

UPPSALA UNIVERSITY

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European Master's Degree in Human Rights and Democratisation

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**European Double Taxation Conventions and Human Rights
in a Globalized World**

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Abstract

The ECHR is an international convention designed to protect taxpayers, in much the same way as a double taxation convention. A good example of the overlap is the non-discrimination provisions found in both double taxation conventions and human rights treaties.

The models, on the basis of which the vast majority of double taxation conventions have been negotiated, predate the main progress in human rights law. It is a suitable point to open a discussion of the extent to which double taxation conventions might give rise to issues of compatibility with human rights norms, or whether changes might be made to the model conventions to ensure better conformity with those norms.

The aim of this study is to elaborate the conceptual links between double taxation agreements and human rights and to demonstrate this with the example of the Council of Europe State Parties and their fiscal policy commitment to human rights obligations with a focus on European double taxation treaties. Thus, this contribution discusses and suggests means to improve systematic protection of human rights from double taxation with a focus on the European context.

The research considers certain issues relating to the compatibility of double taxation conventions with human rights conventions.

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