

The Human Right To Property and the Coordination of International Business Taxation

Research question:

Is it possible to achieve common international standards of business taxation based on the human right to property? How?

The world scenario nowadays:

- Urgent need of public Resources → Increase of Tax Burden
- Different tax treatment around the world → Barriers to International Business



What do we need?

- Common standards for defining unfair taxation and eliminate excessive tax burden
- Coordination of different jurisdictions to remove disparities in taxation of international business

How?

Common understanding of economic and legal principles of taxation as manifestations of the Human Right to Property

- Proportionality
- Efficiency
- Equality
- Certainty
- Neutrality

Defining those principles as the manifestation of the Human Right to Property in tax matters

- Universal
- Abstract
- General
- Primary

Definition of the most adequate solution for specific conflict cases, based on the application of the principles of the Right to Property previously developed.



Elimination of unfair taxation in domestic and international situations

Paths for coordination

Legal	Principle based	Policy	Soft Law
• Human Rights Courts Decisions	• International Charter of Taxpayers Rights	• Modification of tax treaties and Model Tax Conventions	• Tax Administrations coordination

Basic Bibliography

- Georg Kofler, Miguel Poiars Maduro and Pasquale Pistone. *Human Rights and Taxation in Europe and the World*. IBFD. 2011
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- Duncan Bentley. *Taxpayers Rights: Theory, Origin and Implementation*. Kluwer Law International. 2007