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By PwC Deutschland | 21 June 2024

Access for taxpayers to personal data information pursuant to the General Data Protection Regulation

In a recent decision, the Supreme Tax Court commented for the first time on the requirements and scope of the right to information under the General Data Protection Regulation.

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In the case of dispute, a taxpayer initially requested the tax office to provide (electronic) copies of administrative files containing his personal data. The tax office did not comply with this request.

In its decision, **the Supreme Tax Court** made it clear that a taxpayer can generally request information from the tax office about the personal data relating to him or her.

This applies regardless of the type of file keeping, the type of documents or the way the data is being processed by the tax authorities. The entitlement for information is also not contingent on the type of tax for which data is processed. However, the right for information under the General Data Protection Regulation (GDPR) is limited to personal data relating to the taxpayer himself.

In principle, the right to information does not at the same time additionally confer a claim for the (electronic) provision of copies of entire files or individual documents containing personal data. Only in exceptional cases, i. e., if the taxpayer has a compelling need for them to enforce his/her rights under the General Data Protection Regulation, are copies of documents with personal data to be made available in electronic form.

The Supreme Tax Court further noted that the tax authorities may indeed deny a request for information under the General Data Protection Regulation if it is obviously unfounded or excessive. In this case, however, it must explain the circumstances and reasons for its rejection. The fact that the taxpayer requesting the information is pursuing objectives outside of the General Data Protection Regulation does not permit the tax authority to refuse the request for information of the processed personal data.

Reference:

Supreme Tax Court, decision of 12 March 2024 (IX R 35/21), published on 20 June 2024.

Keywords

Data Protection, Data processing