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Tax informers

The finance ministry has amended its Implementation Decree to the Tax Management Act in a number of respects including the protection of informers.

In an amendment to the Implementation Decree to the Tax Management Act, the finance ministry has brought a number of its procedures up to date, including in particular those relating to informers. The ministry has now made it very clear that it regards informers as protected by the tax secrecy provisions. There is therefore a more or less absolute prohibition on revealing the identity of an informer, unless he deliberately furnished incorrect information. In such a case, the tax office may, but need not, inform the public prosecutor, if it feels an offence such as that of false accusation has been committed. In the absence of an offence, the tax office must remain silent, both on the identity of the informer, and on the information provided (as knowledge of the information could reveal the identity of the informer).

The amended decree also discusses the disclosure of an informer to the taxpayer on whom the information was passed. Requests for this disclosure by the taxpayer are to be dealt with as appropriate, although if the information turns out to be substantially accurate resulting in an additional tax payment, the right of the informer to protection of his personal data is to be seen as “worthier” than any rights of the delinquent taxpayer to knowledge of the identity of the person who denounced him.

Schlagwörter

denouncer, informer, tax secrecy