

TAX TREATIES AND HUMAN/CONSTITUTIONAL RIGHTS: BRIDGING THE GAP?

Tax relief in a cosmopolitan context

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Abstract

The paper examines tax relief granted through tax treaties from the standpoint of international human rights as well as constitutional rights. The paper deals, first of all, with the ethical foundation of tax treaty law, for any relationship between tax treaties and human/constitutional rights cannot be sufficiently analyzed on a pure basis of “accidentally” crossed legal norms. By proposing cosmopolitanism as this ethical foundation, the paper gives an account of the cross-fertilization between human/constitutional rights protection and international tax relief through international law. In fact, tax treaties offer an original cross-border perspective to the promotion of human rights in the field of taxation. Nevertheless, the method of bilateral treaties establishes a fragmentary State-to-State cosmopolitanism, which may stand for either as a limit or as an instrument for human/constitutional rights protection.