Allocation of the Right to Tax Income from Digital Products and Services

- A legal analysis of international tax treaty law

Research questions

• How are payments related to digital products and services classified for international tax treaty purposes according to the OECD Model Tax Convention?

• Which State or States have the right to tax payments related to digital products and services according to the OECD Model Tax Convention?

• Why should market states be allocated more taxing rights as a consequence of the digitalization of the economy?

Who may tax?

Articles


Blockchain Technology and the Allocation of Taxing Right to Payments Related to Initial Coin Offerings, INTERTAX Vol. 48, No. 10, 2020

Economic Allegiance in Market States - Justifying allocation of taxing rights, Work-in-Progress