

Tax Secrecy

A question about the taxpayer's (human) rights

Swedish constitutional law states that every Swedish citizen shall be entitled to have free access to official documents, in order to encourage the free exchange of opinion and the availability of comprehensive information.

The right to public access to official documents is a part of the principle of the right of public access to information as a means to achieve transparency in public administration. Public transparency is based on the idea that the review of the public authorities' activities shall ensure the quality of the democratic procedure and enable control of the public authorities.



What is protected?

Why is protection needed?

Privacy is a human right, protected by international instruments, national law, tradition and culture.

For this dissertation the aim is to conceptualize 'privacy' in tax matters as a means of protecting the personal or economic circumstances of individuals.

Methodology

Comparative study used together with a legal scientific method from a legal policy issues perspective.

Aim

The aim is to study the balance of interests between the two conflicting interests of transparency and privacy. The main question for my dissertation is which considerations the legislator should take in this balance of interests in the further handling of tax secrecy rules.