

There is a relationship between the EU Charter of Fundamental Rights and the International Tax Law in the universal pandemic moments? – Education study

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Abstract

The unexpected pandemic 2020 context brings to humanity the effective relevance to the minimum existential, to the human rights, more than the discourse, but the real need of the protection from the main legal instruments. The paper proposes and discusses the connection with the need for tax collection by the states to meet the expenses of the social state, namely for education expenses, and whether the economic limitation caused by the current pandemic in face of the sharp decline in GDP and which has necessarily associated with a large decrease in the collection of tax revenues, which may compromise the right to education. From the findings of the study, concerning the new technologies and their dependence, the actual context shows that it is not an option but an effective need for everyone, so the states and the international community have the obligation to generate conditions of the best access and should promote the pedagogical need in this subject.

Keywords: Fundamental rights, social state, taxes, property protection, education.

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1. Introduction

In order to discuss the importance of human rights in the 2020 worldwide pandemic context, concerning the main question as the starting point of our research – to understand if there is the relationship between the Charter of Fundamental Rights of the European Union and the International Tax Law, through the education perspective – we considered five main subjects: the right to education in international treaties, worldwide quality of life development in the last decade, worldwide poverty and difficulty in education access, influence of taxation on education access and the COVID-19 pandemic and education, presenting the Portugal study case.

The methodology of this research was mainly qualitative, as actual as possible, supporting scientific information, data and analysis, looking for the non-manipulated or tendency sources. The data analysis was elementary to achieve a conclusion. In this paper, to discuss the main question, we have two parts: first, through theoretical and juridical background, we present the right of education in the international treaties. Second, we present the more updated data and their analysis to develop gradual and structured information and promote the discussion of human rights in this complex pandemic context that humanity is facing.

2. Right to education in international treaties

Since 1948 and the Universal Declaration of Human Rights (United Nations), there is a legal structure recognising and protecting the human rights to each and human being – since the moment of conception until their disappear – through the International Public Law, as the main relevant juridical structure, supported by international treaties, by international organisations, blaming the states / governments to recognise in their national legislative and judicial structure, as fundamental rights for the state and the citizens, promoting public policies in accordance of the society needs and according to the national and international contexts and constraints.

In this paper, the research was developed in the 2020, during the pandemic context, studying relationship between the Charter of Fundamental Rights of the European Union and the International Tax Law, but focused in the right of education. It is crucial to understand that education is one of the main supporting factors of society and the government, and it is crucial to the state's development. Consequently, legal protection is not enough, but should be put into practice to identify all the violations and actions by the judicial 'actors'. So, in the actual context of the pandemic, education as a human and fundamental right is a serious subject, as it has to be protected and needs the particular attention of the governments and the international structures. In the current year – 2020 – the context is complex and the human rights, in general, and the education, in particular, are international instruments but covered of vulnerability in face of all pandemic policies, economic, social and cultural demands and/or hindrances. The overall international / national protection measures, as well as the violation of the legal systems as a need of the circumstances, are a serious threat to millions of human beings, including those 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 international legal systems that are described in the following subsections.

2.1. United Nations

'Education is not a privilege. It is a human right', meaning that it 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 recognised and protected by the 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 a 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 (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, colour or national or ethnic origin. *Article 7* encourages states to take measures to combat prejudices, which can 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 (1966) – *Article 18* guarantees the freedom of thought, conscience and religion in teaching and recognises 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 (1966): *Article 13* recognises the universal right to education without discrimination of any kind and sets forward a framework to achieve the full realisation of this right; *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 realised.
- 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 (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 (1989) applies to children under 18 and recognises education as a legal right for every child on the basis of equal opportunity. *Article 28* guarantees free compulsory primary education for all and, particularly, 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 recognises 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 (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 situation. 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 (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* recognises 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).

3. European Union Charter of Fundamental Rights

Article 14 states that everyone has the right to education and access to vocational and continuing training. The freedom to find educational establishments with due respect to 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.

4. 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*.

5. Association of Southeast Asian Nations (ASEAN) Human Rights' instruments

Asia and the Pacific do not have a legally binding instrument that guarantees human rights. However, in 2012, the ASEAN adopted a Human Rights Declaration that recognises the right to education. Members of ASEAN are Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam.

- a. ASEAN Human Rights Declaration (2012) – *Articles 27 and 31* recognise the right to education.

6. Inter-American Human Rights instruments

The right to education is guaranteed:

Charter of the Organisation of American States (1948) – *Articles 49 and 50*.

Additional Protocol to American Convention on Human Rights and Protocol of San Salvador (*Articles 13 and 16*).

7. Regional Human Rights' Systems

There is monitoring of the implementation and living the right to **education**, mainly by the reports:

- a. European Court of Human Rights;
- b. European Committee of Social Rights;
- c. African Court on Human and Peoples' Rights;
- d. African Committee of Experts on the Rights and the Welfare of the Child;
- e. Inter-American Commission on Human Rights;
- f. Inter-American Court of Human Rights;
- g. Arab Human Rights Committee.

These are international legal instruments where the right of education is recognised as a human right, consequently recognised by the national legal instruments, as a fundamental right, mainly in the democratic political system. This is basic for the judicial systems – international and national – aiming to identify the crimes or violations and punish those who commit it within the law in force, applicable to each specific case.

Although all the states and governments do not recognise, protect or promote the right of education and further these systems, there are national legal–juridical and judicial frameworks, where education is recognised and protected. So, in fact, in 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 permanently violated by the most different 'actors' in the more different ways.

8. Worldwide quality of life development in the last decade: *Who has a good life?*

We conducted a 'wide' research collecting the most relevant, as much as possible, in order to have a paper with reliable information, from official sources, with a defined objective: to explain the real situation about the human rights context and the situation within this unexpected pandemic context in 2020. So, we will present different graphics.

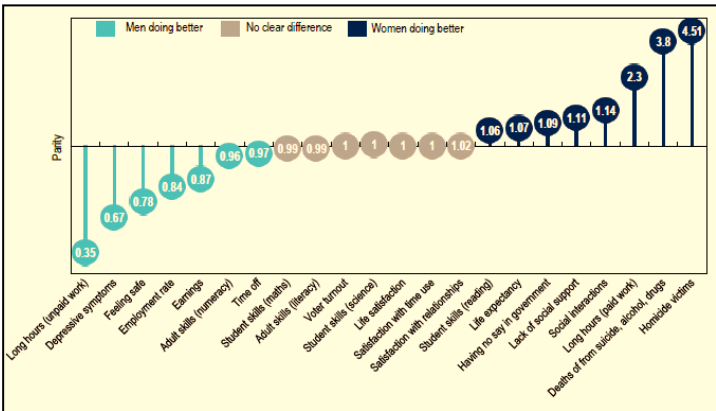


Figure 1. Younger people in OECD countries fare worse than older and middle-aged people in work-related outcomes, but have more social connections and time off: OECD average gender ratios are distanced from parity. Source: OECD (2020).

The OECD average gender ratios explain the parity distance when comparing the men and women ‘doing better’ (Figure 1) by the ‘work-related outcomes’. The data show that women are at significantly higher levels. The education is one of the elements where the inequalities are seriously different; the women earn less and have more unpaid work; for OECD members, there are differences between payments and satisfaction, which is an explanation to the well-being difference but are in the same level concerning the social connection.

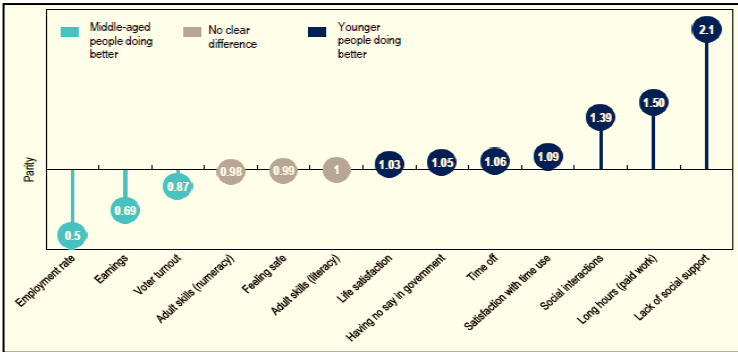


Figure 2. OECD average age ratios – distanced from parity – for younger people relative to their middle-aged peers. Source: OECD (2020).

The younger people in OECD members fare worse than older and middle age, especially concerning the work-related outcomes and the ‘time off’. There is an evident parity distance mainly due the work further than labour paid (Figure 2).

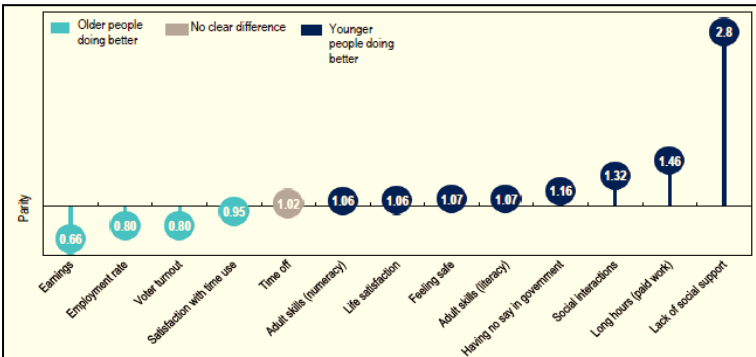


Figure 3. OECD average age ratios – distance from parity – for younger people in relation to their older peers. Source: OECD (2020).

The main conclusion about this data is the relevance of the well-being and the satisfaction, with significant differences between younger and older, and the parity distance that is wider than it should be (Figure 3).

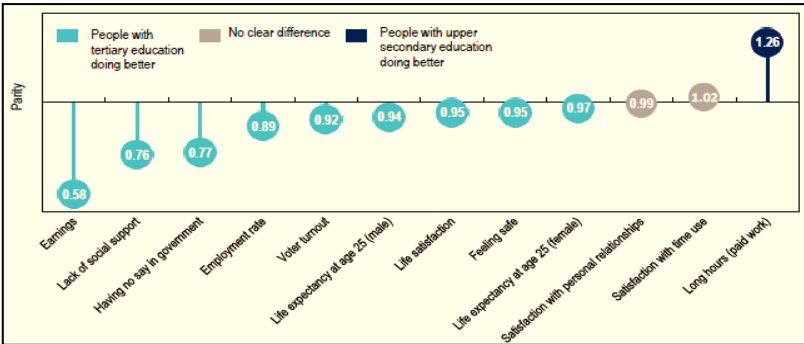


Figure 4. More educated people do better in most areas of well-being except long working hours: OECD average education ratios – distance from parity. Source: OECD (2020).

The education is always the ‘key’ of the development of the societies, and data show that more educated people are doing better, except for the long working hours (Figure 4). However, the OECD average education ratios express the distance between parity, as the main problem in all contexts.

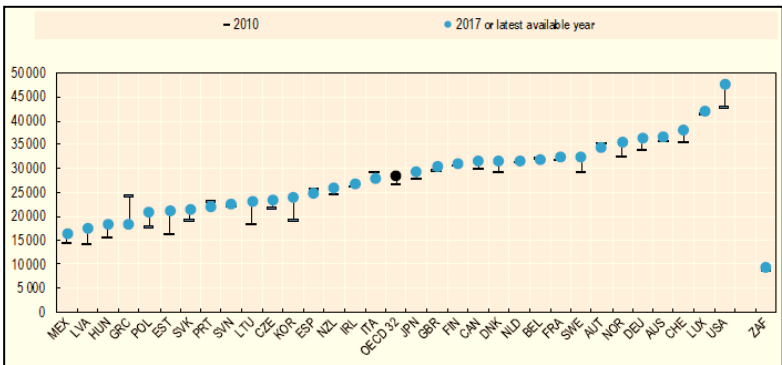


Figure 5. Household income has increased by 6% for OECD countries on average since 2010. Household net adjusted disposable income, per capita, USD at 2017 PPPs. Source: OECD (2020).

In fact, household income has increased and it is not adjusted to the needs, as we can see how it is insufficient in the OECD average, but in Greece, Portugal, USA, and South Africa are in situations that need the intervention of political public measures to avoid poverty increase (Figure 5).

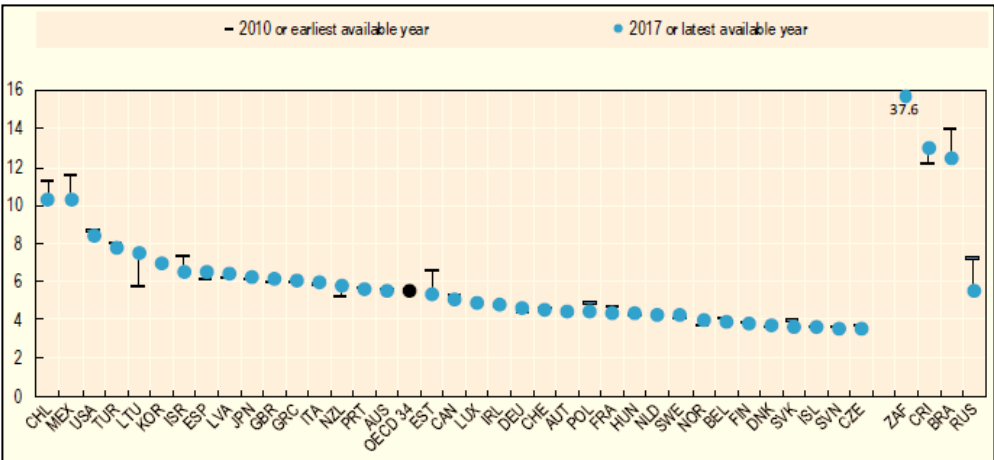


Figure 6. The richest 20% receive 5.4 times more income than the poorest 20% on average in OECD countries. Distribution of the ratio of the average (equalised) household disposable income of the top 20% and the bottom 20% (S80/S20 income share ratio). Source: OECD (2020).

The gap between richest and poor OECD members, based on the income distribution, is a serious question, mainly in countries such as Mexico, Israel, Poland and France. The income distribution is completely out of control and with serious consequences, wherein the pandemic context is 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).

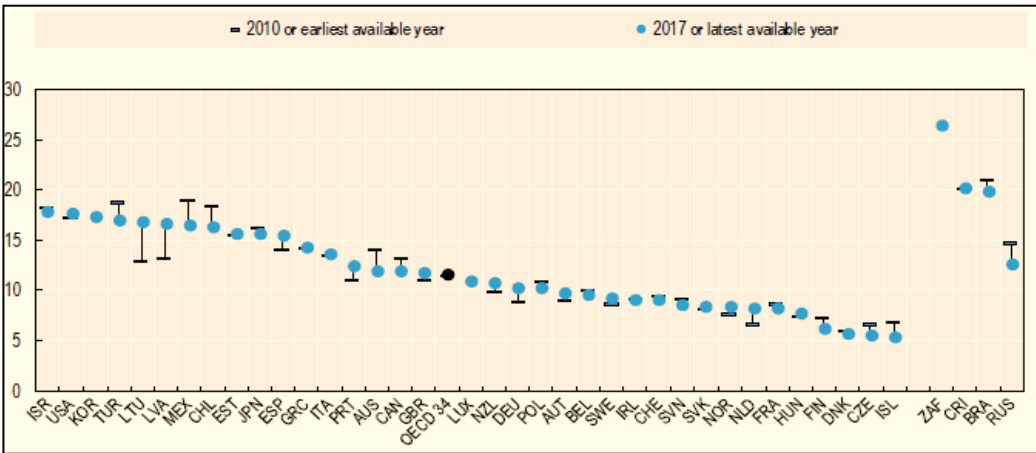


Figure 7. On average, among the OECD countries, 12% of the people live in poverty: share of people with (equalised) household disposable income below 50% of the national median and percentage. Source: OECD (2020).

The data that prove the human rights are not being put into practice in different OECD countries, and out of the data, 12% of the people are living in relative poverty and the household has a disposable income below 50% of the national media and the worst situations are being faced in Mexico, Portugal, Deutschland, The Netherlands and France, which have different internal structures but have enough national legal support that is being violated and needs to be object of the action of each government, as well as from the international community, looking for the protection of citizens and their rights (Figure 7).

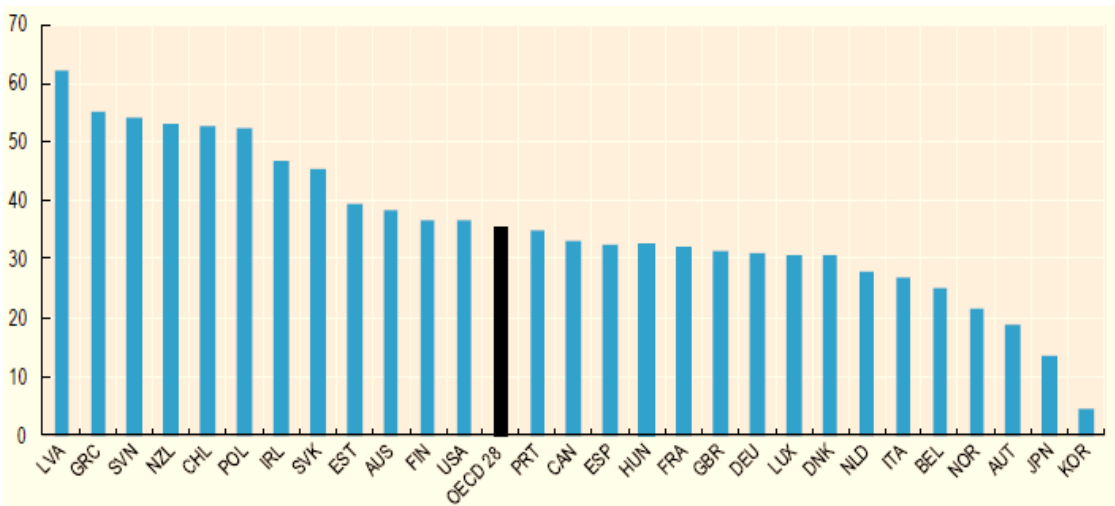


Figure 8. More than one-third of the people in OECD are at risk of falling into poverty. Share of individuals who are financially insecure (%), 2016 or latest available year. Source: OECD (2020).

Consequently, and with all the data we are presenting, it 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 become a reality in a short time to more than it would be foreseen (Figure 8). There are financial contexts where insecurity is growing across the world where the political control is not enough.

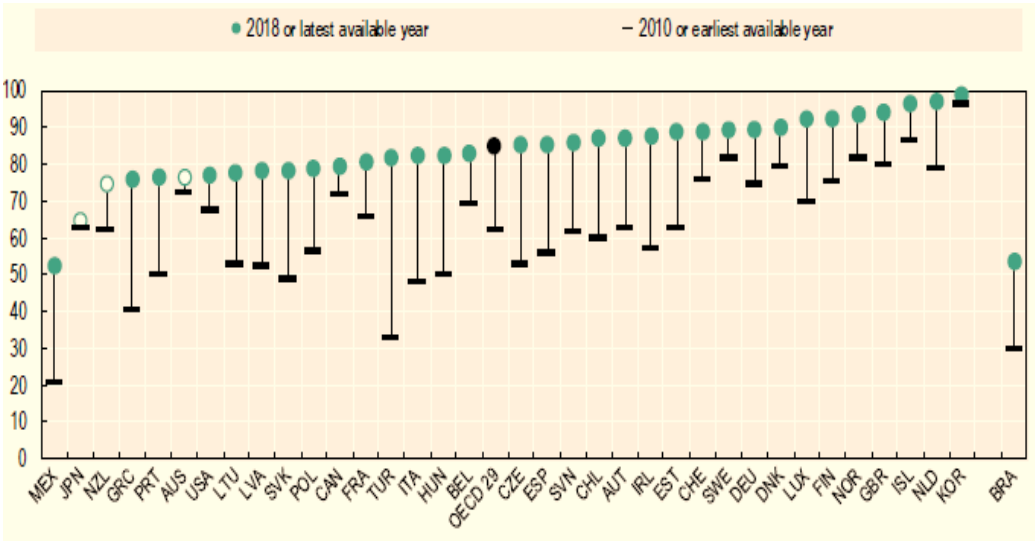


Figure 9. More than 80% of households in OECD countries have access to high-speed Internet. Share of households with broadband Internet access at home (%). Source: OECD (2020).

This is an important detail – 80% of households in OECD countries have access to Internet, but there is a work in progress to achieve the parity equity, as well as there are different education levels that needs to have special programmes to prevent problems of under need education levels, mainly in actual context where e-work is not an option for millions (Figure 9). So, this is an important subject to prevent unemployment and promote the protection of the equal work access conditions for all.

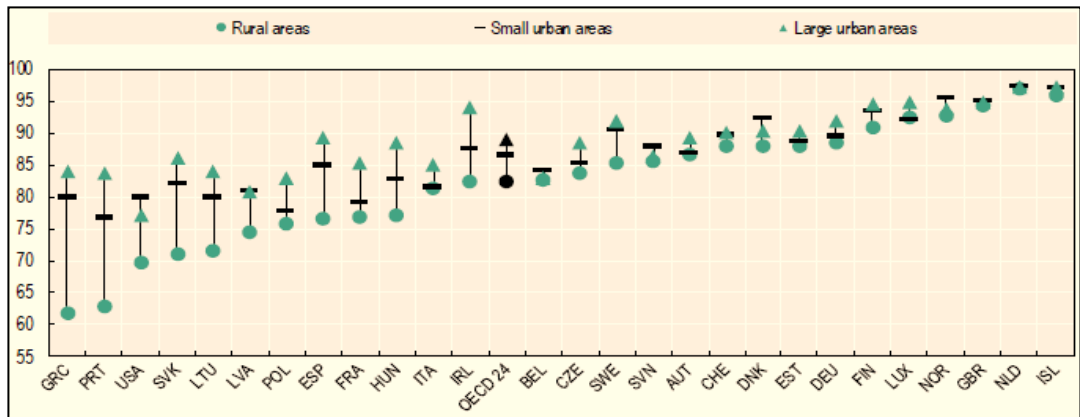


Figure 10. The gap in high-speed Internet access between urban and rural areas is large in many OECD countries. Share of households with broadband Internet access at home (%), 2018. Source: OECD (2020).

Rural and small and large urban areas are facing a serious problem of high-speed Internet with consequences to the education and work access conditions (Figure 10). This means that millions cannot access the education and cannot work due the bad Internet conditions, which is a government obligation and urgency avoiding other problems to the citizens and, consequently, to the state and their development.

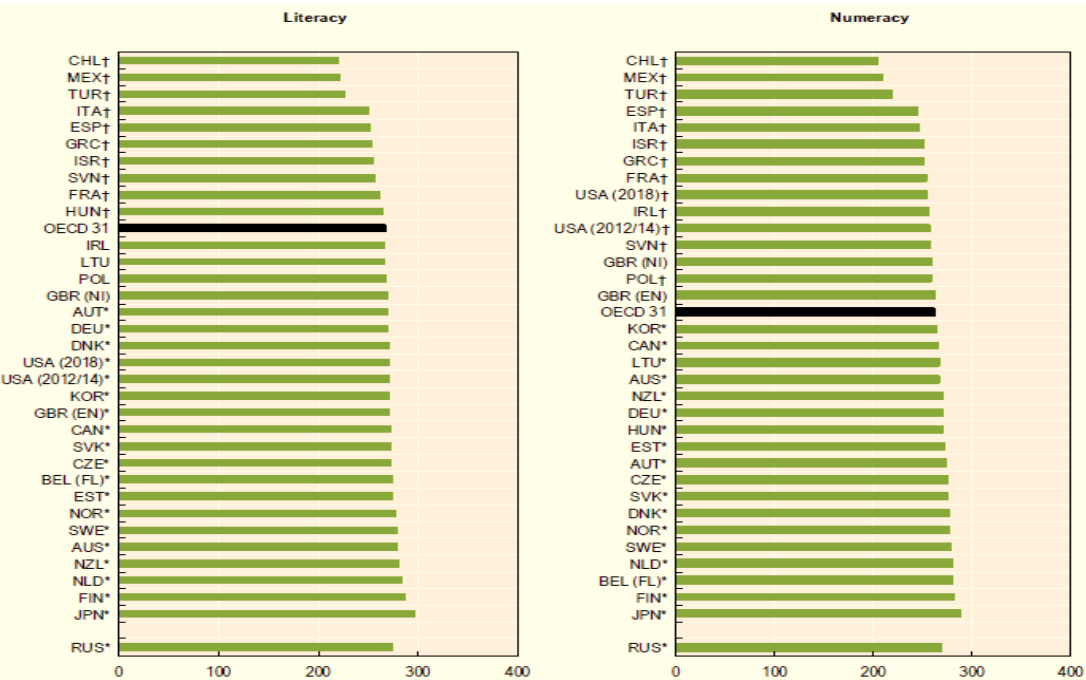


Figure 11. Differences in literacy scores across OECD countries generally mirror those in numeracy. Mean proficiency in numeracy and literacy, on a scale from 0 to 500, around 2012. Source: OECD (2020).

Although the Right of Education is present in these states, as well as protected by the international legal system, as explained, in OECD countries, there are enormous differences between the literacy and numeracy that has an important role within education and the consequent higher inequalities as the development and evolution earnings (Figure 11).

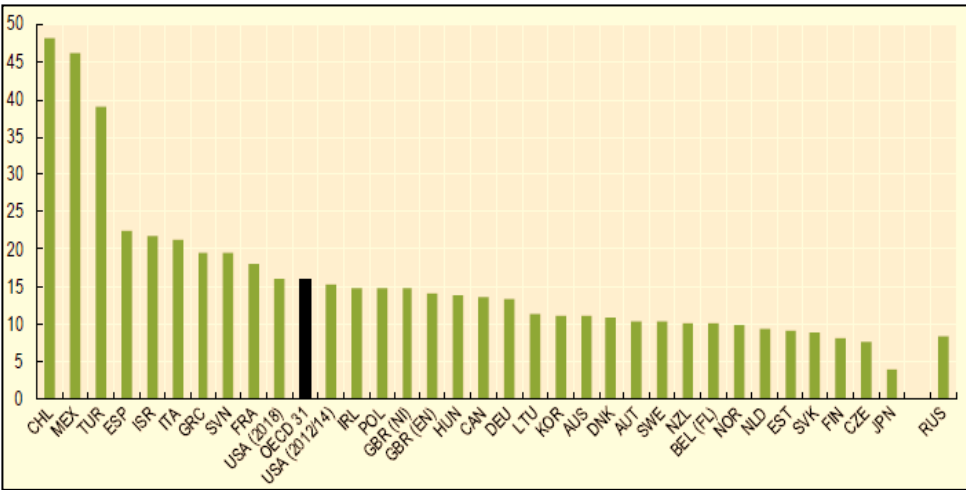


Figure 12. Almost 50% of the adult population perform at or below level 1 in the worst-performing OECD countries. Share of adults scoring at or below level 1 in both PIAAC literacy and numeracy assessments (%), 2012. Source: OECD (2020).

As a result, 50% of the population have the worst performance, which is negative for the individual and for his country (Figure 12).

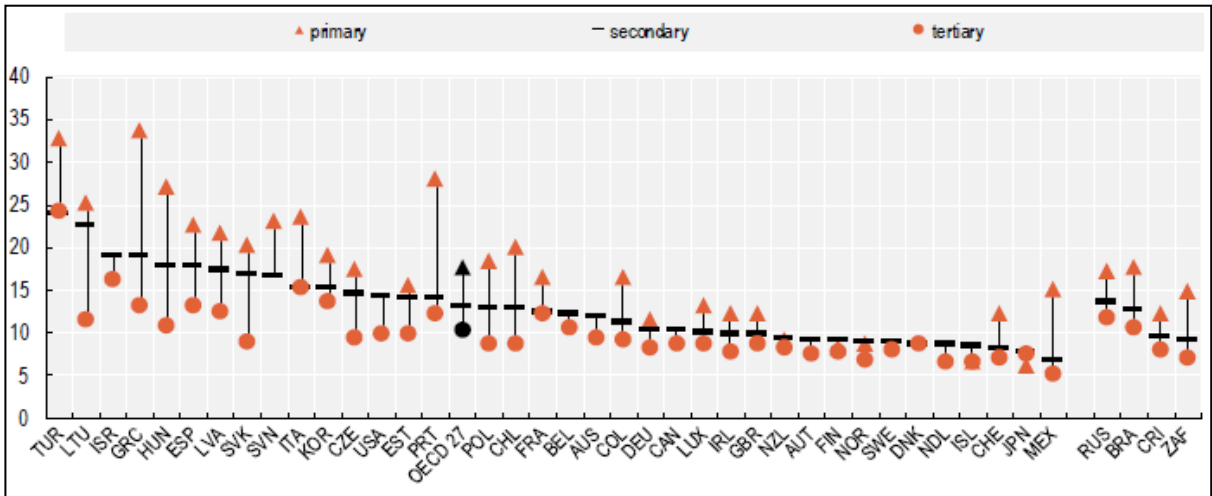


Figure 13. Higher education is associated with a lower prevalence of negative affect balance. Share of the population experiencing a negative affect balance yesterday, with the highest level of educational attainment, 2010–18 pooled data. Source: OECD (2020).

Finally, we have such huge statistics about higher education as it is associated with a lower prevalence but with negative affect balance (Figure 13). So, this is another level needing urgent action to promote effective access and quality of higher education for all, as an important instrument to the development and to face the hardest circumstances during the actual pandemic. This is a national investment with important outcomes to the society that should be a priority.

9. Worldwide poverty and difficulty in education access

Quando comparamos os níveis de pobreza mundial com o acesso à educação, constatamos que há uma relação direta entre ambos.

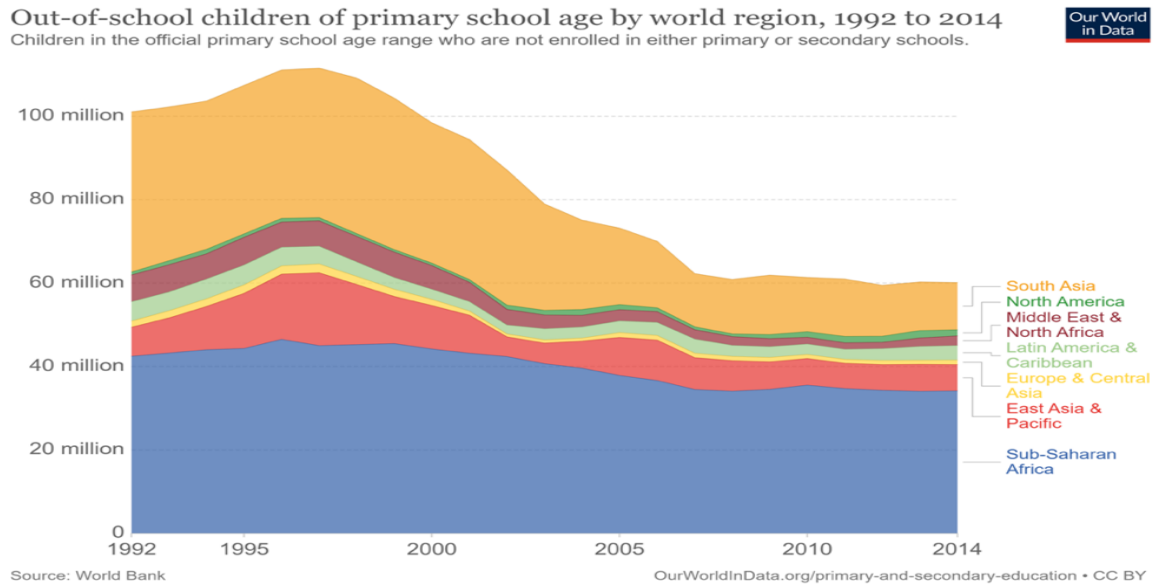


Figure 14

Figure 14 is important as it shows from where we can observe that education is going better, but the out-of-school situation is still a serious problem, as in South Asia there are more than 60 million children 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.

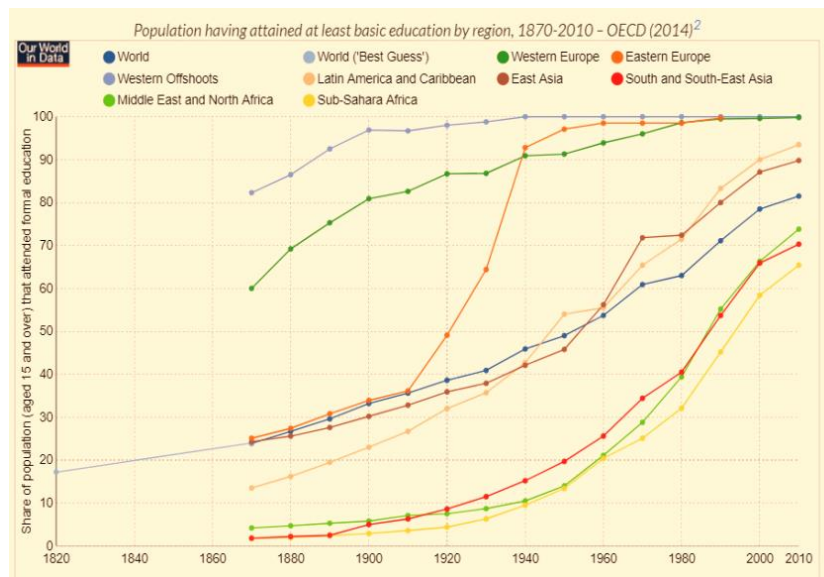


Figure 15

Concerning basic education, in the OECE countries (Figure 15), there is an improvement context, but the governments need to generate conditions to all individuals to access the education, in order to promote development of the society and consequently the country.

9.1. Education annual cost

The education has a high cost to the countries, so it is necessary to present a short reference to this cost and the way that countries achieve the funding through the taxation or grants received.

	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

Figure 16. Estimation to achieve basic education goals in comparison with current domestic public and aid spending in 2020, \$ billions

As we can see by this data, there is a higher cost / investment in education, although it is not enough to achieve the goals needed, in particular the current pandemic context where education is the top need of the societies around the world (Figure 16).

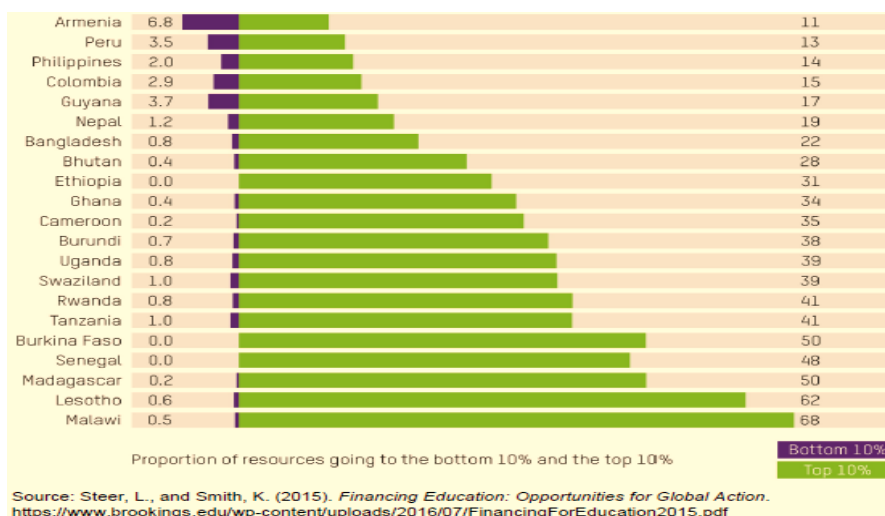


Figure 17. Percentage of public education resources going to the 10% most-educated and 10% least-educated students

It is obvious that there is a relationship between the public expenditure and the education levels, which is shown in Figure 17.

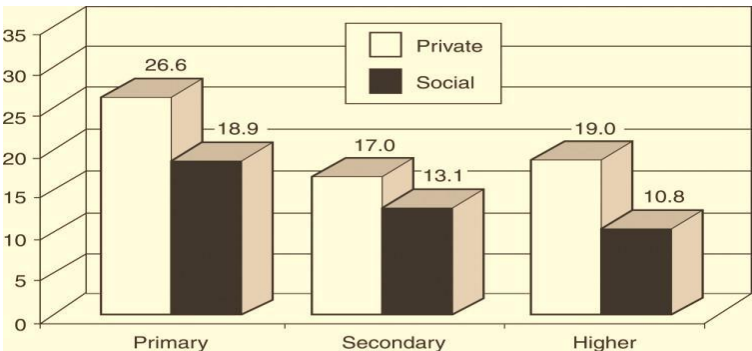


Figure 18. Returns to education

According to George Psacharopoulos’ research, the returns to the states of their investments and, especially, to the citizens that have complete education is an important analysis: the primary education gives enormous returns in the less developed world; however, on the other hand, the higher education is one of the strategic ‘pillars’ of developed countries (Figure 18). 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, education is a right, as a human right, that needs to be always on top of the missions, protection and promotion of the governments.

10. Influence of taxation on education access

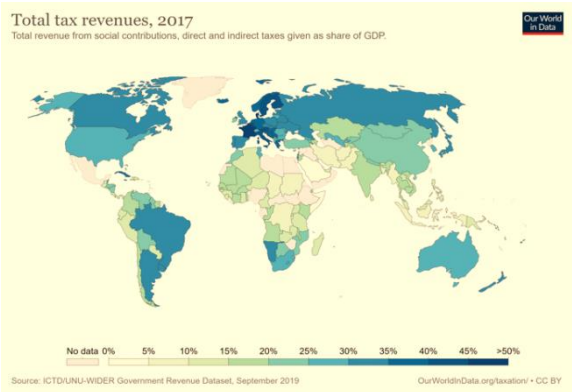


Figure 19

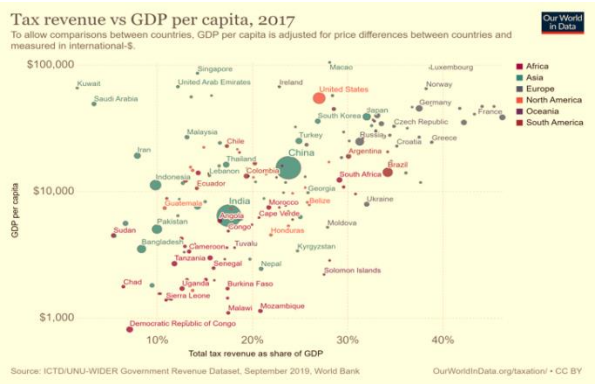


Figure 20

Figure 19 shows the countries where there are higher tax revenue and higher GDP per capita / higher taxes burden. Figure 20 shows that there are those that have a higher education level (Figure 15), meaning the direct relationship between the economical capacity and the education levels.

However, together with all the corruption contexts, it is important to be aware that Corporate Tax Heaven Index (2019) informs the biggest companies, groups and countries who have enormous investments in tax heavens, meaning that their own countries do not receive the tax of the transactions. It is important to imagine how the world would be different with the millions that would be paid and invest in the society and in the country, surely, we would have a greatest world and the humanity would be protected effectively.

It is easy to understand these by the following data (Figures 21 and 22) that the tax evasion is practiced by the countries, which generate the income to tax heavens.

Rank	Jurisdiction	CTHI Value ^a	CTHI Share ^a	Haven Score ^a	Global Scale Weight ^a
1	British Virgin Islands	2769	7.29%	100	2.12%
2	Bermuda	2653	6.90%	100	1.87%
3	Cayman Islands	2534	6.67%	100	1.63%
4	Bahamas	1378	3.63%	100	0.26%
5	Isle of Man	804	2.12%	100	0.05%
6	Turks and Caicos Islands	265	0.70%	100	0.00%
7	Anguilla	233	0.61%	100	0.00%
8	Jersey	1541	4.06%	98	0.43%
9	United Arab Emirates	1245	3.28%	98	0.22%
10	Guernsey	891	2.35%	98	0.09%
11	Switzerland	1875	4.94%	83	3.41%
12	Singapore	1409	3.92%	81	2.12%
13	Mauritius	950	2.50%	80	0.65%
14	Netherlands	2391	6.29%	78	12.77%
15	Ireland	1363	3.59%	76	3.12%
16	Malta	519	1.37%	74	0.22%
17	Hong Kong	1372	3.61%	73	4.38%
18	Lebanon	221	0.58%	73	0.02%
19	Luxembourg	1795	4.73%	72	10.53%
20	Curacao	552	1.45%	72	0.32%
21	Panama	405	1.07%	72	0.13%
22	Cyprus	698	1.84%	71	0.73%
23	Liechtenstein	224	0.59%	70	0.03%
24	Hungary	561	1.48%	69	0.49%
25	Andorra	109	0.29%	69	0.00%
26	Latvia	197	0.52%	68	0.02%
27	Seychelles	163	0.43%	68	0.01%
28	Belgium	822	2.17%	68	1.83%
29	Monaco	207	0.54%	68	0.03%
30	Estonia	211	0.56%	67	0.04%
31	Gibraltar	398	1.05%	66	0.28%
32	Montserrat	7	0.02%	65	0.00%
33	Aruba	92	0.24%	64	0.00%
34	United Kingdom	1068	2.81%	63	7.30%

Figure 21

35	San Marino	57	0.15%	62	0.00%
36	Czech Republic	270	0.71%	59	0.23%
37	China	659	1.73%	58	3.67%
38	Macao	144	0.38%	57	0.05%
39	Sweden	365	0.96%	56	0.90%
40	France	525	1.38%	56	2.81%
41	Romania	178	0.47%	56	0.11%
42	Bulgaria	144	0.38%	56	0.06%
43	Botswana	74	0.20%	55	0.01%
44	Finland	237	0.62%	55	0.29%
45	Lithuania	107	0.28%	55	0.03%
46	Spain	403	1.06%	55	1.53%
47	Croatia	127	0.33%	55	0.05%
48	Slovakia	136	0.36%	53	0.08%
49	Germany	461	1.21%	52	3.32%
50	Denmark	226	0.60%	52	0.44%
51	Austria	258	0.68%	52	0.66%
52	Kenya	60	0.16%	51	0.01%
53	Italy	302	0.79%	51	1.28%
54	Slovenia	81	0.21%	50	0.03%
55	Ghana	56	0.15%	49	0.01%
56	Liberia	71	0.19%	49	0.02%
57	Gambia	9	0.02%	48	0.00%
58	South Africa	184	0.48%	47	0.54%
59	Taiwan	120	0.32%	47	0.16%
60	Tanzania	40	0.11%	46	0.01%
61	Portugal	127	0.34%	46	0.23%
62	USA	408	1.07%	43	12.89%
63	Poland	98	0.26%	40	0.33%
64	Greece	54	0.14%	39	0.07%

Figure 22

Analysing the Financial Secrecy Index (Figure 23) allows understanding the impact of untaxed or light taxed private financial wealth with the worst consequences in the global financial flows.

Here, the demonstration that the financial secret facilitates the capital outflow of the countries, where there is a production to these countries where the financial secret is a reality, reduces the possibility of the states to raise taxes to promote education.

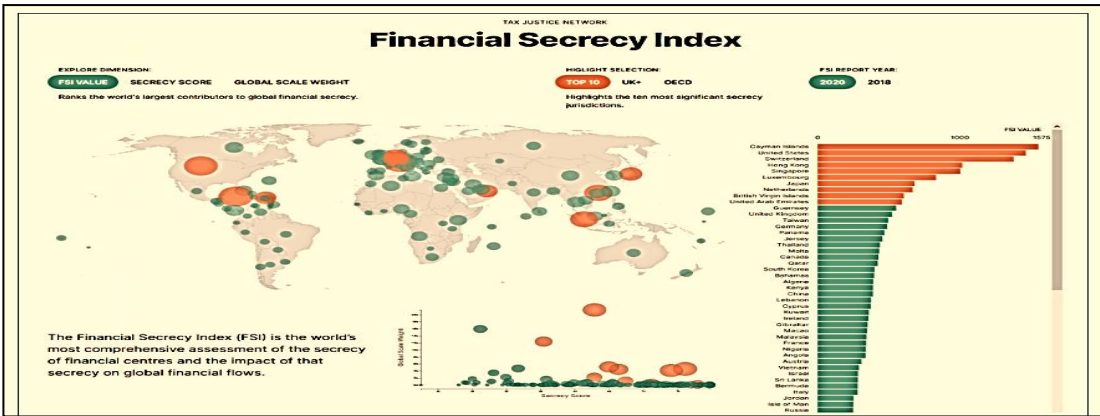


Figure 23

11. The COVID-19 pandemic and education – the Portugal case study

The COVID-19 pandemic in Portugal has been lived within the two more restrictive and serious context by the constitutional law declared by the government and the Republic President: Emergency State declared on 18 March 2020 and on 3 May 2020 the Calamity State; however, education was never suspended or cancelled, since primary till higher education (public and private) was continuous. In fact, there was an adaptation of all structures, supported by the government, involving all people (students, professors, all schools – from primary to the universities structures) that worked hard mainly according to the needs. Together with all the inherent problems, the unknown questions and context, it is undoubtable that there was an unexpectable effort with results to the community generated conditions to allow education to continue in Portugal. The Platform COLIBRI/ZOOM was the most used, so the following figures show the data we collected and consider it more representative of the situation in Portugal.



Figure 24. COLIBRI/ZOOM – database 2020.



Figure 25. COLIBRI/ZOOM – global access 2020

Concerning the need to continue the classes in higher education, after the government had declared the pandemic state due the COVID-19, the Platform COLIBRI/ZOOM was the most used in Portugal. Figures 24 and 25 show that since March 2020 there is a tremendous increase in the utilisation of these digital platforms, which has resulted in a higher access to the Internet by the general population.



Figure 26. EDUCAST – production of contents

The EDUCAST as a platform of production of contents was an excellent and important instrument to the agents of education, professors and students, and the access was mostly in the urban and most populated regions, due the problems of access of high-speed Internet mostly in rural areas. We can understand from Figure 26 that since March there was an exponential increase in the digital means to be possible to maintain the higher education in Portugal. However, there were several constraints due the missing technologic instruments – families / students without computers were excluded – this means that there were too many professors and students who had to make an effort to learn how to develop their work through the Internet and the need platforms.



Figure 27. EDUCAST – global access in May 2020

The increase in the number of global access to the EDUCAST Platform in May 2020 (Figure 27) is the demonstration of the adaptation and development of the education system. In fact, all the difficulties and the complex context of the COVID-19 pandemic was not expected but obliged everyone and all countries adapted to it. Furthermore, in Portugal, together with all the problems faced, the Right of Education was guaranteed, which was similar to the rest of the European Union countries, at least for the majority of the people involved. These results are with respect to the Charter of Fundamental Rights of the European Union Rights and the Right of Education in particular.

12. Conclusion

After all the research and the scientific analysis of the importance of human rights in the universal pandemic moments, it is important in these conclusions to answer and explain our main question: *'Is there a relationship between the Charter of Fundamental Rights of the European Union and the International Tax Law?'*

Concerning the International Human Rights Law, it is possible to state that humanity does not need not more laws, but the existing ones should be put in practice. Consequently, it is urgent to identify the real needs and denounce the violating of the Education of Human Right in a pedagogical national and international way of acting – trying to promote access and to develop the educational systems for 'all'.

The world data demonstrate that education expends a considerable part of the tax revenue of the countries, meaning that without a good tax collection it is not possible for the government to develop their states education, and with higher GDP per capita, better will be the education level that citizens could acceded.

On the other hand, the world's 'historical' tax evasion, as detailed in the OECD countries, is exaggerated, which reduce the tax income of the countries, with consequences in the education revenues; the position and the privileges of the biggest companies, which would be the solution for the economic and financial crises; the economies crashing and the apathy of the societies, mainly some specific countries and/or situations from the international community, what needs to be changed as soon as possible avoiding the worst consequences for millions of human beings living is their education rights violated.

As the investment in education is under the minimum need in countries around the world, meaning less education, less countries and societies developed or even blocked due to less knowledge to act with reflex in the following generations, which is serious and is one of the highest dangers for humanity.

Concerning the new technologies and their dependence, the actual context shows that it is not an option but an effective need to everyone, so the states and the international community has the obligation to generate conditions of the best access and should promote the pedagogical need in this subject, avoiding misinformation or incapacity of using them. In this way, it promotes the equity for everyone as the rights define.

Education is the passport for tomorrow that has to be protected 'today', and the best conditions to access this are the obligations of the governments.

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