

The politicization of human rights in the universal pandemic 2020: the relationship between the Charter of Fundamental Rights of the European Union and the international tax law

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Abstract

The Pandemic 2020, unexpected, affected the Human Rights politicization in Europe within different dimensions. The undoubtable relevance to the minimum existential, more than the discourse, the main legal instruments, avoiding the negative politicization disruption. This research was based on the Education and the Protection of Property. So, the main question supported this study was in the global pandemic moment, considering its broad implications in the social, economic and political domain, came to call into question the right to universal education, and tend to be free, due to the lack of financial resources from the Social State? We propose to debate connects with the need for tax collection to meet the expenses of the Social State, namely for the Education expenses and whether the economic limitation caused by the current pandemic in the face of the GDP sharp decline, has been associated with a large decrease in the collection of tax revenues. In order to achieve the conclusions proposed, in addition to evidently study the various generations of Human Rights, the politicization, we have to study the different instruments of international tax law and the action of the European Court of Human Rights for its effectiveness.

Keywords: *human rights; social state; taxes; property protection; education; politicization.*

JEL Classification: K34, K38

1. Introduction

The entire organizational structure of a People in its Nation implies a political analysis, that is, an analysis of its governance, meaning, how politically the Nation is structured at all levels. For the subject that brings us here it is important to make an analysis of how the world is doing when the politicians responsible for the governance of the multiple nations apply in practice their political measures in the light of Human Rights to, for example, interpret the myriads of international treaties about that subject. So, it's important to understand how the internal organization is defined to face the experience of their peoples, with the minimum of dignity, as the fight against poverty, in the access to education³, in order to generate the need

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³ Max Roser and Esteban Ortiz-Ospina (2016), *Financing Education*. Published online at OurWorldInData.org. Retrieved from: '<https://ourworldindata.org/financing-education>', accessed on 1.10.2020; UNESCO (2020). Global Education Steering Committee: how to make the case for safeguarding investment in education. <https://en.unesco.org/news/global-education-steering-committee-how-make-case-safeguarding->

conditions to their peoples achieve an improvement of life, defining here the unemployment combat as a means of raising people's livelihoods. Obviously, all that imposes collective self-support on the community through the collection of revenues to cover the community's expenses, that is, the question of taxation, *i.e.*, the allocation by each one of a part of its assets in favor of the community. It is this connection that we intend to make: how the community supports itself with its taxes and how it organizes itself politically, for example, to make each person live with dignity, making in this field an analysis only to the aspects of poverty, school education, the right to employment as a form of self-support and taxation as a duty to contribute to public expenditure.

The methodology applied in this research and scientific paper was qualitative, based on trusted sources, mainly proved and published by official International Organizations and Portuguese Institutions. As the subjects we are studying and presenting in this paper are mainly actual, present, the data is the most updated as possible, allowing us to analyze and produce the article.

2. The Human Dignity by the International Human Rights Treaties: European Treaties

The Human Dignity is one of the most, or even the most, important basis of the Human Rights, an ethical pillar within the international (legal) order and declared in all Human Rights Treaties and, as the International Law History state, but only since the end of the II World War, as an answer to the atrocities and the hardest human violence and rights violation. However, as it is known, the Human Rights were only declared as Universal Rights after the first legal United Nations legal document, the Human Rights Universal Declaration (1948). After this, there are several and different legal instruments and Treaties, not only from United Nations, but from different International Organizations. The main problem is the State recognizing and respect of the Human Rights. There are states where the Human Rights are recognized but not implanted, and there (too) many states where the Human Rights are not even recognized.

Although in a straightforward research strategy, it is important to give evidence to this study to the *Charter of Fundamental Rights of the European Union*⁴, in a regional context – European Union, but involving millions of human beings, in a particular legal order. Since this important legal instrument entry into force with the Treaty of Lisbon (2009), the EU must act and legislate consonant with the Chart. So, the EU's Institutions, the EU's courts, the EU's Member States have to comply with this fundamental Chart.⁵

investment-education, accessed on 1.10.2020; UNESCO (2020). Revising SDG4 Indicators in anticipation of Post-COVID: Changes in Education Systems. UNESCO Institute for Statistics; Walker, J., Pearce, C., Boe, K., Lawson, M. (2019). *The power of education to fight inequality*. Oxfam International. ISBN 978-1-78748-493-1.

⁴ The *Charter of Fundamental Rights of the European Union* was proclaimed on 7-12-2000 by the European Parliament, the Council of Ministers and the European Commission, but the full legal effect was only with the European Union Treaty of Lisbon (1-12-2009).

⁵ *Handbook of Human Dignity in Europe*: <https://link.springer.com/referencework/10.1007/978-3-319-27830-8>, accessed on 1.10. 2020.

Unfortunately, there are the most different and serious violations of this Chart. In the beginning of 2020, the European Court of Human Rights in a publication of the “*Overview of the Court’s statistics in 2019*”⁶ declare that “The Court’s statistics for 2019 disclose an increase in the number of applications allocated to a judicial formation.” (...). there was “40,667 applications” what is an important example of the increase of the violation of the Fundamental Rights and the crucial role of the Courts in the binominal perspective: - denounce and judgement of the (potential) violations; - prevent the fundamental rights violation by all involved.


Another important International Treaty of fundamental, civil and political rights is the *European Convention on Human Rights of the Council of Europe*⁷ from the Council of Europe. The *European Court of Human Rights* has developed an important role as the following graphics:

Figure 1

Violations by Article and by State

This table has been generated automatically, using the conclusions recorded in the metadata for each judgment contained in HUDOC, the Court’s case-law database.

- Other judgments: just satisfaction, revision, preliminary objections and lack of jurisdiction.
- Figures in this column may include conditional violations.
- Cases in which the Court held there would be a violation of Article 2 and/or 3 if the applicant was removed to a State where he/she was at risk. Figures in this column are available only from 2013 onwards.



 EUROPEAN COURT OF HUMAN RIGHTS

 COUR EUROPEENNE DES DROITS DE L’HOMME

The Human Dignity is considered in the European Treaties as the inviolable and protected Fundamental Right⁸ (article 1 – Human Dignity – EU Charter of

⁶ https://www.echr.coe.int/Documents/Stats_analysis_2019_ENG.pdf, accessed on 1.10.2020.
⁷ The *European Convention on Human Rights* was signed on 4 November 1950 in Rome, Italy, entered into force in 1953. The Council of Europe promise to secure the fundamental, civil and political rights to the citizens of the Member States but to everyone else within their jurisdiction.
⁸ See Hannum, H. (2019). *Undermining Old Rights with New Ones: You Can’t Always Get What You Want*. Cambridge University Press, pp. 57-79; Skies, D. (2019). *Global Economic Prospects. International. International Bank for Reconstruction and Development*, The World Bank. ISBN 978-1-4648-1343-6.

Fundamental Rights”⁹, and the “The ECtHR applies a multilayer concept of human dignity when interpreting the convention, where three layers of protection can be distinguished. First, guarantees offering an absolute protection (...) make up the core area of human dignity”¹⁰).

Figure 2

Violations by Article and by State																																				
1959-2019	Total	Article 1											Article 2											Article 3												
	Total	Total	Total	Total	Total	2	3	3	3	3	3	2/3	4	5	6	7	8	9	10	11	12	13	14	P1-1	P1-2	P1-3	P2-4	Other Articles of Convention								
Total number of judgments	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated	Admittedly Violated			
Lithuania	212	156	46	12	3	1																														
Luxembourg	46	34	9	3																																
Malta	101	74	16																																	
Republic of Moldova	441	356	22	3	24	7	3	6	66	48																										
Monaco	3	3																																		
Montenegro	39	49	5	2																																
Netherlands	166	93	44	16	12																															
North Macedonia	166	143	12	3	5	2	2	3	5	11																										
Norway	53	34	19																																	
Poland	3178	499	100	42	17	2	3	2	35	18																										
Portugal	356	270	19	26	6	2	4																													
Romania	1,496	1,329	62	36	69	11	46	2	293	91																										
Russian Federation	2,499	2,251	156	14	30	210	345	63	875	221	45	1	1,121	881	205	151	2	220	10	72	45															
San Marino	19	11	6	2	1																															
Serbia	216	199	14		7																															
Slovak Republic	374	324	11	22	7	2	1	4	2																											
Slovenia	366	336	23	4	3																															
Spain	171	119	49	3	4																															
Sweden	153	81	89	28	5	1																														
Switzerland	169	114	22	5	2																															
Turkey	9,446	3,224	67	218	116	141	221	31	339	219																										
Ukraine	1,418	1,293	19	4	7	12	88	19	274	101																										
United Kingdom	582	322	141	68	23	2	23	2	17																											
Subtotal	18,977	13,809	1,120	716	547	816	157	2,432	893	74	10	3,682	3,086	5,484	578	51	1,472	79	843	382	15	2,434	294	3,470	18	99	50	411								
TOTAL*																																				

This table has been generated automatically, using the conclusions recorded in the metadata for each judgment contained in HUDOC, the Court's case-law database.
 1. Other judgments, just satisfaction, revision, preliminary objections and lack of jurisdiction.
 2. Figures in this column may include conditional violations.
 3. Cases in which the Court held there would be a violation of Article 2 and/or 3 if the applicant was removed to a State where he/she was at risk. Figures in this column are available only from 2013 onwards.
 4. Including seventy-four judgments which concern two or more respondent States.



2.1 Right to Education in International Treaties

It's important to understand that Education is a Human Right recognized since 1948 in the Universal Declaration of Human Rights, however it has been understood as one of the more important in the same measure as well as a right needing relevant juridical structure, supported in International Treaties, by International Organizations, as the International Public Law explain. Although all the International Legal Documents and national legal order where the Education is recognized as a Human and Fundamental Right, the access to Education is not recognized, allowed or possible to millions of human beings.

So, in the Pandemic context 2020, studying relationship between the Charter of Fundamental Rights of the European Union and the International Tax Law, focused in the Right of Education it was an important subject in this research.

Education is one of the main supports the society, the governments and it's crucial to the state's development. Consequently, it's not enough the legal protection but to put it in practice and, to all identify the violations and action by the judicial "actors". So, this Human and Fundamental Right is a serious subject, as it has to be effectively protected and needs the particular attention of the governments and the international structures. In the actual Pandemic complex context and the Human

⁹ European Union Agency for Fundamental Rights: <https://fra.europa.eu/en/eu-charter/article/1-human-dignity>, accessed on 1.10.2020.
¹⁰ <https://link.springer.com/referencework/10.1007/978-3-319-27830-8>, accessed on 1.10.2020.

Rights in general, and the Education in particular, are an important “flag” and international instrument but covered of vulnerability facing all Pandemic policies, economic, social and cultural demands or/and hindrances. The over international/national protection measures as well as the violation of the legal systems as a need of the circumstances are a serious threat of millions of human beings, including in the developed “world” where the law is being exceeded by the imposing measures (rules and laws) justified by the Pandemic need of human protection. Concerning the Right of Education, as a Human Right, there are different the international legal systems:

1. **United Nations:** “*Education is not a privilege. It is a human right*”, meaning that is legally guaranteed for all without any discrimination; the states have the obligation to protect, respect, and fulfil the right to education and there are different structures to hold states accountable for violations or deprivations of the right to education. This Human Right is recognized and protected by United Nations Instruments: (Source: <https://www.right-to-education.org/page/united-nations-instruments>)
 - a. **Universal Declaration of Human Rights (1948): Article 26** – “*Everyone has the right to education*”. This was the first legal document with universal dimension protecting this right with an important political and moral force, and consequently has been reaffirmed in numerous human rights treaties and declarations adopted by the United Nations.
 - b. **Convention relating to the Status of Refugees (1951) Article 22** – guarantees the right to education of refugees.
 - c. **International Convention on the Elimination of All Forms of Racial Discrimination (ICERD, 1965)** - prohibits racial discrimination in the enjoyment of human rights, including economic, social and cultural rights. Article 5 - guarantees the right to education of everyone, without distinction as to race, color or national or ethnic origin. Article 7 - encourages states to take measures to combat prejudices, which lead to racial discrimination in the field of teaching and education and to promote understanding, tolerance and friendship among nations and racial or ethnical groups.
 - d. **International Covenant on Civil and Political Rights (ICCPR, 1966)** – Article 18 guarantees the freedom of thought, conscience and religion in teaching and recognizes the liberty of parents to ensure the religious and moral education of their children in conformity with their own convictions.
 - e. **International Covenant on Economic, Social and Cultural Rights (ICESCR, 1966): Article 13** - recognizes the universal right to education without discrimination of any kind and sets forward a framework to achieve the full realization of this right, determining; Article 14 - relates to the obligation of the state to adopt a plan of action to secure free compulsory primary education if it has not yet been realized.
 - f. **Protocol relating to the Status of Refugees (1967)** removes the temporal and geographic restrictions of the Convention from 1951.

- g. **Convention on the Elimination of All Forms of Discrimination against Women** (CEDAW, 1979) - establishes an international bill of rights for women. *Article 10* - guarantees their right to education, gender equality endowing every woman with equal rights as those of man in the field of education, from pre-school to higher technical education.
 - h. **Convention on the Rights of Child** (CRC, 1989) applies to children under 18 and recognizes education as a legal right for every child on the basis of equal opportunity. *Article 28* - guarantees free compulsory primary education for all and, in particular, the obligation of the state to take measures regarding school attendance and discipline. It encourages international cooperation in matters related to education, in particular, the elimination of ignorance and illiteracy and access to scientific and technical knowledge. *Article 29* defines the aims of education and recognizes the liberty of parents to choose the kind of education they want to give to their children and the liberty to establish and direct educational institutions, in conformity with minimum standards laid down by the state.
 - i. **International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families** (ICMW, 1990) guarantees for each child of a migrant worker, the basic right of access to education on the basis of equality of treatment with nationals of the state even in cases of irregular migrant situation¹¹. It provides other rules for migrants and their families, in the field of education, and assures parental freedom in the moral and religious education of their children. *Articles 12.4, 30, 43, and 45* guarantee the right to education. This Convention has a very low number of ratifications.
 - j. **Convention on the Rights of Persons with Disabilities** (CRPD, 2006) applies to persons with disabilities and reaffirms that all persons with all types of disabilities must enjoy all human rights and fundamental freedoms. *Article 24* - recognizes the right of persons with disabilities to education, without discrimination and on the basis of equal opportunity, the state having the obligation to ensure an inclusive education system at all levels and lifelong learning.
 - k. **United Nations Declarations:**
 - i. **Declaration on the Rights of Persons Belonging to National or Ethnic, Religious and Linguistic Minorities** (*Article 4, 1992*);
 - ii. **Declaration on the Rights of Indigenous Peoples** (2007), *Articles, 14, 15, 17 and 21*);
 - iii. **Declaration on Human Rights Education and Training** (2011);
2. **European Union Charter of Fundamental Rights: Article 14** - Everyone has the right to education and to have access to vocational and continuing training.

¹¹ See Katz, S., Wetzel, J. (2018). *Refugee Policies from 1933 until Today: Challenges and Responsibilities*, IHRA series, vol. 4, ISBN: 978-3-86331-392-0; Szczepanikova, A., Crieckinge, T. (2018). *The Europe of Migration in the European Union*. EU Police Lab – European Commission. ISBN 978-92-76-01762-2, p. 73.

The freedom to found educational establishments with due respect for democratic principles and the right of parents to ensure the education and teaching of their children in conformity with their religious, philosophical and pedagogical convictions shall be respected, in accordance with the national laws governing the exercise of such freedom and right.

3. ***African Human Rights instruments*** - the right to education is guaranteed in African human rights instruments:
 - a. **African Charter on Human and Peoples' Rights (1981);**
 - b. **African Charter on the Rights and Welfare of the Child (1990);**
 - c. **Protocol to the African Charter on Human People's Rights on the Rights of Women in Africa (2003);**
 - d. **African Youth Charter (2006) – Articles 13 and 20.**
4. ***ASEAN Human Rights instruments*** - Asia and the Pacific do not have a legally binding instrument that guarantees human rights. However, in 2012, the Association of Southeast Asian Nations (ASEAN) adopted a Human Rights Declaration that recognizes the right to education. Members of ASEAN are Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar¹², Philippines, Singapore, Thailand, and Vietnam:
 - a. **ASEAN Human Rights Declaration (2012) – Articles 27 and 31 recognizes the right to education.**
5. ***Inter-American Human Rights instruments*** - the right to education is guaranteed:

Charter of the Organization of American States (1948) – Articles 49 and 50.
 Additional Protocol to American Convention on Human Rights, Protocol of San Salvador (Articles 13 and 16)
6. ***Regional Human Rights Systems*** – There is a monitor of the implementation and living the right to *education*, mainly by the reports:
 - b. European Court of Human Rights;
 - c. European Committee of Social Rights;
 - d. African Court on Human and Peoples' Rights;
 - e. African Committee of Experts on the Rights and the Welfare of the Child;
 - f. Inter-American Commission on Human Rights;
 - g. Inter-American Court of Human Rights;
 - h. Arab Human Rights Committee.

The International Law context, there are different and structured legal systems - universal, international and regional dimensions. However, the Human Rights in general, and the Right of Education in particular, are the permanently violated by the most different “actors”, by the more different ways.

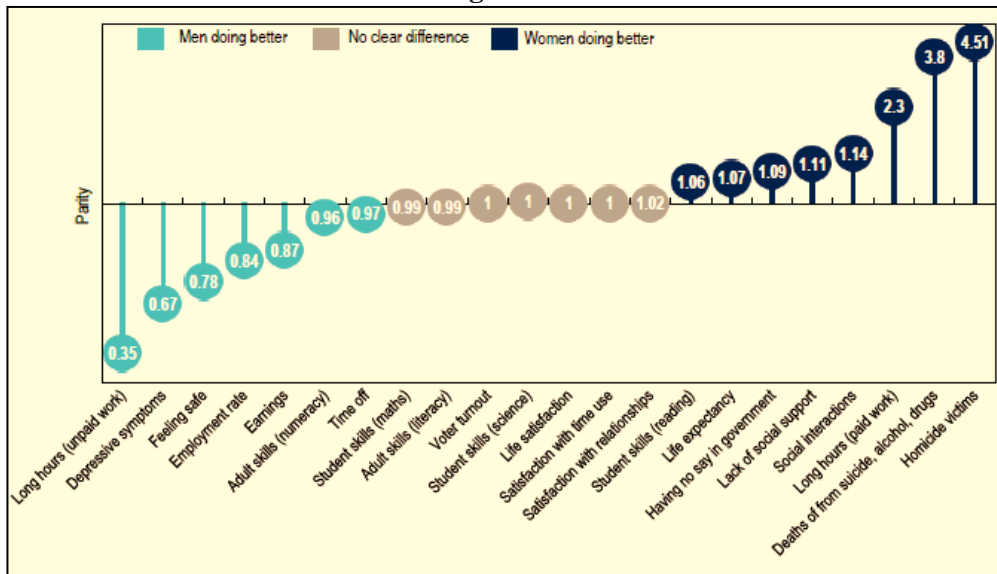
It's important to understand the worldwide quality of life development in the last decade, so, with this research we present the collected data consider as the more relevant to this paper, based on official sources, with the objective of explaining the real situation about the Human Rights context and the situation within this

¹² See McCarthy, N. (2017). 6,700 Rohingya Have Been Killed in Myanmar, <https://www.statista.com/chart/12279/6700-rohingya-have-been-killed-in-myanmar/>, accessed on 1.10.2020.

unexpected Pandemic context in 2020.

According to the OECD statistics, the younger people within their members are worse than old and middle middle-aged people in work-related outcomes but have more social connections and time off: OECD average gender ratios - distance from parity. The parity difference between men and women is demonstrated by the OECD average gender ratios. According to the “work-related outcomes” and the data, the women is in significant higher levels. The education is one of the elements where the inequalities are seriously different; the women earn less and have more unpaid work; in OECD members there are differences between payments and satisfaction, what is an explanation to the well-being difference but are in same level concerning the social connection. (Figure 3)

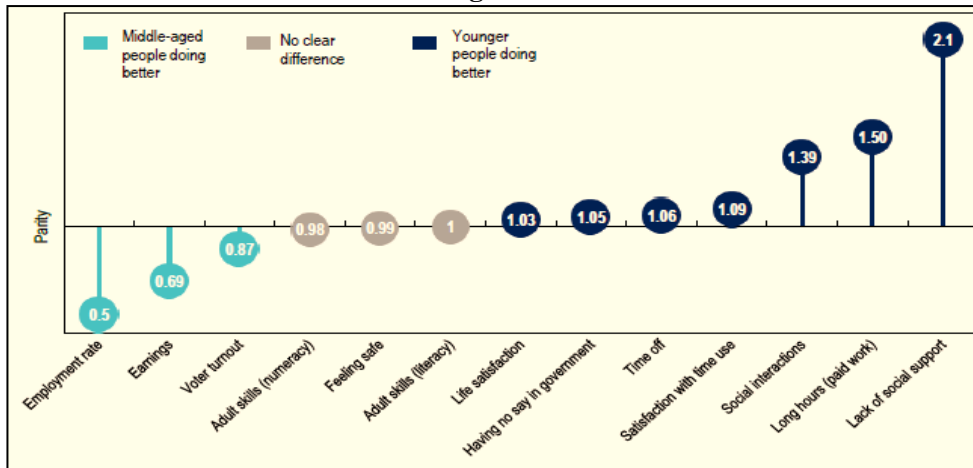
Figure 3



Source: OECD (2020), How's Life? 2020: Measuring Well-being, OECD Publishing, Paris, <https://doi.org/10.1787/9870c393-en>. – p. 40

Focusing in the work further than labour paid, in OECD members, the younger are fare worse than older and middle age, specially concerning the work-related outcomes and the “time off” there is an evident parity distance, mainly due the work further than labour paid. (Figure 4)

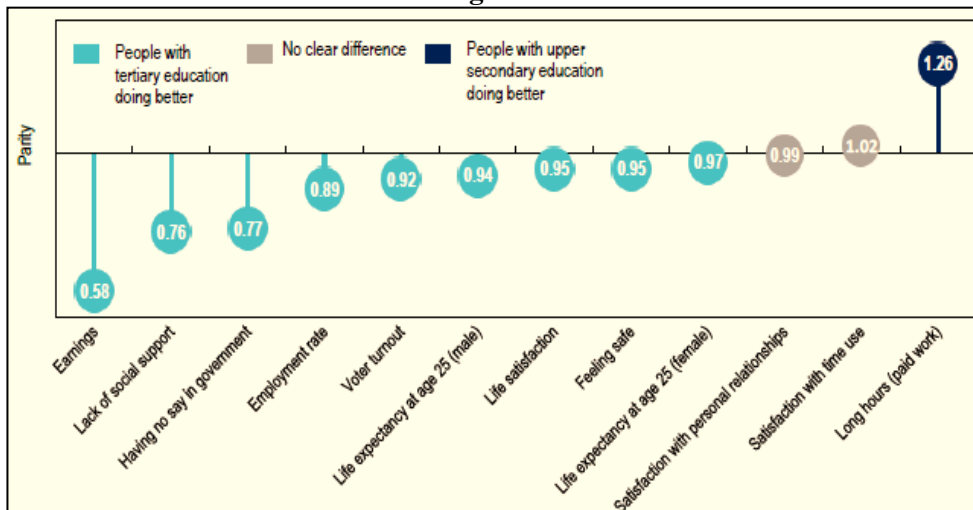
Figure 4



Source: OECD (2020), How's Life? 2020: Measuring Well-being, OECD Publishing, Paris, <https://doi.org/10.1787/9870c393-en>. – p. 42

Considering the education as the main instrument to the development of the societies, the OECD data - average education ratios express the distance between parity – allows to understand that more educated people are doing better, except about the long working hours. So, it is a serious problem in all contexts. (Figure 5)

Figure 5



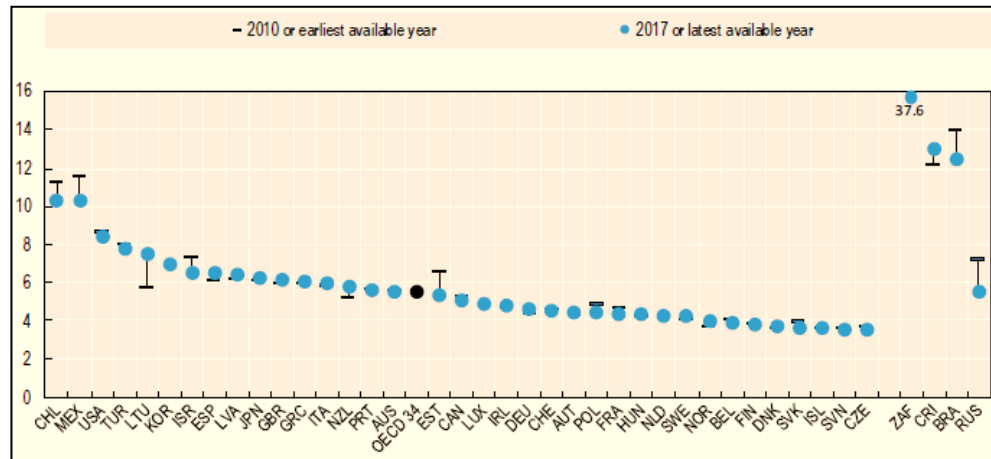
Source: OECD (2020), How's Life? 2020: Measuring Well-being, OECD Publishing, Paris, <https://doi.org/10.1787/9870c393-en>. – p. 43

Finally, based on the income distribution, the gap between richest and poor OECD members is a serious question, mainly in countries as Mexico, Israel, Poland and France, as the income distribution is completely out of control and with serious

consequences, that in Pandemic context are being a justification to the poverty increase and the violation of different Human Rights without protection adjusted to the needs, from the governments of these countries. (Figure 6)

Figure 6

The richest 20% receive 5.4 times more income than the poorest 20%, on average in OECD countries. Ratio of average (equalized) household disposable income of the top 20% to the average income of the bottom 20% of the income distribution (S80/S20 income share ratio)



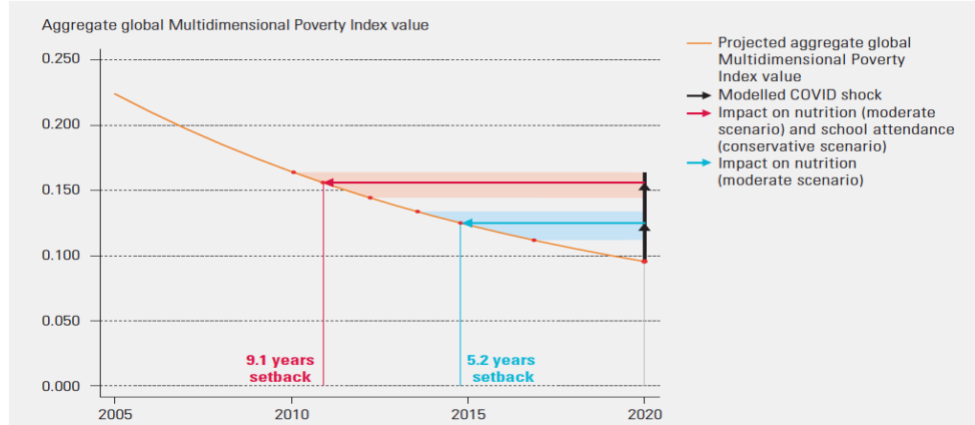
Source: OECD (2020), How's Life? 2020: Measuring Well-being, OECD Publishing, Paris, <https://doi.org/10.1787/9870c393-en>. – p. 65

The worldwide poverty was decreasing since 2005 to 2020 but with the COVID-19 impact there is a 5/9 years regression. Concerning the impact on “attendance may be less persistent than the impact on livelihoods and nutrition, additional simulations were implemented to assess the impact of COVID-19 on multidimensional poverty through just the nutrition indicator. In that case, under the moderate scenario the aggregate global MPI across the 70 countries could increase from 0.095 to 0.125 in 2020, which is the same value as around 2015.”¹³

¹³ Global Multidimensional Poverty Index 2020, Charting pathways out of multidimensional poverty: Achieving the SDGs. United Nations Development Programme and Oxford Poverty and Human Development Initiative, p. 15.

Figure 7

Under a conservative scenario of the impact of COVID-19 on school attendance and a moderate scenario of the impact on nutrition, simulations indicate that the increase in deprivations because of COVID-19 may set poverty levels back by 9.1 years, with an additional 490 million people falling into multidimensional poverty



Source: http://hdr.undp.org/sites/default/files/2020_mpi_report_es_v2.pdf

3. School Education - Analysis of its Worldwide Evolution

Figure 8



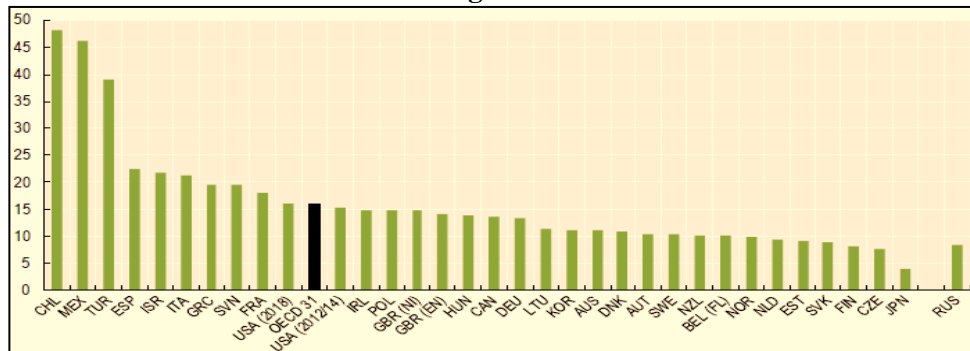
Source: OECD (2020), How's Life? 2020: Measuring Well-being, OECD Publishing, Paris, <https://doi.org/10.1787/9870c393-en>. – p. 123

Although the Right of Education being present in these states, as well as being protected by the International Legal system, as explained, in OECD countries

there are an enormous difference between the literacy and numeracy what has an important role within education and the consequent higher inequalities as the development and evolution earnings. Differences in literacy scores across OECD countries generally mirror those in numeracy. Mean proficiency in numeracy and literacy, on a scale from 0 to 500, around 2012. (Figure 8)

This context generates a context with serious consequences, being negative for the individual and for his country: 50% of the population had the worst performing associated. The data shows that 50% of the adult population performs at or below level 1 in the worst-performing OECD countries. So, the share of Almost 50% of the adult population adults scoring at or below level 1 in both PIAAC literacy and numeracy assessments, percentage, around 2012. (Figure 9)

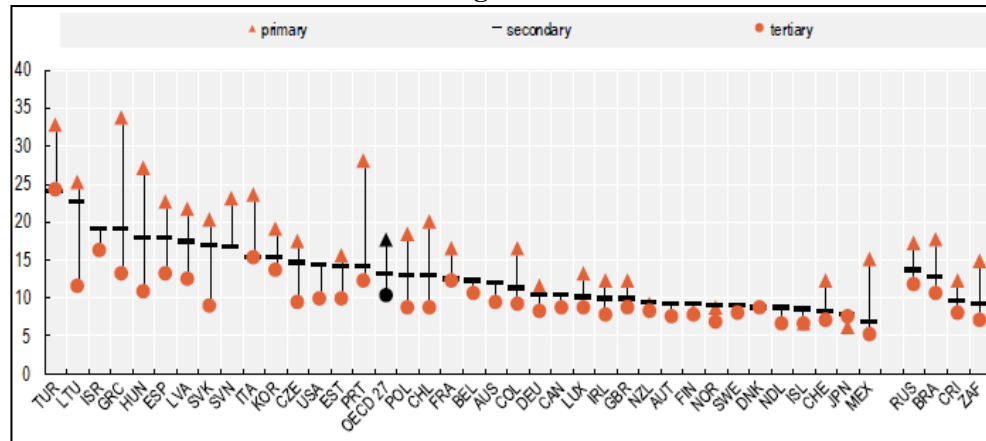
Figure 9



Source - OECD (2020), How's Life? 2020: Measuring Well-being, OECD Publishing, Paris, <https://doi.org/10.1787/9870c393-en>. – p. 124

Consequently, with such huge statistics about the higher education as it is associated with a lower prevalence but with negative affect balance. This is another level needing an urgent action aiming the promotion of an effective access, as well as the quality of higher education for all. In fact, this is a fundamental instrument to promote and implement the development and face the needs of the actual Pandemic and its hardest circumstances. So, each state, each government has to do all efforts to do the need investment which is one of the most important political and social instruments making possible the outcomes to the society that should be a priority. The OECD data presents that Higher education is associated with a lower prevalence of negative affect balance. Share of the population experiencing a negative affect balance yesterday, by highest level of educational attainment, 2010-18 pooled data. (Figure 10)

Figure 10



Source: OECD (2020), *How's Life? 2020: Measuring Well-being*, OECD Publishing, Paris, <https://doi.org/10.1787/9870c393-en>. – p. 124

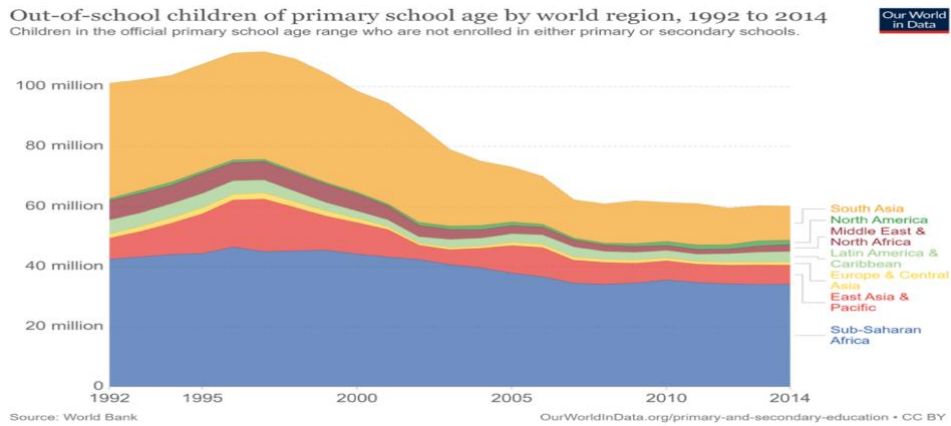
4. Poverty and Education: A worldwide emergency

When we compare the Poverty around the world with access to Education, it's is to understand there is a direct and close relationship between both serious and important realities, needing a deep knowledge and an urgent intervention avoiding the worst consequences in the near future affecting the next generations.

Concerning the basic education, in the OECE countries there is an improvement context, but the governments need to generate conditions to all individuals to access the education, in order to promote de development of the society and consequently the country.

In the next graphic, the data we can understand that Education is going better concerning the global analyse, but the children out of the school situation is still a serious problem, as in South Asia there are more than 60 million Childs in this situation. So, the Right of Education is far way from being solved, as the access to the school is not a reality with the inherent consequences to the societies and the countries development. (Figure 11)

Figure 11



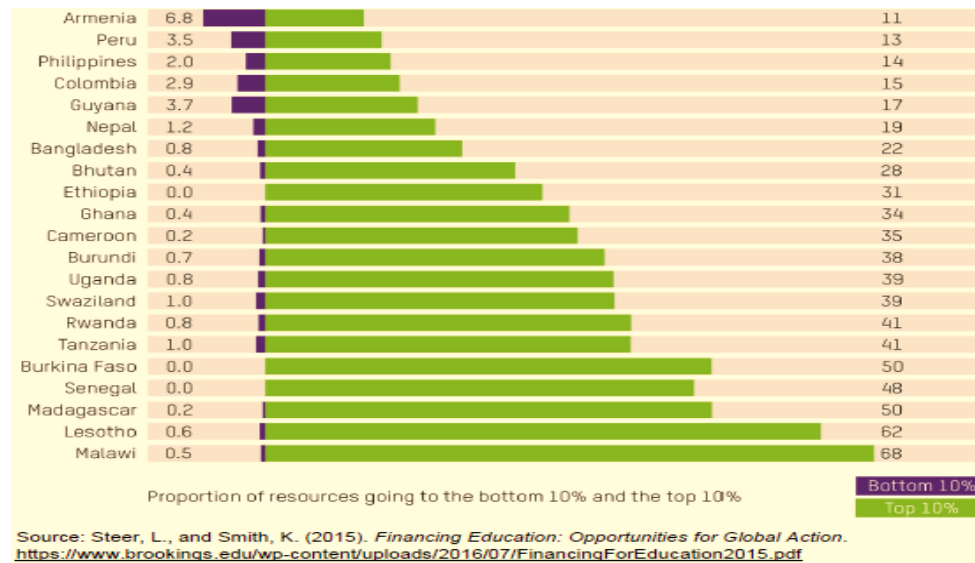
Although all difficulties and intervention need, it's important to understand that Education has a high cost to the states, so it is necessary to present a short reference to this cost and the way that countries achieve to that funding through the taxation or grants received. The following data presents that there is a higher cost / investment in Education, although it is not enough to achieve to the goals needed, in particularly in the current Pandemic context where Education is in the top of needs of the society around the world. (Figure 12)

Figure 12

	Estimated total annual cost in 2020	Current spending	
		Domestic public spending in 2012	Annual basic education ODA (average 2011-13)
Low income countries	30	11	2.3
Lower middle income countries	181	110	2.6
Upper middle income countries (excl. China)	326	263	0.7

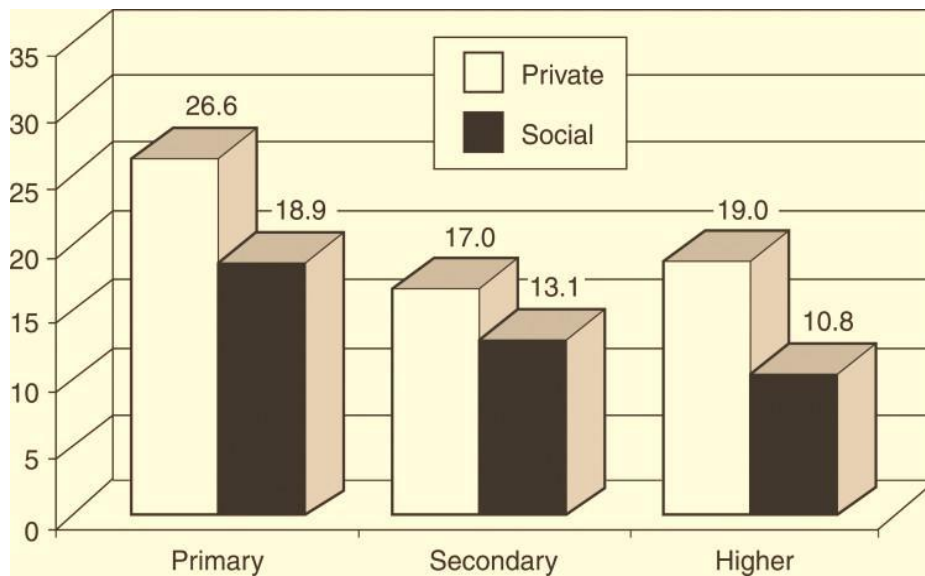
Concerning the Public Education, the world resources are going to the 10% most-educated and 10% least-educated students. So, it's undoubtable that there is a relationship between the public expenditure and the education levels. (Figure 13)

Figure 13



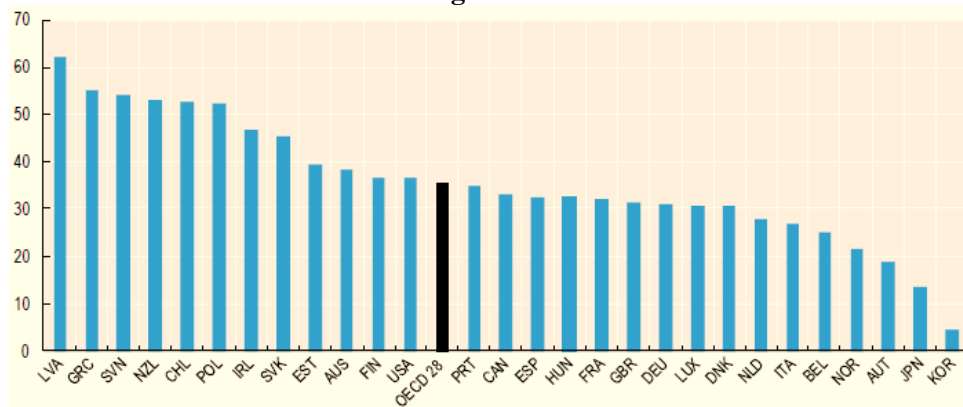
Psacharopoulos developed a research about the returns to the states of their investments and, specially, to the citizens that have complete the education is an important analysis. The primary education gives an enormous return in the less developed world, by the other side, the higher education is one of the strategic “pillars” of the developed countries. It is easy to understand that the education is always a basic element to the states and defines the possibilities and the dimensions of the evolution of the states, and as much as the countries are developed more and best informed/higher education/skilled people need. There are different possible statements of this study, as the labour market or the development and international affirmation of each country and society. In fact, the education is a right, as a Human Right, that needs to be always on top of the missions, protection and promotion of the governments. (Figure 14)

Figure 14
RETURNS TO EDUCATION



Consequently, we are presenting is not difficult to understand that one-third of the OECD countries people are at risk of falling in poverty. The Pandemic and the serious economic problems are “helping” these situations being a reality in short time to more than it would be foreseen. There are financial contexts where insecurity is growing across the world where the political control is not enough. More than one-third of people in the OECD are at risk of falling into poverty. Share of individuals who are financially insecure, percentage, 2016 or latest available year. (Figure 15)

Figure 15

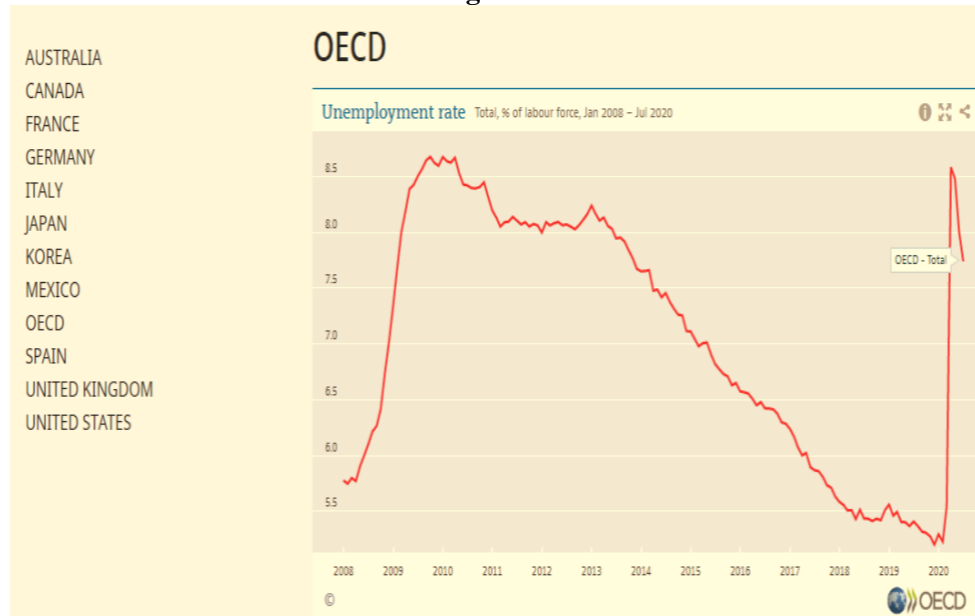


Source: OECD (2020), How's Life? 2020: Measuring Well-being, OECD Publishing, Paris, <https://doi.org/10.1787/9870c393-en>. – p. 70

5. Employment as a means of raising self-support means

Since 2009 until the beginning of the Pandemic 2020, the unemployment at world level was decreasing drastically. Just with COVID-19 impact had put the unemployment at the level of the Financial Worldwide Crise 2007-2008. (Figure 16)

Figure 16



Source: <http://www.oecd.org/employment-outlook/2020/>

6. The taxation as a means of participation in public expenditure

If we look at the State Budgets, in Portugal, for each year, we can easily see that the Assembly of the Portuguese Republic in Paragraph 2 of article 1 of the Budget Law for each year establishes that “the Government is authorized to charge the contributions and taxes contained in the codes and other tax legislation in force ...”.

When reviewing the “I” and “II” maps that are part of those State Budgets, we find that we are facing a fiscal State, that is, most of the revenue obtained by the state to cover expenses comes from tax collection, direct and indirect. In fact, the amount collected in taxes is more than 90% of the total of current meals obtained by the State to cover annual expenses. See in this sense, for example Law No. 2/2020, of March 31, of the Assembly of the Portuguese Republic that approves the State Budget for the year 2020.

This fulfills the purpose stipulated in number 1 of article 103 of the Constitution of the Portuguese Republic, which imposes that “The tax system aims

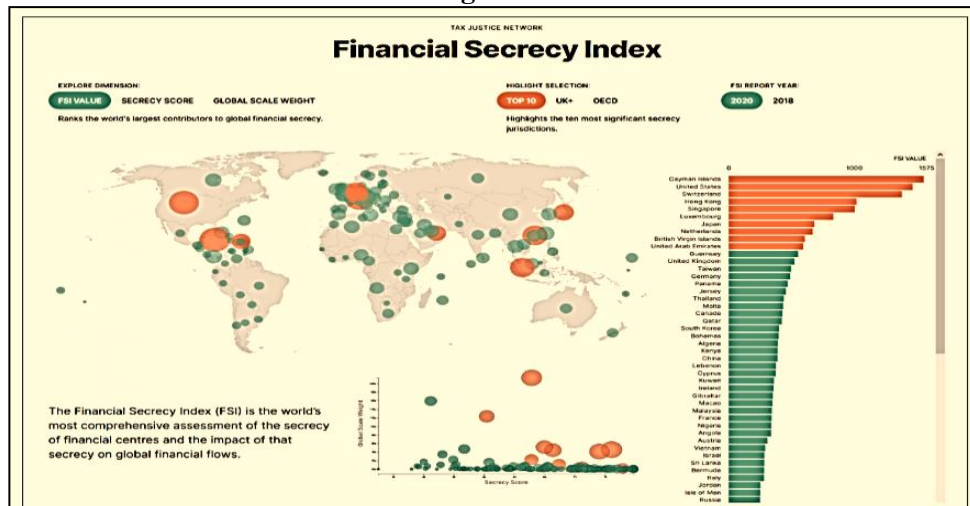
to satisfy the financial needs of the State...”¹⁴, that is, the community self-finances itself through its participation in the expenses of the good public through the payment of its taxes, a fact that is assumed in the social pact. Obviously, taking into account the principles of universality and equality provided for in articles 12 and 13 of the CRP, all citizens must contribute to the expenses of the State and according to their economic capacity.

The central question about the obligation to pay taxes according to the capacity to pay results from the fact that these principles are often not observed when there is tax evasion and fraud, using, namely, the so-called tax havens to practice tax evasion, thus defrauding the legitimate expectations of the public purse and overburdening the remaining citizens with a greater contribution than would be due if this phenomenon did not happen.

When we analyze the Financial Secrecy Index (**Figure 17**) it’s possible to understand the impact of untaxed or lighted taxed in the state budget with the with the worst consequences in the global financial flows.

So, these are the demonstration that financial secret facilitates the capital outflow of the countries, allows the reduction of the possibility of the states raise taxes to promote your budget expenses.

Figure 17



This figure demonstrates to us to exhaustion the global problem of tax evasion and fraud with the so-called tax havens, thus injuring the principles of universality and equality in taxation and, consequently, of the fair sharing of the nation's burden.

If we go over the decisions of the European Court of Human Rights, to protect the community in its rights to taxes, this reality was evident when it decided

¹⁴ Gomes Canotilho, J.J e Vital Moreira, *Constituição da República Portuguesa - Anotada - Volume I - Artigos 1º a 107º*, Coimbra Editora, 2014, ISBN: 9789723222869, pp. 1087-1097;

that States to protect themselves from the avoidance, evasion, tax fraud and unfair tax competition, whether practiced internally, whether practiced internationally, namely through the use of tax havens - *offshores* - they can use the exchange of information between them¹⁵, thus being an intrinsic right to maintain their expectations of tax revenues that States have and protect through the exchange of information¹⁶ between them, proceeding with the creation of legislation that prevents this abusive decrease in the collection of tax revenue and, even, the ECHR took decisions favourable to the creation of tax legislation with retroactive effects, including to face the crisis that hit Europe at the beginning of this century.¹⁷

7. Conclusions

The research about the politicization of Human Rights in the universal Pandemic 2020, focusing in the relationship between the Charter of Fundamental Rights of the European Union and the International Tax Law, was a challenge due the data and connected scientific areas, the interdisciplinary within this study. It's possible to state that Humanity don't need not more laws, but that the existing are being put in practice. Consequently, it's urgent to identify the real needs and denounce the violating of the Education Human Right, in a pedagogical national and international way of acting – trying to promote de access and the develop of the Educational systems for “all”.

First, it's a fact that the International and European Human Rights Treaties have a strong and structured recognizing of the Human Dignity, as a right and a conceptual support of the other Human Rights, as well as the right of Education.

The research involved the main subjects: worldwide evolution of the school education, the poverty and education: a worldwide emergency; employment as a means of raising self-support means and the taxation as a means of participation in public expenditure. So, the main conclusion is that the world data demonstrate that Education expend a considerate part of the tax revenue of the countries, that means that without a good tax collection it's not possible to the government develop of their States Education, and as higher as the GDP per capita be, better will be the education level that citizens could acceded. Under the minimum's need in states, the investment in the education is meaning less education, a serious decrease of the level of the development or even worst, a block due less knowledge to act with reflex in the following generations, what is serious and one of the highest dangers for the Humanity.

Finally, according to the decisions of the European Court of Human Rights judgements in order to protect the societies of their rights by the taxes, it's emergent the need of a hard work to avoid all evasion, tax fraud and/or unfair tax competition.

¹⁵ HREC judgment *Huitson c. the United Kingdom*, 50131/12, 13 January 2015.

¹⁶ HREC judgment *G.S.B. c. Switzerland*, 28601/11, 22/12/2015 e *Othymia Investments Bv c. the NetherlandS*, 75292/10, 16 June 2015.

¹⁷ HREC judgment *P. Plaisier B.V. and Others c. the Netherlands*, 46184/16, 47789/16, 19958/17, 14 November 2017.

Taxation is one of the most important instruments to protect states but specially the citizens. This is Human Rights protection, promotion and the effective need of “constructing” the future of the new generations.

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