



RESHAPING PARADIGM FOR SUSTAINABLE TAX POLICY IN HUMAN RIGHTS IN EU

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Abstract

This paper attempts to address current and future tax policy under the Sustainable Development Goals (SDGs) agenda 2030. The study is constructed upon two main pillars: collaboration and efficient & equity in order to attain the main focus on human rights at the core of a new global development agenda. Collaboration, first and foremost, consists of sub drivers of both national and international integration below representing the nexus approach for global sustainability governance as well as distinguished patterns for legal convergence, whilst according to efficiency and equity categories many aspects to highlight numerous precise elements for instance: Transparency and Accountability, Domestic Resources Mobilization (DRM) versus Tax-based Own Resources, Fair Tax Policy, and Corporate Social Responsibility(CSR). Moreover, a deeper focus on its evaluation the efficiency and equity in this model by Basis Incidences Analysis (BIA) and other assessments the relationship between social protection, human rights norms and tax policy. All of those mentioned factors put an emphasis on the elimination of gender inequality, tax abuse, illicit financial flows.

Keywords: Taxation policies for sustainability, Nexus approach, Fair tax, Basis Incidences Analysis (BIA), Human rights

INTRODUCTION

Recently, the discourse about the intrusive global competition of taxes and increasingly complex social, economic, ecological, and political challenges. Shifting from Millennium Development Goals (MDGs) to wider and more focusing on a better life for human beings regarding SDGs. The Platform for Collaboration on Tax (PCT) that highlighted a preliminary relationship between the taxation policies and sustainability goals in 2018.

Furthermore, the Organization of Economic and Cooperative Development (OECD) and other international organizations. As well as, fiscal strategies 2020 of European Commission EC for enhancement the Europe Union (EU) countries just had emphasized on the inter-linkage between tax policy and the economic issues and inclusive progress or friendly economic growth without paying attention for including the human rights. Additionally, focusing on the reduction the tax evasion, tax avoidance via the project Based Erosion and Profit Sharing BEPS and Common Consolidated Corporate Tax Base (CCCTB), (Schratzstaller Margit 2015) (Lahey, Svensson and Gunnarsson 2014) quoted in (GunnarssonÅsa 2017) reported that the Arctic countries have suffered gender inequalities and woman's human right as a results of their main interests emphasized the ecological and sustainability.

EU (European Commission 2015) referred also to the negative impact of anti-cooperation between EU legally on international enterprises throughout unconstitutional practices of territory facilities in reducing taxes rate for local firms against other international companies. Especially, the coordinating among taxation disciplines in EU. Nowadays, sound sustaining requirements often are shown in proper nutrition and health. For this reason, it should undermine the fairness contribution thereby governments as pointed out by (Bird and Wilkie 2013).

Unfortunately, literature reviews have been indicated that there were no complete models which can inter linkage HRs standards within tax policies through sustainability. Respectively, the main motivation and aim factors for writing this study. It attempts for restructure model for attainable taxation policies towards enhancement the human rights in EU. And to more adequacy and practical this model, conducting some distinguished methods that essentially used to reinforce the effectiveness of this paradigm. meanwhile the most recently implications that Characterized deeply and sophisticated in analyzing the tax policies and human rights aspects, as well as, there are previous experiences that applied especially in some European countries. This masterpiece is a thought-provoking and engaging with more integration between the model and method. It, therefore, simulates a plausible framework.

The research questions are: is there any relationship between the taxation policies and Human Rights? And how its policies it possible to be sustainable? Thus, the methodology by

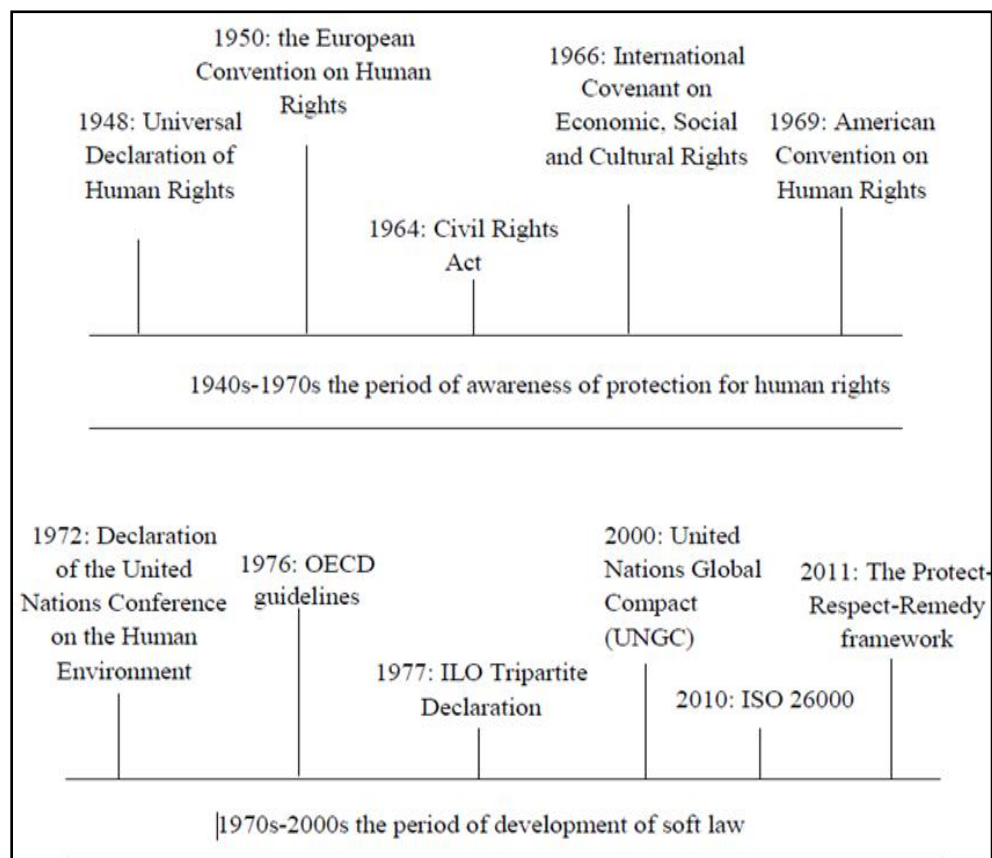
using the qualitative method, through exposing the previous theoretical literature and practical methods, to attempt to frame model that describes fully the relationship between them.

WHAT'S THE RELATIONSHIP BETWEEN TAX POLICY, HUMAN RIGHTS IN THE ERA OF THE SDGS?

Any institutions or states always are seeking a balance that incorporates with a full realization for restructuring social justice, dignity, and human right. Then the necessity for the finances for boosting those, so that the prerequisite for tax policy as an enhancement for obtaining the vigorous social contributions such as the good quality for life, humankind, education, health and, etc. Controversially, the recent tax policies suffer from deriving the substantial improvement that presumes the obvious fair for all citizens without gender inequalities.

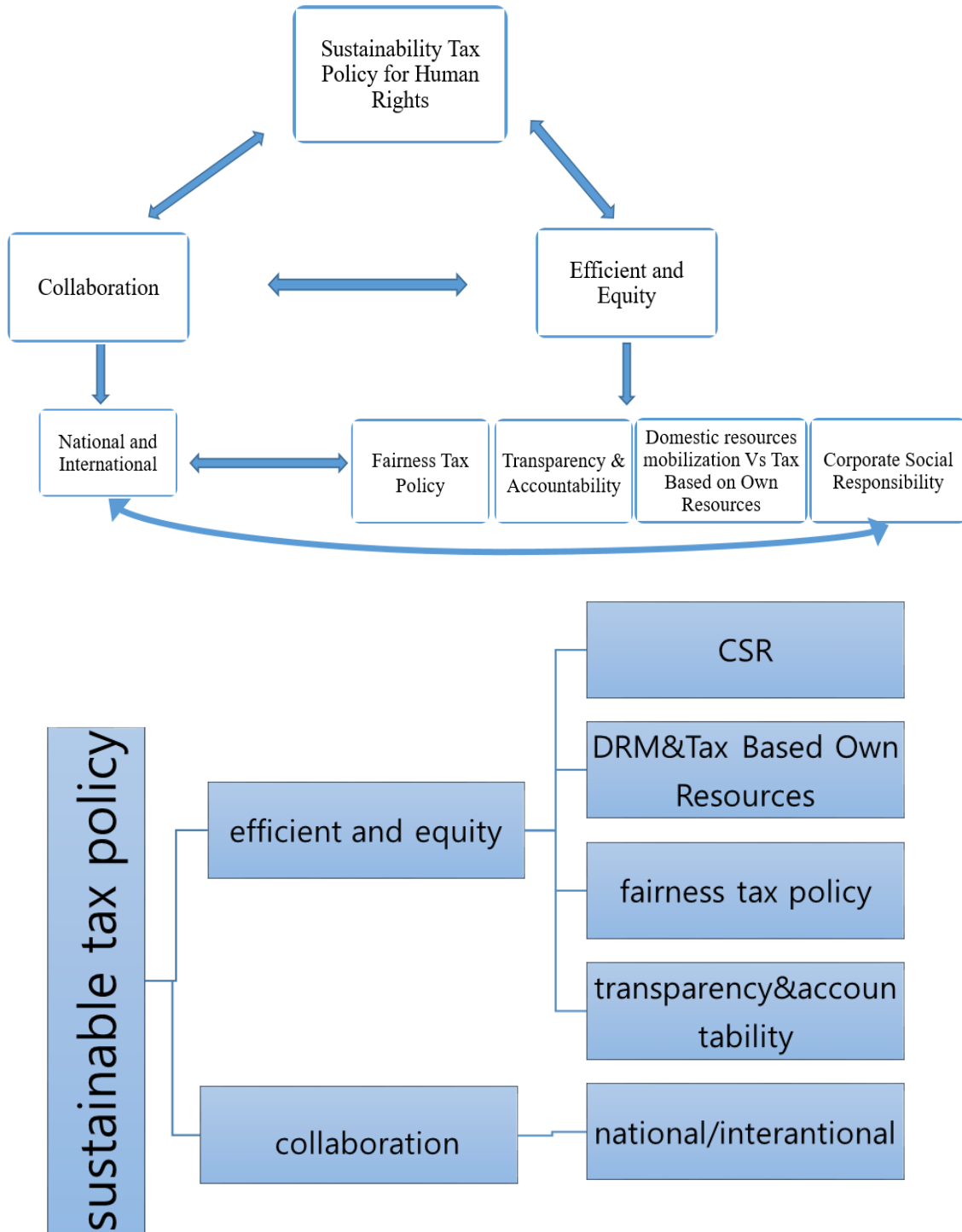
Basically, starting from The 1948 UN announced to shift from rights to growth that requires the government simulates local growth policies which equitably improve human well-being Up to the convention 2011. Whereas, exposure to the 17th goal of SDGs. And so, the figure 1 shows the timeline of human rights.

Figure 1. Timeline of international conventions on Human Rights



Sources: (Hye 2016)

Figure 2. Model of Sustainability Tax Policy on Human Rights in the EU



Source: Elaborated by the author

WHY COLLABORATION IS HIGHLY REQUIRED?

Typically, the primary perspective of collaboration is discussed as a part of the model, its objectives impetus cooperation at a wide range of national and international levels with a different perspective, legally, institutionally, public servant or citizens. "National" means all sectors hand in hand to draft a common framework of tax policy related to eradicating all gaps in social issues. The nexus approach is deemed one of the best practices for institutionalizing and integrating cross-sector. Whereas, the purpose of international indicates country by the country partnership in a unified legal scheme or international obligations for enhancement fiscal policies, in particular, taxation policies to advocate critical human's rights topics as recognizing sustainability goals.

Conceptually and based on cooperative legally, "No collaboration without taxation?" This quoted by Alessandra Casarico at Conference of "Taxation, investment, and innovation: a triptych for balanced growth" on 17-18 November 2016. Brussels mentioned the priority for elaborating the tax systems. EC (European Commission 2015) referred to the requisite of partnership among the European countries and global countries to engage with obstacles of mobilization profits of corporations. So far, an achievement the Sustainable Development Goals, and fulfill human rights commitments, States must improve tax cooperation and fulfill their commitments to equitable development finance mentioned on 3th Int'l Conference in Addis Ababa. Nancy Knauer was stated critical fundamentals for formulating taxation policies that should be efficient, obtaining the equity, and flexible in application (Knauer Nancy 2014).

In particular, the architecture of certain and sound legal taxation shall correspond to the treaty of European Union and global engagements (Gunnarsson 2017), in another article for (Gunnarsson Åsa 2017) also raised several concerns about the magnitude of collaboration at all different multi-level of governments of the states but identified only the Arctic. (Stamm 2017) posited UN1948 that the dilemma in human rights and social security as a result of the deficiency cooperation between the regulations and the states in Germany and Finland.

On another hand, due to some of the certain policies as tax cuts encourage investment from the foreign and domestic private sector might inflict immensely negative impacts on female's employment rate related to the report of UN about the Women's Role in 2014 "Gender Equality and Sustainable Development". The Tax Justice Network Germany on the Policy brief 2013 manifests the realization of enforcement (ESC) right without universal communion. (Christians 2009) assessment the national tax law for underlining the cases of human rights and giving its attention, it presumes to be an initial step for tackling the international rights for human beings. It is necessary to harmonize taxation policies with human rights laws whether globally or adapting with the EU regulations,

Regarding (BEPS). According to the study of (Sadiq, Sawyer and McCredie 2018) illustrates the UK and the Netherlands under the evaluation of pledge of BEPS unilateral measurement no action has been taken by those countries, in particular, administration and transparency, even though, both of them recognized high score in general. In this respect, discourse about urgent convergence and partnership among European countries to tackle this dilemma.

The main reasons beyond cooperation on the level whether National versus International, without a doubt that the options of tax policies may be influenced by several elements in favor of effective government policy as well. So the well-applied tax policy cannot realize except the National collaboration aims to rigorous cooperation, throughout specific suggestions or recommendations that gather all parties that are interested in of human rights (local centers, domestic organizations, private sectors, policymakers or politicians, experts and academic scholars and finally random selection of civil society) cooperates with tax policymaker, for instance, Center for Economic and Social Rights (CESR), Business & Human Rights Resources Center, Tax Justice Network, The European Business Network for Corporate Social Responsibility CRS Europe, Institute for Transnational and Euregional cross border cooperation and mobility under Maastricht University (UM), and the Committee of Fair Tax Project. All those mentioned above with Committee from EU, Ministry of Finance, Ministry of Justice, and Ministry of Labortake part in the process of reviewing the current and potential fiscal policies and legalizations of EU members for regulating amendments or certain laws take its consideration fulfillment the human rights for EU, and from this step could deliver successful transformation for implement at EU counties.

Globally, (Ignacio Saiz and Kate Donald 2017) describes the standards of human rights oblige obligations on governments to partner globally for enforcing instruments and decisions against any contravention in human rights and prohibition take place in anywhere. The point of Peterson's view that raised the factor of equalizing to obtain harmonization. What the role of citizens in the EU in this pattern? And is still their role matter? of course, yes, so that (Antošová and Csikósová 2015) discuss the importance of enterprise that has multilateral interests with EU such as UNDP, and the impact of partnerships on transparency else. And rebuilding trust in firms of EU, in another side there has been insightful that the role of the citizen is becoming amoral duty and very critical for precise integration for this model.

At the last but not the least, effectively National & International cooperation roles and responsibilities, here, via impute, rebuts the Inter-governmental organizations with all sectors, it, of course, could be evolved into best practices of efficient allocation, more transparent, monitoring and precluding tax abuses against human rights, enlargement the equity and tackling the gender inequalities. Consequently, realization and fostering fairness tax or CRS enormously.

THE HYPOTHESIS AND METHODOLOGY FOR EVALUATION OF THE MODEL

From the foregoing discussion, we assume theoretical and practical expectations on how to design the sustainable tax policy and its evolution in the relevance of human rights norms. From a perspective that considers sequence, governments or policy makers first solve the coordination problem that coordinate between the human rights issues and tax policies and its outcomes on social impacts. Throughout the measure, the social impact for these policies before and after apply the model and it could eliminate negative impacts that of course effect on human rights issue sequential So we are going focus how make establish Nexus approach between them. In the last two decades, the nexus approach has been playing a critical driver to connect several perspectives. Initially, Nexus indicates the connectivity between business activity and state regulations to permit for local tax laws to collect taxes from this transaction easily and fairly, and it becomes commonly known in particular Digital economy. And then, it also used to describe the relationship between governance and gender policies or attainability targets in general. Secondly, recalling and rising the consciousness with the priority of this approach. Yet it thus the recommendations of united nation experts. It noteworthy else its capabilities for integration and institutional at the level of cross-sectoral successfully.(Boas, Biermann and Kanie 2016) Nexus approach for global sustainability governance, Consequently, the nexus here, meaning that the integration between the tax policy (harmonization tax policy with human rights laws and sustainability.

While above highlighted for the one the applicable approach for best practices in governance, there is another assessment is called (The ITEM Cross-border Impact Assessment 2018) which has launched tools evaluations for 3 projects up to present from 2016 to 2018.

BASIS INCIDENCES ANALYSIS (BIA)

As we mentioned above briefly about the mechanism of BIA, so far, more details investigate it, some advantages comparably with another complicated analytical method and approach, so for instance, general equilibrium model, BIA concentrates on the certain period in time. Delivery the initial estimation of the impact of distribution taxes revenues and public expenditure on the society as a whole, utterly, it should be linked the BIA with micro-simulation model, that permit to tackling the limitations of this analysis (Bastagli May 2015).

OPERA framework has designed by (CESR), aims expansion regulations of countries to be in deeded activated and applicable for linking this gap rather than just instructions not can or impossible to implement in real-life, subsequently, to the measure the effectiveness of the governmental policies in overcoming on this problem, the initial letter represents outcome which indicate the final results of recognition the human rights in reality, the second and the third

letters for the policy effort of government for legalization, the fourth letter point out the available economic and fiscal resources. The last letter marks an assessment of political matters, this pointed out by the Tax Justice Network Germany on the Policy Brief.

The evolution of taxation policy and its implications on human rights& social contributions:

Table 1. Case Studies for Policy Evaluation

The name of the program	Countries used	Indicators	Mechanism
<i>ITEM Cross-border Impact</i>	Three countries: Netherlands, Belgium, and Germany	<ol style="list-style-type: none"> 1. A Number of border controls, cross-border commuting, duration and cost of recognition of diplomas, access to house market, etc. 2. Euro regional: GDP, unemployment, quality of cross-border cluster, environmental impact (emissions), poverty. 3. The number of cross-border institutions, the quality of cooperation (in comparison to the past), development of Euro-regional governance structures, quantity and quality of cross-border projects. 	<ol style="list-style-type: none"> 1. Assess the impact of legalizations and policies specific factor like citizens and so on as well as non-discrimination within a cross-border labor market 2. 'Socioeconomic/sustainable development: the cross-border impact of legislation and policy on the development of the economy in the border region'. 3. Examine the partnership at the level of intergovernmental sectors and private sectors.
<i>Basis Incidences Analysis (BIA)</i>	OECD countries,	<ol style="list-style-type: none"> 1. determine who paid tax and receives transfers in kind or income and describes the impact of government taxes and welfare costs. 2. Make a comparative study with an alternative approach to distributional analysis. 3. Evaluation policies with a pointing the impacts on household directly. 	<ol style="list-style-type: none"> 1. Unit of analysis and comparison between units 2. Period of time 3. A measure of well-being by which units are measured 4. The grouping of the population and type of disaggregation of the analysis 5. Covering taxes and expenses 6. Morbidity assumptions 7. Assessment 8. Measures of redistributive impact of the government
<i>OPERA</i>	Ireland, Guatemala	<ol style="list-style-type: none"> 1. Outcomes 2. Policy Effort 3. Resource generation and allocation 4. Assessment 	<ol style="list-style-type: none"> 1. Human rights of progressive realization, maximum available resources 2. Evaluation of context

Source: (Murphy (2017)), (odi.org April 2016)

EFFICIENCY & EQUITY

Principally, due to fulfilling the efficiency in tax policy, it is mandatory to adjust the taxation burden on the whole economy and its assets and eradicating the progressive taxes on labor's incomes. By this way, it is imminent to recognize more welfare's gain (JorgensonDale, YunKun 2012), on the exposure for comments of professor Neil H. Buchanan on the usage of the concepts of efficiency in analyzing taxes has neutrally showed the most applicable for efficiency as a curtail the distortion of drawing the policies and maybe also sometimes differentiate from researcher to researcher .It makes sense that the efficiency of tax costs economically close to deadweight loss or excess burden that completely reduces revenues. Those distortionary costs rise basically as almost tax changes related to the decision of the businessmen. Whereas the tax burdens are cohesion from the attitude of the taxpayer. (Bird and Wilkie 2013)

THE INCIDENCES OF WHOM

Obviously, implementation of efficient tax policy has been associated with the acceleration of related inevitable social issues, recognizing the fair redistribution's income. It can be achieved by applying efficient taxes policies to easily cause the equalization remedy. There was a solid difference between two main concepts, firstly neutral taxes are meaning the equality before tax and secondly achieving the equality in tax. (Mitu and Stanciu 2018) Therefore, the second issue, it's considering the initial factor of this model. When focusing the equity regarding the taxation policies and human rights specifically in way of maximizing (social justice and welfare). (GUNNARSSON 2012)

There is a strict definition and it is necessitous to concentrate the essential principles and common sense: originally, is the capabilities for paying 'vertical equity' and 'The horizontal equity' or the principle of benefit, noticeably, the most practical and acceptable progressively or ability to pay. (Bird and Wilkie 2013) (Mitu and Stanciu 2018)

Eden has demonstrated another two kinds of equity related international tax of capital, for instance, "Inter-nation equity is associated with the source principle" or explain or clarify the way of distribution domestic gain and loss that inflow from abroad among countries whether home or host. (Eden 1988)According to another meaning of the second type called "inter-individual" redistribution the taxation burdens fairly.¹ Hence, the importance of this theory has been increasing to meet divide the right of taxes through countries.

¹ More explanations, can look for articles of the best scholar or pioneer Peggy Musgrave and R.A. Musgrave.

Table 2. Description of measurement of tax policies for sustainable and human rights 1

Elements Or Pillars	Description for Measurement of Sustainability tax in Human Rights
Collaboration	<ul style="list-style-type: none"> ✓ States legislation for firms or MNCs prevents tax abuse and illicit financial flows. ✓ Fulfillment Incorporation human rights with CRS.
Efficiency	<ul style="list-style-type: none"> ✓ Administrations cost analysis (eliminate) violation against human rights ✓ Opportunity cost analysis (alleviate) infringement in human rights norms ✓ Evading exuberance burden taxation laws (transfer burden from low incomes to high incomes) ✓ Maximization net social welfare ✓ Benchmark or neutral taxation. ✓ Predictability and long term impacts on social protection.
Equity	<ul style="list-style-type: none"> ✓ No discrimination, no preference between all categories of taxpayers either individuals or corporations. In particular, issuing fiscal policies.
Fairness	<ul style="list-style-type: none"> ✓ Almost or all taxpayers are the main beneficiaries. ✓ Targets both of individuals, families, males, and females. ✓ Redistribution incomes from higher earner to less, and maximum exploitation for gender equality. ✓ Compromising the principle of progressivity with the principle of equal sacrifice.

Source: Elaborated by the author (GunnarssonÅsa 017)(Sepulveda Carmona 2014)(MitraTapan, OkEfe 1997)

Notably, the results of the outcomes of the optimal income tax theory and trade-offs of 'equity-efficiency' might be depending upon the mechanism of work in contrast to the changes in the taxes rate. It, of course, will be getting involved inequality among nations via transferring incomes whether internal or external the labor market. (Sørensen 2010)

Eventually, it is still a recent controversy on the hierarchy of the equity first or the efficiency before the equity, but strongly support the efficiency as primary and the equity. For example, if the tax structure is very comprehensive but the tools of implementation are not qualified properly, this factor, it is enough to collapse and exhaust the ideal taxation system even though obtaining fulfillment of equity. Controversially, tackling the efficiency issues before the equity, it is simple to not only perform the intensive and fully equity working for hand by hand with the concepts and norms of human rights, but also it ought to be vigorous pillar to eradicate dead-losses or disproportional losses and realization the sustainability objectives economically, socially, ecologically, and more politically stabilization.

FAIRNESS TAX POLICY

Originally, it is a common sense, by looking into how to recognize the egalitarianism or eliminate gender inequalities, it profoundly the impediments of achieving the fairness in designing taxes. Designing a fair tax policy as a mentioned in the report of (BurrowsBridget 2015) seeking several perspectives, and such so, rising revenues, redistribution welfare, eliminating inequalities and the gap between the richest and the poorest, accountability which set all to match human rights standards and elaborated with the notion of justice. So, Why exactly the fairness tax? And what are tools to achieve that presumably? To answers these, obviously, with regard to the previous two classifications, it could be said that briefly all whether progressive or flat might or might not be incorporated with the concept of fairness.(Bird and Wilkie 2013)(Mitu and Stanciu 2018)

Besides, fair tax principle, it was regularly used to analyze and review the equity practices of the global income taxes. Nevertheless, the current debate within the progressive tax versus flat tax, on another hand, one of the mainly positive effect of fairness tax probably not only plays crucial factor for long- term sustainability (Bird and Wilkie 2013) and also combines with attainable objectives and advocates the egalitarian (GunnarssonÅsa 2017). Other scholars like (Christians 2009) has described it should make equilibrium between fairness and efficiency with a view to supporting and sustenance citizenship rights and the relationship with government.

Many researchers have argued that the progressive taxation could lead to the elimination of the inequality gap as well as an evaluation by incomes that determinates the citizen's purchasing power to evoke thoughts of fairness principle of tax. (Busler 2013). In the end, it is not effortless perception, without some aspects, transparency, and preserve neutrality among all stakeholders (citizens and civil society)

TRANSPARENCY & ACCOUNTABILITY

Apparently, many researchers have argued that to counterbalance retrieve the aim of any taxation systems has to levy tax and gather through accuracy and accountability manner (Bird and Wilkie 2013), and (FuestClemens, HeinemannFriedrich , UngererMartin 2015) are invoking also budgetary system more required to be straightforward to much contributions awareness for the rights of EU citizens. In another study, The report of (Sepulveda Carmona 2014) traces the assertion of accountability's taxation policies towards the natural right, it requires to mix among aspects i.e. openness for the judiciary, accountancy for any policymakers who threaten citizens authorities, and finally accessibility.

The Swedish Government presumes that as a kind of transparency, should the firms present sound policies against corruption to improve taxation policies as well as internal control systems.(affairs 2018)

DOMESTIC RESOURCES MOBILIZATION Vs TAX BASED ON OWN RESOURCES

Corresponding to human rights conventions, underlining on mobilization and allocation to promote the maximum available resources towards the continuous attainment of the SDGs. Again, pointed out the Tax Justice Network Germany in the Policy brief shows the role of the tax policies in recognizing triangular contributions. Firstly, as one of the resources for a supplement of raising human rights, Secondly, it drives as a redistributive income between the rich and poor, Thirdly, it could facilitate to execute the human rights principles via promoting a gregarious environment. And it further the shortages of the realize the full efficiency

(ICESCR) has declared on article 2.(1) besides, Maastricht Guidelines on Violations of Economic, Social and Cultural Rights, Maastricht, January 22-26, 1997 no. of E, “failure to utilize and max available resources towards full realization of the Covenant”. In short, this represents the significant relationship between the maximization of available resources and human rights.

The intrinsic reforms of EU’s budgetary issues that point to the sustainability goals to prominently rely on the tax based on own resources, is the most of the promise and radically for EU particularly. Not only it is thus properly dealing with the recent and potential obstacles of economy and society. But also it considers that the prelude and the contributor improvement for the presence of domestic taxes system (Schatzenstaller Margit 2014). The figure below attempts to present a different perspective for taxes on own recourses assessments.

Undoubtedly, there is a significant relationship between maximum the available resources or domestic resources mobilization. It plays a crucial role in extremely fulfillment for human rights. Study by (SouthalanJohn 2011) illustrated unique design of taxation policies related to human rights by imposing the mineral taxes and its applications to maximize local resource.

Table 3. Evaluation of options for EU taxes

	Regional attribution	Negative cross-border externalities	Mobility of tax base	Short-term volatility	Long-term yield (revenue elasticity)	Visibility	Equity of gross burden at national level
Financial Transaction Tax	+	+	+	-	+	-	-
Financial Activities Tax	+	+	+	-	+	-	-
Departure/Flight Duty Tax	-	+	+	+	+	+	-
Value Added Tax	-	-	-	-	+	+	?
Energy Levy/CO2 Levy	-	+	-	+	+	+	?
Corporate Income Tax	+	-	+	-	+	-	-

+ speaks rather in favour of being used as an EU tax. ... - speaks rather against being used as an EU tax.

Source: (SchatzenstallerMargit 2014)

CORPORATE SOCIAL RESPONSIBILITY (CSR) TOWARDS SUSTAINABLE, EQUALITY IN HUMAN RIGHTS

Nevertheless, at the early 1990s, the EBNSC established that changed to CSR in EU. In 2011, the year is assuming the sparkle for the engagement of UNHRC Guidelines for Business and HRs and CSR. Unless the relativeness with exhaustive or comprehensive of human rights precepts (DARCY (2017)). The legalization's state, enterprises, and human rights, these triple anchors confirm conservatism of HRs and it further pushes importance of CRS whatever voluntary or mandatory (Baagø-Rasmussen 2010)

Other scholars (Antošová and Csikósová 2015), clarified that the rigor role of human rights in CRS. Seemingly, related to the treaties between firms or organizations and human rights, it has illustrated the responsibilities of those entities to protect and consider civil rights else. That embodies the wide range of this authority regarding certain principles of the global laws. Abuse taxation and the tax-avoidance in virtue of the practice's corporations, certainly, could be violated or infringed its responsibilities. It further causes to an unfavorable and adverse impact on the constitutional rights, additionally, by these practices also diminish the revenues and fiscal space which are deeming the vital for realizing the human beings' needs and rights. According to the report of (affairs 2018) that clarifies the concept of sustainable corporate must take into its consideration the further aspect of human rights but also the liability of paying taxes else.

Ultimately, the importance of CSR in the model, as it prevents tax abuse, illicit of flows, endangering human rights, and so forth.

COULD THE CURRENT LEGAL CONVENTIONS AND INITIATIVES STILL ENOUGH

Notwithstanding, the requisite of amending the provision of justice law to be applied appropriately and. The state law is necessary to be suitable for the essential regulation of EU (European Commission 2015), by drafting and showing distinguish initiatives that have been carried and still its attempts for doing researches, workshops, seminars, and academic journals. For instance, Nordic Journal on Law and Society (NJOLAS) which established by Umeå University (UmU), TUARQ that is strands for Tromsø, Umeå, Arkhangelsk, Rovaniemi, and Quebec, therefore the relevance of the intergovernmental framework regarding to eliminate gender inequalities combing with more attainability for society for Arctic states (GunnarssonÅsa 2017).

Actually, The ambiguity has been started from the conflict between the law 883 in 2004 that amended with the law 987 in 2009 on the burden of taxation and the statute 1408 in 1971 that adjusted by 574 in 1972 on the code of the social security (Pennings 2018). Moreover, (The

ITEM Cross-border Impact Assessment 2018) also mentioned about the debate in these laws in terms article 11 and 13 which do not express the reality of uncommon workers (cross-broader labors or working from home) didn't support the SDGs. This report highlights Baukindergeld for a cross-border worker. In this sense, (ECHR), (CEDAW) or (ICESCR), and Beijing Platform for Action, all of these agreements have to work for hand by hand in rising consciousness each of human rights and taxation policy or fiscal policy in general (Sepulveda Carmona 2014), for example, (Hye 2016) summarizes that the relevance between human rights and CRS still has a requirement to foster and amended to be more appropriate with the goals of sustainability.

According to an investigation by (Stamm 2017) argued that the sharp variance in the context explanations incorporated with the human rights concepts in the documentation of both countries of Germany and Finland. More recently, the condition for the right of human beings to social security, yet, the effectiveness of the sequences are still the unseen relationships and there was a partial guarantee for rights in those countries. Lastly, recalling for the rigorous care of current initiatives, for instance, first, the initiative of (The ITEM Cross-border Impact Assessment 2018) that offers a proposal for "cross-border professional recognition card" with reference to tackle inefficiencies of the law 987 in 2009, and to improve the legal framework for fostering human rights.

CONCLUSION

The study is an essential step to promote a responsive tax policy that combines sustainability and equality-enhancing perspectives the human rights which is a return to review and pay attention to much more institutionalized on the national and international European obligations toward the social-legal, social justice in taxation. It also brings forward by a sound model for tax policies along with human rights norms. Redefining the principles efficiency and equity of taxation is, therefore, a necessary step to accompany with specific factors that have to take into consideration, for instance, fair tax policy, transparency and accountability, DRM and tax on own resources, and lastly the CRS. To enhance substantive and practical paradigm, it has, indeed, to recommend and make certain policy assessments to evaluate the triple impacts in terms of legally, fiscally, socially. And to what extent those methods tackling the disperse inequalities and combat against social exclusion. Convergence all this model and method, it is, presumably, to a milestone for the preliminary framework. Lastly, and in spite of all, it endeavors to switch for recommendations and forthcoming research on the ground reinforce taxation policies and human rights

RECOMMENDATIONS

Call for the establishment of a special tax committee for human rights in EU and set up branches in the government of each country in European Union with reference to The International Commission for the Reform of International Corporate Taxation (ICRICT). Furthermore, it should turn on increasing MRT from higher incomes for financing cuts in MTR of low incomes by redistribution and transfer the incomes policy as well as offering insurance versus any prospective income loss ought to be mitigation the effect of household's feedback about breeds and to eliminate inequality on after time. Likewise, redistribution for the relief of the family's burdens. (Causa, Dantan and Johansson 2009)

To eliminate the gap of inequalities between the richest and the poorest or redistribution incomes, the officials require to increase the equity and efficiency throughout, it should be booming the MTR for financing who have less MRT. (Sørensen 2010)

Some certain analyses for gender inequalities through reshaping laws connecting all category of tax policy with human rights especially egalitarianism in rights for female and male. (GUNNARSSON 2012)

The progressive tax for direct tax is greatly recommended and the regressive for indirect tax or some exemptions zero %. Therefore, reducing bias between male and female related to recommendations of the UN.

As a consequence of the carrying out the UNGPs EU, it shall be evaluating the disparities by the MNCs against the human rights norms. Another study by (DARCY (2017)) has entailed that commencement the 'lens business' or in other word the estimation of the costs of human rights or trade-off illicit inflow and tax abuse.

Continuity on reserve 0.7% from GNP from advanced countries as financing ODA in developing nations according to a UN report² to eliminate the gap between countries.

For further researches: To what extent, it could the assessment of the role of policy and institution for interpretation the intergenerational wage persistence to mitigate the inequalities and the human rights barriers (Causa, Dantan and Johansson 2009). How to evaluate the position of the business in the process of progress associated with human rights criteria? (Baagø-Rasmussen 2010).

LIMITATIONS

Still, it is important to measure the impact of empirical analysis by using this model, furthermore, the necessity of this model and its elements to the development of a comprehensive tax system

²Mentioned on, <https://www.cepal.org/rio20/tpl-i/docs/8.Financing.August%202002.pdf>

for human rights. The model is subject to public contribution in terms of modification for extra factor, eliminate factor, or using alternatives due to best practices and implications.

It is highly recommended to measure the previous and current disproportion in human rights (gender inequalities), then determine the certain percentage because of during carrying out the policies by model.

It ought to be substantial to explore the quality of this model for attainability and to what extent it's the capabilities in diminishing the prompt percent and analysis the percentile the improvement

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APPENDIX: List of abbreviations

CRS	Corporate social responsibility
CRS	Common Reporting Standard
BEPS	Base Erosion and Profit Shifting
EU	European Union
DRM	Domestic Resources Mobilization
ESC	Economic, Social, Cultural
EBNSC	European Business Network for Social Cohesion
MFF	Multiannual Financial Framework
MTR	Marginal Tax Rate
BIA	Basis Incidences Analysis
CCCTB	common consolidated corporate tax base
ICRICT	International Commission for the Reform of International Corporate Taxation
ECHR	European Convention for the Protection of Human Rights
CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
ICESCR	the International Covenant on Economic, Social and Cultural Rights
AEOI	Automatic Exchange of Information
CRS	Common Reporting Standard
OECD	Organization for Economic Co-operation and Development