THE OBLIGATION OF THE PRIVACY OF THE INFORMATION IN TAX LAW

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Extended Abstract

Introduction: It is imperative for the state to obtain tax so that the government can fulfill its financial objectives. The tax process that started with the event that revealed the tax ends with collecting. In order for the taxation process to be carried out correctly, both the taxpayer and the administration have undertaken various tasks and assignments. As it is in the Turkish tax system, taxpayers' declaration has a place in tax systems that the basis of the declaration is dominant. In other words, this taxation process that starts with taxpayer's declaration is closely related to the information that the process of starting, continuing and finishing correctly. For this reason, a book of the Tax Procedures Law, which consists of five books, has been entirely reserved for taxpayers.

Taxpayers are obliged to inform at certain intervals and when requested by the administration. If they do not comply with this obligation, a special irregularity punishment is given. These punishments change between 400 and 1,600 Turkish liras.

Apart from taxpayers' duties, there are also various rights that taxpayers have. One of these is tax confidentiality. In 1949, with the law numbered 5432, this taxpayer's right to tax legislation and continuing its existence as day-to-day has great significance. Because the tax confidentiality principle prohibits the confidentiality and use of information that taxpayers and experts know about their accounts, their business, their business, their wealth or their profession, to individuals of taxpayers. Taxpayers who give information to the administration with this principle know that this information can only be used for tax-related transactions and are located in trust.

As a result of violation of tax privacy, taxpayers are punished according to article 239 of the Turkish Penal Code. According to this article entitled "Trade Secret, Banking Slavery or Disclosure of Information or Documents on Customer Relevance," those who violate the principle of tax confidentiality will be given a sentence of up to three years imprisonment and up to five days' punishment.

Methodology: The provisions related to these two issues in the Turkish tax legislation are revealed by comparing. The aim of putting the duty of giving information and the principle of tax confidentiality, the exceptions brought in time, and finally the situation they have taken are examined chronologically.

The first part of the work consists of taxpayers' assignments and giving information task. What information is meant without giving information, what information is covered, when it is given, who wants it, what information will be given if desired information is explained in the framework of tax laws. Then the right to remain silent and to give information has been examined.

In the second part of the article, the tax confidentiality, which is a right for the taxpayer, is examined. In the second part of the article, the tax confidentiality, which is a right for the taxpayer, is examined. The information given by the taxpayer includes a lot of information about their privates.

Keeping this information secret is an obligation. There are many provisions both in our Constitution and in the provision of privacy in international texts. A similar provision is found in Article 5 of the Tax Procedure Law. In this article, this tax confidentiality principle, exceptions, amount of punishment will be given as the result of violation. Finally, within the framework of the right to information, it has been examined whether information within the scope of tax confidentiality can be obtained.
Results: The tax privacy principle was a good arrangement for the full taxpayer with its first regulation. Subsequent exceptions have been good for the administration. The main reason for bringing these exceptions is to reduce tax losses by providing transparency. Exceptions brought to this end are; disclosure of tax and punishment amounts by the ministry of finance, notification of misleading documents to fictitious chambers by fraudulent or fraudulent documents, giving information requested in judicial and administrative inquiries made by public officials, giving information about collection of taxes to be borne by the banks and keeping tax levels.

Apart from that, what kind of consequences will be explained if a taxpayer who uses the right to silence avoids giving information. There is no silent right to taxpayer tax laws. Therefore, the use of the right to remain silent will not prevent the punishment if information is requested.

Another important point is that the right to information can not be claimed or claimed information about the business of a taxpayer, his business, his occupation, his private life. According to law No. 4982 on Information Acquisition everyone has the right to have information. However, there are various exceptions. One of these exceptions is that the person can not be unfairly interfered with his/her health information, private and family life, honor and dignity, professional and economic values, except where the person permits. As it is clear from this provision, the Law on Information Acquisition has provisions to reinforce tax confidentiality.

Conclusion and Discussion: The informing duty and the privacy of privacy principle constitute one of the two scales of the scale. Tax laws have many assignments and many rights. All this is to get the tax revenue at the highest level by ensuring that the taxing process is done correctly. The declaration is based on the management information systems of levies the tax system is dominant, such as Turkey is a very important case. The law-making taxpayer compulsory many duties and on the other hand balance the various rights. One of the taxpayer rights is tax confidentiality. The reason for introducing tax confidentiality is to ensure that the taxpayer gives the information in confidence. Tax confidentiality, as it was put in the first place, provided full confidentiality. But with various exceptions, this privacy has been removed. In my opinion these exceptions should not be added. The taxation process had to be secured by using other means such as auditing instead of these exceptions to ensure the tax revenue.