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Reconsidering Tax Non-Compliance in the Digital Economy

PREMISE: Digitalisation challenges traditional tax law categories

"Analogue" tax law → Digital economy disruption → New forms of non-compliance / "grey areas"

Research Question

Can traditional tax law adequately address digital forms of non-compliance?

Regulatory responses?

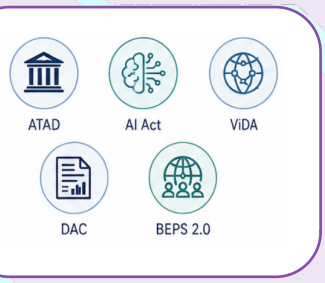
Methodology

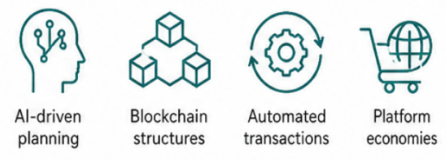
Historical
Legal literature
&
Case-law analysis

Interpretative
Comparative
Interdisciplinary

EMERGING CONCLUSIONS / EXPECTED OUTCOMES

Need for adaptive & digitally-informed tax law





EATLP Poster Program
Athens (4th-6th June 2026)