

# Substantive Rights: The Principles

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# Substantive rights: The Principles

- Equality
- Ability to Pay
- Competition/Neutrality
- Tax Justice/Fairness/Equity

# Fairness and Taxpayers' rights

- International Organizations, governments, NGOs, scholars address fair share/fair taxation.
- No clarity on the concept of fairness (Burgers & Mosquera 2018)
- Taxpayers' rights necessary in the framework of the rule of law.
- Sufficient safeguards should be provided by countries when exchanging information (e.g. Council of Europe Convention on Automatic Processing of Personal Data including Big Data)
- IOs, governments and NGOs aim to prevent tax fraud, aggressive tax planning and tax evasion, and therefore, exchange of information is key.

Question:

***How to reconcile fair taxation with the protection of taxpayers' rights?***

*More fairness, require less protection?, or in order to enhance fairness, mutual trust and rule of law should be taken into account?*

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- **GLOBTAXGOV project receives funding from the EU H2020 Research & Innovation Programme and European Research Council**  
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