

# Editorial

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Published in: December 2015

In recent times, we have witnessed how information and communication technologies have caused changes throughout society, to which the law and politics are not impervious. Therefore, new forms of contracting have been introduced, and new ways of dealing with the authorities, as well as new rights but also new obligations for citizens. New channels of political communication and civic participation in social and political life have been opened. This new framework is changing and, as such, it is important to be aware of the new regulations and movements that are taking place within this sphere.

In the latest issue of the journal *Internet, Derecho y Política*, there is an analysis of some of these phenomena related to the impact of the internet with the Tax Agency and in regard to taxpayers, as well as civic participation and social movements.

Firstly, in his article "The taxpayer's right to electronic communication with the tax authorities", Rafael Oliver analyses both the taxpayers' right to deal with the authorities by electronic means as well as other rights they possess with respect to Electronic Administration. In this respect, there is an analysis of telematic relations with the authorities within the framework of the General Taxation Law (*Ley General Tributaria*), as well as in the Law on Citizens' Electronic Access to Public Services (*Ley de acceso electrónico de los ciudadanos a los Servicios Públicos*). Meanwhile, in the article "Compulsory online tax returns", Ana María Delgado focuses on the circumstances in which taxpayers compulsorily have to submit their tax returns online to the Tax Authority. To this end, she analyses both the guarantees that must be upheld in these cases and the obligations borne by the taxpayers, highlighting measures intended to facilitate compliance with respect to these obligations, particularly in the case of taxpayers that do not have access to sufficient technical and economic resources. Thirdly, in his article "*Smart Cities, movilidad inteligente y tutela de los datos personales*" ('Smart cities, smart mobility and personal data protection'), Alessandro Mantelero tackles the issues related to data protection within the context of extensive regional mobility projects, with a particular focus on the impact on the individual and collective dimension of data protection and analysing the specific case of a smart mobility pilot project in Italy.

Meanwhile, in an article entitled "Critical appraisal of forms, features, factors and variables of democratic e-participation with a focus on social media", Anastasia Deligiaouri discusses the variables and factors involved in political participation online, taking into consideration the new codes of communication introduced by social media. In turn, in his article "*La relevancia de los medios digitales en la Iniciativa Ciudadana Europea*" ('The significance of digital media in the European Citizens' Initiative'), Carlos

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Espaliú offers us an evaluation of the implementation of the figure of the citizens' initiative in European Union Law, as a further right within the scope of the statute of European Citizenship. Last but not least, in the article entitled "*El campamento @PlzaResistencia en el ciclo de protestas en Venezuela 2014*" ('The @PlzaResistencia camp in the series of protests in Venezuela 2014'), Iria Puyosa analyses the case of the student protest camp at Plaza de la Resistencia, within the framework of the series of protests that took place in Venezuela. At the same time, she discusses the applicability of certain dynamics identified as fundamental in social movements online.

The issue is rounded off with two sections that contain, firstly, a selection of legislative developments, prepared by Jordi García Albero and, secondly, a review of the latest court rulings, drafted by Patricia Escribano Tortajada. Lastly, Joan Balcells, Blanca Torrubia and Ana María Delgado report on the latest academic knowledge dissemination activities organized by the Department of Legal Studies and Political Science at the UOC: 3rd Conference on Virtual Law - Entrepreneurship and Innovation in Law; 6th Conference on Law Education and Information and Communication Technologies; 11th International Conference on Internet, Law and Politics - Regulating Smart Cities; Conference on Creating your own Tax Consultancy; and the 7th Conference on Taxation Problems - the 2015 Tax Reform.

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<http://journals.uoc.edu/index.php/idp/article/view/n21-editorial/n21-editorial-en>  
<http://dx.doi.org/10.7238/idp.v0i21.2879>