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Taxation, Liberty and Fair Play

Paying Taxes in Times of Crisis

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Hans Gribnau is Professor of Tax Law at the Fiscal Institute and the Center for Company Law of Tilburg University and at Leiden University.

He studied fiscal economy, philosophy and fiscal law at Tilburg University and was awarded his PhD at the Erasmus University of Rotterdam (1998). He started his career as tax authority, first as an assistant inspector, later on as inspector (1983-1989). From 1990 until 1998 he was teaching at the Faculty of Law of the Erasmus University Rotterdam. Since 1998 he is working at the Faculty of Law of Tilburg University and since 2007 he is also teaching at Leiden University.

His research interests and publications focus on classic topics as the standardization of the interaction of fiscal actors – particularly of the tax authorities as powerful actors in the fiscal *trias politica* (three powers of state) –, open standards and legitimacy. But he also focuses on ‘modern’ topics as governance, soft law, regulation, supervision and procedural justice. His research aims at the development of theories with regard to a (more) fair tax legislation.

Taxation, Liberty and Fair Play: Paying Taxes in Times of Crisis

Taxation constitutes an infringement of the property rights of an individual. But they also enhance his/her liberty. With taxes all kind of collective goods are financed so that people can live secure and in peace. But also social assistance and public services, such as free education, public pensions, and unemployment insurance are paid for by taxes. This way taxes embody values such as solidarity and trust in society. We all benefit from taxes which justifies the demand that we all contribute financially to sustain our society. Especially in times of crisis a reciprocal commitment is needed to a duty of fair play in this kind of cooperative venture. Fair play demands paying our fair share.