

The taxpayer's right to privacy

States willingly use modern technological solutions to increase the level of tax fiscality, regardless of how the new solutions affect the privacy of taxpayers. Such actions are justified by the common weal. It is important to recognize this process and reflect on its essence. Changes are good and bad. However, each should be thought through and preceded by an analysis of potential effects. Now is a good time to consider whether the taxpayer has the right to privacy. If so, what are the limits of the taxpayer's privacy? It should also be considered whether privacy is still a value for taxpayers?

The civilizational change that is taking place in many countries is the justification for limiting the scope of the right to privacy. Against this background, the taxpayer's right to privacy is important. Tax authorities seek broad access to data. Introduced legal regulations allow for collection and processing of citizen data on an unprecedented scope.

The subject of the research project is the taxpayer's right to privacy. The main research goal is a comprehensive analysis of the taxpayers' legal situation regarding the protection of their privacy. Against this background, an attempt will be made to determine the value of protecting the privacy of taxpayers in a democratic state, as well as to assess the applicable legal standards in this area.

The research problem is complex, it has many dimensions. The key will be to find an answer to the question whether the taxpayer's privacy is a value that should be protected. Contrary to appearances, the answer to such a question is not obvious.

During the research, efforts will be made to prove the thesis that protection of the taxpayer's privacy in the 21st century should be seen as one of their rights. Its limitation should be justified and adequate to the goals pursued in this way.

Examined will be the scope of the restriction of the right to privacy in the Polish legal order and the fiscal and legal institutions regulating this matter. It is important to determine the correctness of the formulation of provisions constituting for the tax authorities the basis for interference in the sphere of taxpayers' privacy. Those cannot cause any doubts. In addition, it will be necessary to try to assess how much the state can interfere with the privacy of taxpayers.

The basis of the research will be the analysis of the views of representatives of science. They will become a contribution to the formulation of conclusions and assessments as well as the analysis of legal texts and learning the views of case law in the scope of the conducted deliberations.

Research, although conducted around tax law, will also refer to the academic achievements of other areas of law, as well as other fields of science. The inspiration in the research will be studies in the field of theory and philosophy of law, as well as psychology, sociology, anthropology, political science, and economics.

The doctrine of Polish tax law has not yet undertaken a thorough analysis of the taxpayer's right to privacy. The choice of research problems results from the fact that there is a gap in the issues raised by the representatives of tax law science.

Privacy of taxpayers is sensitive to violations. Tax authorities seek broad access to data. For several years, we have been seeing a tendency to limit the right to privacy. Can the increasingly-reaching surveillance of taxpayers be justified by the general slogan of combating fraud and crime, in particular by counteracting fraud in goods and services tax? Taxpayers can and should demand greater protection of their right to privacy.