



# **Taxpayers Association of Europe**

## **Anchoring Taxpayers' Fundamental Rights at EU Level "Ten Commandments for the Taxpayer"**

On the occasion of the European elections, the Taxpayers Association of Europe (TAE) appeals to all candidates for the European Parliament to continue on the path of democracy and to honour the associated "electoral pact" with EU citizens.

In this context, the Taxpayers Association of Europe (TAE) is calling for the creation of a constitutional framework for the finances of the EU and its member states that guarantees the subsequent fundamental rights of taxpayers:

1. Limitation of the tax burden  
and exclusion of double or multiple taxation of income by different countries.  
Tax exemption for the minimum subsistence level! Generally understandable  
tax laws. Avoidance of inflationary, clandestine tax increases.
2. Constitutional limitation of government spending
3. EU debt ban;  
Only EU member states are permitted to incur debts.
4. No liability union;  
Each EU member state has to be liable for itself.
5. The EU may not levy its own taxes.
6. Guarantee of independent public financial control
7. Obligation to assess the cost impact of laws  
"Regulatory impact assessment"
8. Maintaining the "unanimity principle" for EU financial decisions and their  
impact on EU member states.
9. Efficient fulfilment of public tasks, strict application of the "subsidiarity  
principle"; reduction of bureaucracy and limitation of public services.
10. Punishment of tax waste and misuse of public funds.

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