

Tax After Coronavirus (TACs) : Tax and human rights

Published: January 13, 2026, 6:20 am



As was discussed in the [introduction to this section on Tax and Society](#) within the [Tax After Coronavirus \(TACs\) project](#), the relationship between tax and a society is complex. Tax is not just about funding a government's spending. Indeed, as has been shown, even that relationship requires very careful interpretation. What is clear is that tax has a fundamental role in shaping a society. In that case the relationship between tax and human rights is very important. This section explores that issue.

Tax and human rights

A tax system is based upon mutual trust. An electorate has to believe that its government will impose appropriate taxes and then administer them not just legally but in accordance with the principles of social justice. A government has to trust that its electorate (and those, like companies, who owe tax even though they rightly have no vote) will pay in accordance with the spirit as well as the letter of the law of the country.

This relationship of mutual trust requires that a tax system be based on sound principles that are clearly stated so that all can understand them. Scotland has a long tradition in this area. In 1776 pioneering Scottish economist Adam Smith argued that tax systems need to be equitable, certain, convenient and efficient. Whilst these may have been a sufficient basis on which to establish a tax system at the time that he wrote our understanding of rights and obligations in society has advanced considerably since then and the principles on which a Scottish tax system must be based have to reflect the world we now live in. The result is that Adam Smith's suggestions are no longer a sufficient basis on which to build a Scottish tax system.

Despite this obvious fact remarkably little has been written about tax and human rights. Indeed, despite the importance of taxation most declarations on human rights, such as

the Universal Declaration of Human Rights, makes no reference to the subject, even if 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. That said, a careful reading of that Declaration suggests that the following principles on which a tax system can be based can be derived from the relevant articles (shown in brackets) of that Declaration:

- * **A State has a duty to protect its citizens; (3)**
- * **A State has a duty to provide public goods for its citizens; (22, 23, 25, 26, 27)**
- * **A State may not discriminate in the provision of protection or provision for its citizens; (1, 2, 3, 7, 8, 10, 21)**
- * **The extent of the provision to be supplied by a State shall be determined by democratically elected governments; (21)**
- * **The right of a State to determine its will shall not be constrained by the actions of another State; (28, 29)**
- * **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)**
- * **Any charge to tax must respect the right to hold private property; (17)**
- * **The charge to tax must not be arbitrary; (17)**
- * **Taxation must be imposed by law; (12)**
- * **All citizens of a State shall be subject to the same taxation laws; (1, 2, 7)**
- * **Each citizen has the duty to pay the tax due by them; (the corollary of 21 and implicit in 29)**
- * **The citizen shall have the right to appeal against any charge to tax; (8, 10)**
- * **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)**
- * **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).**

Note that these are principles; nothing in them suggests the form a tax system should take. However, since it is clear from point 3 onwards that the provision of services to an individual exists whatever their capacity to pay, and given that it is always the case that some people will always be unable to pay any or much tax, then by necessity this derivation of rights with regard to taxation must require the use of progressive taxation

or the obligations on the state that must arise from the Declaration could not be fulfilled.

It is suggested that these principles derived from human rights should form the basis for Tax After Coronavirus (TACs).

NB: adapted from work originally [published here](#).