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A Bibliometric Analysis Using VOSviewer on the Concept of "Tax Privacy/Confidentiality" and Prominent Themes

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Abstract

This study conducts a bibliometric analysis of the concept of tax privacy using data from the Web of Science (WoS) database and analyzes those data with VOSviewer visualization software. The objective is to map the intellectual structure, thematic evolution, and research trends in the field of tax privacy, a niche yet increasingly relevant topic at the intersection of law, information systems, and fiscal governance. The analysis covers 401 publications indexed between 1972 and 2025, primarily in the Social Sciences Citation Index (SSCI), the Emerging Sources Citation Index (ESCI), and the Science Citation Index Expanded (SCIE). The Findings indicate a significant rise in scholarly output after 2000, with a sharp increase after 2020, reflecting the growing integration of digitalization and data protection into fiscal systems. Most of the studies were published in the fields of law (89), computer and information sciences (65), and economics (68). Co-authorship and citation network analyses reveal that Miltgen, Popovic, and Oliveira are the most cited, with 301 citations, whereas Burman and Leonard are the most productive and most collaborative. Keyword co-occurrence mapping highlights key research clusters centered on privacy, blockchain, security, cryptocurrency, data protection, e-government, and tax evasion, demonstrating the convergence between tax confidentiality and emerging digital technologies. The results underline the increasing importance of tax privacy as a multidisciplinary research field, linking technological innovation, legal design, and ethical data governance. The study provides a foundational map for future research into protecting taxpayer data in evolving digital tax ecosystems.

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1. Introduction

In contrast to systematic data searches, bibliometric analysis is a technique for obtaining formal, quantitative data on the current state of a discipline and for monitoring academic trends through visualization tools. The objective of bibliometric analysis is to obtain quantitative metrics of research performance. Interpretations derived from these measures should be informed by researchers' expertise and familiarity with the domain. Bibliometrics quantifies the research output of countries, authors, universities, and journals; identifies weak and strong research domains; highlights literature deficiencies; maps collaboration networks; reveals potential opportunities; and assesses the influence of those outputs within a discipline. A key aspect contributing to the widespread interest in bibliometrics is its utility as an initial step in research and the early phases of a systematic literature review, despite its limitations.

Bibliometrics, the quantitative analysis of bibliographic data, has been termed 'statistical bibliography' since 1922. The term "bibliometrics" is widely attributed to Pritchard, who introduced it to replace the less frequently used and relatively vague term "statistical bibliography" (Hood and Wilson, 2001:292). Pritchard (1969) introduced bibliometrics as the use of mathematical and statistical techniques applied to books and other media. Bibliometrics employs mathematical and statistical techniques to investigate patterns in bibliographic data and analyze the historical evolution of articles, focusing on their publication, authorship, and citation metrics (Pritchard, 1969; Reitz, 2014, cited in Liao and Ma, 2018:505).

2. Social Sciences Citation Indexes and Bibliometric Analysis in Tax Studies

Indexes in the social sciences, particularly the most prominent Social Sciences Citation Index (SSCI), play an important role in providing an overview of academic research, elucidating the studies and areas of focus in the field, and supplying related bibliometric data. The importance of social science indexes stems from their ability to provide academics and researchers with a comprehensive overview of the existing literature and research trends, and to increase the accessibility of research outputs. These indexes facilitate the evaluation of research contributions, increase visibility for academics, and support evidence-based policymaking. They also provide institutions with a set of metrics for quantifying research outputs in the social sciences and for determining the impact of the projects they fund. Using databases such as SSCI, together with bibliometric analyses, researchers can visualize citation patterns, identify influential authors and publications, and evaluate collaborative networks. Such analyses also help

illuminate gaps in research, providing suggestions for future work and facilitating interdisciplinary connections. Therefore, citation indexes play a key role in understanding the current state of the field, guiding future research, and fostering collaboration among researchers.

SSCI emerged in 1961 when Eugene Garfield, founder of the Institute for Scientific Information (ISI), received a grant from the US National Institutes of Health to produce the experimental Genetics Citation Index, which later became the Science Citation Index. Subsequently, ISI established the SSCI in 1972 and the Arts and Humanities Citation Index in 1978. SSCI has been owned by Clarivate Analytics since 2017; it covers more than 3,500 of the world's leading social science journals across 47 subject categories and contains more than 11.6 million comprehensive metadata entries (Clarivate, 2025).

Although the term bibliometrics is relatively new, its use dates to the 1890s. Campbell's (1896) work, which used statistical methods to examine the distribution of topics in publications, is probably the earliest attempt at bibliometric research (Osareh, 1996:149). Although Bradford's seminal law of dispersion (1934) and Lotka's law of scientific productivity (1926) are considered milestones, research in bibliometrics and scientometrics began in the late 1960s. During the 1970s and 1980s, bibliometric research assumed a distinct form and emerged as an important discipline. The publication in the late 1970s of the journals 'Scientometrics', which was specifically dedicated to bibliometrics and scientometrics, gave scientometric research a major boost. The field of bibliometrics gained momentum with the emergence of information and communication technologies (ICT), web technologies, and the online availability of various databases (Patra, Bhattacharya, and Verma, 2006:27).

The use of bibliometric data and analyses, including publication and citation metrics, in scientific research has increased significantly, especially in recent years, and has become an important tool for providing valuable insights into performance, impact, and trends in specific research areas. The main benefits of using bibliometric methods include quantitatively assessing research performance and impact (Hinze et al., 2019:466; Yu et al., 2020:336); facilitating access to information (Mayr et al., 2014:799; Breuer et al., 2023:116); identifying research trends (Ninkov et al., 2022:173; Dewi et al., 2022:232; Fauzan et al., 2022:53); explaining academic collaboration networks and regional studies (Thanuskodi, 2010:77; Vílchez-Román et al., 2021:264); and determining future research funding and policies (Thelwall, 2008:615).

Recent bibliometric analyses have significantly advanced our understanding of tax research trends across various regions and subtopics. These studies reveal emerging priorities in tax research, methodological developments, and geographical contributions to the field. According to Aristovnik et al. (2022), it grew modestly by 3% per year in the first decade (2001–2010) and by an average

of 12% per year in the second decade (2011–2021). The Visegrad countries (Czech Republic, Slovakia, Poland) were the most productive, and the University of Sheffield in the United Kingdom was the institution with the most publications, largely attributable to Williams C.C., the most prolific author in the field.

Recent bibliometric studies in taxation reflect growing interest in understanding how tax policies interact with various economic, social, and environmental factors. For example, Judijanto (2024a:351) used bibliometric methods to provide a thematic overview of environmental taxation studies and to reveal insights into their economic implications and effects on consumer behavior and investment decisions. The study identified thematic clusters — economic impacts, sustainable development, emission control, and policy optimization — as central themes. Topics such as optimizing tax rates, integrating regulatory frameworks, and exploring behavioral responses and conducting equity assessments were identified as potential areas for research. The issue of tax privacy, addressed in this study, is also significant for its potential contribution to these areas.

In the study on tax regulations for blockchain and cryptocurrencies, it was found that research on cryptocurrency and blockchain development and on tax regulation does not occupy a central position; however, Russian researchers have significant academic productivity in the field of virtual assets (Peláez-Repiso et al., 2021:16).

In a bibliometric study on the benefits of taxation, 1,555 published studies were examined, and it was determined that the majority of the studies were published in journals in the field of taxation and economics, with the "Journal of Public Economics," "Journal of Finance," and "American Economic Journal: Economic Policy" emerging as the most frequently published journals. Many authors in the field were based in the United States, followed by those in Europe and China. Research on the subject was found to fall into two main categories. The first pertains to the relationship between tax advantages and companies, while the second concerns the support tax advantages can provide to families and social groups. (Lucas et al., 2025:498-499).

The literature emphasizes that taxation plays a role not only in economic frameworks but also in influencing social behavior towards sustainability. For example, Vasilyeva et al. (2023: 410) examined the role of environmental taxation in promoting environmentally friendly behavior through a comprehensive review of published studies. The bibliometric analysis conducted in this study revealed that environmentally responsible behavior is linked to health risk prevention, clean energy, and waste reduction, while calculations showed that environmental taxes had limited effectiveness in regulating various aspects of environmental responsibility. Therefore, a $1 million increase in environmental tax revenue results in 0.001-point decrease in the Eco-Innovation Index but indicates an almost negligible decrease in CO2 emissions (less than 0.000%) and in tobacco use (around 0.000%). Furthermore, environmental taxes do not affect the country's

environmental performance, total alcohol consumption, or renewable electricity consumption and output. Therefore, considering the consequences of changes in the environmentally harmful effects they produce, an approach that creates tax advantages for businesses is proposed. Such bibliometric analyses provide critical insights into how tax policies intersect with broader sustainability goals and economic development.

Kusumawati et al. (2025:43, 55-56) analyzed 922 studies published between 1968 and 2024 in their bibliometric study on carbon taxes to identify key research topics, emerging trends, and collaboration models. The findings indicate a significant increase in carbon-tax publications and citations from 2000 to 2019, with a peak around 2017–2019 and a decline after 2021. The most frequently examined topics include the effects of carbon taxes on emissions reduction, economic balance, and environmental sustainability. The study found that carbon taxes play a central role in reducing carbon emissions and promoting sustainability policies, and that they have significant economic effects on supply chain management and income distribution.

Beyond these studies, bibliometric analyses have been conducted on optimal taxation (Barbu et al., 2022), local taxation issues (Ya'u and Saad, 2021), tax compliance (Thaha et al., 2023; Tekin and Sökmen Gürçam, 2023), and tax evasion (Mansour et al., 2023).

3. Tax Privacy

Recent research on tax confidentiality focuses on taxpayers' privacy rights, demands for transparency, and the use of evolving technology by tax authorities. Discourse surrounding tax privacy increasingly recognizes the importance of protecting taxpayers' personal data when they interact with digital tax systems (interactive tax offices) and government agencies.

The legal protection of privacy requires establishing regulations that enable individuals to remain isolated, exercise control over themselves and over information about themselves, and determine the conditions for acceptable external intervention in these areas. The rules of tax law are intrusive. Tax legislation grants tax authorities special powers to collect taxes owed by individuals, including the authority, to interfere directly with their private sphere, particularly with respect to their property and privacy. Tax authorities need access to sufficient information to verify tax returns. Without questioning the necessity of tax authorities' access to required information, the information available to tax authorities varies with the tax system's structure and specific tax rules (Drywa, 2022; 45).

One of the most sensitive issues highlighted in the literature on this subject is taxpayers' concerns about the privacy and security of personal data in their digital tax returns. For example, Xiaoyan et al. emphasize that taxpayers have significant

concerns about the visibility and potential misuse of their information, which affects their willingness to use digital platforms for tax purposes (Xiaoyan et al., 2019: 63). Similarly, Tjondro et al. (2019:16) emphasize that information privacy and security are critical factors affecting taxpayers' perceptions of e-tax services, noting that a lack of privacy may discourage users from interacting with these systems.

Measures to protect tax privacy require a careful balance between effective tax collection and safeguarding taxpayer privacy. Studies show that trust in tax administration is crucial for voluntary tax compliance (Judijanto, 2024b:80).

The literature offers a multifaceted perspective on taxation and privacy, highlighting the need for adaptable regulatory frameworks that can strike a balance between public revenue objectives and the protection of individual privacy rights. The interaction between technology, trust, and regulatory design is crucial to establishing a robust approach to tax privacy as digital transformation continues to reshape the fiscal landscape.

Considering today's technological advances, privacy protection is also among the most important concerns. The protection of personal data is addressed in various branches of law, including human rights, civil law, and criminal law. However, this issue is rarely analysed in the context of tax law. No comprehensive research has addressed individuals' right to privacy in tax law. Partial explanations in this area primarily address the confidentiality of tax data and the sharing of tax information among states (Drywa, 2022;46). When explaining the concept of tax privacy, it is necessary to distinguish privacy from confidentiality. Confidentiality is a much broader concept. While the effectiveness and scope of tax confidentiality regulations across national tax systems are important, it is emphasised that they do not fully ensure privacy protection. Privacy is the nondisclosure of collected tax information. Therefore, it is not a tool that affects the degree of intrusion into taxpayers' privacy. Privacy, on the other hand, is a broader concept relating to how this information is collected and the extent to which it interferes with private life. Tax privacy is a broad 'right to privacy' that also encompasses the right to confidentiality in the narrow sense (Drywa, 2022;47).

Various regulations protect taxpayers' right to privacy. The first is the international legal dimension, which aims to protect human rights. The second comprises the legal norms enshrined in countries' national legislation aimed at protecting human rights. The Universal Declaration of Human Rights, the 1950 Convention for the Protection of Human Rights and Fundamental Freedoms, the 1966 International Covenant on Civil and Political Rights, and the Charter of Fundamental Rights of the European Union. Legislation recognizing the right to privacy is broadly framed; consequently, significant differences remain in the scope of protection across European countries. Secondly, in many countries, the right to privacy is guaranteed by constitutional provisions, either directly or as a separate norm from other general norms, as required by the principle of a democratic state governed by the rule of law. (Drywa, 2024:198). The content of the right to privacy

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and the way it is protected are shaped by countries' internal regulations. The right to privacy protects fundamental rights and freedoms, such as personal privacy and the right to request the storage of personal data. Although regulations concerning private life are found in various laws, these regulations do not define private life. Article 20 of the "Fundamental Rights and Duties" section of the second part of our Constitution, which supersedes all laws, states: "Everyone has the right to demand respect for their private and family life." The privacy of family life shall not be violated. Although it does not provide a definition, the article regulates privacy and protects private life (Karataş Durmuş, 2017:373).

4. Methodology

This section of the study presents the purpose of the research, the analyses conducted, and the findings.

Purpose of Research

Following the analysis of quantitative data, the findings of bibliometric studies on the concept of tax confidentiality and privacy were evaluated holistically to highlight trends relevant to researchers.

Data and Analysis

Although various bibliometric analysis tools are available, VOSviewer was selected for this study because of its superior functionality. This program provides researchers with significant advantages in identifying conceptual relationships and novel research themes in literature. Moreover, it offers visualization, mapping, and multi-scale analysis, enabling detailed examination of datasets.

The Web of Science (WoS) database was preferred in this study due to its high reliability and comprehensiveness. WoS, frequently used in bibliometric analyses, ensures the reliability of studies through its robust search algorithms, verification mechanisms, and filtering procedures. Its compliance with principles of publication ethics and its inclusion of peer-reviewed, high-quality studies increase the dataset's reliability; at the same time, its multidisciplinary content provides broad academic coverage.

Tax privacy is a relatively niche area of research that has received limited attention in tax law literature. In this study on tax privacy, the keyword "tax privacy" was entered into the Web of Science citation index search field on October 1, 2025, with all fields selected, yielding 401 results. Of these publications, 131 are indexed in the SSCI (Social Sciences Citation Index). This is followed by 110 publications in the ESCI (Emerging Sources Citation Index) and 98 publications in the SCIE (Science Citation Index Expanded). The number of publications in other indexes is smaller: BKCI-SSH (Book Citation Index – Social Sciences &

Humanities) contains 5 publications, AHCI (Arts & Humanities Citation Index) contains 4 publications, and BKCI-S (Book Citation Index – Science) contains 3 publications. This distribution shows that research in this field is indexed in both the Social Sciences and the Science and Technology indexes, but it is more concentrated in the Social Sciences and Emerging Sources indexes.

Publications span disciplines, with the earliest published in 1972 and the most recent in 2025. During the initial period (1972–1999), publication output was low (approximately one to five publications per year); publication output increased during 2000–2009. During this period, research in the field of tax secrecy steadily increased, with annual publications ranging from 5 to 16, indicating growing academic interest in this niche area. The period 2010–2015 experienced growth, with annual publications ranging from 14 to 17. During this period, the subject became a distinct field of research, and production increased steadily. Between 2016 and 2020, the field reached a distinct level of maturity, with the number of publications doubling compared to earlier periods. The period from 2021 onward represents the most productive and intensive phase of research in the field, reflecting a notable acceleration compared with the period before 2021. While 76% of the publications examined are articles, 23% are conference papers. In terms of disciplines, the vast majority of studies are in the following fields: law (89); computer science, information systems (65); computer science, theory and methods (55); economics (37); finance (31); electrical and electronic engineering (27); computer science, artificial intelligence (23); telecommunications (23); software engineering (20); and management (15). The data set used in the analysis was examined with respect to the following dimensions: authors, citations, journals, countries, institutions, and keywords. To ensure data integrity, only publications indexed in the Web of Science were included in the evaluation.

5. Findings

Co-authorship Analysis

A network map was generated from the authors' co-authorship analysis by applying minimum thresholds of one publication and one citation to identify the most connected and collaborative authors. An analysis of the names with the highest number of connections revealed that 15 names formed a single cluster comprising 90 connections. It is also evident that the most-cited authors (Miltgen, Popovic & Oliveria , 301 citations; Pan, Cao & Liu , 152 citations; Van , 99 citations; Liu, Long & Wang , 98 citations; Zarsky , 93 citations; Finley & Kittredge , 82 citations) are not the most-connected authors. However, the authors who produced the most works are also the most connected: Burman and Leonard, McClelland and Robert, and Bowen and Claire McKay.

International Journal of Contemporary Economics and Administrative Sciences
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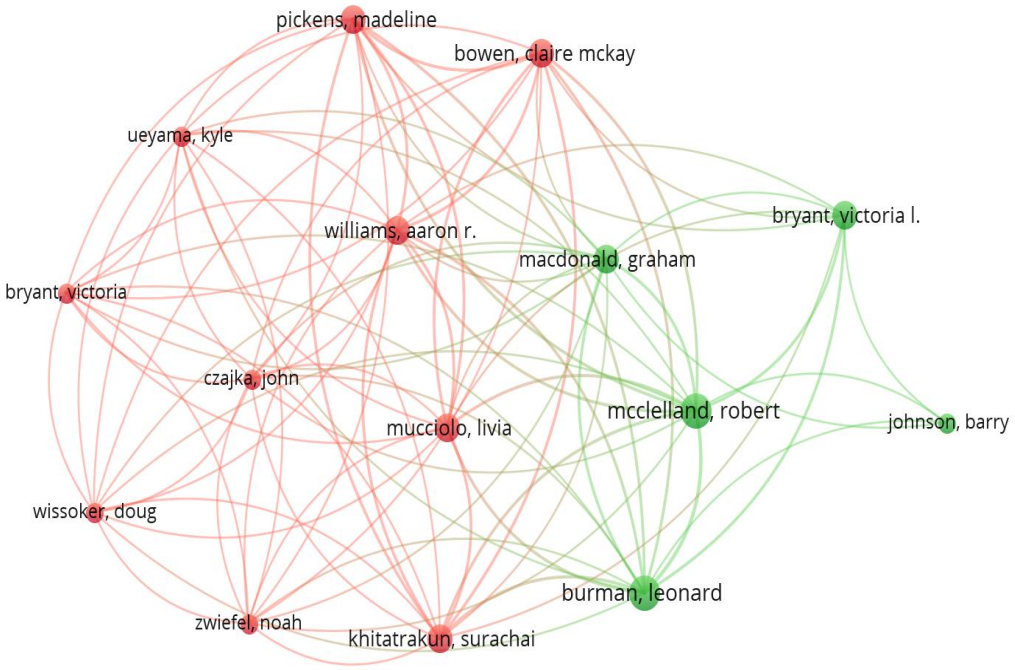
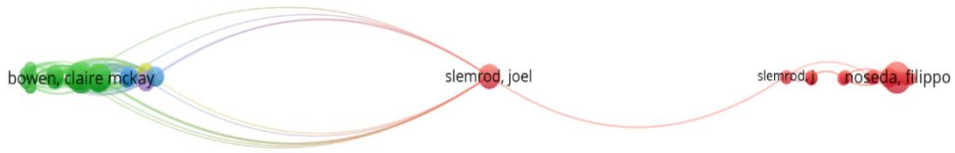
Figure 1. Collaboration Between Authors and Co-Author Links



Author Citation Analysis

An author-citation network map was constructed to identify citation networks based on the criteria that authors have at least one publication and at least one citation. Analysis of 37 interconnected units identified five clusters, 170 connections, and a total connection strength of 374. The most-cited authors were Caroline Lancelot Miltgen, Tiago Oliveira, and Ales Popovic (301 citations each); Hang Cao, Ying Liu, and Weihua Pan (152 citations each); and Jose Van Dijk (99 citations).

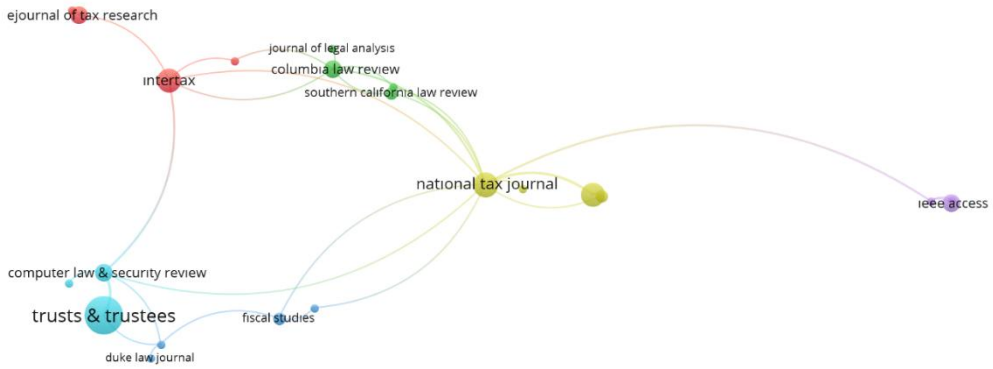
Figure 2. Authors' Citation Links



Source Citation Analysis

As shown in the figure, the referenced journals are grouped into coloured clusters. The National Tax Journal has both the highest link strength and the most interactions across clusters. It serves as the primary reference for articles. Its total link strength is 15. It is a core journal in literature. Intertax, a Europe-based journal focused on tax legislation, serves as a bridge between clusters. Computer Law & Security Review has the highest number of citations and ranks second in impact in the fields of data protection and privacy, behind the National Tax Journal. Based on an evaluation of 22 journals, the subject is multidisciplinary, owing to its specificity, and has progressed at the intersection of economics, law, and technology.

Figure 3. Relationship Between Referenced Journals



Country Citation Analysis

The United States ranks first by a wide margin in both the number of publications and citation impact. The fact that prestigious journals, such as the National Tax Journal, originate in this country significantly contributes to this primacy. The People's Republic of China, which ranks second, lags both the United States and Europe in international connections, despite its high productivity. The ranking of European countries is as follows: the United Kingdom, Germany, the Netherlands, and France, with these countries operating within frameworks for data privacy, data protection, and legal interaction. In Asia, China leads, followed by India, Pakistan, and Saudi Arabia. A regional network has also been established in Australia and New Zealand via the eJournal Tax Research, part of the Oceania network. An analysis of citations by country indicates that the concept of tax privacy is a research area expanding globally, not only in the West.

International Journal of Contemporary Economics and Administrative Sciences
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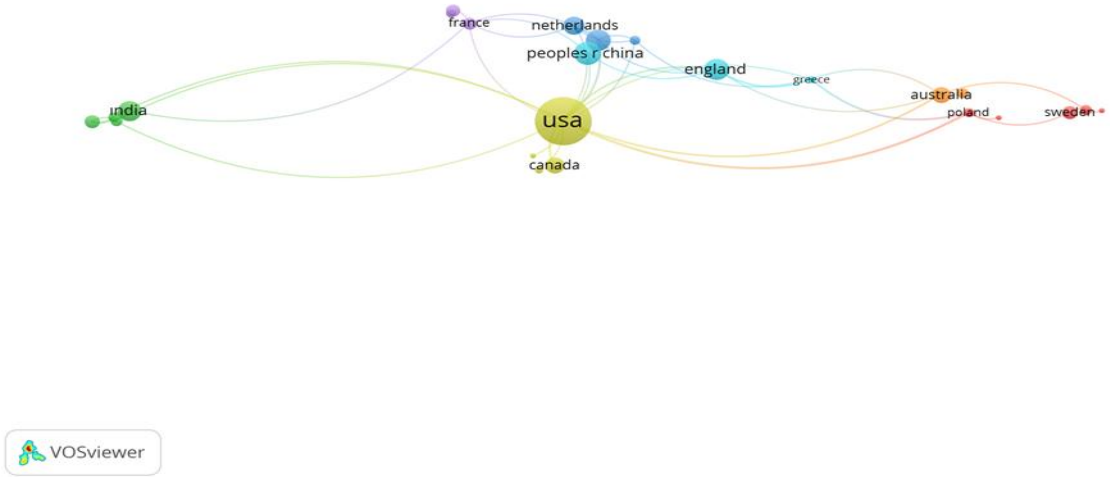
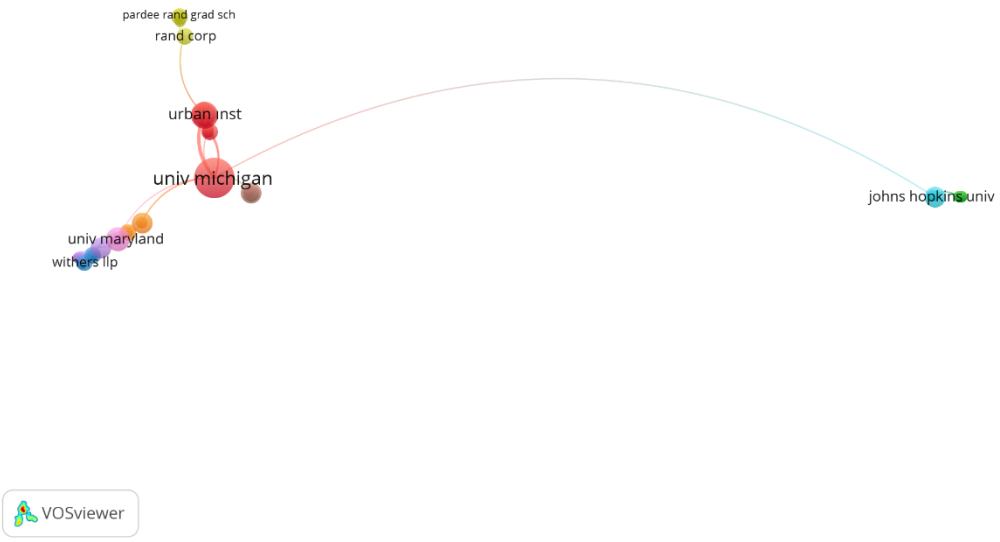
Figura 4. Distribution of Citations by Country



Institutional Citation Analysis

The distribution of citations among institutions indicates that 26 institutions, 7 clusters, and 55 linkages characterize a multi-centered field that is nonetheless led by a subset of these institutions. The institutions with the highest total linkages are, in order, the Urban Institute, the Internal Revenue Service, and the University of Michigan, all of which are located in the United States. American universities rank first in both productivity and citation impact. The blue cluster, which includes Johns Hopkins University, represents a separate research direction in data privacy. As shown in the figure, European and Asian institutions are not yet effectively represented in the network. While many US-based institutions are involved in tax privacy research, connections with European and Asian institutions remain limited.

Figura 5. Inter-Institutional Distribution of Citations



Keyword Analysis

Among the most frequently used keywords related to tax privacy, privacy appears 51 times; blockchain, 17 times; tax, 11 times; security, 10 times; cryptocurrency, 9 times; data protection, e-government, and tax evasion each appears 8 times. A total of 1,206 keywords were identified, each occurring at least once. The analysis identified 5 clusters, 170 connections, and 374 connection strengths.

International Journal of Contemporary Economics and Administrative Sciences
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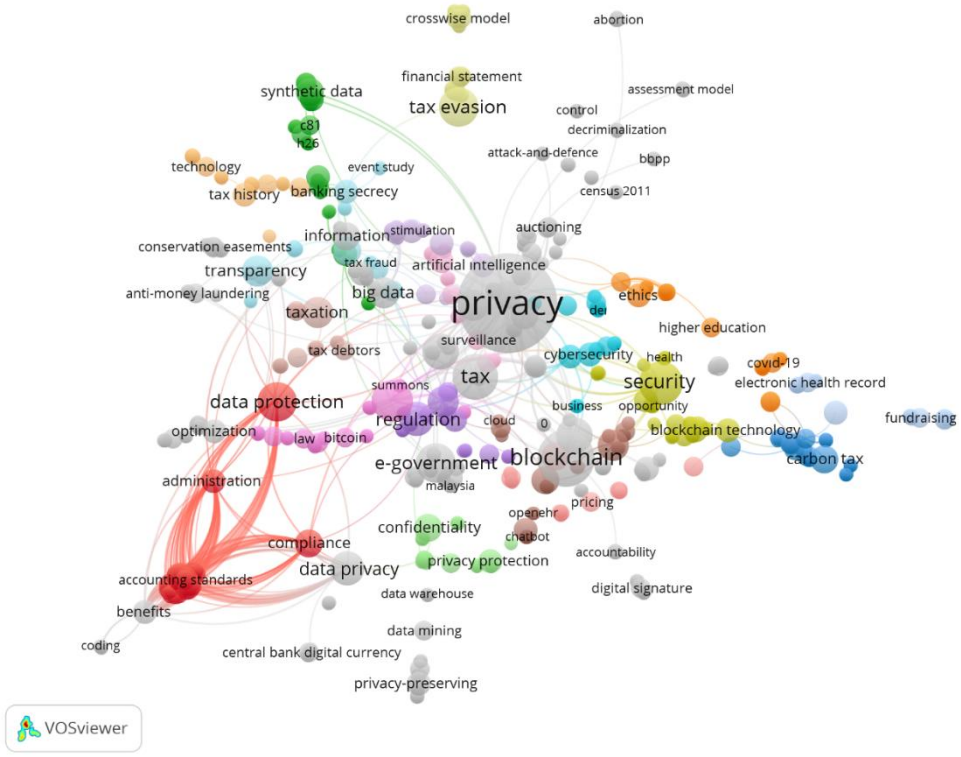
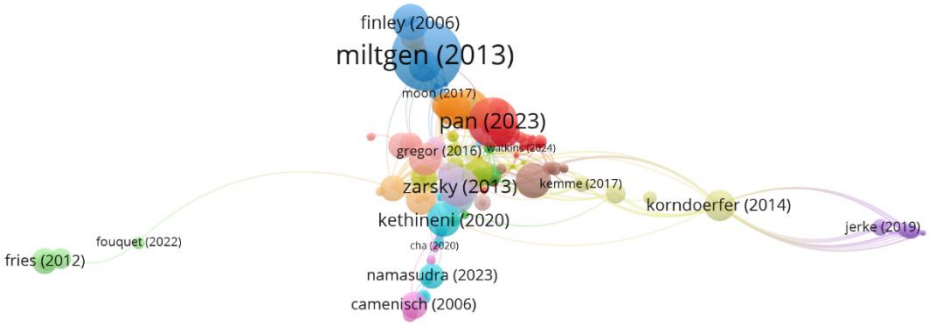
Figure 6 Most Frequently Used Keyword Connections



Bibliographic Matching Analysis of Texts

Examination of the academic studies that are most frequently cited and most strongly connected in the tax confidentiality literature reveals a high level of thematic diversity and an increasingly developed literature network, comprising 43 documents, 9 clusters, 68 connections, and a total connection strength of 99. Miltgen, Oliveira, and Popovic's (2013) study, 'Privacy Concern and Data Protection,' is the most-cited work in the field, with 301 citations. The conceptual framework of the field is built upon this study. Zarsky's (2013) study on tax transparency and privacy occupies a central position in the literature, with 93 citations and a total link strength of 21. Lui's (2021) study on trust and data protection in e-tax systems is among the most important in the field. Inter-cluster connections, such as those involving Miltgen, Zarsky, Pan, and Korndörfer, also demonstrate the multidisciplinary nature of the study. These studies cover the fields of law, economics, psychology, and information technology.

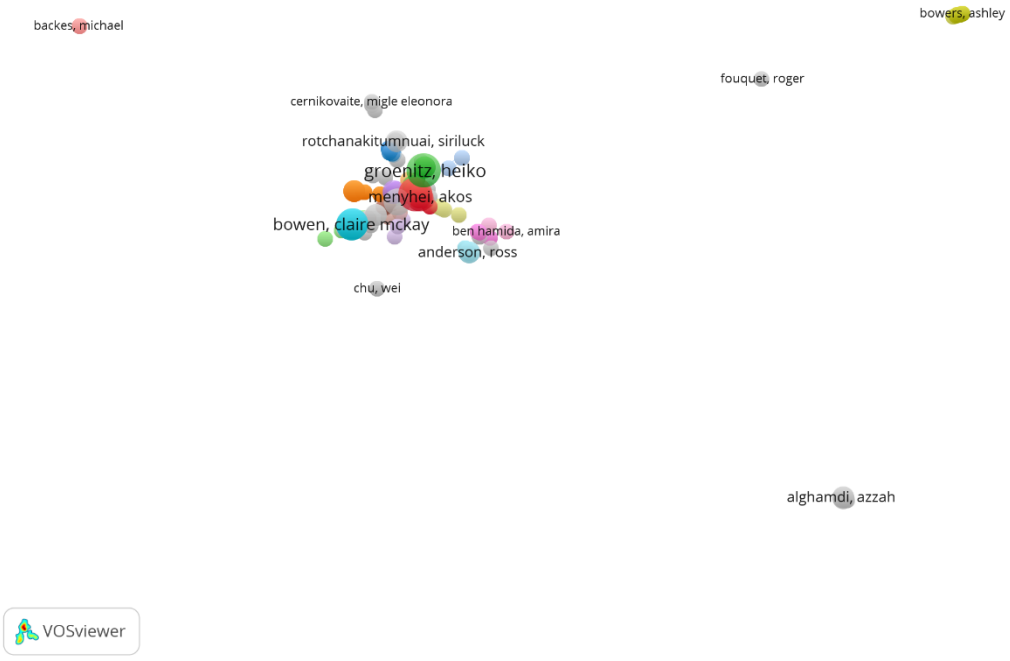
Figura 7. Citation Network Mapping



Author Co-occurrence Analysis

The collaboration network among authors comprises a main cluster and several peripheral subclusters. This indicates that international collaboration remains limited, although it has increased in recent years. The primary reason for limited international collaboration is the multidisciplinary nature of the subject matter. Analysis of the network's overall distribution indicates that collaborations between Europe and the US are more frequent, whereas contributions from the Middle East and Asia remain limited.

Figura 8. Author Collaboration Network Analysis



6. DISCUSSION, CONCLUSIONS, AND RECOMMENDATIONS

The study used a metric approach to analyze the development of the concept of tax confidentiality in literature and the intensity of research on this topic. Findings from 401 publications retrieved from the Web of Science database indicate that the subject is present not only in law but also in information technology, economics, artificial intelligence, and finance, intersecting with these fields. The studies reveal that particularly after 2010 and with increasing digitalization, the number of publications has increased rapidly in the areas of tax confidentiality, digital data security, and e-government applications.

Analyses indicate that research on tax confidentiality is geographically concentrated in the US and Europe, while contributions from Asian and Middle Eastern countries remain limited.

The findings reveal that tax confidentiality is not only a matter of individual privacy rights but is also a governance issue closely linked to voluntary tax compliance, public trust, and data security in the digital age. The need for effective information gathering by tax authorities to investigate the accuracy of taxpayer declarations will heighten the imperative to protect taxpayers' privacy. This is the most critical policy area for designing future tax systems.

The study aims to establish a conceptual and methodological basis for future research by highlighting the interdisciplinary nature of the growing academic interest in tax privacy and technological advances. Subsequent studies are expected to contribute to the development of new legal frameworks, ethical standards, and technological solutions to protect privacy in the digitalization of tax systems.

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