




“The development of the European Union framework for the taxation of the digital economy: Evidence from selected member states”

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THE DEVELOPMENT OF THE EUROPEAN UNION FRAMEWORK FOR THE TAXATION OF THE DIGITAL ECONOMY: EVIDENCE FROM SELECTED MEMBER STATES

Abstract

This study develops DIGTAXEU, a conceptual model that elucidates the primary determinants of digital economy taxation in the EU and their interrelationships. The model identifies nine dimensions, including the definition of the digital economy, profit shifting, jurisdictional scope, taxation of multinational enterprises, revenue thresholds, fair taxation, international agreements, political and economic diversity among Member States, and unilateral tax measures. The DIGTAXEU model was developed using interviews with four experts representing key institutions in international and European Union tax policy, including the OECD, the European Commission, and the Permanent Representations of Austria and Hungary to the European Union. The findings demonstrate that digital taxation in the EU is driven by the interplay of cross-border digital business models, fragmented national tax responses, and incomplete international coordination. Consequently, DIGTAXEU provides a structured analytical framework for understanding regulatory fragmentation and informing the development of a more coherent and equitable EU digital tax architecture. The identified dimensions function in a mutually dependent manner, shaping the consistency and overall effectiveness of digital tax policy. At the same time, disparities among national tax measures, together with the absence of comprehensive international harmonization, continue to hinder the development of a unified digital taxation framework.

Keywords

digital economy, cross-border taxation, digital services tax, unilateral tax measures, fiscal implications of digitalization, fair taxation, DIGTAXEU model

JEL Classification

H25, H87, K34

INTRODUCTION

The rapid growth of the digital economy has profoundly transformed the way value is created, distributed, and monetized across markets. Digital business models allow firms to operate across jurisdictions, generate significant revenues, and engage with users without requiring a substantial physical presence in the countries where economic value is created. According to Beauer (2018), the digitalized economy poses a significant challenge to the application of existing international tax rules. These developments have exposed the inadequacy of traditional tax rules, which were largely designed for conventional business structures and territorially bounded forms of economic activity. As a result, the taxation of the digitalized economy has emerged as a central issue in contemporary international and European tax policy. Existing corporate tax rules struggle to capture digital value creation, particularly when multinational enterprises can generate profits in a jurisdiction without establishing a taxable physical nexus. This creates opportunities for profit shifting and raises



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broader concerns regarding tax fairness, neutrality, and the allocation of taxing rights between states. As digital business activity continues to expand, the shortcomings of existing tax frameworks have become increasingly apparent.

Within the European Union, these challenges are significant. The EU seeks to preserve the functioning of the internal market while respecting the fiscal sovereignty of its Member States. However, this dual objective creates tension around digital taxation. In the absence of a binding and comprehensive EU-level solution, several Member States have introduced unilateral tax measures targeting digital business activities. While such measures reflect national fiscal and political priorities, they also contribute to regulatory fragmentation and raise concerns regarding legal certainty, competitive neutrality, and the coherence of the EU tax framework.

Despite extensive legal and policy debate, the taxation of the digital economy in the European Union remains characterized by conceptual uncertainty, institutional fragmentation, and divergent national responses. While existing research has examined digital taxation primarily from legal, economic, or policy-specific perspectives, less attention has been paid to the interrelationships among these dimensions within a unified analytical framework. This creates a need for a more integrated conceptual understanding of the factors shaping digital taxation in the EU context.

The objective of this study is to thoroughly investigate the taxation of the digitalized economy in the European Union, with emphasis on the interaction between EU-level initiatives, international tax coordination, and national tax responses, and subsequently to develop a conceptual model, DIGTAXEU.

1. THEORETICAL BACKGROUND

The digital economy has become a central concept in contemporary economic analysis, reflecting a transformation in how economic activity is organized, conducted, and regulated. Existing scholarship consistently emphasizes that the digital economy should not be understood merely as a technological phenomenon, but as a structural shift arising from the interaction of technological innovation, institutional change, and evolving market dynamics (Bukht & Heeks, 2017). Its development is closely linked to longer-term processes of computerization and digitization, which have evolved from early computing systems into complex digital infrastructures underpinning modern economic systems (Sturgeon, 2021).

The theoretical foundation of this study draws on several complementary perspectives relevant to the taxation of the digital economy. Institutional theory explains how regulatory systems often adapt more slowly than technological and market developments, thereby creating tensions between inherited legal frameworks and new economic realities (North, 1990). Platform economics high-

lights how digital firms generate value through user participation, network effects, data accumulation, and scalable cross-border business models that challenge traditional tax concepts based on physical presence (Rochet & Tirole, 2003). Multilevel governance theory provides a useful lens for understanding the interaction between national tax sovereignty, supranational coordination within the European Union, and international initiatives led by organizations such as the OECD (Hooghe & Marks, 2001). In addition, the principles of tax fairness and tax neutrality remain relevant for assessing whether tax systems ensure consistent treatment across traditional and digital business models (Musgrave, 1959; OECD, 2015).

From a theoretical perspective, digitalization fundamentally alters the mechanisms of value creation and exchange. Economic activity increasingly relies on data, digital platforms, and network effects, reducing the importance of geographical distance and enabling new forms of cross-border interaction. This transformation has reshaped firm organization, market structures, and the relationship between producers, consumers, and users. As Tiutiunyk et al. (2021) argue, digitalization operates as a multi-dimensional process affecting individual behavior,

business models, and systems of public governance. Similarly, Bezrukova et al. (2022) highlight its role in facilitating broader economic modernization within the European Union. Taken together, these contributions suggest that the digital economy represents a qualitatively different economic environment in which traditional regulatory and institutional frameworks, including tax systems, may no longer adequately reflect the underlying structure of economic activity.

A central issue in the literature concerns the growing misalignment between digital business models and traditional tax systems. Conventional corporate taxation is based on principles developed in an economic context characterized by physical presence, tangible assets, and geographically identifiable sources of value creation. These principles have become increasingly difficult to apply in the digital economy, where firms can operate across jurisdictions, engage users remotely, and generate significant revenues without establishing a substantial physical presence. One of the most widely discussed challenges is profit shifting, particularly among multinational enterprises whose business models rely heavily on intangible assets such as intellectual property, algorithms, and user data. These characteristics enable firms to allocate profits to jurisdictions with more favorable tax regimes, thereby weakening the link between economic activity and taxation. As a result, existing tax rules often fail to capture where value is created and where taxing rights should arise. Cebreiro-Gomez et al. (2022), therefore, argue that national tax systems remain fragmented and insufficiently adapted to the cross-border nature of digital markets. In addition to profit shifting, the literature emphasizes the problem of conceptual ambiguity. There is no universally accepted definition of the digital economy, and different institutions adopt varying approaches to defining digital activities, firms, and value creation processes (Hoffmann-Burdzińska & Stolecka-Makowska, 2024; Qiang, 2024). This lack of conceptual clarity complicates the consistent application of tax rules and undermines legal certainty. It also raises fundamental questions about the scope of taxation and the criteria for identifying taxable digital activity. These challenges indicate that the taxation of the digital economy is not simply a matter of technical adjustment but reflects deeper structural tensions between evolving economic realities and existing legal frameworks.

The literature further highlights that digital taxation is inherently a problem of international and supranational governance. Because digital business models operate across borders, national tax measures alone are often insufficient to address issues related to tax base allocation, fairness, and competitive neutrality. This has led to increasing attention to the role of international coordination, within the OECD, and to policy initiatives at the level of the European Union. Within the EU context, the challenge is especially complex. While Member States share pressures associated with digitalization and profit shifting, they differ significantly in their economic structures, fiscal interests, and political priorities. Petersons (2024) notes that these differences hinder coordination and contribute to divergent national approaches to digital taxation. At the same time, Vicente (2025) emphasizes the tension between national tax sovereignty and the need to preserve the functioning of the internal market, particularly regarding fair competition and the allocation of taxing rights. A further strand of scholarship examines the consequences of prolonged international negotiations. Bunn et al. (2020) argue that the difficulty of reaching consensus at the international level has encouraged the adoption of unilateral tax measures by individual states, particularly in the form of digital services taxes. From a broader historical perspective, Listokin (2025) suggests that such developments reflect a recurring pattern in which tax systems struggle to adapt to major technological and organizational transformations. These contributions indicate that digital taxation cannot be understood solely in legal or economic terms but must be analyzed as a governance issue shaped by the interaction of national policies, EU-level initiatives, and international coordination efforts.

The existing literature provides insights into the taxation of the digital economy from legal, economic, and policy perspectives. However, these contributions are often fragmented in analytical terms. Many studies focus on specific aspects of the issue, such as profit shifting, digital services taxes, definitional challenges, or international negotiations, without integrating these elements into a unified conceptual framework. As a result, there remains a limited understanding of how the key determinants of digital taxation interact within the institutional and political setting of

the European Union. In particular, the literature does not sufficiently explain how technological transformation, profit shifting, legal uncertainty, political diversity among Member States and international coordination jointly shape the evolution of digital tax policy in the EU. This gap points to the need for a more integrated analytical approach that can capture the complexity and interdependence among these factors. Accordingly, this study develops a conceptual model that brings together the principal dimensions identified in the literature into a coherent framework for analyzing digital taxation within the European Union.

2. RESULTS AND DISCUSSION

The findings are grounded in a qualitative interpretation of the interview material and are complemented by insights derived from the relevant academic and policy literature examined in the study.

The results indicate that the taxation of the digitalized economy within the European Union is shaped by the interaction of legal, political, economic, and institutional factors that cannot be reduced to a single regulatory framework. The interpretation of the empirical evidence, supported by the broader scholarly and policy context, reveals three overarching tendencies. First, digital taxation in the EU is significantly constrained by political and economic heterogeneity among Member States. Second, attempts to establish a unified approach are shaped by challenges in international coordination and unresolved jurisdictional issues. Third, existing digital tax measures reflect a fragmented policy landscape in which national responses address only selected aspects of the broader challenges posed by the digital economy.

The findings further suggest that political and economic diversity among EU Member States represents a key barrier to coordinated digital tax reform. Differences in fiscal priorities, levels of digital development, and national priorities and objectives continue to influence Member States' positions and limit the potential for consensus at the EU level. This observation is consistent with prior research indicating that variations in economic structures and policy preferences contrib-

ute to divergence in digital tax approaches and impede the development of a unified fiscal framework (Petersons, 2024). Moreover, the requirement of unanimity in tax-related decision-making reinforces these divisions and sustains institutional deadlock within the Union (Vicente, 2025). This heterogeneity is not only institutional in nature but also has direct implications for tax neutrality and competitive neutrality, as differing national measures may lead to unequal conditions within the internal market.

A second key finding relates to the role of international negotiations and coordination constraints. The results demonstrate that digital taxation in the EU must be understood in relation to developments within the OECD and the international tax environment. Although the need for reform is widely acknowledged, progress has been hindered by the technical complexity of digital taxation, conflicting national interests, and resistance to reallocating taxing rights. The tendency of states to resort to unilateral tax responses in the absence of a comprehensive international solution reflects concerns already identified in prior research (Turina, 2020; Bunn et al., 2020). This is significant because the absence of stable international coordination increases the likelihood of legal fragmentation, retaliatory tensions, and inconsistent tax treatment across jurisdictions. In this regard, digital taxation emerges not only as a technical fiscal issue but also as a broader question of international political economy.

A third important finding concerns the structural challenges inherent in taxing the digitalized economy. The results show that conceptual ambiguity surrounding the definition of the digital economy remains an obstacle to coherent tax design. Existing studies similarly point to the lack of a universally accepted definition and the resulting inconsistencies in legal and policy approaches (Elmasry et al., 2016; EC, 2014; Hoffmann-Burdzińska & Stolecka-Makowska, 2024; Qiang, 2024). In addition, the findings show that profit shifting, jurisdictional mismatches, and the declining relevance of physical presence in digital business models continue to undermine the effectiveness of traditional tax systems (Gupta & Mittal, 2015; Allahrakha, 2024). These observations are aligned with prior research demonstrating that varying levels of digital eco-

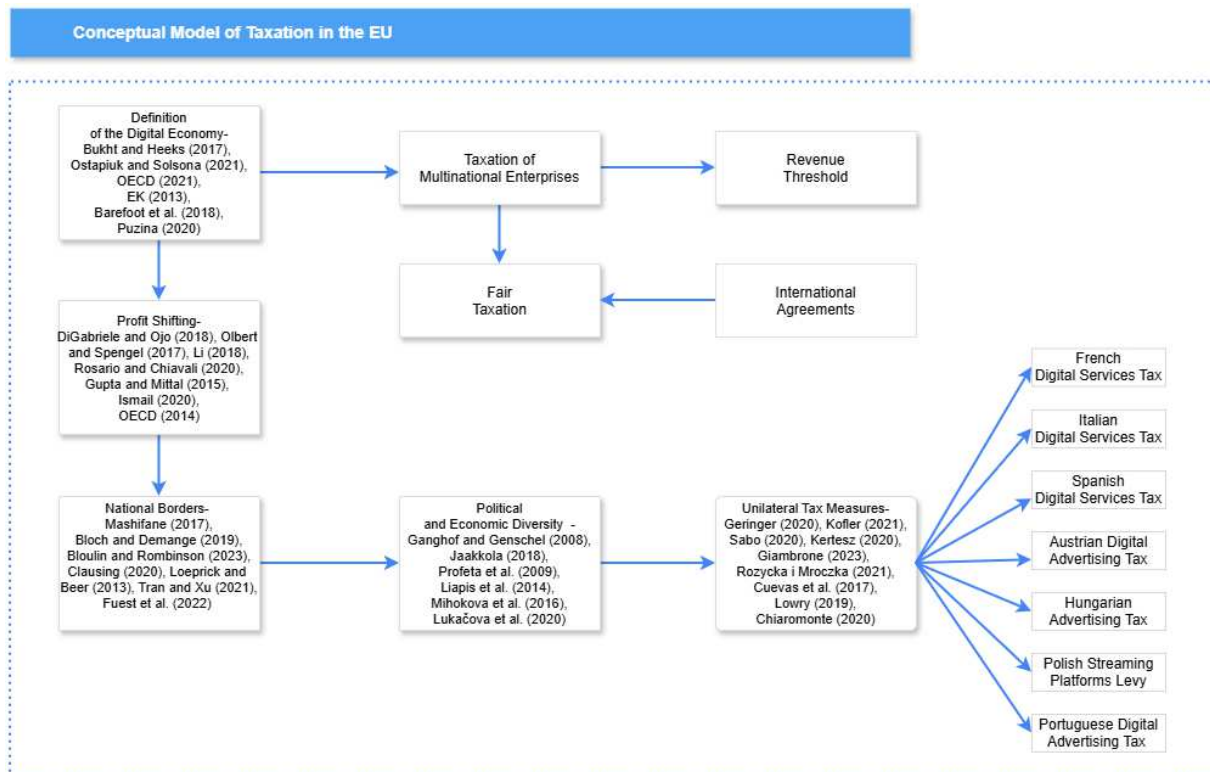


Figure 1. Conceptual model of taxation in the EU

conomic development have led to differences in tax bases, thresholds, and rates across countries (Guo et al., 2022). Taken together, these structural features contribute to uncertainty not only in the design of digital tax measures but also in their implementation and interpretation.

Building on these findings, the study develops the DIGTAXEU model, presented in Figure 1, as its central analytical contribution. The model provides a systematic representation of the main determinants shaping digital taxation in the European Union and integrates them into a coherent conceptual framework. Rather than treating digital taxation as a narrowly defined issue of tax law, the model conceptualizes it as a multidimensional policy domain in which legal certainty, market fairness, tax neutrality, and political feasibility interact.

The DIGTAXEU model is organized around nine interrelated dimensions:

- 1) the definition of the digitalized economy;
- 2) profit shifting;

- 3) national borders and jurisdictional scope;
- 4) the taxation of multinational enterprises;
- 5) revenue thresholds;
- 6) fair taxation;
- 7) international agreements;
- 8) political and economic diversity among Member States; and
- 9) unilateral tax measures.

These dimensions collectively explain why digital taxation in the EU remains fragmented and why national solutions are unable to provide a coherent long-term response. While the model is intended for the wider EU context, the seven selected Member States were used as illustrative empirical cases because they had introduced national digital tax measures when the analysis was conducted. These dimensions collectively explain why digital taxation in the EU remains fragmented and why national solutions are unable to provide a coherent long-term response.

Table 1. Selected national digital tax measures in EU Member States

Country	Type of digital tax	Main taxable activity	Rate	Revenue threshold	Analytical relevance within DIGTAXEU
France	Digital Services Tax	Online advertising, digital intermediation, and data-related services	3%	€750 million global turnover; €25 million domestic turnover	France represents one of the earliest and most politically visible unilateral DST models in the EU. It illustrates how national digital tax measures are used to pursue tax fairness and market-based taxation, while also generating tensions in international trade and legal coordination (Sadowsky, 2020; Cui, 2019; Magalhães & Christians, 2024).
Austria	Digital Advertising Tax	Online advertising services	5%	€750 million global turnover; €25 million domestic turnover	Austria demonstrates a narrower and more sector-specific approach to digital taxation, focused primarily on online advertising revenues and selective national adaptation of digital tax instruments (Geringer, 2021).
Hungary	Digital Advertising Tax	Online advertising and related digital activities	5.3% (after reform)	Threshold-based structure under national law	Hungary reflects an earlier and more experimental national approach to digital taxation, illustrating the interaction between domestic fiscal design and EU legal constraints, particularly in relation to state-aid scrutiny (Deak, 2023).
Poland	Digital advertising / media-related levy	Audiovisual media services, digital advertising, and publishing-related revenues	1.5% (selected activities)	Activity-specific scope	Poland illustrates a more sectorally targeted model of digital taxation, linking digital tax design to domestic media regulation and platform-related market activity (KPMG, 2022).
Portugal	Digital Advertising Tax	Digital advertising services and online platforms	4%	Applied to enterprises with substantial user-linked domestic revenues	Portugal demonstrates the use of digital tax measures in smaller markets to capture revenue associated with digital user participation and platform-based business activity (Borders et al., 2023).
Italy	Digital Services Tax	Targeted advertising, digital interfaces, and data transmission services	3%	€750 million global turnover; €5.5 million domestic digital revenues	Italy reflects a broader DST model aimed at capturing user-related value creation across multiple categories of digital services, while also illustrating the international trade tensions associated with unilateral taxation.
Spain	Digital Services Tax	Digital intermediation, digital advertising, and the sale of user data	3%	€750 million global turnover; €3 million domestic revenues	Spain represents a relatively comprehensive DST structure that aligns the taxable scope with user-based value creation and reinforces the trend toward revenue-based taxation of large multinational digital enterprises (Escribano, 2021).

Within the model, the definition of the digitalized economy functions as the conceptual foundation, as it determines the scope of taxable activities and influences the consistency of legal interpretation (Puzina et al., 2021). Profit shifting and the taxation of multinational enterprises represent the core fiscal elements, reflecting the ongoing difficulty of aligning taxable income with the location of value creation in digital business models. National borders and jurisdictional scope highlight the continuing misalignment between territorially based tax systems and digitally mobile economic activity. Revenue thresholds, while serving as practical instruments for delimiting tax obligations, may, if inadequately designed, undermine neutrality and lead to unequal treatment across firms (Avi-Yonah et al., 2022). The model also incorporates fair tax-

tion and international agreements as key normative and coordinating components. These dimensions reflect ongoing efforts to align tax liabilities with economic activity while preventing double taxation, double non-taxation, and legal inconsistencies (Šimurina & Rajković, 2015). Finally, political and economic diversity, as well as unilateral tax measures, account for the persistence of regulatory divergence within the EU. The findings indicate that national digital taxes are frequently introduced as interim measures in the absence of a comprehensive common framework, but their co-existence creates tensions regarding legal certainty and competitive neutrality (Jaakkola, 2019; Lowry, 2019). From a comparative perspective, the analysis of selected Member States reveals a pattern characterized by partial convergence alongside

continued regulatory fragmentation. Although national tax regimes differ in legal form and policy objectives, several common features can be identified. Most measures rely on revenue-based taxation rather than profit-based taxation, target primarily large multinational enterprises, and apply high turnover thresholds to limit administrative burdens on smaller firms. At the same time, variation in taxable scope, rates, and implementation approaches leads to inconsistencies in tax treatment across jurisdictions. To provide a clearer overview of these patterns, Table 1 presents a systematized comparison of selected national digital tax measures in the European Union and their relevance within the DIGTAXEU framework.

The countries included in Table 1 were selected because they had adopted national digital tax measures, thereby enabling a comparative assessment of existing approaches to digital taxation within the European Union. France is treated as a reference case in this comparative framework because its digital services tax was among the earliest and most visible unilateral measures introduced in the European

Union, making it a useful benchmark for other Member States. At the same time, the overall analysis suggests that France is only one case within a wider landscape of diverse and only partially aligned national approaches to digital taxation. This finding reinforces the core proposition of the DIGTAXEU model: digital taxation in the EU is better viewed as a fragmented and evolving regulatory field than as a collection of isolated national policies, which highlights the need for stronger analytical coherence and policy coordination.

Accordingly, the main implication of the findings is that future digital tax policy within the European Union should move toward a more coordinated and conceptually aligned framework. This applies to the definition of taxable digital activities, the design of revenue thresholds, the allocation of taxing rights, and the treatment of multinational enterprises. In this sense, the DIGTAXEU model is proposed not only as a descriptive framework that captures existing tensions but also as an analytical tool to support more coherent, consistent, and equitable policy development in the field of digital taxation.

CONCLUSION

This study sought to analyze the key determinants of digital economy taxation in the European Union, with particular attention to the interaction between the EU tax framework and selected national digital tax measures, and to develop the DIGTAXEU conceptual model to evaluate these relationships.

The analysis indicates that the lack of a binding and comprehensive EU-level framework has contributed to the emergence of diverse national digital tax regimes, which respond only partially to the structural features of digital business models. A comparative examination of France, Austria, Hungary, Poland, Portugal, Italy, and Spain shows that these measures are largely based on gross revenues, typically apply high turnover thresholds, and vary substantially in their legal design, tax base, and policy rationale. Evaluated through the DIGTAXEU framework, these differences point to three recurring shortcomings: weak tax neutrality, potential distortions in competitive conditions within the internal market, and limited legal certainty due to inconsistent definitions, varying thresholds, and divergent jurisdictional rules.

The findings suggest that most current national measures are reactive in nature rather than embedded in a coherent structural framework. Although they attempt to address concerns about tax fairness and the under-taxation of large multinational digital enterprises, they do not adequately address the deeper mismatch between digitally generated value and tax rules grounded in territorial presence. From this perspective, the DIGTAXEU model shows that digital taxation in the EU is shaped by the combined influence of conceptual ambiguity, opportunities for profit shifting, political and economic diversity among Member States, and incomplete international coordination.

These findings suggest that fragmented national digital tax regimes cannot provide a durable or coherent basis for taxing the digitalized economy across the European Union. A more effective approach re-

quires stronger coordination and harmonization at the EU level, particularly regarding the definition of taxable digital activities, the calibration of revenue thresholds, and the allocation of taxing rights. The main analytical value of the DIGTAXEU model lies in its capacity to integrate these dimensions into a single framework and thereby explain the structural roots of fragmentation in the EU's current digital tax landscape.

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