

Human rights of taxpayers

While there isn't a specific set of "human rights of taxpayers" recognized universally like those outlined in documents such as the Universal Declaration of Human Rights, there are certain principles and rights that are often associated with taxpayers' rights within the context of human rights:

1. **Right to Property:** Taxpayers have a fundamental human right to own property, and taxation should respect this right by being fair and not excessively burdensome.
2. **Right to Equality and Non-Discrimination:** Taxation should be applied equally and without discrimination, treating all taxpayers regardless of their race, gender, religion, or other personal characteristics.
3. **Right to Due Process:** Taxpayers have the right to due process of law, including fair treatment and procedural safeguards in tax assessments, audits, and disputes with tax authorities.
4. **Right to Privacy:** Taxpayers have a right to privacy in their financial affairs, and tax authorities should respect confidentiality and only collect and use taxpayer information for lawful purposes.
5. **Right to Access Information:** Taxpayers have a right to access information about their tax obligations, rights, and the actions of tax authorities in a transparent and understandable manner.
6. **Right to Adequate Standard of Living:** Taxation policies should be designed and implemented in a way that contributes to the realization of the right to an adequate standard of living for all individuals, including access to essential services and social protections.
7. **Right to Participate in Decision-Making:** Taxpayers have a right to participate in decision-making processes related to taxation, including through democratic mechanisms and channels for public input and accountability.
8. **Right to Social and Economic Development:** Taxation should contribute to the promotion of social and economic development, including by funding public goods and services, reducing inequalities, and advancing sustainable development goals.

These rights emphasize the importance of taxation policies and practices aligning with broader human rights principles, such as fairness, equality, dignity, and social justice. When taxation respects these principles, it can contribute to the realization of human rights and promote inclusive and equitable societies.

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