

## **The Basic Human Rights of American Taxation and Law**

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**Like our breathing, human rights are part of our everyday lives. We have the right to choose our majors, our occupations, ways of life and so on. Therefore, human rights are natural rights. Having no respect for and deprivation of these rights will result in negative effects: social chaos, unequal distribution of resources, vying with each other, wars constantly breaking out around the world, and the greed and degeneration of human hearts that ruin our natural environment.**

**As my husband worked for the Department of State for many years, I know a little about American law. Although America law is not necessarily perfect, the following points are worth our remembering. In the United States, American citizens have the opportunity to be summoned to perform jury duty each year. This experience virtually strengthens people's concept of law. While discussing the case, each juror has an opportunity to express himself and at the same time, respects others' opinions. Then they finally reach the verdict in a fair manner. That the judge attempts to control the whole case and hide the truth from the public will never happen. It is a concrete way to put human rights into practice.**

**American taxation is very strict but very fair. An income tax return is filed in accordance with an individual's salary, deposits in a bank, and other taxable incomes. A taxpayer will get a refund if he overpays. While filing an income tax return, a taxpayer is not allowed to make any mistake. A taxpayer is required to start from scratch again if he makes an error, even a very minor one. Yet that tax bureaus can issue tax bills without proper reason or use their power to oppress taxpayers is impossible in the United States. In the Republic of China, tax bureaus use their power to enforce claims on taxpayers without providing evidence and even to auction off civilian property. As a result, people's rights are not guaranteed.**

**Because the two major parties in the United States watch each other, any official who does something dishonest will immediately get in the newspapers; while in the Republic of China, officials who get salary from taxpayers knowingly violate the law. They protect each other, are able to get away with wrongdoings and even get promotions. Due to the imperfect taxation and judicial system, people's basic human rights are not protected. To catch up with developed countries, the Republic of China still has a long way to go. In order to emphasize the protection of human rights, UN/NGO Association of World Citizens, Taiwan, has organized at home and abroad many symposiums and several submits concerning education on human rights, hoping through these activities, to influence people in a positive way and enhance people's understanding and protection of human rights. These activities are rare and commendable. We are all members of this planet and protecting this global village is our responsibility. We hope that more groups and organizations will organize similar activities so as to build a harmonious and co-existent world.**