

# The Contents of Intertax, Volume 46, Issue 6/7, 2018 - Special Issue on Digital Taxation

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Intertax dedicates this special issue to digital taxation, aiming to contribute to the ongoing debate on the topic. The reader will find herein the entire range of existing positions, discussed comprehensively. The OECD Interim Report 2018 and the EU proposals on digital taxation are already taken into account in some of these articles.

After the critical editorial by Yariv Brauner on the short-term tax measures for the digital sector, this issue is divided into two sections, one containing articles submitted to double-blind peer review, and the other focused on debate.

In the first section, the reader will find articles from Maarten de Wilde, Lisa Spinoso and Vikram Chand, Alessandro Turina, Anandapadmanabhan Unnikrishnan and Myyappan Nahappan, as well as an article on the bitcoin and virtual currencies, by Piergiorgio Valente.

In the debate section, the keynote paper by Michael Devereux and John Vella argues in favour of a destination-based tax, while the other three (by Andres Báez Moreno; Ana Paula Dourado; and Roland Ismer and Christoph Jescheck) each take a different position on the topic of digital taxation and international allocation of taxing rights.

In the EU policy forum section, Charlène Herbain discusses the measures aimed at fighting VAT fraud and enhancing VAT collection in a digitalized environment. Other recurring aspects of Intertax will also prove attractive, namely a country note on the reasonable time for tax proceeding under the Italian legal system; a note on a VAT case; and two literature reviews of recent books selected by the literature review editors.

Wishing you pleasant reading!