


Explore the pivotal role the European Court of Human Rights plays in balancing taxpayer rights with global tax policies.

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## ECtHR's evolving role in tax disputes

As many jurisdictions around the world expand tax policy and strengthen enforcement, the European Court of Human Rights (ECtHR) is increasingly being called to rule on tax disputes. A recent increase in tax-related cases suggests that “tax policies of state signatories must be regularly stress-tested against the requirements of the European Convention on Human Rights,” according to the views of EY partner Robert Attard at Ernst & Young Limited and Paulo Pinto de Albuquerque, who have published a book discussing the issue. In the book, the authors consider the Court’s evolving role and what its past rulings might tell us about its likely response to future cases. Read more in the [LinkedIn article](#) by Jean-Pierre Lieb, EY EMEIA Tax Policy and Controversy Leader.

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