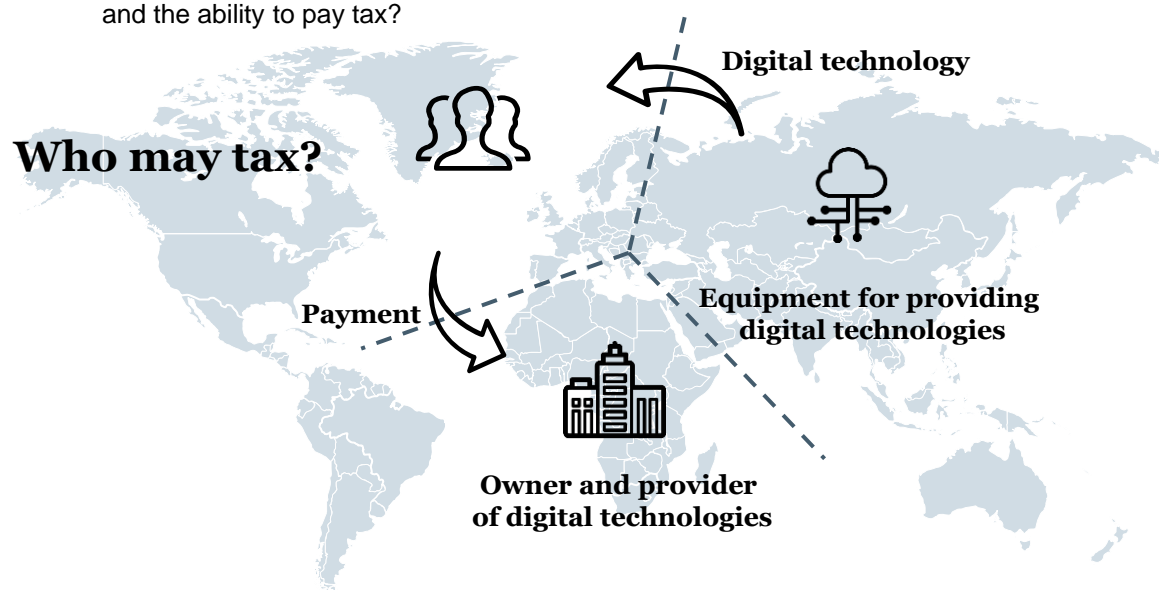


# Allocation of the Right to Tax Payments for Digital Technologies

*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?



**CLOUD COMPUTING**  
Infrastructure-as-a-Service  
Platform-as-a-Service  
Software-as-a-Service

**BLOCKCHAIN**  
Blockchain-as-a-Service  
Cryptocurrencies  
Smart contracts

**3D PRINTING**  
Consumer influenced design  
Consumer assembling  
Products printed on demand

**DIGITAL PLATFORMS**  
Access to digital platforms  
Collection of data  
Barter transactions

## Articles published

*Allocation of the Right to Tax Income from Digital Intermediary Platforms – Challenges and Possibilities for Taxation in the Jurisdiction of the User, Nordic Journal of Commercial Law, 2018, (Co-author: Peter Koerver Schmidt)*

*Allocation of the Taxing Right to Payments for Cloud Computing-as-a-Service, World Tax Journal, 2019 vol. 11, issue 3*

*Taxable Presence and Highly Digitalized Business Model, Tax Notes International, Vol. 97, No. 9, 2020, (co-author: Jakob Bundgaard)*

*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)*