KADIR HAS UNIVERSITY
MODEL UNITED NATIONS CLUB

ECOSOC

STUDY GUIDE

ETHICAL RESTRICTION ON GOVERNMENTS : USE OF EDUCATION AS A TOOL NATIONAL IDENTITY SHAPING

KORCAN KARAŞAHİN
Board member

CEMRE YÜKSEL
Board member

OMAR SOUFI
Board member

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1. Letter From the Secretary General

Dear Delegates,

It is with great pleasure and profound respect that I welcome you to HASTRAIN'25 Model United Nations Conference.

As you prepare to embark on three days of diplomacy, debate, and discovery, I want to express how honored I am to have each of you as part of this year's conference. HASTRAIN has always been a platform where young leaders challenge themselves, broaden their perspectives, and learn to navigate the complexities of global issues. This year, we aim to elevate that experience even further.

Your role as delegates goes far beyond representing a country or defending a policy. You are stepping into a space where your voice has power where your ideas, arguments, and negotiations can shape meaningful outcomes. Whether you are a first time participant or an experienced delegate, I encourage you to approach every session with curiosity, confidence, and an open mind.

Our academic team has crafted thoughtful and timely agendas that reflect some of the most urgent challenges our world faces today. I trust that your preparation, dedication, and passion will bring these topics to life in ways that are both impactful and inspiring.

Throughout HASTRAIN'25, remember that diplomacy is built not only on speaking, but also on listening. Respect the diversity of perspectives around you, challenge yourself to think critically, and embrace the opportunity to grow both as a delegate and as a global citizen.

I wish you productive debates, meaningful collaborations, and unforgettable memories. May HASTRAIN'25 be a conference that empowers you, challenges you, and reminds you of the importance of your voice in shaping the future.

Warm regards,
Nazrin Sadigova
Secretary-General
HASTRAIN'25 Model United Nations Conference

2. Letter From the Committee Board

Esteemed Delegates,

It is our distinct pleasure to welcome you to the HASTRAIN'25 and to our committee, ECOSOC! Our agenda item addresses one of the most crucial economic challenges of the 21th century which is creating a fair, stable and future-proof international framework for the taxation of the "Digital Giants" while regulating the rapidly expanding global digital economy.

As digital platforms continue growing into transnational powerhouses, traditional tax systems are struggling to capture and define the actual value in increasing borderless markets. Questions surrounding tax avoidance, profit shifting, and the accumulation of unprecedented data-driven influence demand urgent and coordinated international responses. In this committee; we will examine and debate upon the mechanism through which digital giants structure their globalized operations, explore the limitations of the existing taxation systems and evaluate proposals such as OECD's Pillar One and Pillar Two framework, digital services taxes, alternative UN-led approaches.

However, we also need to look at the bigger picture, which is that the digital economy is increasing the divide between nations that can control it and profit from it and others that run the risk of becoming reliant on digital consumers. We urge all delegates to read the background materials carefully and to come prepared with positions supported by research, original ideas, and a readiness to participate in candid discussion. Your input will be crucial in developing practical plans that will influence international digital governance for many years to come. Looking forward to meet you all!

Board Members of the ECOSOC Committee

3. Introduction to the Committee

The United Nations Economic and Social Council (ECOSOC) is one of the UN's six principal organs in charge of coordinating the organization's economic and social fields, specifically the fifteen specialised agencies, eight functional commissions, and five regional commissions that fall under its jurisdiction.

ECOSOC is the main platform for debating global economic and social issues and developing policy recommendations for the United Nations System and its member states. 54 nations alternate as its members, and more than 1,600 nongovernmental organisations are granted consultative status with the Council so they can take part in UN activities.

The digital economy's explosive growth in recent years has opened up new avenues for innovation and international trade while also highlighting weaknesses in the current tax and regulatory systems. As digital platforms increasingly affect global markets, ECOSOC is uniquely positioned to advise member states in implementing fair, transparent, and collaborative solutions.

ECOSOC intends to guarantee that the advantages of digital transformation are distributed widely and that the global economic system develops in a manner that promotes justice, accountability, and long-term sustainability through its convening authority and emphasis on inclusive development.

4. Introduction to the Agenda Item

4.1 Definition of the “Digital Economy”

The term "digital economy" refers to the economy that results from the "digital transformation of the economy," in which traditional economic activities are transformed into digital forms using data, electronic devices, and the internet. The term "digital economy" refers to the conversion of traditional economic activity, goods, and services to digital formats. Businesses in the digital economy use digital platforms, social media strategies, search engine optimisation (SEO), and other digital marketing techniques to promote their businesses and reach their targeted audience, while those in the traditional economy rely on print ads and word-of-mouth.

The digital economy is made up of billions of links between individuals, devices, data, and enterprises; because it is worldwide and interconnected, it is not limited by geography.

Operators in the digital economy can be divided into three categories:

Platform suppliers: Operators in the digital economy are businesses that offer online platforms and facilitate user interaction. Social media firms, online dating services, and

online marketplaces (e.g., Amazon, eBay, etc.) are examples of digital platform providers and the digital economy.

Content suppliers: Operators in the digital economy are businesses that offer users digital material. Online publishers like The New York Times, streaming media firms like Netflix, and app developers like those in the Google Play Store and Apple App Store are a few examples of content providers. These businesses design and oversee the digital experiences that people use on a regular basis.

Infrastructure providers: Businesses that are able to supply the fundamental infrastructure needed to drive the digital economy Cloud computing firms, data centre operators, and telecommunications firms that offer internet access and other communication services are a few examples of infrastructure providers. The digital economy could not function properly without these essential services.

Recommendations from others and print media advertising are the mainstays of the conventional company model. In contrast to the digital economy, where businesses, products, channels, and currency are all digital, the conventional economy involves the exchange of cash notes for commodities and services.

E-Business:

The use of electronic systems to conduct business is known as e-business. E-business includes the buying, selling, marketing, production, and delivery of goods and services over digital platforms. E-business focusses on the digital transformation of company operations rather than just transactions.

E-Commerce

The purchasing and selling of goods and services using electronic systems is referred to as e-commerce. E-commerce includes the exchange of goods, services, and money between companies and customers.

The digital economy is more complicated than the aforementioned elements; as technology advances and new business models emerge, e-governance, e-banking, and many more arebeing introduced.

4.2. The Term Digital Giants

Digital Giants, also known as big tech, are big international technology businesses that control major areas of the global digital economy through massive user bases, advanced data processing skills, and highly scalable digital business models. These businesses usually operate internationally, make large sums of money from digital services, and have an important role in international markets, data flows, online communication, and digital infrastructure.

Thefivecompanieslisted below are commonly referred to as "Big Tech" companies.

Google

Google,whichrunsanumber of the most popular online services in the world, is owned by Alphabet.Onlineadvertising (Google Ads), web search (Google Search), video sharing (YouTube),email(Gmail), web browsers (Google Chrome), web mapping (Google Maps and Waze),mobileoperating systems (Android), and cloud storage (Google Drive) are all key servicesofferedbyGoogle as of 2024. Alphabet is engaged in a number of R&D projects in cutting-edgetechnological domains, such as driverless cars, quantum computing, and artificialintelligence.Google declared in 2019 that it had attained quantum supremacy with its Sycamoreprocessor. Waymo, a division of Alphabet, began offering robotaxi services to the generalpublicinthe US in 2021.

Amazon

Oneofthebiggestonline retailers in the world, Amazon also runs a number of other businesses,suchascloud computing, digital streaming, and artificial intelligence. By 2024, Amazonwillhold38% of the US e-commerce market. Amazon temporarily achieved a $1 trillionmarketcapitalisation in 2018 and early 2020, making it the second American firm afterAppletoaccomplish so. In April 2020, it closed above that barrier for the first time. Amazon'svaluationincreased in 2023 and exceeded $2 trillion in June 2024, despite falling below$1trillioninlate 2022.

Apple

iPhone,Maclaptops,and Apple Watch are just a few of the devices and software that Apple createsandmarkets.Additionally, it provides services like Apple Music, iCloud, and the App Store.WithiOSaccounting for 27% of the global market and Android for 72%, Apple and Googlecreateamobile operating system duopoly.

The first publicly traded American business to reach a $1 trillion market capitalisation was Apple in August of 2018. It became the first American firm to surpass both of those milestones, reaching $2 trillion in August 2020 and $3 trillion in January 2022. In January 2023, Apple momentarily dropped below $2 trillion, but later that year, it closed above $3 trillion once more.

Meta

Major messaging and social media platforms including Facebook, Instagram, Threads, and WhatsApp are owned and run by Meta Platforms. The majority of Meta's income comes from advertising, which made up 96.69% of their total revenue in 2024.

After acquiring Oculus in 2014, the firm entered the virtual reality sector. In 2021, it changed its name from Facebook, Inc. to Meta Platforms, reflecting a larger focus on the metaverse—a phrase that refers to digital landscapes created on virtual and augmented reality technologies. In its financial accounts, these initiatives are referred to as "Reality Labs" in general.

Microsoft

Microsoft creates enterprise and cloud services, productivity software, and desktop operating systems. Microsoft Windows, the Microsoft Office suite (which includes Microsoft 365), and Microsoft Teams for business collaboration are among its products as of 2024. With Microsoft Azure, Microsoft is also the second-biggest cloud provider after Amazon. One of the biggest businesses in the video game sector, Microsoft Gaming, is also owned by it.

In April 2019, Microsoft's market capitalisation hit $1 trillion, surpassed $2 trillion in June 2021, and momentarily surpassed Apple as the most valuable publicly traded U.S. corporation in October 2021.

4.3. Repercussions Regarding Global Digital Taxation

The digitalization of the economy has been one of the main focuses of tax debates in recent years. The distinctions between taxing virtual and physical corporate operations have been the subject of political discussions. These discussions have touched on several facets of tax policy, such as corporation and consumption taxes. In addition to the more popular usage of gross-based withholding taxes aimed at digital services, other policies have been established, such as equalisation levies and digital services taxes.

There are three primary components to digital taxes.

Consumption taxes

Value-added taxes and other levies on the sale of finished goods or services are known as consumption taxes. Digital goods and services are now subject to consumption taxes in several countries.

Digital services taxes

Digital services taxes are gross revenue taxes that are based on the number of digital users in a nation or on revenues from a particular set of digital goods or services.

Gross-based withholding taxes on digital services

Some nations utilise gross-based withholding taxes to tax the earnings of digital companies involved in transactions within a jurisdiction, rather than corporate taxes or consumption taxes. These policies do not replace income or consumption taxes because they are gross income taxes.

Digital permanent establishment rules

These regulations expand the definition of permanent enterprises to encompass digital businesses that are not physically present in a given jurisdiction. These digital or virtual permanent establishments are typically classified according to certain standards, like local market engagement.

Policy discussions over the taxes that digital businesses pay and where they pay them have coincided with the expansion of the digital economy in recent decades. Many digital company models contact clients via remote sales and service platforms, negating the need for a physical presence in the nations where they conduct business.

Targeted tax policies have been driven by business models such as social media firms, e-commerce marketplaces, cloud services, and web-based services platforms. Some policies are particular levies aimed at a company or platform, while others are expansions of previous regulations to new players.

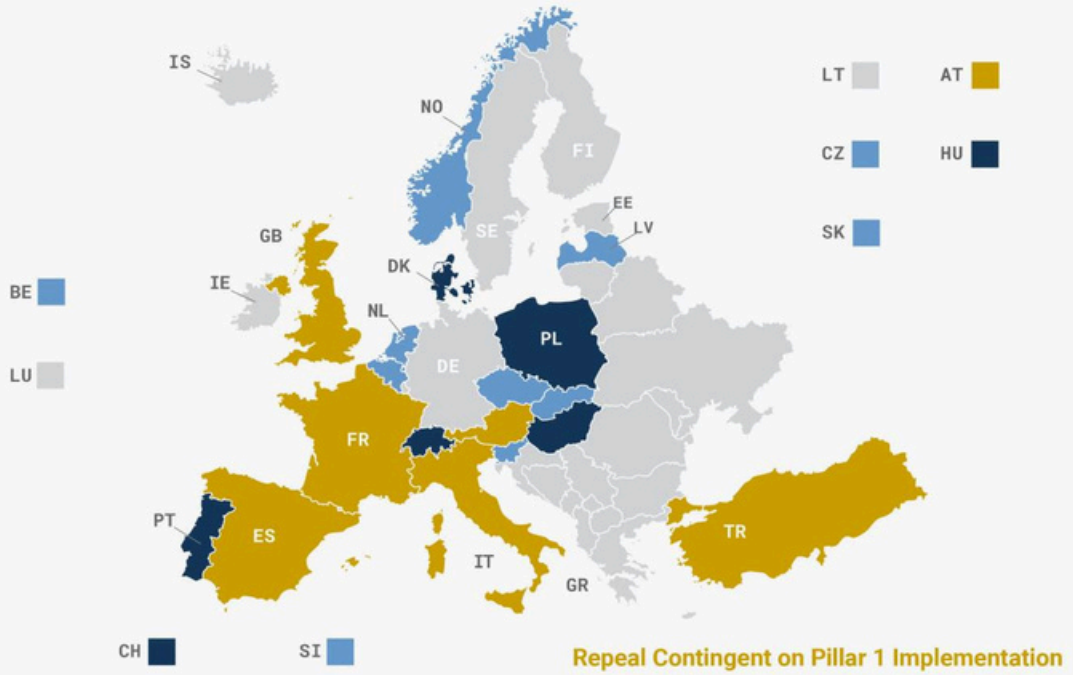
The expansion of goods and services provided digitally, frequently without a company having a taxable presence in the nation where the goods are consumed, has led to changes in consumption tax laws. In order to capture the activities of digital enterprises in nations, governments have also looked into ways to modify corporate taxes.

Policymakers have looked for additional taxing instruments aimed at the same companies that qualify for the targeted advantages in response to the disparity in tax costs.

The digital tax debate has resulted in various tax proposals at the OECD, the United Nations (UN), and the European Union (EU) because the major digital companies are multinational corporations. This is because, in the absence of a multilateral agreement, individual country policies are likely to overlap or contradict one another, leading to double taxation.

Digital Services Taxes in Europe

Legislative Status of Digital Services Taxes (DSTs) in European OECD Countries, as of February 21, 2024



Source: KPMG, "Taxation of the digitalized economy: Developments summary"

TAX FOUNDATION

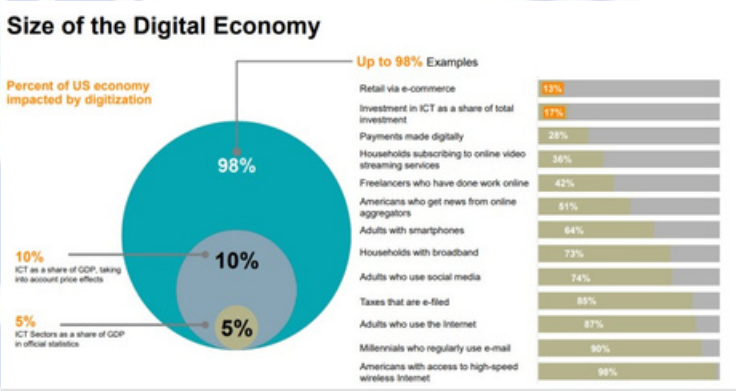
@TaxFoundation

5. Historical Background

Three decades of rapid technological change, regulatory lag, and increasingly complex global economic interactions have led to a debate about creating a fair international framework for taxing digital giants and regulating the global digital economy. Developing practical and efficient solutions requires an understanding of how the digital economy developed and how the current tax systems became insufficient. The development of profit-shifting practices, the emergence of digital giants, the evolution of the digital economy, and attempts by the international community to address these issues through multilateral cooperation are all covered in this section of the study guide.

5.1 Early Development of the Digital Economy

The growth of the Internet in the 1990s and early 2000s made it possible for new, geographically unrestricted and formally acknowledged forms of commerce, laying the groundwork for the digital economy.



Some important turning points can be mentioned as:

a. The emergence of early e-commerce sites like eBay (1995) and Amazon (1994)

b. The evolution of search engines and business models based on advertising

c. The initial international online marketplaces and payment systems

ç. Quick drops in computing and data storage costs

During this time, frameworks for global economic governance continued to be based on industrial-era ideas, emphasizing tangible economic assets and physical presence. Businesses were subject to taxes in the locations of their factories, offices, and workforces.

Digital businesses, however, did not need such a physical presence. They offered goods and services internationally with little or none permanent establishments in the markets which they could generate substantial revenue. Because policy makers had no precedence for this type of commerce, almost no regulation was present at the time

5.1.1. Emergence of Multinational Tech Platforms

The commercialization of the internet after ‘91 caused the expected rise of the technology corporations. Companies like Amazon (1994), eBay (1995), Alibaba(1999), Google (1998) orchestrated digital ecosystems that are capable of operating across the borders without traditional subsidiaries or physical footprints. The developments that dragged these companies to success can be listed as:

a)Scalable Platform Architectures: Digital platforms introduced “multi-sided markets,” matching millions of buyers, sellers, and advertisers across jurisdictions . The network effects inherent in these platforms created early global dominance.

b)Centralized Corporate Structures/Decentralized Operations: Companies headquartered in the United States, China, and parts of the EU could generate revenue from users in over 100 countries without establishing a ***taxable presence.***

This was possible because of:

1. Remote data centers
2. Algorithmic service delivery
3. Digitally automated transactions

c)New Forms of Value Creation***:*** Digital services generated economic value in three novel ways:

1. Monetization of user data
2. Targeted advertising revenue
3. Digital intermediation (marketplace fees, commissions etc.)

None of these fit into the 20th-century frameworks defining “source of income” or “nexus,” resulting in widespread ***non-taxation in user jurisdictions*** according to the IMF.

5.1.2 Shifting from the Traditional Commerce to e-Commerce

As mentioned previously, this transition's beginning goes back to the early ‘90s. The expansion of broadband and mobile connectivity increased global participation heavily. By the year 2010, Global Internet users reached 2 billion and e-commerce exceeded $680 billion in annual turnover according to the UNCTAD. Commerce was expanding non-stop but we have to specify the “Digital Payments” and “Service Digitalization” in a different section because it's one of the most crucial elements of e-commerce.

a) Digital Payments and Logistics Integration: The widespread adoption of secure digital payment systems played a pivotal part in enabling the global expansion of e-commerce during the early 2000s. Innovations such as encrypted online credit card processing, third-party payment intermediaries like PayPal (1998), and later digital

wallets and mobile payment systems significantly reduced transaction costs and increased consumer trust in cross-border online purchases according to the OECD.

These payment infrastructures provided real-time verification, fraud protection mechanisms, and multi-currency settlement capabilities, allowing customers in one jurisdiction to seamlessly purchase goods and services from sellers located anywhere in the world. Simultaneously, major logistics firms, including UPS, DHL, FedEx, and emerging e-commerce logistics networks, developed highly coordinated global supply chains equipped with ***tracking systems, automated customs processing, and integrated inventory management technologies*** according to the UNCTAD.

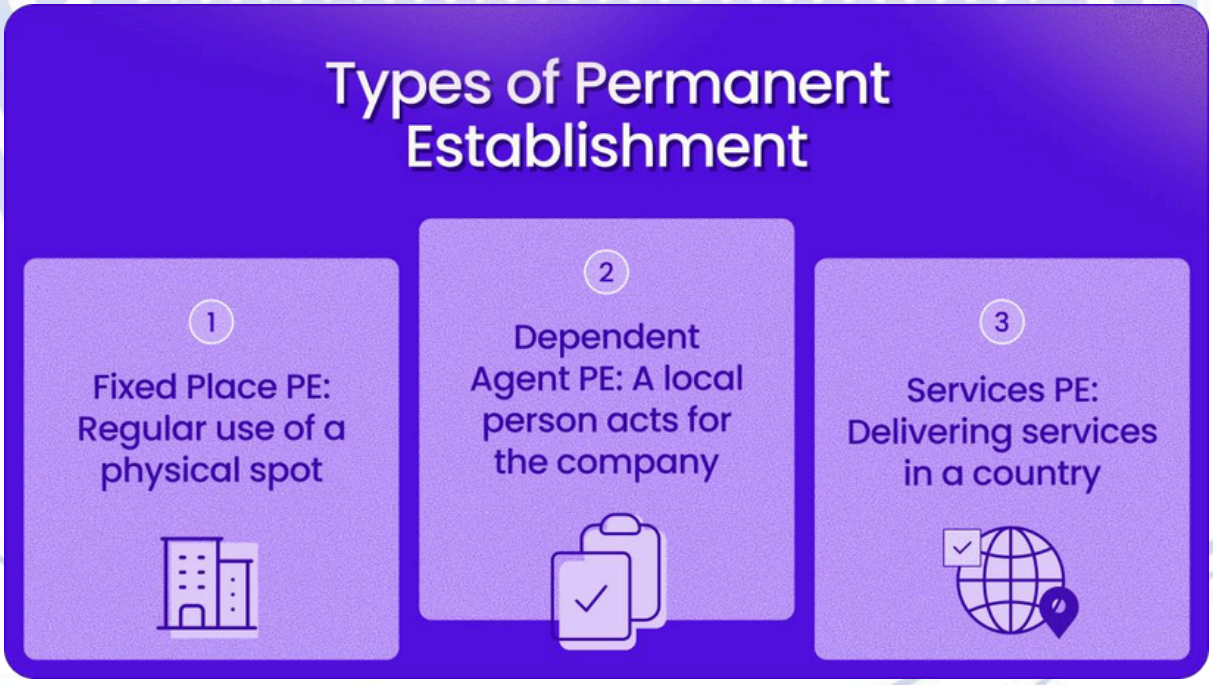
This convergence of secure payments and advanced logistics effectively collapsed geographic barriers as expected in retail markets, transforming local consumers into global market participants resulting in millions of transactions occurring across borders without any meaningful local physical presence from the seller. Importantly, these digitally structured sale structures also allowed firms to decouple economic activity from local tax obligations; companies could sell extensively in a country, earn revenue from its consumers, and utilize its infrastructure, however yet remain untaxed in that jurisdiction due to the absence of ***permanent establishment*** under legacy tax treaties according to the IMF. This structural disconnect became one of the earliest and most consequential weaknesses in the international tax framework confronting the digital economy.

b) Service Digitalization: The early 2000s marked a decisive transformation in global economic activity as numerous services that once required physical infrastructure or in-person delivery shifted entirely into digital formats. This process, we will refer to as ***service digitalization***, fundamentally differed the geography of production and consumption. Industries like entertainment, publishing, professional services, education, banking, and advertising became increasingly connected through the Internet. Allowing firms to scale internationally without traditional input costs or the regulatory burdens associated with physical expansion.

Streaming platforms emerged as substitutes for physical distribution. Services such as YouTube (2005), Spotify (2006), and Netflix's streaming model (2007) eliminated the need for DVDs, physical stores, or broadcasting infrastructure. This allowed firms to generate substantial revenue from foreign markets without establishing physical operations or tax-liable subsidiaries.Cloud computing, online collaboration tools, and remote service platforms enabled firms to deliver accounting, consulting, software development, legal services, design, and data analytics from centralized data centers to clients across jurisdictions. E-books, online news subscriptions, and self-publishing platforms disrupted traditional print industries. Global publishers increasingly relied on algorithmically curated content delivered from centralized servers. This eliminated the need for regional distribution networks and physical retail channels.

Digitalization created a model of ***scale without mass,*** firms could grow internationally without the physical footprint we keep mentioning about that triggers tax jurisdiction under existing international tax treaties. This shift set the stage for our committee to debate about taxing digital companies based on user participation, digital presence, or value creation rather than physical establishment.

The rise of the digital economy challenged the foundational principle of international taxation which is the ***Permanent Establishment (PE)*** rule. Historically, PE has been the determinant of whether a country has the right to tax business profits, requiring a ***"fixed place of business"*** such as ***offices, factories, warehouses, employees and physical infrastructure.*** Digital firms increasingly provided services without any of the traditional indicators of economic presence. Companies could operate data centers in one country, incorporate in another, and sell to millions of users in dozens more, none of which created a physical presence sufficient to trigger taxation. Examples can be like Google earning advertising revenue in India, Brazil, or Türkiye without offices selling the ads locally, Amazon Marketplace facilitating transactions without local warehouses and App stores selling apps globally without local subsidiaries.



Digital companies avoided PE status by; contracting through foreign headquarters, routing sales via low-tax jurisdictions, using commissionaire arrangements and relying on automated digital systems rather than local employees. A good example about it can be a French user buying Google advertising space entering a contract with Google Ireland, not Google France. This prevents France from taxing Google's advertising revenue, despite revenue generation occurring within its territory.

By2010, the PE system produced major inequities in ***developed countries*** (where tech firms areheadquartered) gained the majority of taxable profits and ***developing countries*** (whereusers are located) gained little despite generating substantial digital value.

5.1.3.Absence of Regulatory Uniformity

Between 1990 and 2010, the digital economy expanded at a pace far exceeding the adaptability of international tax systems. While technology-enabled businesses operated seamlessly across borders, the global regulatory architecture remained deeply fragmented, analog, and grounded in mid 20th century economic assumptions. This regulatory mismatch created systemic blind spots in areas like digital revenue allocation, data-driven value creation, and taxation of intangible assets. Without a well-set framework, countries applied inconsistent policies or none at all, allowing digital giants to structure operations strategically to minimize tax exposure.

a) Lack of Legal Definitions for Digital Activities and New Value Drivers: Until the mid-2010s, most global legal systems had ***no statutory definitions*** for key terms such as:

- ❖ Digital service
- ❖ Automated digital platform
- ❖ User-generated value
- ❖ Data-based revenue
- ❖ Digital presence
- ❖ Remote service provision

This legal vacuum created two serious problems:

1- Inability to Tax Novel Revenue Streams

Governments could not tax online advertising, algorithmic recommendation services, marketplace intermediation, cloud computing, data brokerage and subscription-based digital services because tax codes lacked categories for these activities.

2- Regulatory Asymmetry Shown by Firms

Digital giants leveraged this ambiguity by incorporating in favorable jurisdiction, arguing that digital activities did not constitute local revenue and claiming advertising sales occurred where servers or headquarters were located, not in user countries. The Google Ireland example applies here too.

b)Jurisdictional Fragmentation Across Regions: The absence of a unified global approach produced ***regional inconsistencies*** that digital firms leveraged effectively. Below, regions are defined one by one.

European Union

The EU had:

- ➔ a harmonized VAT system,
  but
- ➔ completely divergent corporate tax regimes.

Countries such as Ireland, Luxembourg, and the Netherlands operated as low-tax hubs enabling profit shifting within the EU. Meanwhile countries like France and Italy pushed for stricter taxation, creating internal conflicts.

ASEAN (Southeast Asia)

ASEAN lacked common rules for digital taxation or data governance.
Countries differed widely in:

- ➔ VAT rules on digital services
- ➔ definitions of digital presence
- ➔ enforcement mechanisms
- ➔ thresholds for foreign digital operators

This patchwork allowed digital firms to selectively comply or delay compliance.

Africa & Latin America

Many nations lacked:

- ➔ digital infrastructure
- ➔ specialized tax personnel
- ➔ technical capacity to track cross-border digital transactions

As a result, they:

- ➔ relied heavily on consumption taxes
- ➔ were unable to capture corporate income tax from digital giants
- ➔ faced severe revenue loss despite rapid digital adoption

North America

Even the United States and Canada differed substantially in:

- ➔ state-level digital tax authority
- ➔ treatment of nexus for online sales
- ➔ provincial vs. federal tax frameworks

This internal fragmentation further complicated global consistency.

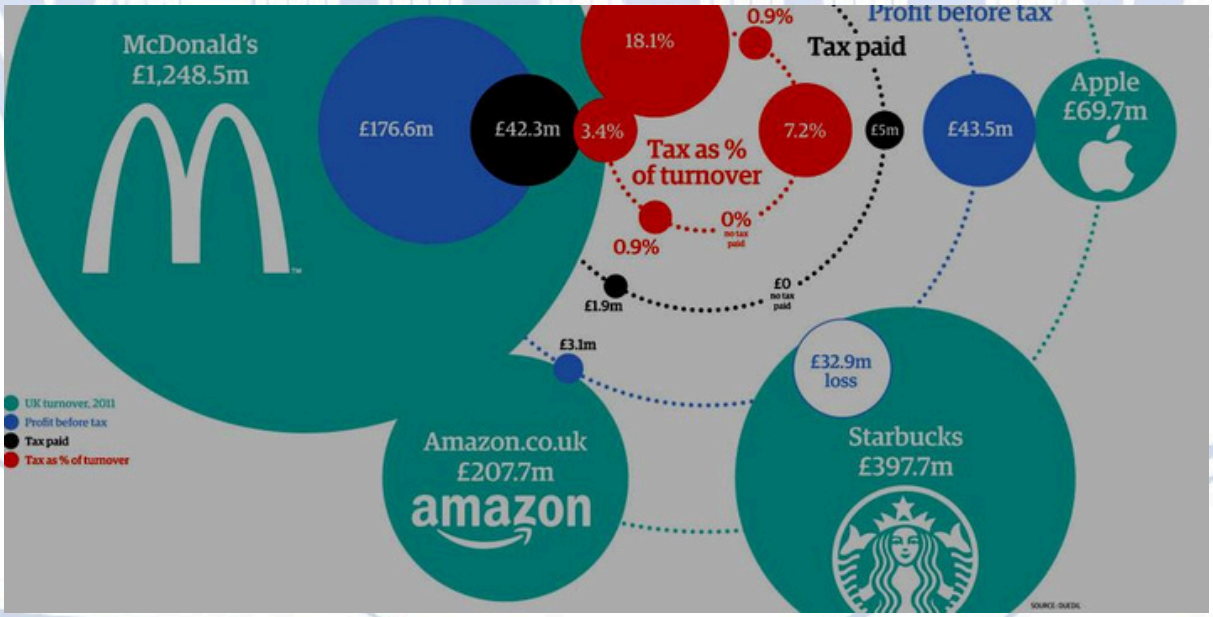
5.2 Taxation Models Used by Digital Giants

As digital corporations grew into global economic powerhouses, they developed increasingly complex tax architectures designed to minimize international tax liabilities. Unlike traditional manufacturing firms, which rely on physical capital, inventories, and fixed locations, digital firms rely largely on intangible assets and data driven business models. Because intangible assets can be relocated across borders at low cost, digital companies gained unprecedented flexibility to shift profits away from user markets toward jurisdictions offering reduced or zero taxation.

These tax strategies are not accidental. They are the direct result of structural weaknesses in the global tax order, inconsistencies in national policies, and outdated nexus rules grounded in the concept of physical presence. The following subsections detail the core mechanisms digital giants use to accomplish this: profit shifting, intellectual property relocation, base erosion strategies, and the use of low-tax jurisdictions.

5.2.1 Profit Shifting & Intellectual Property Havens

Profit shifting bears on the strategic relocation of taxable income from high-tax countries (often where users and markets are located) to low-tax jurisdictions (often where intellectual property is held). Digital companies are uniquely positioned to exploit these structures because their core assets; software, algorithms, patents, platforms, trademarks, user data are intangible and can be moved easily without disrupting operations.



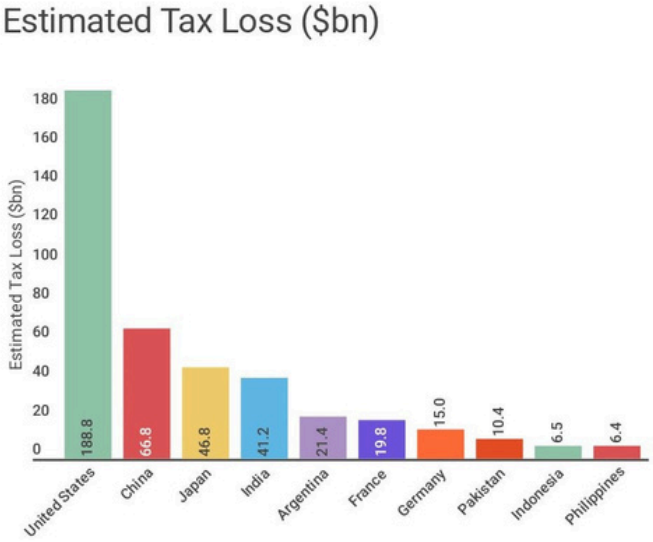
Below is a breakdown of the mechanisms and economic informations behind this strategy.

a. Centralization of Intangible Assets in Low-Tax Jurisdictions

Digital giants typically establish subsidiaries in countries offering preferential tax regimes for intellectual property (IP). These jurisdictions include:

- Ireland= 12.5% corporate tax + generous IP allowances
- Luxembourg= highly flexible ruling system pre-LuxLeaks
- Netherlands= the world's most significant royalty conduit country
- Bermuda and Cayman Islands= 0% corporate tax
- Singapore & Hong Kong= IP development incentives targeting tech firms

Companies then transfer ownership of high-value IP (search engine technologies, cloud infrastructure code, app store algorithms, software patents) to these subsidiaries. This creates a scenario where all global subsidiaries must pay licensing fees or royalties to the low-tax IP company for the right to use the technology.



Results in the most global profits accumulate where the IP is located, not whereeconomic activity or users are based. This iswhy some tech companies reported multibillion dollar profits in Bermuda or Ireland,despite little or no physical activity there.

b. Royalty Payments as a Profit-Siphoning Tool

After relocating IP to favorable jurisdictions, digital corporations establish intra-group royalty structures, in which subsidiaries in high-tax countries pay royalties to the IP-holding subsidiary, these payments are deducted as expenses, reducing taxable income and the IP subsidiary books the revenue at minimal tax rates. This results in base erosion in the user market and profit reallocation into the low-tax structure.

For example, a Google subsidiary in France selling ads pays a "technology licensing fee" to Google Ireland. Google Ireland then pays a second royalty to a Bermuda-based affiliate that owns the IP. Ireland recognizes the entity as Bermuda-resident, so profits face zero tax.

This model enabled some firms to achieve effective tax rates as low as 2–5%, even while operating globally.

c. The Role of User Data in Value Creation and Profit Localization

Digital firms derive enormous value from data collected in user markets, yet IP holdings let them claim that profits arise in algorithm-owning jurisdictions.

Empirical studies show that 90% of profits for major digital ads come from targeted data analytics, user markets rarely receive tax revenue from these activities digital companies argue that data has "no direct monetary value," avoiding recognition in local tax regimes. Creating disconnection between value creation and profit recognition is one of the central flaws of the pre-reform tax system.

5.2.2 Base Erosion and Profit Shifting (BEPS)

BEPS encompasses a range of strategies that allow multinational enterprises to erode the tax base of high-tax jurisdictions and shift earnings to low-tax ones. Digital firms are exceptionally capable of exploiting these mechanisms due to high mobility of intangible assets, centralized platform-based revenue models, automated cross-border service delivery and lack of dependency on physical capital. The OECD estimates that BEPS costs governments $100–240 billion annually.

Below is a layered analysis of key BEPS strategies used by digital giants.

a. Transfer Pricing Manipulation

Transfer pricing refers to pricing transactions between subsidiaries within the same multinational group. When intangible assets are involved, valuation becomes subjective, making manipulation easy. This allows profit to be booked where tax is low, even if value creation occurs elsewhere.

Digital firms manipulate transfer pricing via:

- artificially high royalty fees
- inflated service charges
- mispriced IP transfers
- payments for "management services" or "software development support"
- cost-sharing agreements that assign most profits to low-tax entities

b. Hybrid Mismatch Arrangements

These exploit differences in how countries classify financial instruments, payments, entity status. Digital companies use hybrids to create “double non-taxation, which can also be referred to as a payment deductible in one country but not recognized as income in another. For instance a payment is seen as a deductible interest expense in one country, but it is classified as a tax-exempt dividend in another; which allows multinational groups to move large sums untaxed.

c. Debt Shifting and Thin Capitalization

Multinationals place debt in subsidiaries located in high-tax countries so that these subsidiaries pay interest to low-tax affiliates. Which makes it possible for the high-tax subsidiary to reduce taxable profits through interest deductions and interest income to accumulate in low tax jurisdictions. Digital companies often use internal loans to shift billions in profits each year.

d. Treaty Shopping

Digital giants route transactions through countries with favorable tax treaties. Examples can be using the Netherlands as a conduit for royalties to avoid withholding taxes, using Ireland-Luxembourg double taxation treaties to minimize payment flows or routing revenue through Singapore to reduce tax exposure in Asia. Treaty shopping exploits gaps between treaties to create optimal tax outcomes.

e. Artificial Avoidance of Permanent Establishment

Digital platforms avoid PE status by using commissionaire arrangements, contracting via offshore entities, ensuring local offices perform only “auxiliary(assisting)” activities and relying on automated algorithms instead of local employees. Facebook and Google’s advertising sales in Europe were funneled through Irish entities, even though value was generated by millions of local users can be given as an example.

5.2.3. Case Studies (Ireland, Luxembourg, Low-Tax Jurisdictions)

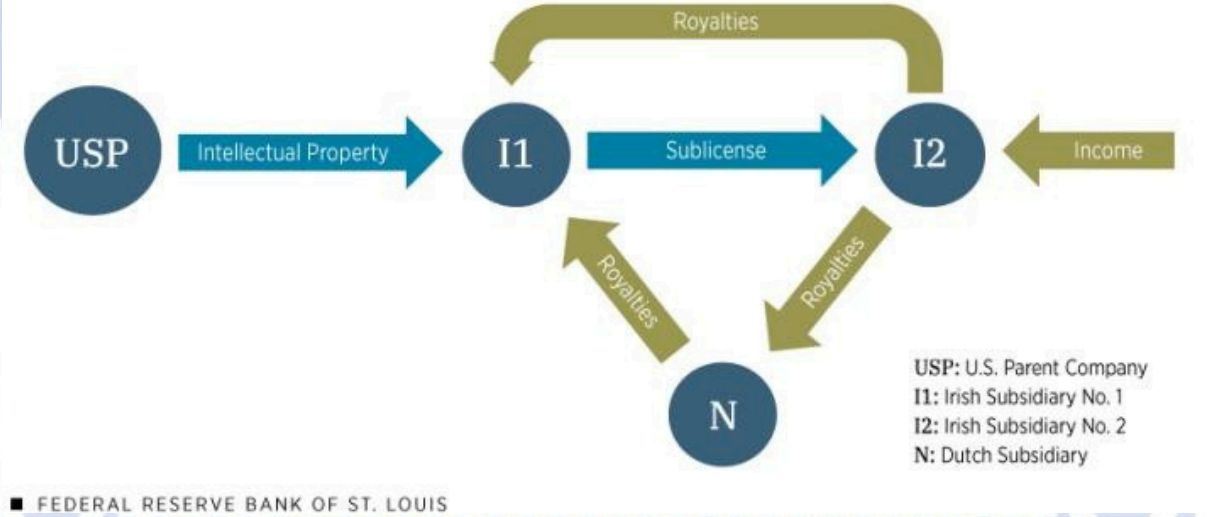
a. The Double Irish Structure in Ireland

From 2004 until 2019, Ireland was the epicenter of the world's digital tax evasion. The Double Irish, which employed two Irish subsidiaries, one "managed" from a tax haven (typically Bermuda) and one acting as a European sales hub, was the main mechanism.

Structure of it goes in 3 steps:

1. The intellectual property is owned by Irish Co. 1, which is managed from Bermuda and pays no taxes.
2. Irish Co. 2 gathers money from Europe and gives Irish Co. 1 enormous royalties; as a result, Ireland's tax base is virtually eliminated.
3. Through the "offshore" Irish company, final revenue is accumulated in Bermuda.

Some digital companies were able to pay less than 1% tax on profits made outside of the United States thanks to this arrangement.



b. Luxembourg: Tax Decisions and the "LuxLeaks" System

Due to confidential tax rulings, flexible IP box regimes, ruling-driven effective tax rates as low as 0.5%, and collaboration with international accounting firms (such as PwC and EY), Luxembourg emerged as a significant center for tax planning. Over 340 multinational corporations received favorable rulings that allowed for billions of dollars in artificially shifted profits, according to the 2014 LuxLeaks investigation. Digital companies used Luxembourg subsidiaries with minimal tax obligations to route royalties, online subscription revenues, and advertising profits.

c. The Netherlands: The World's Capital of Royalty Conduits

Because it forbids withholding tax on outgoing royalty payments, the Netherlands is essential to international royalty flows. Its extensive network of treaties permits conduit companies with little substance. Digital firms transfer royalties from high-tax nations to zero-tax jurisdictions through Dutch shell corporations.

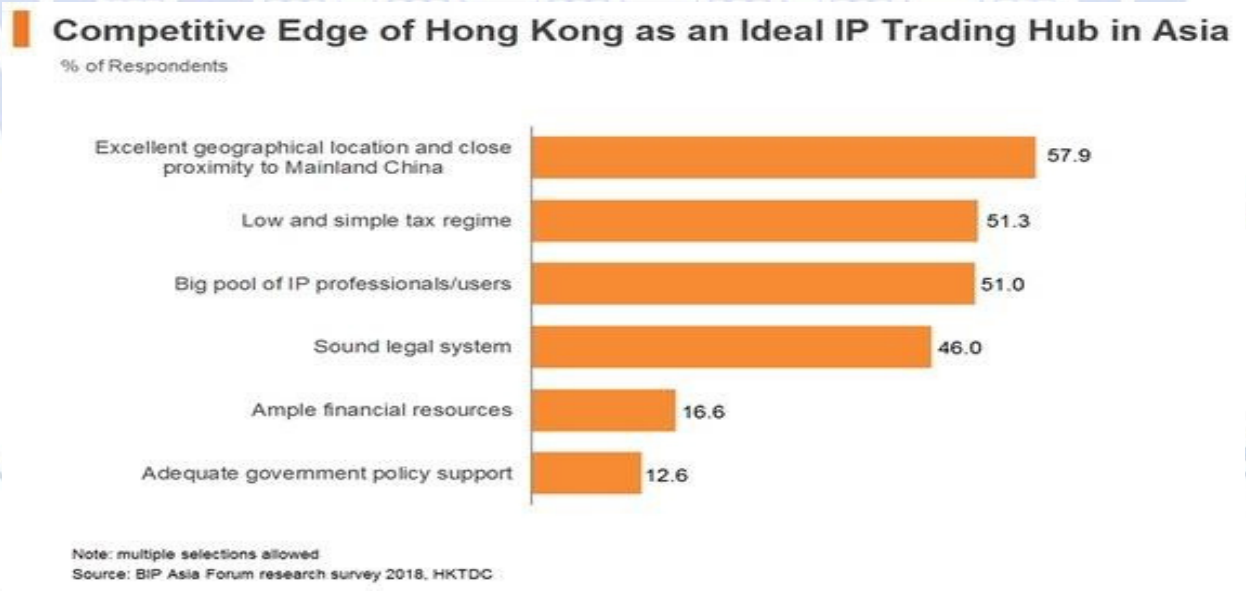
The "Dutch Sandwich," which is served with the Double Irish, usually incorporates this structure.

d. Bermuda and the Cayman Islands with zero-tax jurisdictions

These jurisdictions are home to unstaffed subsidiaries of holding companies and intellectual property companies. They are the last link in a chain that shifts profits. For instance, Irish-managed companies brought billions of dollars in digital advertising revenue to Bermuda according to Tørsløv.

e. Asian IP Hubs: Singapore and Hong Kong

Digital companies are drawn to these jurisdictions with incentives for IP development, low corporate tax rates (16.5% and 17%), broad tax agreements and strategic access to user markets in Asia. While serving more expansive markets like China, India, or Indonesia, digital companies frequently locate their Asia-Pacific headquarters in these countries.



5.3. Previous Global Efforts

Rapid digitalization in the early 2000s revealed serious shortcomings in international tax laws designed for the industrial age. In response, a number of reform initiatives aimed at updating the global tax architecture were launched by governments, regional organizations,

and international organizations. However, progress was sluggish and dispersed due to structural disparities between developed and developing nations, political divisions, and competing national interests.

In-depth analysis of these international initiatives' objectives, workings, constraints, and long-term effects on the ongoing discussion of digital taxation is provided in this section.

5.3.1 OECD and G20 BEPS Project

a. Objectives of the BEPS Project

The BEPS Action Plan aimed to modernize the global tax system while maintaining international investment flows. And it can be listed as:

1. Preventing profit shifting through artificial structures
2. Ensuring taxation where economic activity takes place
3. Improving tax transparency
4. Aligning transfer pricing rules with value creation
5. Closing loopholes enabling hybrid mismatches
6. Strengthening dispute resolution mechanisms

b. Relevant BEPS Actions for the Digital Economy

Several BEPS actions directly targeted strategies commonly used by digital corporations:

Action 1= Addressing the Tax Challenges of the Digital Economy

This action identified digitalization as a major structural challenge, noting that value is created through user participation, data, and network effects; physical presence is no longer required for large-scale economic activity and traditional nexus and profit allocation rules fail in the digital era. However, BEPS did not agree on specific digital taxation rules due to political disagreement.

Action 5= Countering Harmful Tax Practices

Targeted IP boxes and preferential regimes used by digital giants.

Action 8-10= Transfer Pricing for Intangibles

Strengthened rules for pricing intellectual property and algorithmic assets.

Action 13= Country-by-Country Reporting (CbCR)

Required multinationals to report global revenue allocation, exposing profit-shifting patterns. Although these actions improved transparency, they did not change the allocation of taxing rights, which is the core digital taxation problem.

c. BEPS's Restrictions on Digital Taxation,

Despite its breadth, BEPS was unable to completely address the following issues with digitaltaxation.

1. No Reform of Nexus Rules

The requirement for physical presence persisted, making it impossible for user-market nations to impose taxes on digital companies.

2. Instead of redesigning the system, BEPS concentrated on preventing abuse.

Instead of creating a new allocation model appropriate for the digital era, it sought to close gaps.

3. Structural Change Was Prevented by Major Economies

Any regulation that transferred taxing rights to overseas user markets was opposed by the United States, which is home to the majority of digital behemoths.

4. Developing Nations Felt Left Out

Their suggestions for straightforward fixes (like withholding taxes on digital services) were turned down in favor of intricate OECD frameworks.

5. Loopholes Remaining

BEPS increased the sophistication of strategies rather than putting an end to profit shifting.

d. BEPS 2.0 Evolution: The Two-Pillar Approach

AfterBEPS'sflaws were acknowledged, BEPS 2.0 was created, introducing reallocatingtaxingrights is the first pillar which is based in part on the user's location rather than theiractualpresence. Pillar Two is a minimum corporate tax of 15% worldwide focusingonareaswithlow tax rates.

Dueinlargepart to opposition from the United States, internal divisions within Europe,anddisputesover representation and fairness with developing nations, this system is still notfullyimplemented.

5.3.2UNTaxCommittee Efforts

TheUnitedNations Committee of Experts on International Cooperation in Tax Matters(UNTaxCommittee) is a more inclusive forum where developing countries have strongervoices,whereas the OECD is in charge of global tax rulemaking for developed nat io ns.

Bysupportingsource-based taxation, the ability of nations where users and consumers reside totaxdigitalcompanies, the UN played a critical counterbalancing role between 2004 and 2020.

a. OECD Model vs. UN Model Tax Convention

The UN Model is very different from the OECD Model because it gives source countries more taxing rights; permits higher withholding taxes, supports developing economies with sizable consumer bases and recognizes value creation through digital participation.

As a result, it was better suited to the demands of Latin America, Asia, and Africa according to the UN.

b. Article 12B: Automated Digital Services Taxation (2020)

The UN unveiled Article 12B in 2020, a historic proposal that permits source nations to impose taxes on digital businesses based on user revenue, remotely delivered automated digitalservices, and withholding taxes at the point of payment. Cloud computing, online gaming,digital advertising, and other services are examples of covered services.

This proposal was revolutionary because it gave developing countries the authority to unilaterally tax cross-border digital firms and offered a straightforward substitute for the intricate OECD Pillar One system. A number of nations have expressed interest in incorporating Article 12B principles into their national laws, including India, Nigeria, Cambodia, and Sri Lanka.

Particulars	Article 12B	OECD Pillar I (Amount A)
Scope	Narrow in scope: Covers only Automated Digital Services	Broader in scope: Covers Automated Digital Services & Consumer Facing Businesses
Thresholds on implementation	There are no thresholds	Thresholds are present
Profit allocation	On gross and net basis	On net basis
Dispute Resolution Provisions	No	Yes
Implementation	Simple to implement	Complexity in implementation

c. Technical Support and Capacity-Building

In order to strengthen developing nations' capabilities in digital tax administration, treaty negotiations, transfer pricing for intangibles, digital revenue monitoring, and tax data analytics, the UN Tax Committee collaborates with UNCTAD and regional tax authorities. In international tax negotiations, these initiatives seek to lessen the notable disparity between developed and developing economies.

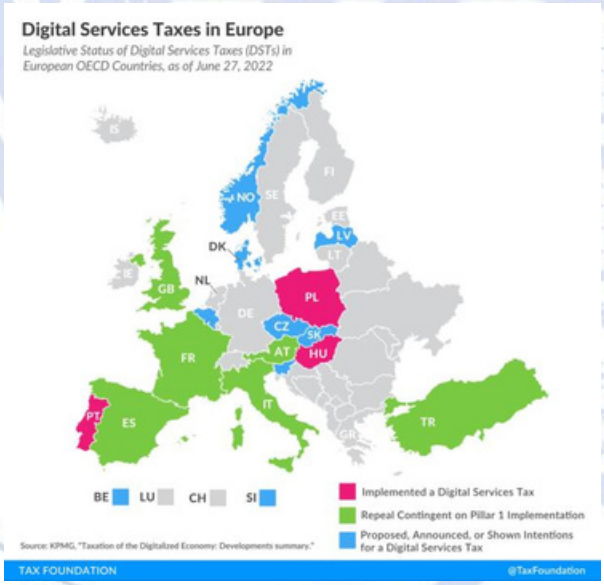
d. UN Efforts' Limitations

UN initiatives face challenges such as limited funding and institutional power, opposition from OECD states, lack of binding legal force, and the preference of digital firms for OECD regulations because of their predictability and lower tax burdens, even though they provide a more equitable alternative for developing nations. Nonetheless, the UN continues to be the main voice promoting equity and justice in the international tax system.

5.3.3 Regional Attempts

Regional organizations and national governments started enacting unilateral solutions to tax digital giants in the absence of a global agreement. These actions underscore geopolitical tensions surrounding digital taxation and reflect growing dissatisfaction with the sluggish pace of OECD reform.

Attempts by the European Union (EU):



One of the first countries to suggest coordinated digital taxation was the EU. The 2018 EU Digital Services Tax (DST) proposes a 3% tax on sales of user data, digital intermediation services, and targeted digital advertisements. Businesses with global revenues exceeding €750 million and EU digital revenues exceeding €50 million were targeted by the DST.

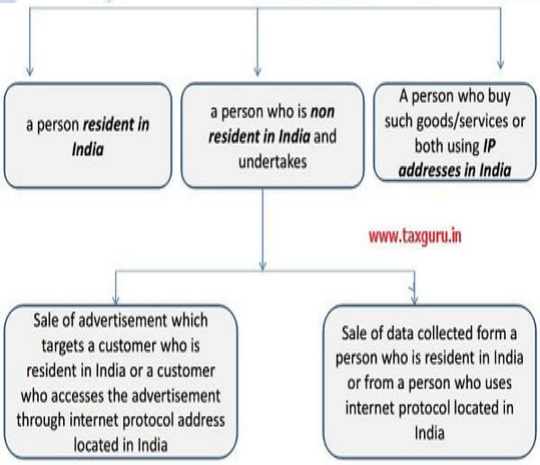
Because Ireland is home to major tech companies' European headquarters, the Nordic countries feared U.S. retaliation, and some states prefer low-tax policies to attract investment, Ireland, Sweden, Denmark, and Finland blocked the DST, which needed unanimous approval. The EU DST's failure demonstrated how internal EU divisions, particularly those between high-tax and low-tax nations, reflect global divisions.

The Alternative Strategy of the EU

The EU now supports implementing:

- OECD Pillar One and Two
- a potential backup EU-wide DST in the event that OECD reforms fail
- stricter enforcement of competition laws against digital firms.

Latin America and Asia



Equalization Levy, India (2016, expanded 2020)

The first significant economy to impose a unilateral tax on digital advertising was India, which subsequently extended the tax to cloud computing, e-commerce platforms, digital marketplaces, and online streaming.

The Indian Ministry of Finance argues that value is created by user participation rather than physical presence.

Additional Asian Measures

Malaysia added a digital services tax in 2020
Indonesia established a digital VAT regime
Pakistan established important economic presence regulations

for Latin America

Brazil has advocated for increased user-based taxation
Chile and Uruguay have adopted digital VAT models
and Mexico has imposed withholding taxes on digital platforms.

Africa

Among the most ardent supporters of digital taxation reform are African nations, represented by the African Tax Administration Forum (ATAF).

The Contributions of ATAF

ATAF released guidelines suggesting that digital services be taxed according to their substantial economic presence, that cross-border digital revenues be subject to withholding taxes, that UN Article 12B be modified, and that African digital tax policy be coordinated.

Examples from Africa
Kenyaimplemented a digital services tax in 2021
SouthAfrica increased the value-added tax on digital services
Nigeriaimplemented significant economic presence regulations in 2019.

6. PastActions

Many attempts have been made at the national, regional, and international levels over the past20 years to address the taxation issues brought on by digitalization. These initiatives are a reflection of growing awareness around the world that the current tax system, which was designed for the industrial era, is unable to adequately capture the value generated in cross-border, data-driven, platform-based digital markets. However, previous initiatives have demonstrated uneven development, geopolitical tensions, and notable disparities between developed and developing countries' priorities.
The main previous steps taken by international organizations, national governments, and regional blocs to address digital taxation and regulate digital giants are thoroughly summarized in this section.

6.1 OECD Efforts

Both the original BEPS Project (2013–2015) and the later BEPS 2.0 framework were spearheaded by the OECD, which has served as the primary platform for international tax reform. In addition to exposing political and ideological differences that still obstruct implementation, the OECD's work influenced the current discussion on digital taxation.

6.1.1 The 2013–2015 BEPS Project

The first concerted international effort to combat profit shifting was the Base Erosion and Profit Shifting (BEPS) Action Plan.Among the major achievements of BEPS is following:

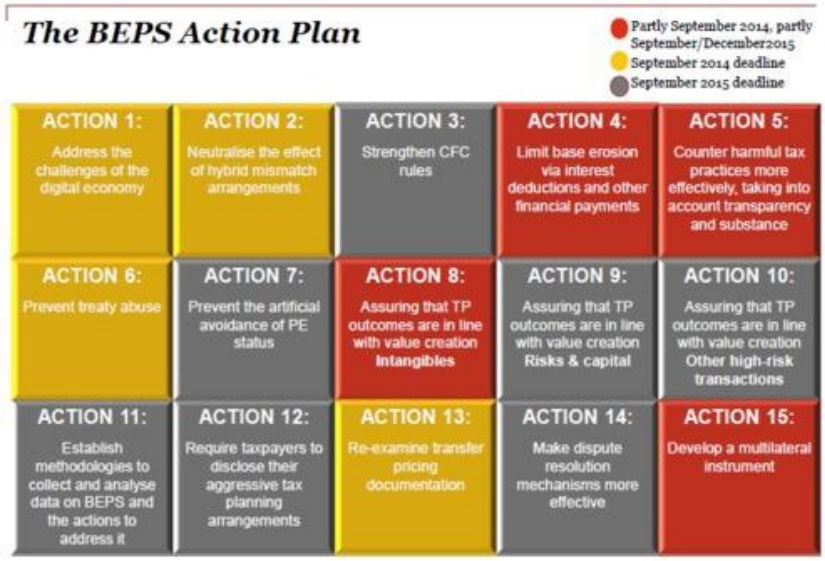
a. Reporting by Country (CbCR): In every jurisdiction, multinational corporations are required to submit comprehensive data on their earnings, assets, personnel, and revenue.This improved openness and made the extent of offshore profit concentration clear.

b. Updated Transfer Pricing Guidelines: It is more difficult to manipulate IP pricing when multinational corporations are required by BEPS Actions 8–10 to align transfer pricing outcomes with economic value creation.

c. Rules for Hybrid Mismatch: Frameworks to stop entities from being double-deducted or classified differently between nations were introduced by BEPS Action 2.

d. Addressing Harmful Tax Practices: Action 5 mandated stricter substance requirements and targeted preferential tax regimes.

e. Action 14's Mutual Agreement Procedures (MAPs): enhanced state-to-state dispute resolution procedures.



BEPS Restrictions

Despite advancements, BEPS did not fully address digitaladvertising, user data, or marketplace facilitation; it primarily benefited developed nationswith robust administrative capacity; and it did not redefine nexus rules. Regulators were slower to adapt than digital behemoths. As a result, BEPS promoted greater transparency butnot fair tax distribution.

6.1.2 BEPS 2.0 – Pillar One and Pillar Two

The OECD developed the BEPS 2.0 framework after realizing that BEPS could not handle digitalization on its own, which is why the reallocation of Taxing Rights is the first pillar. Transfers taxing authority to "market jurisdictions" where consumers or users reside.Large multinational corporations with global revenues exceeding €20 billion and profitability exceeding 10% are covered by Pillar One.
Regardless of physical presence, user countries receive a portion of profits.

Pillar One's challenges include; American opposition because of the impact on American tech companies, arguments about thresholds and scope and there is currently no consensus on streamlined dispute resolution procedures; developing nations contend that Pillar One is unduly complicated.

Pillar Two is the 15% global minimum corporate tax. The goal of Pillar Two is to guarantee that multinational corporations pay a minimum effective tax rate of 15% worldwide. Difficulties with Pillar Two are domestic implementation delays, particularly in

the United States, low-tax jurisdictions modifying incentives to stay competitive, developing nations' concerns regarding administrative burden. Though its implementation is sluggish, uneven, and politically precarious, the BEPS 2.0 process is still the most ambitious global tax reform in history overall.

6.2 United Nations Initiatives

Inan effort to establish a more just system for developing countries, the UN has increasingly positioned itself as a counterbalance to reforms spearheaded by the OECD.

6.2.1 UN Tax Committee Recommendations

The UN Tax Committee advocates for taxlaws that benefit developing nations, such as source-based taxation, digital service withholding taxes, tax authority capacity building, and more equitable distribution of taxingrights.
Its research highlights the Global South's digital user markets' structural significance.

Particulars	UN Recommendations	OECD Recommendations
Coverage of recommendations	Restricted (Article 12B)	Wide (Pillar I and Pillar II)
Recommendation on fixed return for defined baseline marketing and distribution activities	No	Yes (Amount B)
Recommendation to pay a minimum level of tax	No	Yes (Pillar II)

6.2.2 UN Model Tax Convention

In contrast to the OECD Model, the UN Model gives the jurisdiction where consumption takes place, services are provided, data is generated, and users engage with platforms with more taxing authority.

6.2.3 Introduction of Article 12B (2020)

A significant UN advancement for digital taxation was Article 12B. It permits nations to tax digital companies based on user participation rather than physical presence, impose withholding tax on payments for automated digital services and to adopt more straightforward administrative procedures than OECD Pillar One.
The primary policy alternative to OECD frameworks for the Global South is UN Article 12B.

7. Current Global Situation

7.1 Ongoing Negotiations at OECD & UN

The United Nations' International Tax Cooperation framework describes how the UN is building a more ***inclusive, fair, and effective international tax system***. The Committee of Experts on International Cooperation in Tax Matters, operating under ECOSOC, plays a central role in developing international tax norms and providing guidance to countries.

The UN emphasizes that earlier international tax structures left developing countries with limited participation, and current negotiations aim to correct this imbalance. The website highlights preparation for a potential ***UN Framework Convention on International Tax Cooperation***, which would formalize global tax cooperation under the UN system. Through the Financing for Sustainable Development Office (FSDO), the UN supports capacity development, helping countries strengthen administration, negotiate treaties, and engage in global tax reforms that address digitalisation, profit shifting, and global inequality.

7.2 Digital Services Taxes & the Tax Challenges of Digitalisation

According to the OECD, traditional corporate tax rules are ***no longer adequate*** in a digitalised global economy. Digital businesses can operate in countries without physical presence, creating gaps and mismatches that many jurisdictions attempted to address through ***Digital Services Taxes (DSTs)***.

In response to these global tax challenges, over 135 jurisdictions joined the OECD/G20 ***Two-Pillar Solution***. Pillar One reallocates taxing rights toward market jurisdictions, while Pillar Two introduces the ***Global Anti-Base Erosion (GloBE) Rules***, establishing a global minimum tax for large multinational enterprises. The 2025 GloBE Information Return supports the implementation and monitoring of global minimum tax compliance. DSTs emerged as unilateral measures while awaiting coordinated international rules, reflecting the urgency and complexity of taxing digital business models.

7.3 Opposition, Tensions & Geopolitics

The UN DESA article explains that the push for international tax cooperation represents a ***shift toward fairness, equality, and sustainable development***. Many developing countries argue that existing global tax rules were historically shaped without their participation, leading to inequities in how taxing rights are allocated.

The article notes that tax cooperation is now deeply linked with global development goals, public finance sustainability, and reducing inequality. As a result, debates around international tax rules carry significant ***geopolitical tension***, involving disagreements over the distribution of taxing rights, the design of digital tax rules, and the structure of a global minimum tax. These tensions reflect broader global divisions between economically powerful

countries and those seeking a fairer share of global tax revenues to support development and public services.

7.4 Market Imbalances & Taxation for Sustainable Development

The UN's Taxation and the SDGs page outlines the essential role taxation plays in achieving the Sustainable Development Goals. Effective tax cooperation helps countries ***mobilize domestic revenue***, reduce tax-related illicit financial flows, and limit harmful tax competition.

Market imbalances arise when countries lose revenue through avoidance, base erosion, or unfair tax rules. Strengthening international tax systems, improving treaty frameworks, and modernizing tax administration help reduce these imbalances. For developing nations, these improvements are critical for funding infrastructure, education, health, climate action, and other SDG-related priorities. The UN Tax Committee provides practical guidance, model provisions, and tools to help countries align tax systems with development objectives.

8. MAJOR STAKEHOLDERS

8.1 Developed Nations

The OECD Economic Outlook analyzes the economic performance of advanced economies and discusses fiscal, financial, and tax policy trends. Developed nations, many of which are OECD members, play influential roles in shaping global tax standards, particularly through the OECD/G20 Inclusive Framework. Their tax policies affect investment flows, competition, and international negotiations. The Outlook provides the macroeconomic context that informs their positions in global tax reform debates.

8.2 Developing Nations

The UN Tax Committee's mission includes providing ***technical guidance, model tax treaties, and capacity-building support*** tailored to developing countries. Developing nations often face challenges in treaty negotiations, transfer pricing enforcement, and protection of their tax base. The Committee supports these nations in strengthening their tax systems so they can participate effectively in global reforms. Enhancing domestic resource mobilization is a priority, as developing countries rely heavily on tax revenue to finance development and public services.

8.3 International Organizations

ECOSOC is the UN's central platform for policy coordination on economic, social, and environmental issues. It oversees key bodies such as the UN Tax Committee and supports the global Financing for Development agenda. ECOSOC facilitates dialogue

between governments, UN agencies, and civil society, making it a cornerstone institution for international tax discussions. Its role ensures that global tax policy is linked to sustainable development, reducing inequality, and strengthening governance frameworks.

8.4 Private Sector

The World Economic Forum's Taxation page presents private-sector perspectives on global tax systems. It highlights how multinational enterprises engage with evolving tax standards, including transparency requirements, minimum tax rules, and digital economy reforms. The private-sector viewpoint focuses on stability, predictability, and competitiveness. Businesses are key stakeholders, as their compliance and cooperation determine how effectively global tax rules will be implemented.

8.5 Civil Society & Consumers

Tax Justice Network represents the civil society perspective on global tax fairness. The organization focuses on issues such as tax havens, illicit financial flows, and the impact of tax avoidance on public services. According to the site, fair taxation is essential for reducing inequality, strengthening democracy, and ensuring that public revenues support societal needs. Civil society groups push for stronger transparency measures, equitable tax rules, and reforms that prioritize the public interest in global tax negotiations.

9. Policy Challenges and Dilemmas

Numerouspolitical, economic, and administrative obstacles must be overcome in order tocreateajustand efficient international framework for taxing digital giants. The first and mostimportantchallenge is that the current international tax system is based on the idea of physicalpresence,which is essentially at odds with the "scale without mass" character of digitalbusinessmodels. In an economy where user participation, data generation, and intangibleassetsplaymajor roles, this leads to intense disagreements over how taxing rights shouldbedistributedand how value should be measured.

Thelackofinternational agreement on how profits should be distributed among jurisdictionspresentsanother significant obstacle. Countries vary greatly in how much value is derivedfromusers,consumers, and markets that create demand and data, or from algorithmsandintellectual property, which are frequently found in corporate headquarters. In negotiationsbetweendeveloped and developing nations, this gap is particularly evident: the formertypicallysupport residence-based taxation models, while the latter push for stricter source-basedregulations to reflect their position as significant hubs for digital consumption.

Global reform is made more difficult by the political environment. Major economies have competing interests; some want to tax digital giants, while others host them. In addition to slowing efforts under the OECD's Pillar One and Pillar Two frameworks, this tension has fueled the growth of unilateral digital services taxes, which run the risk of generating overlapping claims, double taxation, and possible trade disputes. However, the administrative complexity of suggested global solutions raises questions about their viability and equity, especially for nations with low tax capacities.

Enforcement is still a major problem. The scale at which digital businesses operate internationally surpasses the capacity of many tax administrations to track revenue flows. It is challenging to ensure compliance due to weak information-sharing mechanisms, uneven regulatory capacity, and the technological sophistication of multinational digital giants. The quick development of digital technologies, such as artificial intelligence and decentralized platforms, which constantly push the boundaries of taxation frameworks and create uncertainty in long-term regulatory planning, exacerbates this.

As the final words of this document, conflicting national interests, antiquated legal theories,unequal bargaining power, technological complexity, and the lack of widely recognized guidelines for taxing digital activity are the main causes of the policy issues in this agenda. In order to make global digital taxation equitable, predictable, and sustainable for all nations, any future framework must manage these conflicts.

10. Questions to be Addressed

-What international regulations might ECOSOC support to guarantee that digital giants contribute their fair share of taxes?
-How can developing countries acquire a more significant position in the decision-making process and increase their influence in international negotiations on digital taxation?
-What economic or diplomatic measures can be applied to avoid retaliatory actions relevant to digital services taxes and control tensions between the primary digital economies?
-What technological and legal changes could be adopted globally to decrease the possibility of double taxation in the digital economy?
-How can the international community create a tax system that ensures more equitable competition by addressing market inequalities between digital giants and small and medium-sized businesses?
-Which function should civil society organisations play in ensuring transparency in the development and management of international digital taxation policies?

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