

## Tax and the Universal Declaration of Human Rights

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Every now and again the subject of tax and human rights comes up. I think the two are intimately related and nearly a decade ago I looked at the issue of tax and the [Universal Declaration of Human Rights](#) when drafting a [Code of Conduct for Taxation](#).

Unfortunately the Declaration makes no reference to taxation, though Article 29 implies that there is a universal duty of the citizen to the community of which they are a part, which could be interpreted to include an obligation to pay democratically agreed taxes levied upon them. However, the following principles on taxation can be derived from the relevant articles (shown in brackets) of the Universal Declaration of Human Rights:

1. A State has a duty to protect its citizens; (3)
2. A State has a duty to provide public goods for its citizens; (22, 23, 25, 26, 27)
3. A State may not discriminate in the provision of protection or provision for its citizens; (1, 2, 3, 7, 8, 10, 21)
4. The extent of the provision to be supplied by a State shall (subject to achievement of those rights inherent in the Universal Declaration) be determined by democratically elected governments; (21)
5. The right of a State to determine its will shall not be constrained by the actions of another State; (28, 29)
6. A State has the right to levy taxation; (implicit in the obligations imposed in Articles 3, 22, 23, 25, 26, 27 and 28 which could not be achieved if this were not true)
7. Any charge to tax must respect the right to hold private property; (17)
8. The charge to tax must not be arbitrary; (17)
9. Taxation must be imposed by law; (12)

10. All citizens of a State shall be subject to the same taxation laws; (1, 2, 7)

11. Each citizen has the duty to pay the tax due by them; (the corollary of 21 and implicit in 29)

12. The citizen shall have the right to appeal against any charge to tax; (8, 10)

13. The State may only oblige a citizen to disclose that data required by law when requesting information for the purposes of assessing their liability to tax; (12)

14. A citizen shall have the right to leave the State and its protection and shall as such deny themselves the right to its provision but be relieved of the obligation to contribute to its upkeep. (13, 28, 29).

This framework of principles does, I think, reflect the basis for exploring the whole issue of tax and human rights.

Comments welcome.