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 untransparant for the (tax)payer.

Inductive method

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.

Research Objective

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Prof. dr. Elly Van de Velde - supervisor
Prof. dr. Reinhard Steennot - supervisor
Prof. dr. Niels Appermont - co-supervisor