Tax Confidentiality
A Comparative Study and Impact Assessment of Global Interest

av

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Abstract


This thesis deals with legislative rules on tax confidentiality on the possibilities open to the public to obtain information held by tax authorities. Such information contains not only details on how a particular tax administration operates and on its policies and opportunities for public participation in its work, but may furthermore reveal intimate details on an individual taxpayer (such as income, spending and savings, employment status, personal belongings, disability status, associations and club memberships, mortgage costs, child support and alimony).

As the title indicates – *Tax Confidentiality: a Comparative Study and Impact Assessment of Global Interest* – this thesis comprises both a comparative study and an impact assessment. The comparative study has two components: a country comparison (Sweden and the United States) and an option comparison. This means, first, that there is a comparison with regard to the rules in co-operation and second, that there is a comparison of rules extracted from their context. The evaluation in the country comparison focuses on the outcomes of a balance of rules providing different levels of confidentiality, that is to say, the level of confidentiality the rules in the particular regime provide as a whole. In the option comparison a deeper analysis is provided on individual rules – for example, a rule prescribing confidential tax returns with no consideration as to rules that might compensate high levels of confidentiality. The comparative study results in a proposed preferred option, based on a consideration of the costs and benefits found in the study.

The framework for the impact assessment consists of three selected benchmarks: *tax compliance*, *administrative costs*, and *taxpayer privacy*. This entails the study of how the different rules, providing different levels of confidentiality, stand against the benchmarks, thus identifying the impacts of the rules within the framework of interests encompassed by such benchmarks. The overall research question is: *What are the costs and what are the benefits of having a high level of tax transparency versus a high level of tax confidentiality?*

*Keywords*: Tax confidentiality; tax transparency; right to information; tax compliance; administrative costs; taxpayer privacy.

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