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Publication Review

Human Rights and Taxation in Europe and the World

Georg Kofler, Miguel Poiares Maduro, Pasquale Pistone (eds)

Reviewed by Christiana HJI Panayi*

Subject: Tax. **Other related subjects:** Human rights

***B.T.R. 516** This book was developed from the framework of a European Young Investigator Awards (EURYI) research project of the European Science Foundation. It also stems from the 5th Group for Research on European and International Taxation (GREIT) conference held in Italy in 2010. The book follows the line of research carried out in previous books, all published by the International Bureau of Fiscal Documentation (IBFD). As with the other books in this series, it is a contribution which aims

"to steer legal thinking towards filling the gap between tax law and other branches of law under the common umbrella of the supremacy of EU law." [1](#)

The book also explores the international aspects of the topic. It is edited by very distinguished academics and a former Advocate General.

The book consists of eight parts and 30 chapters. Part One contains a lengthy and very interesting General Report, which provides the background from which the chapters evolve. It contains a good summary of the possible development and potential impact of human rights in the field of taxation in this age of global law.

Part Two describes substantive human rights issues under EU law and the European Convention on Human Rights (ECHR). There is discussion of the EU's competences in human rights law, especially since the Treaty of Lisbon and the entering into force of the Charter of Fundamental Rights (CFR). There is an interesting and useful overview of how the ECHR applies to tax matters and the potential impact of the CFR. The contributors in this part attempt to address the critical issue of the relationship between the EU's fundamental rights and human rights. Much of this discussion is academic as, at the time of writing, not many tax cases had been decided on the point. Similar issues are reconsidered in Part Five, which also addresses the globalisation of international tax policy and the development of global tax governance—interesting topics which are, however, not as directly relevant to the book's human rights focus.

Parts Three and Four examine the correlation between human rights, international taxation and EU law. The emphasis is on the EU's policy (or lack of) on taxation and human rights. There are also interesting chapters on the enforcement of human rights in the tax area, for example, the potential impact of Article 6 ECHR (the right to a fair trial) on information duties relating to aggressive tax planning.

Most of the technical analysis is found in the chapters included in Parts Six to Eight. In these chapters, the impact of human rights on domestic substantive taxation, on tax

procedures, sanctions and tax litigation is considered. The chapters contain very useful analyses of the experiences of a number of jurisdictions such as Australia, Canada, Russia, Germany, Colombia, South Africa, ***B.T.R. 517** and Switzerland. Arguably, the lack of (adequate) coverage of some important jurisdictions is partially compensated for by the comparative analysis in Chapter 30, which examines the European and inter-American experience of taxation and the right to a fair trial. At a more abstract level, there is also a discussion in Chapter 14 of various accounting standards on the disclosure of tax liabilities and their compatibility with Article 6 ECHR.

Overall, this book brings together great expertise and a wealth of material. The book is an excellent source of reference on a topic that has not been widely addressed. It is perhaps one of the best books of the series, highly relevant not only to academics and tax lawyers but also to EU and human rights lawyers who are interested in the protection of the fundamental rights of taxpayers.

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- [1.](#) *Georg Kofler, Miguel Poiaras Maduro and Pasquale Pistone (eds), Human Rights and Taxation in Europe and the World (The Netherlands: IBFD, 2011), xxii.*

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