part, maintains that in this case domestic courts observed due process, so that the facts described do not constitute a possible violation of human rights. It indicates, furthermore, that the petition should be declared inadmissible because the petitioner wants the Commission to review final decisions by the courts handed down in accordance with law and due guarantees, thereby rendering the Commission a "fourth instance."
4. Without prejudging the merits of the complaint, having examined the positions of the parties and in compliance with the requirements provided in Articles 46 and 47 of the American Convention, the Commission decides to declare the petition admissible for the purposes of examining the alleged violations of Articles 5, 7, 8, 9, 11, 21, and 25 of the American Convention in conjunction with Article 1.1 of said treaty. The Commission has decided to declare inadmissible the claims related to Articles 10 and 14 invoked by the petitioner. Therefore, the Commission has decided to notify the parties, continue with its analysis of merits with regard to the aforementioned alleged violations, publish the instant report on admissibility, and include it in its Annual Report to the OAS General Assembly.
	1. **PROCESSING BY THE COMMISSION**
5. The Commission received the petition on August 2, 2006 and numbered it 806-06. On July 22, 2010, the Commission forwarded the pertinent parts of the petition to the State, requesting it to submit its response within two months, in accordance with the provisions of Article 30(3) of the IACHR's Rules of Procedure.
6. Following a two-month extension granted by the IACHR on October 6, 2010, on November 16, 2010 the State submitted its response, which was duly forwarded to the petitioner.
7. The IACHR received further information from the petitioner in communications dated January 24, 2011 and January 15, 2013. Those communications were duly forwarded to the State.
8. The IACHR also received information from the State on April 7, 2011. That information was duly forwarded to the petitioner.

**Preliminary question regarding the processing of the petition**

1. In this petition the State claims that the unwarranted delay between reception of the petition and its processing "adversely affected legal certainty and equity between the parties," because the petition was forwarded to the State four years after it was filed by the petitioner. It adds that this has a real impact on general principles of legal certainty and procedural balance between the parties, as well as the granting of reasonable time for the parties to assert their arguments.
2. On this, the IACHR has previously stated that "according to the rules of the Inter-American system of human rights, the time lapsed between the Commission’s receipt of a petition and its transmission to the State does not, in and of itself, constitute grounds for the archiving of a case.” Also, "in the processing of individual cases before the Commission, there is no concept of expiry of jurisdiction as an ipso jure measure merely because of the passage of time."[[2]](#footnote-3)
3. The IACHR notes that at the time of writing of this Report, according to the petitioner that alleged facts giving rise to the petition subsist. All the information provided has been forwarded to both parties for them to present such observations as they deem appropriate, pursuant to relevant provisions of the Convention and regulations. The State has made mention of the general principle of legal certainty, but has not raised a specific issue regarding it that would require further analysis.

**III. POSITIONS OF THE PARTIES**

**A. The petitioner**

1. The petitioner –a musician born in Argentina, who later became a U.S. citizen, and made his career in Mexico– complains that on December 15, 1989, when he returned to Mexico from Miami, he was detained, allegedly in an ostentatious and intimidating fashion at the Mexico City International Airport by special forces pertaining to the Office of the Attorney General ("the shark team" specializing in combating drug trafficking and organized crime). He alleges that, contravening airline protocols and migration and customs regulations, they ordered the airplane to halt on the runway and, before the passengers were allowed off the plane, they entered it bearing arms, arrested Mr. Brizuela and took him to a building located in Mexico city. At no point during that operation did the agents in the special "Shark" group identify themselves or show him any court order, or read him his rights. Subsequently, he was interrogated without the presence of an attorney, without being allowed to see his family, and with no respect for his right to consular assistance.
2. Mr. Brizuela's detention was alleged to have taken place in connection with criminal proceedings instituted against him by the Office of the Federal Prosecutor for Tax Matters (*Procuraduría Fiscal de la Federación*) (case No. 262/89) for allegedly committing tax evasion. On December 16, 1989, the Sixth District Judge for criminal cases of the Federal District ordered his arrest and pretrial statement; two days later, on December 18, the judge issued a formal incarceration order against Mr. Brizuela as the alleged perpetrator of the crime of tax evasion. He was transferred to the North Prison (*Reclusorio Norte*) in Mexico City.
3. The petitioner complains that, after several weeks of imprisonment and while still deprived of his liberty, authorities from the Directorate General for Audit and Tax Review pressed him to sign Official Letter 390-1353 of January 25, 1990, in which he acknowledged the existence of an income tax debt (*credito fiscal*)of 1,188,585.31 pesos, which he would gradually pay as a condition for his release**.** The petitioner presents evidence of those payments made between 1990 and 1992.
4. On April 2, 1990, the Second District Judge for criminal cases of the Federal District sentenced the alleged victim, on account of tax evasion, to three years and six months in prison (criminal case 30/90-II). The next day he was released on probation, having been deprived of his liberty in the North Prison for four and a half months.
5. Mr. Brizuela maintains that, on April 10 1990 his defense counsel filed an appeal with the Third Unitary Court of the First Circuit (file 282/90-III-B), which handed down judgment on December 7, 1992, confirming the conviction handed down by the first instance court. The petitioner filed a direct appeal against the foregoing judgment on constitutional guarantee grounds (*juicio de amparo directo*) with the First Three-Judge Court on criminal matters of the First Circuit (file 1377/95), which, in a judgment handed down on December 13, 1995, agreed to support his appeal against the judgment of the court of first appeal as it found that the offense of tax evasion had not been proved.
6. Based on this final court ruling, the petitioner maintains that, since it was found that no criminal liability existed for the alleged tax evasion offense; therefore, there cannot have been any fiscal liability to pay the sums that the Federal Treasury charged him. Thus, in the years following the final judgment that acquitted him in the criminal proceedings against him, the petitioner filed a number of claims with the tax authorities demanding reimbursement of the taxes he paid in the early 1990s. Accordingly, the petitioner reports the following steps undertaken and decisions taken by the competent authorities:

(a) On September 30, 1996, based on the above-mentioned judgment of December 13, 1995, the petitioner filed a written request with the corresponding office of the Secretariat of Finance and Public Credit for the reimbursement of the payments he had made. That request was declared inadmissible by the tax authority in Official Letter No. 322-A-VIII-3-A-b-115355 of January 8, 1997.

(b) On July 27, 2001, the petitioner filed a second request with the corresponding office of the Secretariat of Finance and Public Credit for reimbursement of the amount he had paid as income tax in connection with the criminal proceedings instituted against him in the early 1990s. In Official Letter No. 330-SAT-III-1-a-2001-13925 of August 15, 2001, the tax authority again declared that the reimbursement requested by Mr. Brizuela was inadmissible.

(c) On September 12, 2002, the petitioner once again formally requested the Secretariat of Finance and Public Credit to reimburse the aforementioned payments. In Official Letter No. 330-SAT-III-1-b-2003, issued on January 7, 2003 by the "A" Services Administration of the (SAT) Tax Authority's Central Administration for Collection from Large Taxpayers, resolved in a substantiated ruling that Mr. Brizuela had no perceptible right to request reimbursement.

1. Dissatisfied with that latest administrative ruling, on March 14, 2003, the petitioner filed an action for annulment against Official Letter 330/SAT-III-1-b-2003 with the Second Metropolitan Region Division of the Federal Court of Fiscal and Administrative Justice (file 5827/03). In a judgment handed down on August 23, 2004, the aforementioned Court recognized the legality of the administrative ruling challenged by the petitioner. The petitioner filed the following actions against the aforementioned judicial decision:

(a) Direct appeal on constitutional guarantee grounds (file D.A. 142/2004), submitted on September 30, 2004, which was declared to be in agreement with the law by the Fifteenth Three-Judge Court on Administrative Matters of the First Circuit in a ruling handed down on December 14, 2004, in the sense of annulling the judgment of the Second Metropolitan Region Division of the Federal Court of Fiscal and Administrative Justice on August 23, 2004. The decision indicated that the reason for its finding was that the Second Division had omitted to grant the petitioner 20 days in which to amplify his complaint.

(b) In light of the legal effects of that ruling on constitutional guarantee grounds, the petitioner once again demanded the annulment of Official Letter 330/SAT-III-1-b-2003 before the Second Metropolitan Region Division (file 5827/03), which, in a judgment handed down on August 1, 2005, once again recognized, in a substantiated manner and correcting the above-mentioned procedural omission, the legality of the ruling issued by the tax authorities.

(c) Mr. Brizuela filed a constitutional rights action *(acción de amparo*) against the judgment, which was dismissed as groundless by the Fifteenth Three-Judge Court for Administrative Matters of the First Circuit in a judgment handed down on November 4, 2005 (file D.A. 376/2005).

(d) Against that decision, on November 21, 2005 (file 2033/2005), the petitioner filed a motion to reopen the case with the Supreme Court of Justice of the Nation, which rejected it as baseless on December 5, 2005.

(e) Finally, against that adverse decision, on December 13, 2005 (file 345/2005-PL), the petitioner again filed a motion of complaint with the Supreme Court of Justice of the Nation, which was declared baseless in a judgment handed down on January 27, 2006. Mr. Brizuela was allegedly notified of that decision on February 21 of that same year.

1. Mr. Brizuela complains that the deprivation of his liberty during the proceedings was a way of putting pressure on him to pay sums of money that the Tax Authorities had illegally and arbitrarily determined that he owed. Accordingly, he maintains that the proceedings used by the tax authorities to determine the amounts supposedly owing in income tax were not conducted according to legally established steps and requirements. He maintains that those irregularities were consistently pointed out in the course of the criminal proceedings against him but were only acknowledged by the First Three-Judge Court in criminal matters, in the judgment granting him constitutional protection and acquitting him of the charges. Mr. Brizuela adds that, irrespective of the above, the entity responsible for ensuring prompt payment of taxes was the company acting as his legal representative, which deducted those sums, paying him the difference, so that he presumed that the money discounted from payments to him had indeed been paid by that company to the tax authorities.
2. In addition, he complains that the criminal proceedings were unjustifiably extended over a period of more than six years. He says he did not challenge Official Letter 390-1353 of January 25, 1990 –by which, he argues, he was press to sign, accepting the existence of a tax debt (*credito fiscal*)– during that period because, since he had been convicted by the trial court and on appeal, it was highly probable that his request would be rejected. For that reason, he proceeded to challenge it on the process concluded with his acquittal in December 1995.
3. In general, and by way of recalling the context at that time, the petitioner complains that then, especially under the Carlos Salinas de Gortari administration, the Mexican State, through the Secretariat of Finance and the Office of the Attorney General, engaged in a kind of "fiscal terrorism" through totally illegal acts and procedures apparently designed to persecute and exert pressure on certain taxpayers.
4. In his particular case, he complains that as a result of the facts brought to the Commission, his professional career was cut short irreparably, at the height of his artistic career. In addition, the case had caused him grave financial losses and had led to the break-up of his inner family circle. The petitioner points out that, even today, TV shows continue to be depict him as an example of tax evasion in the world of art.

**B. The State**

1. Regarding the criminal proceedings for the alleged crime of tax evasion, the State argues that, while it is true that the First Three-Judge Court on Criminal Matters of the First Circuit considered in *amparo* file 1377/95 that the offense of tax evasion had not been substantiated, that in no way implies that the taxes that Mr. Brizuela paid were not due. Even though he alleges he was forced under duress to make such payments, the State maintains that he never directly challenged, before domestic courts, the agreement by which he committed to paying the amounts due.
2. It points out that, through resolution 330/SAT-III-1-b-2003-000002 of January 7, 2013, issued by the Tax Administration Department of the Secretariat of Finance and Public Credit, a decision was taken to deny the petitioner the reimbursement of 1,188,585.31 pesos in income tax on the petitioner's earnings between January 1, 1988 and January 15, 1990. This resolution was the subject of a number of appeals by the petitioner, the last being a motion of complaint presented to the Supreme Court of Justice of the Nation, which was declared baseless on January 27, 2006.
3. The State maintains that in the proceedings conducted before domestic courts the petitioner failed to demonstrate the non-existence of the aforementioned tax debt. Nor had he proved that the tax and judicial authorities had failed to respect his judicial guarantees or procedural formalities. He had lost his case before domestic courts, which had substantiated their findings in proceedings that had acquired the status of *res judicata.* Therefore - the State acknowledges- the petitioner has exhausted all possible means of defense under Mexican law.
4. With respect to the alleged violations of Articles 8 and 25 of the American Convention, the State maintains that the petitioner's position stems from his disagreement with the decisions of the courts hearing his case and does not show that access to domestic courts was withheld or the absence of any judicial guarantees of due process. Thus, the fact that domestic courts did not decide in favor of Mr. Brizuela does not per se imply any violation of his rights. Rather, the State fulfilled its duty of ensuring fair, impartial and swift procedures that allowed for the possibility, but no guarantee, of a favorable outcome.
5. Accordingly, the State stresses that the Inter-American Commission has itself established that it is not incumbent upon it to review the interpretation of domestic laws made by domestic courts in a specific case, and that Mr. Brizuela's claims would precisely require the IACHR to review the interpretation of relevant tax and criminal law standards applied in domestic proceedings and replace them with its own appreciations, thereby assigning to itself the role of a "fourth instance."
6. The State further argues that the fact that the Commission forwarded the petition to it four years after it was filed would suggest failure by the IACHR to move the case forward, thereby impairing the general principles of legal certainty and the equality between parties in the process.
7. Finally, the State explicitly declares that it is not filing objections with respect to the admissibility requirements relating to exhaustion of domestic remedies, presentation deadline, or period of time during which a case is pending before an international body.

**IV. ANALYSIS OF COMPETENCE AND ADMISSIBILITY**

* + 1. **Competence of the Commission ratione personae, ratione materiae, ratione temporis, and ratione loci**
1. The petitioner is entitled under Article 44 of the American Convention to lodge petitions with the Commission. The petition names as the alleged victim an individual on whose behalf the Mexican State undertook to observe and ensure the rights enshrined in the American Convention. As regards the State, the Commission notes that Mexico has been a party to the American Convention since March 24, 1981, when it deposited its instrument of ratification. Therefore, the Commission is competentratione personae *to examine the petition.* The Commission is also competent *ratione loci* to examine the petition because it alleges violations of rights protected in the American Convention that are purported to have occurred within the territory of Mexico, a state party to said treaty.
2. The Commission is competent *ratione temporis* because the obligation to observe and guarantee the rights protected by the American Convention was already in force for the State at the time when the facts alleged in the petition occurred. *Finally, the Commission is competent ratione materiae, given that the petition alleges possible violations of human rights protected under the American Convention.*
	* 1. **Exhaustion of domestic remedies**
3. Article 46(1)(a) of the American Convention provides that admission of petitions lodged with the Inter-American Commission in keeping with Article 44 of the Convention shall be subject to the requirement that the remedies under domestic law have been pursued and exhausted in accordance with generally recognized principles of international law.
4. According to the information provided by the parties, there is no dispute as to exhaustion of domestic remedies. Indeed, the State has expressly indicated that it does not question compliance with this requirement for admissibility. Accordingly, and based on its examination of the file containing the petition, the Commission notes that domestic judicial remedies were finally exhausted with the decision of the Supreme Court of Justice issued on January 27, 2006, in which it rejected the motion of complaint (file 345/2005-PL).
5. Therefore, the Commission concludes that the requirement that domestic remedies be exhausted pursuant to Article 46(1) of the American Convention has been met.

**2. Time period for lodging the petition**

1. Article 46(1)(b) of the Convention establishes that a petition may be admitted if it is lodged within a period of six months from the date on which the interested party was notified of the final judgment that exhausted domestic jurisdiction.
2. Here, too, no arguments of fact or law are observed that might question compliance with this requirement. In this regard, the Inter-American Commission notes that the petitioner was notified of the Supreme Court judgment of January 27, 2006 on February 21, 2006, and the petition was filed before the IACHR on August 2, 2006, that is to say, within the six months following said notification.
3. Therefore, the Inter-American Commission concludes that the deadline for presentation pursuant to Article 46(1) of the American Convention was met.

**3. Duplication of procedures and international res judicata.**

1. The case records do not show that the subject of the petition is pending other international settlement procedures, or that it replicates a petition already examined by this or another international organization. Therefore, the requirements set forth in Articles 46(1)(c) and 47(d) of the Convention are considered as having been met.

**4. Characterization of the alleged facts**

1. Article 47(b) of the American Convention declares inadmissible those petitions that do not state facts that tend to establish a violation of the rights guaranteed in the Convention. In the present case, it is not for the Commission at this stage of the proceedings to decide whether or not the alleged violations of the American Convention actually took place. For admissibility purposes, the IACHR must only decide whether deeds are alleged that, if proven, would amount to violations of the American Convention, as stipulated in Article 47(b) thereof, and whether the petition is “manifestly groundless” or “obviously out of order” (Article 47(c)).
2. Furthermore, neither the American Convention nor the Rules of Procedure of the IACHR require that the petition identify the specific rights allegedly violated by the State in a matter submitted to the Commission, though the petitioners may do so. It is up to the Commission, based on the case-law of the system, to determine in its admissibility reports which provision of the relevant inter-American instruments is applicable or could be established as having been violated, if the facts alleged are sufficiently proven.
3. In the instant case, the petitioner complains that he was illegally and arbitrarily detained; that his rights to consular assistance, presumption of innocence, and due process were violated in the course of criminal proceedings, in which his detention was allegedly used to coerce him to accept an –allegedly arbitrary and illegal– debt to the State, thereby also violating the principle of proportionality. He complains that all these facts taken together, especially the way the State set about prosecuting him, always with media coverage, constituted a violation of his right to honor and reputation, particularly given the nature of Mr. Brizuela's work.
4. With respect to the admissibility of the claims, the State has argued that the "fourth instance" formula applies to the present case and that the petition does not describe facts that represent violations of the American Convention, because the facts giving rise to the petition were known by and ruled upon by the judicial authorities, especially those competent for tax matters. Accordingly, the State basically maintains, as did the aforementioned courts, that the acquittal finally pronounced in the criminal jurisdiction has no bearing on the tax outcome, that the acquittal of the petitioner does not constitute grounds for requesting the reimbursement of the sums he paid. The State adds, moreover, that the petitioner never managed to prove to the domestic courts that he had been obliged or coerced into signing Official Letter 390-1353, or that it was illegal.
5. In this regard[[3]](#footnote-4), the IACHR recalls that a basic premise of the “fourth instance formula” is that “the Commission cannot review judgments handed down by domestic courts acting within their sphere of competence and applying due judicial guarantees, unless it finds a violation of one of the rights protected by the American Convention" [[4]](#footnote-5). Thus, the IACHR has established that it is competent to declare a petition admissible and rule on the basis for it when the petition refers to a judgment by a domestic court handed down without regard to due process or which apparently violates any other right guaranteed by the Convention."[[5]](#footnote-6) The Commission recalls that it has admitted petitions when it transpires from the arguments of the parties *prima facie* that the court judgments or procedures followed could have been arbitrary [[6]](#footnote-7) or might have involved arbitrary unequal treatment or possible discrimination[[7]](#footnote-8).
6. In light of the above and given the facts presented by the parties and the nature of the matter brought to its attention, the IACHR finds that in the instant case the facts alleged by the petitioner might violate Articles 5, 7, 8, 11, 21, and 25 of the American Convention, in conjunction with Article 1.1 of that treaty. At the merits stage, moreover, the IACHR will analyze the arguments regarding an alleged denial of justice caused by alleged irregularities during the initial tax investigation and criminal proceedings, that are purported to have had a direct effect on subsequent claims filed by the petitioner with the tax authorities. In addition, during the merits phase, the Commission will analyze, where relevant, the possible application of Article 9 of the American Convention.
7. At the same time, and although in none of the judicial decisions rendered by criminal or fiscal courts expressly stated that the petitioner was coerced into agreeing to pay the sums that the Secretariat of Finance deemed that he owed, it becomes clear to an outside observer that the fact that he had to accept the tax debt while incarcerated put him in a situation in which it could not reasonably be expected that he would opt not to accept it. Therefore, as already indicated, it is incumbent upon the Commission to analyze, in the merits phase, whether in response to the tax claims submitted by the petitioner the competent courts acted in accordance with Articles 8 and 25 of the American Convention.
8. As regards the alleged violation of Articles 10 and 14, invoked by the petitioner, the Commission considers that specific arguments have not been formulated or information provided that might *prima facie* show that they were possibly violated.

**V. CONCLUSIONS**

1. The Commission concludes that it is competent to examine the claims filed by the petitioner with respect to the alleged violations of Articles 5, 7, 8, 9, 11, 21 and 25 of the American Convention, in conjunction with Article 1.1 thereof, and that the claims are admissible in accordance with the requirements of Articles 46 and 47 of the American Convention. It also concludes that the complaints with respect to the alleged violation of Articles 10 and 14 of the American Convention are inadmissible.
2. Based on the arguments of fact and law set forth above,

**THE INTER-AMERICAN COMMISSION ON HUMAN RIGHTS**

**DECIDES:**

1. To declare this petition admissible inasmuch as it refers to alleged violations of the rights recognized in Articles 5, 7, 8, 9, 11,21, and 25 of the American Convention, in conjunction with Article 1.1 of that treaty, with respect to Mr. Laureano Brizuela Wilde.

2. To declare the present petition inadmissible with respect to Articles 10 and 14 of the American Convention.

3. To notify the State and the petitioner of this decision.

4. To publish this decision and include it in the Annual Report to be presented to the General Assembly of the OAS.

Done and signed in the city of Washington, D.C., on the 25th day of the month of July, 2014. (Signed): Tracy Robinson, President; Rose-Marie Belle Antoine, First Vice President; Felipe González, Second Vice President; Rosa María Ortiz and Paulo Vannuchi.

1. In accordance with Article 17(2) a. of the Rules of Procedure of the IACHR, Commissioner José de Jesús Orozco Henríquez, a Mexican national, did not participate in the discussion or decision in the present case. [↑](#footnote-ref-2)
2. See IACHR, Report No. 33/98, Case 10.545, Clemente Ayala Torres et al. v. Mexico, May 15, 1998, par. 28; IACHR, Report No. 68/08, Case 12.671, Ernesto Trevisi v. Argentina, October 16, 2008, par. 26. [↑](#footnote-ref-3)
3. See all these criteria in: IACHR Report No. 36/13, Petition 403-02, Admissibility, *José Delfín Acosta Martínez and Family,* July 11, 2013, par. 42-44. [↑](#footnote-ref-4)
4. IACHR, Report 8/98, Case 11.671, Inadmissibility, *Carlos García Saccone* (Argentina), March 2, 1998, par. 53 and Report 2/05, Case 11.618, Admissibility, *Carlos Alberto Mohamed*, (Argentina), February 22, 2005, par. 32. [↑](#footnote-ref-5)
5. IACHR, Report 105/99, Case 10.194, Admissibility and Merits, *Narciso Palacios*, (Argentina), September 29, 1999, par. 45. [↑](#footnote-ref-6)
6. IACHR, Report No. 62/12, Petition 1471-05, Admissibility, *Yenina Esther Martínez Esquiava*, March 20, 2012, par. 48. [↑](#footnote-ref-7)
7. IACHR, Report No. 42/08, Case 12.502, Admissibility, *Karen Atala and daughters*, Chile, July 23, 2008, par. 63 and Report 13/12, Case1064 -05, Admissibility, *Luis Fernando Guevara Díaz*, (Costa Rica), March 20, 2012, par. 41. [↑](#footnote-ref-8)