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
- Different tax treatment around the world

**Increase of Tax Burden**
- 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

**Elimination of unfair taxation in domestic and international situations**

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

**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**

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