
Kluwer International Tax Blog

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

Ana Paula Dourado (General Editor of Intertax) · Monday, June 18th, 2018

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 Spinosa](#) 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!

To make sure you do not miss out on regular updates from the Kluwer International Tax Blog, please subscribe [here](#).

Kluwer International Tax Law

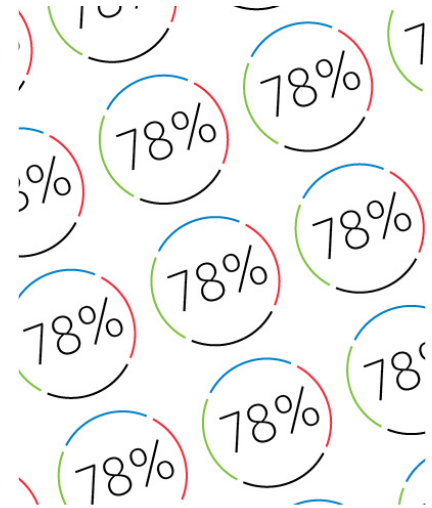
The **2022 Future Ready Lawyer survey** showed that 78% of lawyers think that the emphasis for 2023 needs to be on improved efficiency and productivity. Kluwer International Tax Law is an intuitive research platform for Tax Professionals leveraging Wolters Kluwer's top international content and practical tools to provide answers. You can easily access the tool from every preferred location. Are you, as a Tax professional, ready for the future?

Learn how **Kluwer International Tax Law** can support you.

78% of the lawyers think that the emphasis for 2023 needs to be on improved efficiency and productivity.

Discover Kluwer International Tax Law.

The intuitive research platform for Tax Professionals.



2022 SURVEY REPORT
The Wolters Kluwer Future Ready Lawyer
Leading change

This entry was posted on Monday, June 18th, 2018 at 10:07 am and is filed under [Intertax](#). You can follow any responses to this entry through the [Comments \(RSS\)](#) feed. You can leave a response, or [trackback](#) from your own site.