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.

(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 formulas 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.

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 exercises them to control such use.

This is any necessary element to reach the exact knowledge of the importance of some facts which, because they are linked to the duty to contribute to the maintenance of public expenditure, allow the identification of natural persons, affecting their privacy.

All comments and suggestions are welcome. The author can be contacted by email at bolivares@goumh.umh.es

* European Charter of Fundamental Rights