

36 E-Government initiatives in taxation field and the protection of personal data

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36.1 Abstract

As a result of the economic crisis, greek government introduced initiatives, using Information and Communication Technologies (ICT), in order to combat tax evasion, limit public expenditures, increase the economic growth and enhance transparency in public administrative operations. The main initiatives, among others, in that field, are the import of the eGovernment Act, the mandatory upload of administrative acts, the publication of taxpayers data on the internet and finally the use of tax card. The implementation of these e-government practices raise concerns as to whether appropriate safeguards are in place. The protection of personal data is guaranteed as a fundamental right in the european and greek law and the imposed limitations on the exercise of the right should be justified as long as are subject to the principle of proportionality, in the sense that they are necessary to the aim pursued. This paper aims at presenting the state of e-government in Greece through the main legal framework that protects the individual against abuses, which may accompany the collection and processing of personal data, and data leak to illegitimate destinations.

Keywords: Information and Communication Technologies (ICT), e-government, taxation, protection of personal data, the principle of proportionality.