Digital Service Tax as an optimal measure to tax Income from Digital Services

Research question: Are DSTs the optimal way to tax the income from digital services from the national perspective?

Research methodology:
- Literature review
- Case law analysis
- Comparative analysis
- Economic analysis
- Case study

EFFECTIVENESS
- what should be the policy goals?
- will the DST achieve those policy goals?

JURISDICTION (NOT) TO TAX
- do market countries have relevant link to this income?
- cooperation vs. state interest

ECONOMIC IMPACT
- who will bear the burden of the tax?
- is there a tax gap that needs to be equalized?

COMPLIANCE WITH INTERNATIONAL LAW
- compliance with Double Taxation Conventions
- compliance with primary and secondary EU law
- compliance with WTO acquis

FAIRNESS
- distributional inter-individual fairness
- which criteria should be applied to differentiate?
- inter-nation equity