Coordination of business taxation under the application of the human right to property.

**Fair Taxation**
- Taxes prescribed by law
- Taxes collected for public benefit
- Taxes should be proportional
- Tax Equity. All taxpayers are equal
- Ability to pay
- Design on the tax system
- Application of current law
- Minimum vitalis
- Non confiscatory taxation (substantial subtraction of property)

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

**Basic Bibliography**