

THE PROTECTION OF PERSONAL DATA OF TAXPAYERS IN THE NATIONAL AND EUROPEAN UNION CONTEXT

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INTRODUCTION

The aim of the thesis is to analyse the legal system applying to the protection of personal data in taxation to put forward proposals that would enhance the current situation, within the framework of the balance between the legitimate collecting interest of the tax administration and the right to the protection of their personal data of taxpayers during the treatment of such data in the national and EU context.

OBJECTIVES

- (i) Determining the concept, content, function and objective of the right to the protection of personal data applied to taxation.
- (ii) Putting forward a theory that would allow us to suggest the concept of taxation data protected by the laws on data protection in Spain and the EU.
- (iii) Classifying the collection and use formulae for the personal information of taxpayers through their statements, requests and submission of information to analyse the protection of the different legal rights.
- (iv) Analysing the implementation of privacy in the national and international mechanisms of the transfer of data.
- (v) Putting forward a suggestion for a law reform that would allow a solution to complex situations.

PROCEDURE

We have studied and analysed legislation, jurisprudence, legal reports, opinions and resolutions of the authorities in terms of data protection in Spain and the EU to suggest a definition of the concept of personal data and an analysis model in taxation. Then we will explain the results obtained from the analysis of the different methods to obtain, use and transfer taxation data.



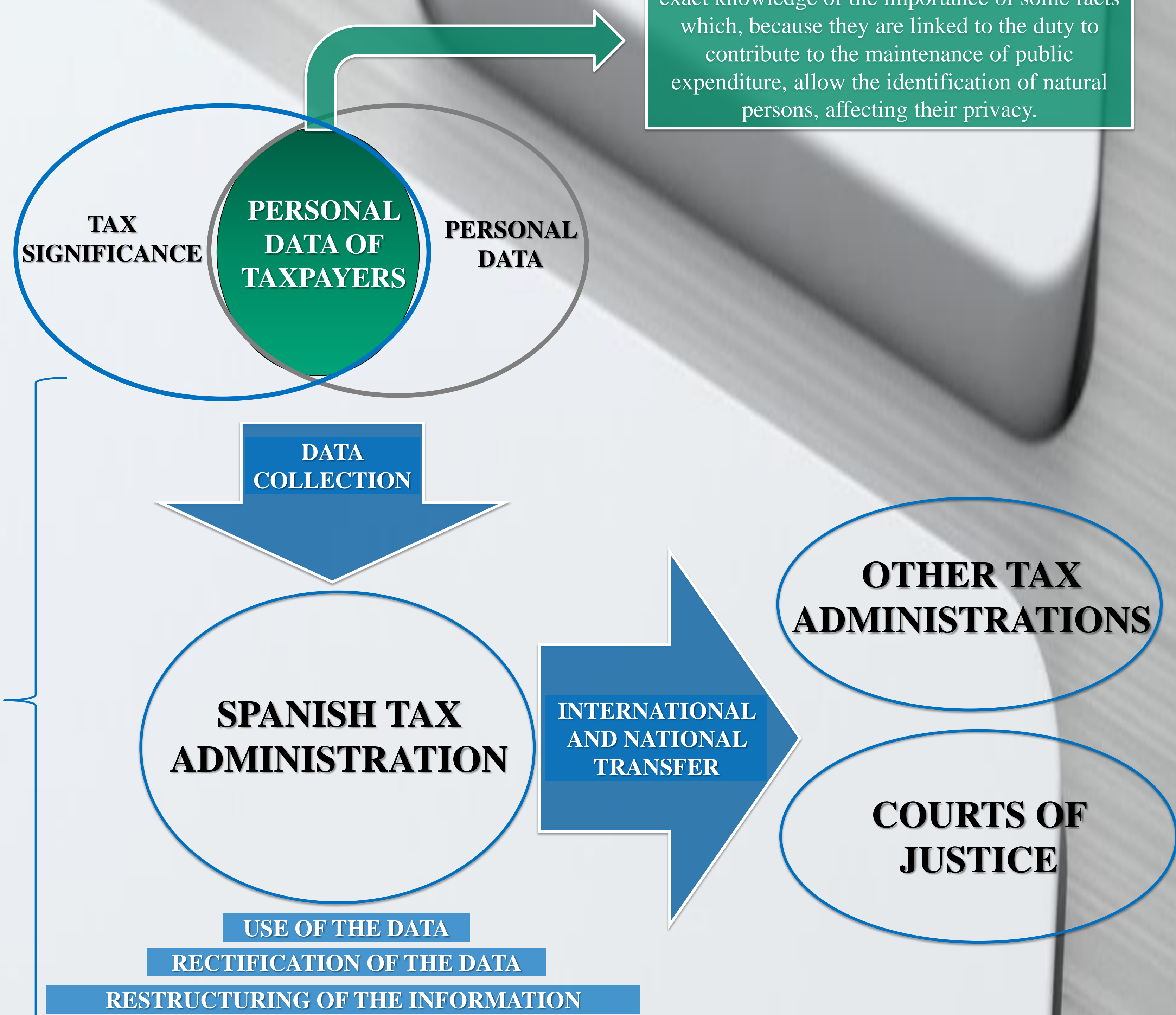
The right to the protection of personal data (article 8 CFR EU¹) grants the holder the right to know who, why, what for and how their information is processed. In addition, consent is needed, except in some listed cases, for the collection and use of personal data. The body in charge of the data must inform the person of their rights as well as the place where they can exercise them to control such use.

ANALYSIS MODEL

DATA TO BE ANALYSED

PARAMETERS	MET		JUSTIFICATION
	YES	NO	
1. Can a link between the data and the natural person be established?			
2. Mark if the data refers to the natural person on basis of its			
2.1 Content			
2.2 Purpose			
2.3 Result			
3. Mark if the identifier is:			
3.1. Direct			
3.2. Indirect			
4. Mark if the data identifies or can identify the natural person			
5. Mark if the data is useful for:			
5.1 The application of the tax system			
5.2 The management of resources of the tax administration			
5.3 Sanctioning			
6. Mark if the personal data is necessary for the objective for which it was collected			

FLOW OF TAXPAYERS DATA



¹ European Charter of Fundamental Rights