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182. Minimum vitalis and the fundamental right to property as a limit to taxation in Colombia / Quinones Cruz, N. ; p. 353-363. Substantive impact of the Canadian Charter of Rights and Freedoms on income taxation / O'Brien, M. ; p. 303-326. Taking human rights seriously : some introductory words on human rights, taxation and the EU / Gutmann, D. ; p. 105-112. Tax and fundamental rights in EU law : procedural issues / Lyal, R. ; p. 445-458. Taxpayer's rights as human rights during tax procedures / Cordeiro Guerra, R. Dorigo, S. ; p. 425-444. The human rights competence in the EU : the state of the question after Lisbon / Besson, S. ; p. 37-63

Sommario/riassunto

Summary: This book examines the relation between taxation and the protection of human rights through the presentation of technical arguments and legal thoughts. It is divided into seven parts: (i) the European Union and the European Convention on Human Rights; (ii) a European international tax policy for human rights?; (iii) human rights, their enforcement, economic policy and international taxation in the era of global law; (iv) the era of global law and the search for constitutional pluralism in taxation; (v) the impact of human rights on domestic substantive taxation; (vi) the impact of human rights on tax procedures and sanctions, and (vii) the impact of human rights on tax litigation before the courts.
