Allocation of the Right to Tax Payments for Digital Technologies
*A legal analysis of cloud computing, blockchain, 3D printing & digital platforms in international tax treaty law*

**Research questions**

- How are payments for digital technologies classified for international tax treaty purposes according to the OECD Model Tax Convention?
- Under what circumstances will the provision of digital services create a permanent establishment according to the OECD Model Tax Convention?
- How should the right to tax payments for digital technologies be allocated from an international tax treaty perspective with respect to the principles of legal certainty, neutrality and the ability to pay tax?

**Who may tax?**

<table>
<thead>
<tr>
<th>CLOUD COMPUTING</th>
<th>BLOCKCHAIN</th>
<th>3D PRINTING</th>
<th>DIGITAL PLATFORMS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infrastructure-as-a-Service, Platform-as-a-Service, Software-as-a-Service</td>
<td>Blockchain-as-a-Service, Cryptocurrencies, Smart contracts</td>
<td>Consumer influenced design, Consumer assembling, Products printed on demand</td>
<td>Access to digital platforms, Collection of data, Barter transactions</td>
</tr>
</tbody>
</table>

**Articles published**


*Blockchain Technology and the Allocation of Taxing Right to Payments Related to Initial Coin Offerings* (accepted for publication in INTERTAX issue no. 8/9 2020)