

Law and Artificial Intelligence in the Spanish Tax Administration: the Need for a Specific Regulation*

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A citizen demands access to software applications used by the Spanish Tax Administration to target and monitor taxpayers. In particular, the access is related to the software content, function and the legal basis. The Spanish Council grant partial access to the information and reproaches the Tax Administration for its lack of transparency. The Spanish Transparency and Good Governance Council Resolution 825/2019 highlights the need to modify the current legal regime to achieve minimum legal guarantees of transparency during the processing of the taxpayer's data.

ABSTRACT This research analyses the legal implications of the Transparency and Good Governance Council Resolution 825/2019, in which a citizen demands access to the main characteristics of software applications used by the Spanish Tax Administration such as its content, function and the normative basis. The results of our research highlight the need to modify the current legal regime in order to achieve minimum legal guarantees of transparency during the processing of the taxpayer's data.

1. Introduction

The STA has one of the most relevant information systems about citizens tax liabilities and personal aspects in the Spanish Public Administration databases.

Artificial intelligence has been playing a pivotal role in STA since it was implemented. The management of more than 15 billion of its own data (Spanish Tax Administration estimation for 2018)¹ is carried out through various computer programs that allow the establishment of taxpayer's risk profiles and the automation of procedures related to management,

investigation and tax collection practices.

The STA strategic plan for 2020-2023 highlights the importance of developing software to continue analyzing risks and establishing material and quantitative thresholds in order to develop investigations on taxpayers to fight tax fraud². In turn, the general guidelines for tax and customs control of the AEAT for 2020 establish as a pursued commitment the constant improvement of its IT applications, to ensure greater efficiency. Specifically, new IT applications are being developed for the identification of the real owners of opaque companies, as well as for the analysis of taxpayers who use complex financial and corporate networks³.

To achieve control over taxation purposes, tax administrations store and cross-check data of all kinds. Information provided in real-time through bills (immediate information supply), data about electricity and water consumption of all real estate properties, citizens census information, data on accounts to verify undeclared income, donations (to various non-profit institutions registered in the different public registers), changes in vehicles ownership, etc.

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¹ A. Castro, *Jornadas sobre el 125 Aniversario creación del Cuerpo Superior de Interventores y Auditores del Estado*, Conference on 21th November 2018. Also related: S. Moreno González and M. Serrat Romani, *Tax Transparency in Spain*, in *Tax Transparency*, Funda Başaran Yavaşlar and Johanna Hey (coord.), International Tax Series Book 17, EATLP, 2019, and M. Navarro Egea, *El requerimiento de la AEAT al CGPJ sobre datos de abogados y procuradores: deber de contribuir y protección de datos personales*, in *Revista Técnica Tributaria*, n. 125, 2019.

² https://www.agenciatributaria.es/static_files/AEAT/Contenidos_Comunes/La_Agencia_Tributaria/Planificacion/Plan-Estrategico2020_2023/PlanEstrategico2020.pdf, 91 (visited on 12/05/2020).

³ <https://www.boe.es/buscar/doc.php?id=BOE-A-2020-1201> (visited on 21/05/2020).

The hypotheses and decisions on what to check, investigate or collect are programmed into the computers of “Super Rita” and may lead to the initiation of massive information requirements focused on a few taxpayers who are finally selected by the creation of high-risk tax profiles. Many of the tax procedures initiated by profiling techniques will end with the taxpayer being tax-regularized and sanctioned⁴.

This reality means that the STA performances involved in tax procedures are the result of automated actions carried out by tax administrations’ software applications. Transparency becomes a fundamental principle for taxpayers to be able to know the scope that the different software applications may have in their relations with the administration.

Due to the relevance of the issue and given the scarce development of improvement proposals concerning the current state of the matter, the need to research the implications of the legal tax regime affecting STA software applications and their automated actions arises this research. Moreover, the Transparency and Good Governance Council Resolution 825/2019 put on the table the same problems that we are referring: transparency and legal certainty are topics which need to be projected over Spanish tax regulations.

With this paper, our objective is to analyze the mentioned Council Resolution to determine to what extent taxpayers can control the processing of their data through transparency STA obligations in a highly automated tax system. We will also study to what extent the legislation allows the tax authorities to establish restrictions over transparency obligations in line with the resolution.

2. Artificial Intelligence and Tax Administration

Artificial intelligence applied to computer systems in the field of taxation is not science fiction. The different tax administrations have been implementing it in their IT systems for years. In this sense, artificial intelligence takes place when algorithmic programming enables systems to manifest intelligent behavior. That is when they are capable of autonomously processing information and developing responses to achieve specific purposes⁵.

In the sphere of the Tax Administration, artificial intelligence could be used to develop a multitude of functions ranging from data mining,

the creation of risk patterns for the analysis of tax collection, the search in the system through combined queries, to send notification-warnings to the taxpayers informing them that STA is aware on unjustified monetary entries and exits from their bank accounts, that his declared business income ratios are below those of his sector, etc.

Computer applications and, in particular, automated administrative action can improve the service provided to citizens insofar as they obtain an immediate response that better meets their needs. In other cases, such automation facilitates compliance with their obligations under Article 31.1 of the Spanish Constitution (duty to contribute to the public expenditures) and the principle of administrative efficiency⁶.

However, it may entail risks for data subjects’ rights. These automated procedures can lead to automated decisions that directly affect the legal sphere of the taxpayer, with clearly adverse effects⁷.

This scenario raises several questions that are pending to be solved:

Do taxpayers have the right to know how the computer applications used by the tax administrations work in their “decisional terms”? Could we find a specific regulation that establishes that the algorithms on which artificial intelligence is based on are to be advertised in an intelligible manner? Can tax administrations be exempted from its duty to disclose the information of how computer applications work in any case?

3. Access to Spanish Tax Agency computer programs mechanics

The Resolution 825/2019 of 13th February 2020 that is analyzed in the next pages it is relevant because, for the first time, a citizen exercised the right to access public information related to the computer applications used by the

⁶ J. Valero Torrijos, *El régimen jurídico de la e-Administración*, Comares, Granada, 2004; Id., *Derecho, innovación y Administración electrónica*, Global Law Press, Sevilla, 2013; Id., *Las Garantías Jurídicas de la Inteligencia Artificial en la Actividad Administrativa desde la Perspectiva de la Buena Administración*, in *Revista Catalana de Dret Públic*, n. 58, 2019; M. Navarro Egea, *La experiencia de la administración electrónica tributaria en España*, in *Fiscalización en tiempo real*, Gómez Cotero and Béjar Rivera (eds.), Dofiscal-Thomson Reuters, 2018; and A. Acín Ferrer, *La inteligencia artificial (AI) y el uso de bots, podrían mejorar la Hacienda local*, in *La Administración Práctica*, n. 5, 2019.

⁷ L. Cotino Hueso, *Big data e inteligencia artificial. Una aproximación a su tratamiento jurídico desde los derechos fundamentales*, in *Dilemata*, n. 24, 2017; and R. Martínez Martínez, *Inteligencia artificial, derecho y derechos fundamentales*, in *Sociedad digital y Derecho, Ministerio de Industria, Comercio y Turismo*, De La Quadra-Salcedo and Piñar Mañas (dirs.), Red.es and Boletín Oficial del Estado, Madrid, 2018.

⁴ Related to VAT profiling in the specialized newspapers: <https://www.expansion.com/economia-digital/innovacion/-/2018/02/28/5a96a2aae5fdeaab168b469c.htm> 1 (visited on 21/05/2020).

⁵ EU COM/2018/237 final, <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:52018DC0237&from=EN> (visited on 18/05/2020).

STA that were not made it public expressly.

3.1. Case Study: Resolution 825/2019

Interest in the Resolution raises because, on the one hand, challenges the scope of the right to access to information that must be provided on such applications and, on the other hand, defies the interpretation of Article 96 of the GTL regarding which we will do an in-depth analysis later in this paper.

The citizen asked STA about "...information related to ZÚJAR, TESEO, INEX, INTER, DEDALO, PROMETEO and GENIO (computer programs)". In specifics, the requirement to access affected how the computer software works (content and function) and its legal basis, because any norm regulated them.

The STA granted access to the citizen, stating that once his request had been studied, "...it is resolved to grant access to information...". Followed only by a paragraph in which they exposed that "...ZÚJAR, TESEO, INEX, INTER, DEDALO, PROMETEO and GENIO applications contain information about analysis and relationship systems, management of non-automatic international tax information exchanges and report generation, based on General Tax Law, and its regulatory development, and on international tax treaties". And that it was, no more information was facilitated to the interested party.

The citizen presented a complaint to the Council for Transparency and Good Governance regarding Article 24 of the LTAGG, based on the following arguments:

- The STA did not reply in fully to the information requested.
- The information required is that relating to the applications ZÚJAR, TESEO, INEX, INTER, DEDALO, PROMETEO and GENIO (content, function, legal basis, etc.). These programs are used to process taxpayer data during tax management and tax collection procedures.
- Article 96 of the GTL requires to develop by regulation the basis of the computer programs.
- These programs are being used, and not legal information is available.
- STA has not answered the request thoroughly, only vaguely and generically.

The complaint was replied by the STA stating that the interested party had been answered in the terms requested, specifying, however, that more exhaustive information could affect the activity of the STA.

In this regard, the STA said that it should be recalled that Article 14 of LTAGG, states: "1) The right of access may be limited when access to the information is detrimental to 2) (...) (e) The prevention, investigation and punishment of criminal, administrative or disciplinary offences

(...) g) The administrative functions of surveillance, inspection and control. (...) j) Professional secrecy and intellectual and industrial property".

STA exposed that Article 96 GTL establishes in its fourth paragraph that: "The electronic, computer and telematic programs and applications that are to be used by the Tax Administration for the exercise of its powers must be previously approved by the latter in the manner determined by regulation".

In the view of STA, this regulatory development is contained in the General Regulation on tax management and inspection procedures and the development of common rules for the application of taxes, approved by the Spanish Royal Decree 1065/2007 (RGAT).

In particular in Article 85, which refers to "computer applications that process information whose results are used by the tax authorities to exercise their powers and by which the content of administrative actions is directly determined", since Article 85 of the Regulation provides that "the tax authorities shall be responsible for the management of the information they process".

Article 96.4 of the GTL does not refer to any computer application but only to those used directly "for the exercise of its powers" by the administration, which are those that involve automated action (since they are the only applications that are directly used for the exercise of powers by the STA, insofar as such power has to produce current or potential legal effects *vis-à-vis* citizens, according to the traditional definition of administrative powers).

In other words, the use of computer applications as a mere support for administrative actions, such as those on which the application has been made, are not covered by this provision, but only those that directly involve the exercise of administrative power.

In conclusion, STA said that computer applications of "mere support" do not require approval by a regulation.

The citizen claimed again against the response of the STA before the Council. The STA indicated that "the use of computer applications of mere support in the administrative action, such as those on which the application has been made, are not included in this precept".

The interested party did not agree with this statement. From Article 96.4 of the GTL and the information made available by the STA on the Internet about the computer programs (on those which the citizen tried to obtain the data), these computer programs are used for the exercise of their tax-related-powers. They are not programs of "mere support".

Moreover, the GTL and its regulations do not differentiate between "management" programs

and computer applications “only” for tax actions related to the exercise of their powers. The reality is much more complex, and all computer applications are interrelated with the exercise of their powers (STA powers).

Also, the citizen did a summary with all the information disclosed by the STA about their programs on the Internet (via conferences, power points, etc.). So, on the Internet was more information about the computer programs than the offered previously to the interested party who exercised the right to access. The information filtered by the STA about the computer applications used is the following:

1.- ZÚJAR is a computer tool, installed both in the traditional and intranet environment, which allows the processing of existing information in the databases for the selection of taxpayers. It is the most potent tool for cross-checking data. It enables the filtering of taxpayers by predefined variables through Boolean algebra. The ZÚJAR program, in turn, contains *zújares*, which are modules or units of ordered information to develop tax management, inspection and collection actions. Besides, ZÚJAR classifies and divides data according to different concepts (e.g., real estate, taxpayers and tax debt) and can filter thousands of variables and millions of records. Therefore, it allows you to obtain lists of taxpayers in which specific characteristics or attributes that have been previously defined to concur. It also enables the establishment of risk vectors, which is a planning technique to decide on the implementation of control actions based on the potential risk of non-compliance of each taxpayer, assessed through statistical methods based on previously defined objective parameters.

2.- TESEO allows automatically and iteratively, the relationships between taxpayers from a set of them provided by the user. The system enables different filtering possibilities based on the available characteristics of the nodes and also of the relations contemplated between nodes. The result of the search is shown graphically and can also be obtained in tabular form.

3.- DEDALO allows to identify and locate the taxpayers, of which there is no precise information. It uses search parameters by other fields than the NIF (tax number related to a natural or legal person) or the name, such as the sources of information associated with the taxpayer: real estate, bank accounts, vehicles, other taxpayers related to him in even information scattered in several *zújares*.

4.- PROMETEO prepares a detailed analysis of the documents obtained in electronic forms, such as accounting, VAT books and bank accounts. Therefore, it is a specialized application for analyzing information on a

taxpayer. The data is associated with files, typically (but not necessarily) from the STA inspection Department. According to the 2004 STA yearly Report, it is the “...computer tool, installed in the Intranet environment, which consists of a computer audit method that allows the treatment of accounting and computer records obtained from taxpayers and their contrast with the information from the databases”.

5.- PANDATA is used for standard information requirements and allows this type of file to be uploaded to the information system for analysis and contrast in PROMETEO. It is the application used for the validation and standardization of the Agency’s external information.

6.- INFONOR is an application that does not require the active participation of the user. It carries out automatic analysis that detects and highlights, as warnings, suspicious or especially relevant results, facilitating and speeding up the work.

7.- GENIO is a tool that allows the preparation of reports with data, structure and logic defined autonomously by the user and is fed by INFONOR.

As we can see, the applications of the STA were not applications of “mere support” like the STA stated to the Council.

Besides that, Article 96.4 of the GTL a forehead mentioned by the STA establishes a clear mandate to publish the rules regarding these computer programs “that are to be used by the tax authorities for the exercise of their powers (and) must be previously approved by the latter in the form determined by regulation”.

Besides, Article 85.2 of the RGAT indicates that “[t]he interested parties may know the list of these applications by consulting the corresponding Tax Administration website...”.

Only some results of the computer applications processing’s (the automated ones but not all) are being published on the STA website⁸. Consequently, information made available at the site does not refer to all the computer applications used for the exercise of STA powers.

Article 85.1 of the RGAT, regarding the approval via regulation (but in this case only referring to those that imply automated decisions), indicates that “computer applications that perform information processing whose results are used by the Tax Administration to exercise its powers and by which the content of administrative actions is directly determined” must follow the established approval procedure

⁸ B. D. Olivares Olivares, *Transparencia y aplicaciones informáticas en la administración tributaria*, in *Crónica Tributaria*, n. 174, 2020.

(with the appropriate regulation). According to the argument expressed above, it is evident that such applications produce information that could and is used for the exercise of the powers conferred by Law to the STA.

The only limitation for making available the information in these cases (in Spanish GTL) could be Article 170.7 of the RGAT, which refers to the duty of non-disclosure related to the “computerized means and processing’s related to the systems for selecting taxpayers”, but only those that are being used or are result of inspection activities carried out by STA. This Article does not apply to all IT resources used in tax management and tax collection procedures. The STA could not use this limitation because no information related had been requested through the right to access. The interested party asked for the data related only to tax management and collection, and not about computer programs related to tax inspection activities.

3.2. Council of Transparency and Good Governance position

The Council expressed that the information existed, and was owned by the STA, either because was prepared or because was obtained exercising STA functions and powers. So, the practice of the right to access by the interested party had a legal basis. Moreover, as indicated in the factual background and recorded in the file, the administration did not respond to the claimant within one month to resolve, without any cause. The initial delay was unjustified.

The Council stated that regarding the limitation expressed by the STA, the right to access it only might be limited in some instances whose interpretation must correspond to the criteria upheld by the Courts of Justice. In the case in question, the administration merely invoked the limits without giving the slightest reason to restrict the right.

As a consequence, the right to access cannot be limited in this case, following the jurisprudence:

Judgment No. 60/2016 of 18th May 2016 of the Central Court of Appeal Administrative Order No. 6 of Madrid, 57/2015.

«(...) This right will only be limited in those cases where it is necessary due to the nature of the information - derived from the provisions of the Spanish Constitution - or due to its conflict with other protected interests. In any case, the limits provided for shall be applied based on a damage (proportionality) test (of the interest that is safeguarded by the limit) and of public interest in disclosure (that in the specific case the public interest in disclosure of the information does not prevail) and in a manner that is proportionate and limited by its object and purpose».

The Law establishes the prevalence of the

individual right to obtain information and the corresponding duty to provide it, unless there are justified reasons that limit this right, as referred to in Article 14. In the event of a dispute, it is required to prove that access to the information would be detrimental to economic and commercial interests.

In the Ruling of 7th November 2016, issued in the Appeal filed against the previously mentioned ruling, the National Court expressly stated that «...and if any of the limits of Article 14 mentioned above are met, it must be proved».

- Judgment No. 85/2016 of 14th June 2016 of the Central Court of Appeal Madrid’s Administrative Court No. 5, 43/2015.

«When interpreting this provision - 14.1 h -, we must bear in mind that the Law mentioned above, in its Preamble, expressly states that it broadly configures the right of access to public information and that this right will only be limited in those cases where it is necessary due to the nature of the information or its conflict with other protected interests.

Thus, the purpose, principle and philosophy of this Law is broad access to public information, and the limits to such access must be reasoned, interpreted and applied in a reasoned, restrictive and measured manner by the so-called “damage test”, in the light of the determination of the damage that access to certain information may cause to the interest that the limitation is intended to safeguard».

- Judgment No. 46/2017, of 22nd June 2017, of the Central Court of Contentious-Administrative Matters No. 2 of Madrid, 38/2016.

«The right of access to information is a fundamental right recognized at the international level as such, due to the representative nature of democratic governments; it is an essential right to promote transparency of public institutions and to encourage citizen participation in decision-making. Also, public administrations are financed by taxpayers’ funds, and their primary mission is to serve the citizens, so all the information they generate and hold belongs to the citizens.

Two aspects of the right of access to information can be distinguished: proactive transparency, such as the obligation of public bodies to publish and publicize information about their activities, budgets and policies, and reactive openness, which is the right of citizens to request any type of information from public officials and the right to receive a documented and satisfactory response. The different and numerous mentions to this right coincide in highlighting the growing importance that it is gaining since it is an indispensable tool to acquire the knowledge that allows to control the performance of governments and to prevent and

fight against corruption as well as to counteract the violation of rights. It follows from these precepts that the right of access to information must be highlighted as a value intrinsic to the concept of democracy».

- Sentence No. 98/2017, of 22nd June 2017, of the Central Court of Administrative Disputes No. 11 of Madrid, 49/2016.

«The law, therefore, enshrines the prevalence of the subjective right to obtain information and, correlatively, the duty to provide it, unless there are justified reasons that limit this right, as referred to in Article 14, reasons that constitute indeterminate legal concepts whose relevance and importance must be specified in each case, weighing up the conflicting interests (...)».

Supreme Court's ruling of 16th October 2017, handed down in cassation proceedings.

«This broad formulation in the recognition and legal regulation of the right of access to information requires a strict, if not restrictive, interpretation of both the limitations to this right provided for in Article 14.1 of Law 19/2013 and the grounds for inadmissibility of requests for the information listed in Article 18.1. (...)

With regard to the limitation of access to information provided for in Article 14(1). h/ of Law 19/2013 of 9th December (when access to information is detrimental to economic and commercial interests), we have already pointed out that the limitations provided for in Article 14 of Law 19/2013, as well as the grounds for refusal of requests for the information listed in Article 18, must be interpreted strictly and on the basis that the right of access to information is broadly formulated in our legal system so that only limitations that are justified and proportionate are acceptable. This is clearly stated in Article 14.2 of Law 19/2013, where it provides «(...) 2. The application of the limits shall be justified and proportionate to their object and purpose of protection and shall take into account the circumstances of the specific case, especially the concurrence of a higher public or private interest that justifies access». Therefore, the possibility of limiting the right of access to the information does not constitute a discretionary power of the administration, since we have seen that it is a widely recognized right and that it can only be limited in the circumstances and under the terms provided by the Law».

Based on the foregoing, the Council of Transparency and Good Governance partially shared the opinion of STA. Providing detailed information of applications created for the development of the functions entrusted to the STA in such a way (as to give the detail of the instruments available to it for the exercise of these functions and, therefore, the scope and limits of its possibilities) could imply reasonable

and not merely hypothetical damage to its investigation activities and, therefore, to the administrative functions of surveillance, inspection and control (section 14.1 g) of the LTAGG).

In Councils' opinion, as they have needed to point out on some occasions, this limit would imply in some cases - this case would be an example - that, being the functions of surveillance, inspection and control impaired, the development of actions for the prevention, investigation and sanctioning of illicit acts could also be reasonably compromised.

Notwithstanding the above, and although the request for access submitted by the claimant did detail what he wishes in a broad way of each STA computer application, the response offered by the latter is equally unspecific.

In this sense, the Council shared the argument that an excessive detail of the operation of the applications could affect the correct exercise of the functions that correspond to the STA. However, this damage could be annulled and, at the same time, guarantee the right of the applicant, providing information about the mentioned applications that, without entering into that compromising detail of the performance of the STA, would not be limited to the vague and generic description provided in the resolution subject to complain.

Given that the present resolution must focus on analyzing whether the response offered by the STA is or is not following what was requested, the Council can only pronounce on the sections of the application that were defined, that is, the content, function and legal basis of the applications ZÚJAR, TESEO, INEX, INTER, DEDALO, PROMETEO and GENIO, used by the STA.

The Council indicated that the response of the administration was insufficient since within the concept of application, very diverse elements could be included. On the other hand, the administration reported very superficially on the contents of computer programs, since it states that all applications contain information analysis and relationship systems, management of non-automatic international tax information exchanges and report generation. A response under the LTAGG requires further specification, indicating which of its applications contains information analysis and relationship systems, manages non-automatic international tax information exchanges or is used to generate reports.

The same applies to the information related to the functions since it is incomprehensible that different applications or software are used if they all perform the same features. The specific role of each of them must be made explicit.

Concerning the legal regime/basis of these

programs or applications, the STA as we examined above, responded that regulatory approval is not required for all computer programs. The Council of Transparency and Good Governance could not assess the opinion contrary to the statements of the STA, since this would be as much as an interpretation of Article 96 of the GTL, which indeed does not correspond to the Council.

We do not agree with this argument. Article 96 of the GTL is a manifestation of active/proactive transparency in Tax Law. The Council let the most important question related to the access without response.

As a conclusion and because of all the above, the Council estimated the claim partially.

3.3. The information facilitated by the Spanish Tax Agency to the interested party

In execution of the resolution of the Council of Transparency and Good Governance, the STA informed that the specifications required affected a portfolio of analytical applications, most of which are based on a common logical and physical infrastructure.

All of them are tailor-made developments for STA. Although internally most of the applications are known under the generic name of *Zújar* (or sometimes products related to the *Zújar*) they have different names. However, they share many of their characteristics.

In the next pages, we are going to present the information finally facilitated to the citizen by the STA:

Application	Zújar
Function	Is an interactive multidimensional analysis application that allows you to work with data warehouses. These warehouses can be requested and even created by any user in the organization. It allows to make data crossings and filter through Boolean algebra by any of the attributes that are present in the entities contained in those data warehouses.
Content	The <i>Zújar</i> application is horizontal in nature and therefore not oriented to a specific business, and is used by all areas of the organization (management, inspection, collection, customs, HR, ...). For this reason, it is not linked to specific content.

Application	Prometeo
Function	<i>Prometeo</i> is a specialization of <i>Zújar</i> for the loading of specific data of inspection and

	management procedures. It has the same characteristics as <i>Zújar</i> but oriented to the users of these areas.
Content	The data warehouses linked to <i>Prometheus</i> are related to information on taxpayer activity: accounting, invoicing, and current account movements mainly. The information is associated with files, typically (but not necessarily) from inspection.

Application	Teseo
Function	An application that allows the graphic analysis of links between elements of any business model of the organization (for example, contributors), and that enables the user the ability to automatically and interactively generate the networks with the selected relationships, up to a given level of depth and applying filters on the attributes associated with the related entities.
Content	Like <i>Zújar</i> , it is a horizontal application that is not linked to a business or specific data. It allows the analysis of relationships between different entities such as taxpayers, banks, operators, countries, etc.

Application	Genio (Infonor)
Function	Report application (mainly for management procedures) that allows users to create and run their own reports fed by queries created with the <i>Zújar</i> application. These reports not only contain formatted data and static content, but combinations can be added on the data retrieved from <i>Zújar</i> , conditional expressions based on the result of queries and even <i>JavaScript</i> code for advanced information processing.
Content	Since this application is fed by <i>Zújar</i> queries, its content is not linked to a specific business area either. It allows the generation of reports for the entire scope of the STA, from reports with information on the distribution of workers by geographical area or by functional area to reports on the evolution of the collection of certain taxes.

Application	Dédalo
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Function	Application that allows the identification of taxpayers when the identification data (Fiscal Identification Number and Name) are not known with precision or are only partially known, together with other indications associated with the taxpayer such as, for example, address information. These indications may be from the taxpayer himself or persons related to him.
Content	Taxpayer identification information along with related data (addresses, bank accounts, vehicles, boats or aircraft).

	the organization (management, inspection, collection, customs). For this reason, it is not linked to specific content.
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Application	Inter
Function	The <i>INTER</i> application manages international VAT and direct tax information requirements. Its management can be separated into two areas. On the one hand, in the international field, it allows the management of such request by the central information team of the STA, which is responsible for communicating with the other countries, sending and receiving the requests for information and their responses. On the other hand, at the national level, it coordinates the transfer of such information to the work teams.
Content	Information on VAT and direct taxes.

Application	Inex
Function	It allows for the automated loading into the <i>Zújar</i> of the information collected by the ONIF Central Information Team, obtained in the execution of the National Information Capture Plan, as well as other information that may be of interest, for the different verification, investigation and selection procedures carried out within the scope of the Tax Agency in the inspection procedure and jointly with the rest of the tax information available at the Tax Agency. Such information, which is visible from <i>Zújar</i> , is also available in the Taxpayer Information Consultation.
Content	The <i>INEX</i> application is horizontal. Therefore, it is not oriented to a specific business, so the content is used by all areas of

4. Conclusions

The review of the main computer applications used by STA in tax proceedings shows that it is necessary to strengthen transparency so that taxpayers can know and control the processing of their data. The information offered to the interested party was fewer than the made available by the STA on the Internet. Moreover, with the pretext that the forehead mentioned applications were working as mere support, they could skip the need to establish a sharp and detailed legal basis; as we exposed, it is clear that computer programs can be used to develop automated administrative actions, taxpayers profiling and decision making. They are not computer programs of mere support.

Given the above, we may conclude that:

- 1) There is not a specific regulatory legal framework for the computer programs related to the case study.
- 2) The competent administrative bodies must develop the content and purpose of the computer applications used for the exercise of their functions via regulation.
- 3) Limitations on transparency imposed by STA can only affect those related to inspection procedures as a mandate of the GTL. STA cannot generally extend it to the processing of information related to management and tax collection computer applications.
- 4) The right to access granted by LTAGG cannot be automatically denied in tax-related context.
- 5) There is no information available on the algorithms, nor the artificial intelligence used, except that published in the press or other media by the STA.