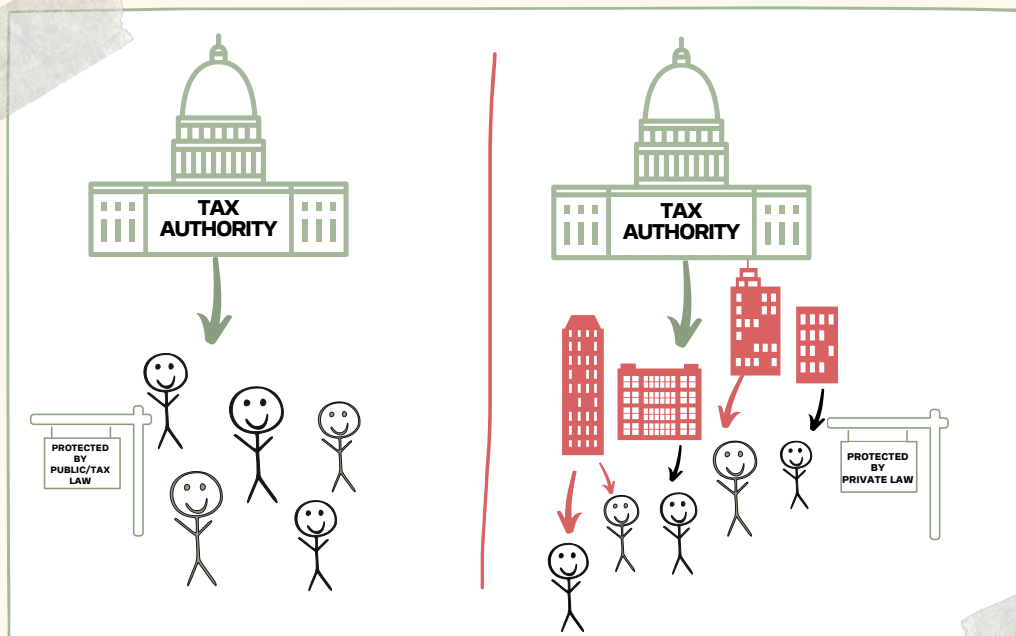


Taxpayer or Customer ?

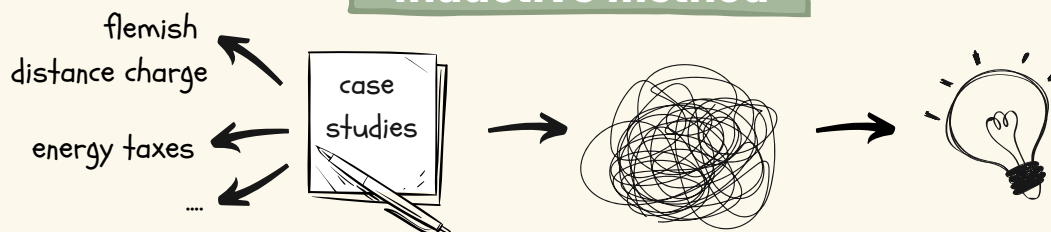
An inductive inquiry into **fiscal outsourcing** to private entities

Abstract

This research studies the outsourcing of taxes and the impact on the **legal protection** for taxpayers. Tax authorities are increasingly collaborating with private partners to **outsource** tasks and prerogatives. Consequently, taxpayers are no longer in an exclusive relationship with the tax authority but also in a contractual relationship with a private actor, which unilaterally imposes its general terms and conditions. These co-existing intertwined private and public law relationships are **complex** and **untransparent** for the (tax)payer.



Inductive method



Research Objective

The main objective of the research is to provide the legislator with a **solid legal framework** wherein the outsourcing of taxes can be achieved respecting the **legal protection of the taxpayer**

