

# Contents

Series Editor's Preface .....	V
Preface .....	VII
List of Authors .....	IX
List of abbreviations .....	XIX

## **Subtopic 1: Tax and Technology in International Tax Law**

<i>Carolina Prado von Zuben</i> Digital Taxes and the Scope of Article 2 OECD-MC .....	3
<i>María Fernanda Tello Andrade</i> The Residence and Source Jurisdiction Principle: Are they Still Relevant in the Digitalized Economy? .....	27
<i>Johnny Pacheco Castro</i> The Role of the Permanent Establishment Concept under Article 5 of the OECD and UN MC: Any Potential for a New Great Future? .....	51
<i>Pedro Gasparetto Farris</i> Tax Base Mess: A Study through the Income Proxies of the Proposals to Tax the Digital Economy in Market Jurisdictions .....	69
<i>Loreto Salas Soto</i> Nexus and Revenue Sourcing Rules under OECD Pillar One .....	95
<i>Brian Schwechel</i> Formulary Apportionment under Pillar One .....	123
<i>Yan Ting Tan</i> Elimination of Double Taxation with Respect to Amount A of Pillar One ...	149
<i>Gaute Randulf Risholt</i> Factors Driving Residual Profits in Highly Digitalised Businesses .....	175
<i>José Manuel Barros Pérez</i> DEMPE Functions: Analysis and Consequences Concerning Remuneration of Intangibles in the Context of Highly Digitalised Business .....	205
<i>Cihan Baydere</i> Labour Mobility and Tax Issues of Digital Workers .....	235
<i>Fatimah Sa'id Ahmed</i> Article 12B of the UN MC and Digital Service Taxes: The Answer to the Challenges of Digitalisation? .....	253
Buriak/Streicher (Eds), Tax and Technology, Linde	XV

*Nikhil Rajendra Shimpi*

Right to Monetise Data: A New Opportunity to Address the Tax Challenges of the Digital Economy .....	279
--	-----

*Alfredo Abregú Tipto*

Crypto-Assets: Income and Capital Gains Taxes .....	307
---	-----

**Subtopic 2: Tax and Technology in Indirect Tax Law**

*Gary Octavio Salazar Mesías*

Cryptocurrencies and NFTs in VAT/GST in Latin America: The Peruvian Experience .....	329
--	-----

*Thao Le*

Cloud Computing in VAT/GST – An Overview of the Current Landscape in Europe and Australia .....	357
---	-----

*Benyapa Changpradit*

Supply of Goods through Digital Platforms in the EU VAT Directive and Thai VAT Law .....	385
--	-----

*Johannes Bangum*

VAT and the Sharing Economy in the European Union .....	411
---	-----

*Fabio Giusti*

Combating VAT/GST Fraud through Blockchain Technology .....	437
---	-----

**Subtopic 3: Tax and Technology in Procedural Law**

*Destiani Mulia Wardhani*

The Potential of Different Technological Solutions for Tax Compliance and Tax Control Functions .....	467
---	-----

*Valeriya Tarasenko*

The Use of Big Data in Tax Administration .....	489
---	-----

*Rafaella Pereira Pedone de Oliveira*

Cooperation and Tax Compliance: Is Technology the Solution we Were Waiting for? .....	511
---	-----

*Cristina Cacaís Rio de Oliveira Araújo*

Explainable AI: Taxpayers’ Rights and System of Checks and Balances .....	535
---	-----

*Johanna Rudigier*

Codeable Laws: The Potential of BPMN and DMN for Automated Regulatory Frameworks .....	561
--	-----

*Nikhil Rao Krishnan*

Blockchain: The Silver Bullet for Tax Administration? .....	587
---	-----

*Anthony Mark Omona*

The Potential of Process Mining and Robotics Process Automation for  
Tax Automation Based on Pillar Two ..... 611

*Agostino Policicchio*

DAC 8 and Crypto Environments ..... 637

Series on International Tax Law..... 667