Abstract
The article deals with the three theories developed by theorists: the "power relationship theory", the "theory of the legal tax relationship" and the "theory of the taxing function", each of which represents a different approach to understanding the relationship between the State and taxpayers. Due to the fact that they stand on different assumptions, the choice made by public authorities is not inconsequential but rather becomes a most important issue at the time of designing public policies (such as the tax justice reform being discussed in Chile), in order to justify them adequately and give them a coherent content.

Keywords
Tax Law, tax-payer's guarantees, fair treatment, legality, judicial protection, role of tax-paying.