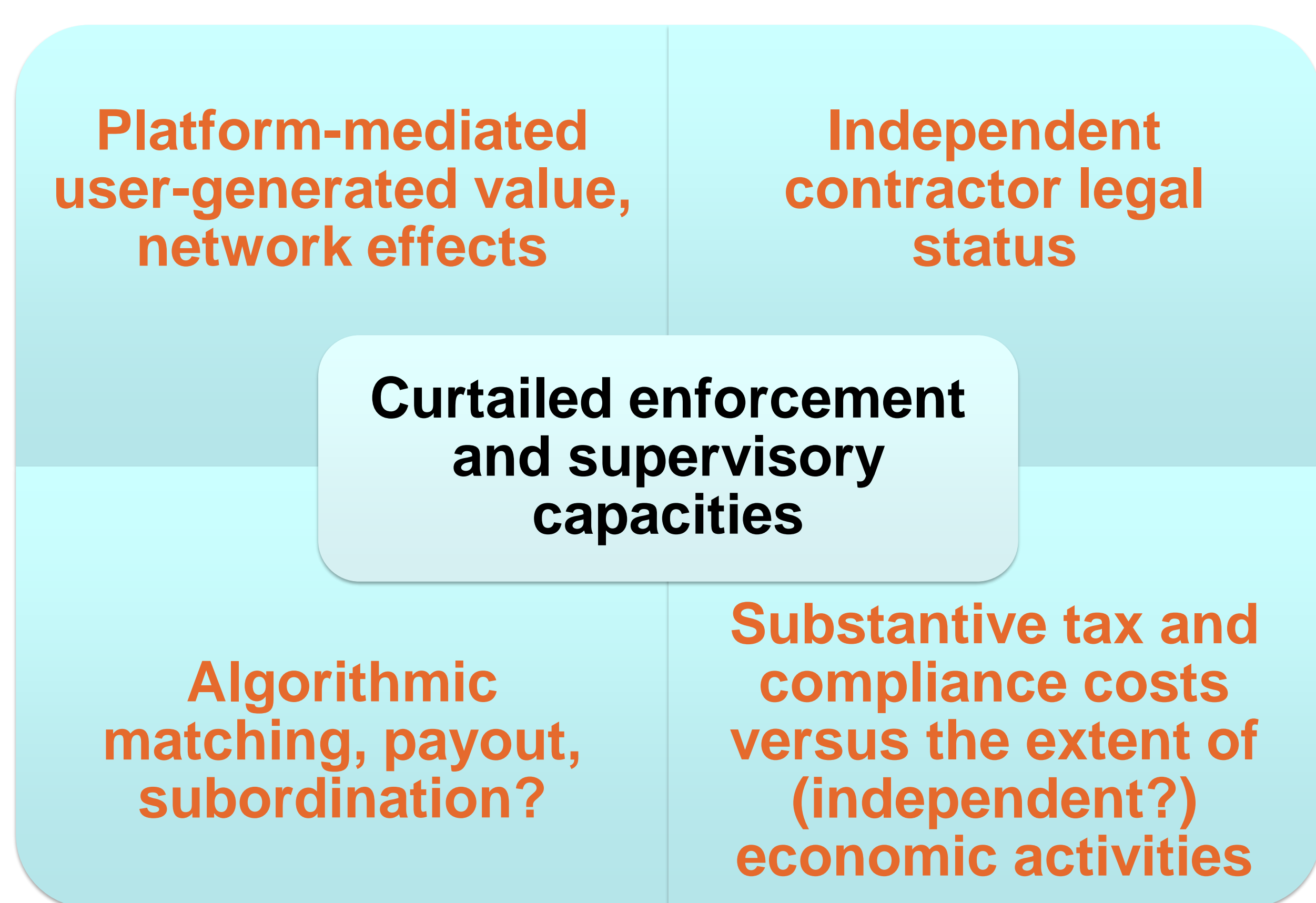


TAX COMPLIANCE AT A CROSSROADS – THE CASE OF THE SHARING ECONOMY

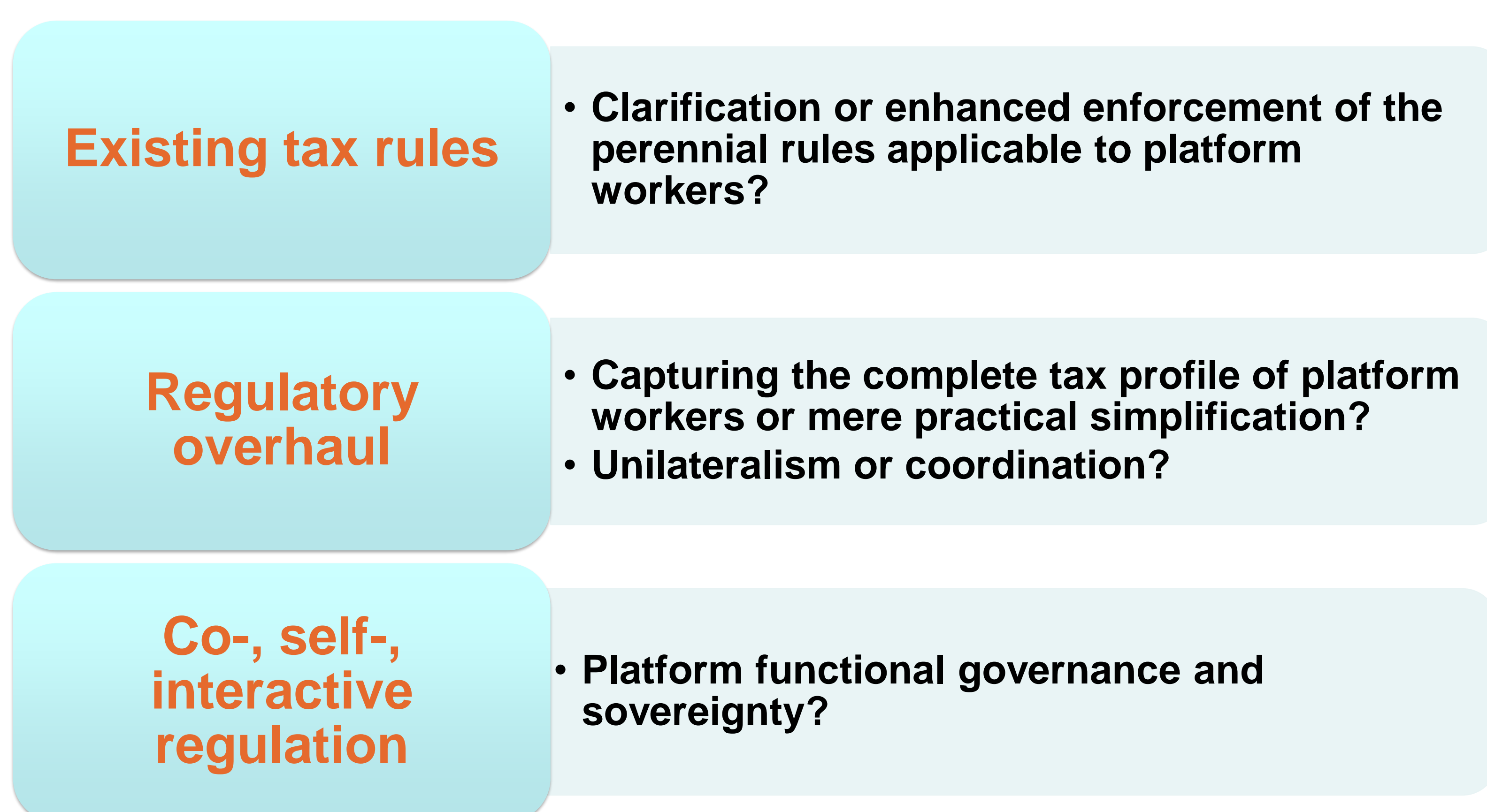
EATLP Doctoral Poster Program

Alice Draghici, promoted by Prof. Dr. Rainer Prokisch & Dr. Fernando Souza de Man

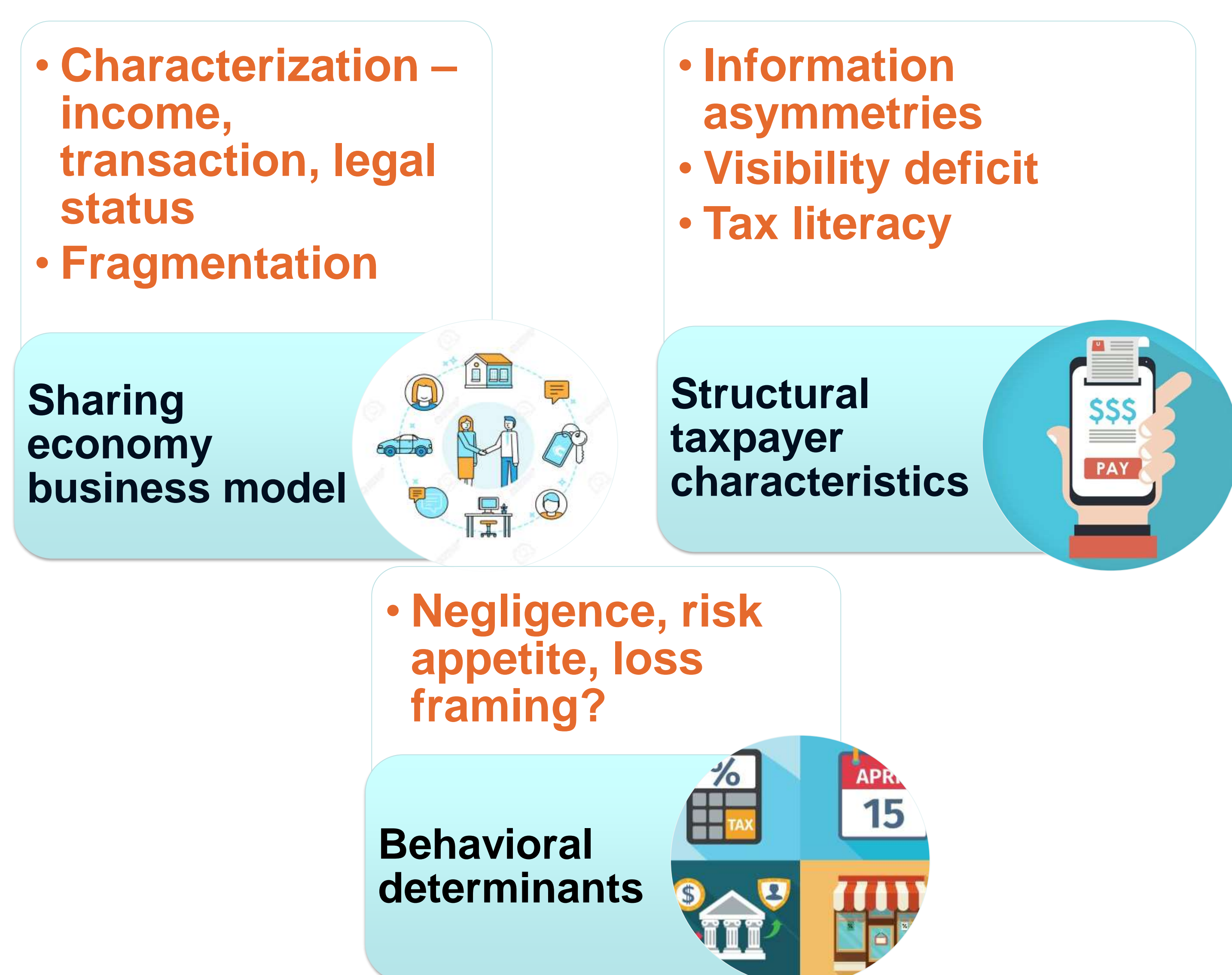
Background: The Taxation of Sharing Economy Platform Participants – Status Quo



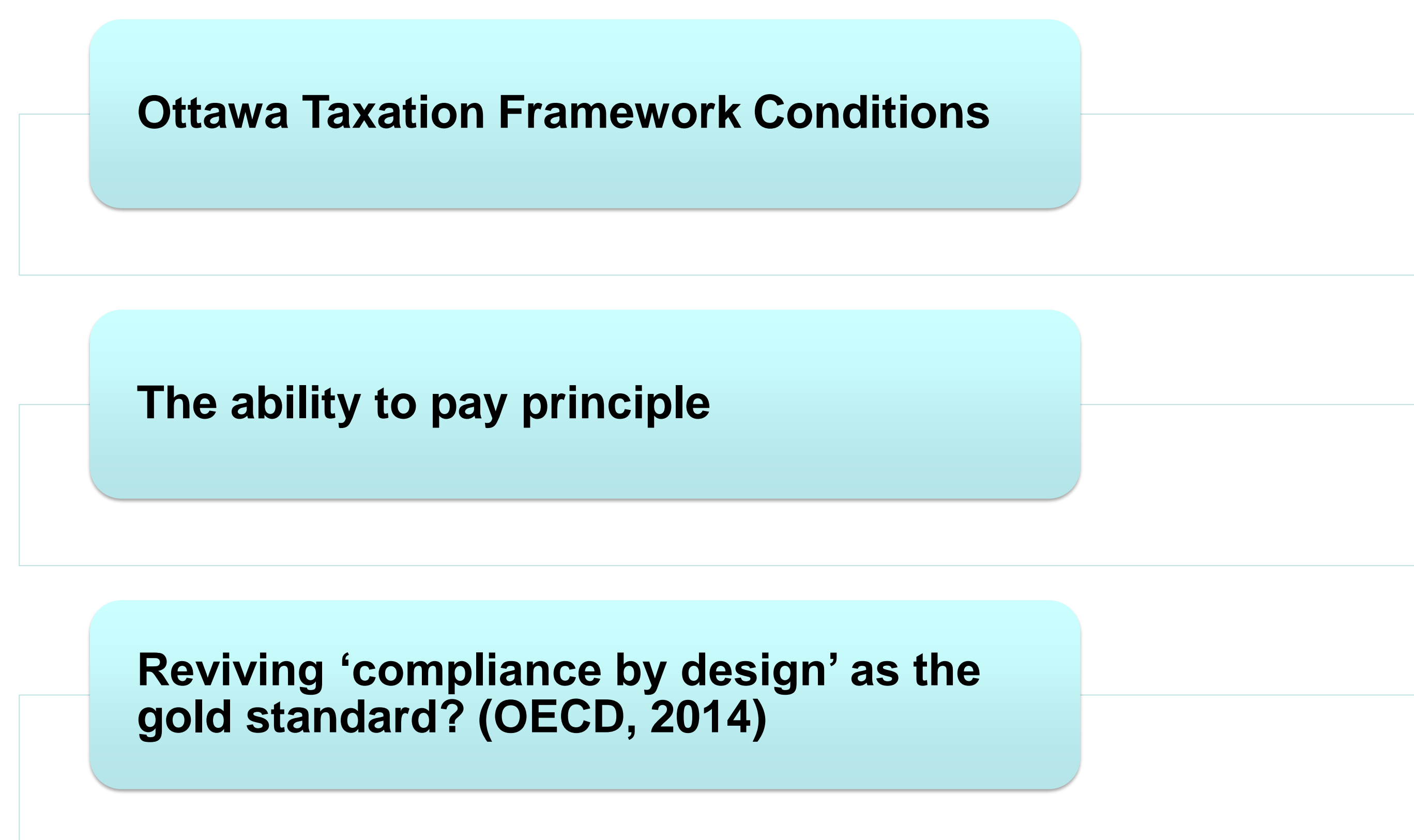
Improving compliance and collection outcomes – at what level and in what form?



(Overlooked) Determinants of under-taxation?



Tax compliance in the sharing economy – upon what normative bases?



On the International Policy Arena – Some overarching recurring questions

Are sharing economy platform workers genuine entrepreneurs? (European Commission, 2017)

How far do we disrupt the disruptors? (OECD, 2018)

What is the role of automation on tax compliance outcomes? (OECD, 2019)

Platform 'vicarious assumption of responsibility' for workers' compliance? (OECD, 2019)

Integration of workers' compliance obligations in the platforms' tax risk management strategy? (OECD, 2019)