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By PwC Deutschland | 26. September 2025

Tax office not generally required to disclose content of anonymous reports

According to a most recent judgment of the Supreme Tax Court, a taxpayer is not generally entitled to disclosure of an anonymous report received by the tax office that accuses him of misconduct in tax matters. The right to obtain information under data protection law does not confer any further rights in this respect.

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Background

In the case of dispute, the tax office used an anonymous report to conduct a so-called cash inspection (pursuant Section 146b of the German Fiscal Code) at the plaintiff's restaurant. No criminal tax misconduct on the part of the plaintiff was found. Subsequently, the plaintiff requested access to her tax files. She also requested information about the processing of her personal data in accordance with Art. 15 of the General Data Protection Regulation (GDPR). In both cases, the plaintiff sought to obtain information about the content of the report to be able to draw conclusions about the identity of the person who made the report. The tax office rejected the requests. The appeal to the tax court of first instance was not successful.

Decision

The Supreme Tax Court confirmed the position of the tax office. It explained that a taxpayer should not be granted access to an anonymous report contained in the tax files if the interest of the person making the report and the tax authorities in maintaining confidentiality outweighs that of the person affected by the report. This can usually be assumed unless the taxpayer would be exposed to unjustified criminal prosecution as a result of the report – but which was not to be taken into consideration in the case of dispute. The Supreme Tax Court also rejected the plaintiff's claim for information about the content of the anonymous report under Art. 15 GDPR. Although such a report regularly contains personal data which the authority must in principle disclose, the claim is restricted under Section 32c (1) No. 1 Fiscal Code as disclosure of the content of the report could jeopardize the proper performance of the tax authorities' tasks (“uniform taxation”). Furthermore, the protection of the identity of the person making the report prohibited the disclosure of information.

Source:

Supreme Tax Court decision of 15 July 2025 IX R 25/24 - published on 25 September 2025.

Schlagwörter

Data Protection, mandatory disclosure