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Administrative decrees and guidelines issued by the Austrian Ministry of Finance help to explain the complex tax legislation, but many questions remain unanswered. This is why the Austrian tax administration additionally provides taxpayers with tax rulings upon request. These are confidential. Does this mean that it is possible to “cut a deal” with the tax administration in secret? In her doctoral thesis, Christina Schwarzenbacher is investigating whether making tax rulings more transparent could avert the risk that secret deals are made. At the same time, the fundamental right to data protection and the fundamental right to respect for one’s private and family life must not be violated.

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Another question with an eye to the future:

How transparent do taxes need to be?

WHAT MAKES YOUR QUESTION SO SPECIAL?

It is uncommon for people in Austria to talk about their tax liabilities. Comprehensive transparency toward the state is required. However, I am asking about the transparency of the state from the point of view of fundamental rights

WHICH PROBLEMS COULD YOUR RESEARCH SOLVE?

My research helps achieve the goal of dissolving the tension that currently exists between the general public’s need to hold the government accountable for its actions and the individual’s need to maintain the privacy of their personal finances. The suggestion that tax rulings could be published is a recurring theme. In other countries, this is already happening. In Austria, however, no one has yet dealt with this question in detail.

WHAT CHALLENGES ARE YOU FACING RIGHT NOW?

My current challenge is to walk the tight-rope between transparency and the protection of data and privacy.

WHAT FASCINATES YOU ABOUT SCIENCE?

It is an exciting process to be one of the first researchers to devote themselves to a specific topic. I would like to continue my scientific work, even after leaving academia.

KEY FINDING

There is a right to access state-held information, provided that certain criteria are met. I am investigating whether this right can also be exercised with regard to tax rulings and, if so, by whom, when and how? During this research, the relationship between transparency and the fundamental rights to data protection and to respect for one’s private and family life, as well as the principle of proportionality have to be carefully considered.

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