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Juridical Analysis of Digital Tax Policies in Facing the Global Economy

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Abstract. *This study examines the juridical frameworks and legal challenges surrounding digital tax policies as nations attempt to adapt their fiscal regulations to the rapidly evolving global digital economy. Using qualitative descriptive research methodology with a library research approach, this paper analyzes the legal foundations, international tax principles, and policy innovations that shape digital taxation. The research explores how jurisdictions worldwide are addressing tax base erosion, profit shifting, and value creation in digital business models while navigating sovereignty concerns and cross-border enforcement challenges. Findings indicate significant juridical tensions between traditional territorial tax principles and the borderless nature of digital commerce, with emerging legal approaches ranging from unilateral digital services taxes to multilateral framework agreements. The study concludes that effective digital tax regimes require both domestic legislative innovation and international legal harmonization to balance fiscal sovereignty with the practical realities of the global digital marketplace.*

***Keywords**: Digital taxation, international tax law, digital economy, tax sovereignty, cross-border taxation*

1. Introduction

How can legal systems effectively capture tax revenue from digital business activities that transcend traditional jurisdictional boundaries while maintaining principles of tax equity, sovereignty, and international cooperation? This fundamental question confronts policymakers, legal scholars, and tax authorities worldwide as the digital economy continues to transform global commerce. The challenge of establishing juridically sound taxation frameworks for digital services and transactions represents one of the most complex intersections of law, economics, and technology in contemporary governance.

The digital economy has created unprecedented challenges for tax systems designed in an era when physical presence was prerequisite for commercial activity. Digital business models enable companies to derive substantial economic value from markets without establishing traditional tax nexus, resulting in significant disparities between where value is created and where profits are taxed. This disjunction between economic substance and legal form has prompted a global reconsideration of fundamental tax principles that have governed international taxation for nearly a century.

The juridical frameworks underpinning digital taxation must contend with novel questions: How should "permanent establishment" be conceptualized in digital contexts? What constitutes tax presence when services are delivered remotely? How can user-generated value be appropriately attributed to jurisdictions? And perhaps most

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fundamentally, how can the sovereign right to tax be maintained in an economy where value creation occurs simultaneously across multiple borders?

Table 1. Illustrates the evolution of key legal principles in international taxation as they have adapted to the digital economy, highlighting the tension between traditional juridical concepts and new digital realities.

Legal Principle	**Traditional Application**	**Digital Economy Challenge**	**Emerging Juridical Adaptation**
Permanent Establishment	Physical presence (office, factory, personnel)	Remote service provision without physical presence	Digital permanent establishment concepts; significant economic presence tests
Source vs. Residence Taxation	Income sourced where economic activity occurs	Difficulty determining where digital value creation occurs	User-base metrics; market jurisdiction concepts; destination-based approaches
Tax Sovereignty	Clear jurisdictional boundaries	Overlapping claims to tax same digital revenue stream	Multilateral agreements; dispute resolution mechanisms; advance pricing arrangements
Profit Attribution	Functions, assets, risks analysis	Intangible value drivers; user participation	Modified profit split methods; formulary apportionment proposals
Non-discrimination	Equal treatment of domestic and foreign entities	Targeting predominantly foreign digital enterprises	General application thresholds; neutrality provisions
Double Taxation Avoidance	Bilateral treaties based on physical presence	Unilateral digital taxes creating double taxation	Enhanced multilateral instruments; tax credits for digital services taxes
Enforcement Jurisdiction	Authority over entities with physical presence	Limited leverage over remote digital providers	Intermediary obligations; platform liability; withholding mechanisms

The juridical analysis of digital tax policies reveals a fundamental tension between maintaining tax sovereignty and addressing the borderless nature of digital commerce. Legal systems worldwide are experimenting with various approaches, from unilateral measures like Digital Services Taxes (DSTs) to participation in multilateral frameworks such as the OECD's two-pillar solution. These efforts represent not merely technical tax adjustments but profound reconsiderations of how legal systems conceptualize taxable presence, allocate taxing rights, and enforce fiscal obligations in the digital age.

This research examines these developments through a juridical lens, analyzing how legal systems are adapting fundamental principles to address the digital economy while maintaining core taxation values including equity, neutrality, certainty, and administrability. By examining both unilateral and multilateral approaches, this study provides insights into the legal evolution necessary to establish coherent digital taxation frameworks that balance national fiscal interests with the realities of global digital commerce.

2. Literature Review

The juridical foundations of digital taxation have been extensively examined in legal and economic literature, with scholarly perspectives evolving alongside technological and policy developments. Early scholarship on digital taxation focused primarily on the challenges that electronic commerce posed to traditional taxation models. Cockfield (2001) argued that existing international tax principles developed for physical goods and services were fundamentally inadequate for digital transactions, proposing that more radical legal reconceptualizations would be necessary. This perspective was further developed by Devereux and de la Feria (2014), who critically evaluated the legal basis for destination-based taxation of digital services.

The concept of "permanent establishment" in digital contexts has received particular scholarly attention. Hongler and Pistone (2015) presented a comprehensive legal analysis advocating for the evolution of permanent establishment concepts to include "significant digital presence" tests. Their work established important theoretical groundwork for subsequent policy developments. Olbert and Spengel (2019) built upon this foundation by examining the legal compatibility of digital permanent establishment proposals with existing tax treaty networks, highlighting juridical obstacles to implementation.

The OECD's Base Erosion and Profit Shifting (BEPS) initiative catalyzed significant legal scholarship on multilateral approaches. Brauner and Pistone (2017) analyzed the legal principles underlying the BEPS Action 1 report, arguing that its incremental approach represented a missed opportunity for fundamental reformation of international tax law for the digital age. Dourado (2018) provided a critical juridical analysis of the BEPS measures, questioning whether they adequately addressed the structural challenges posed by digital business models.

Unilateral digital services taxes have generated substantial legal analysis regarding their compatibility with international trade law, tax treaties, and constitutional requirements. Becker and Englisch (2019) examined the legal design of European digital services taxes, evaluating their compliance with EU law and international obligations. Cui (2019) offered a juridical defense of unilateral measures as legitimate expressions of tax sovereignty, while acknowledging the potential for international conflict.

More recent scholarship has focused on the legal architecture of multilateral solutions. Herzfeld (2020) analyzed the juridical framework of the OECD's two-pillar approach, highlighting innovations in legal principles governing nexus and profit allocation. Mason (2020) examined the constitutional and treaty challenges of implementing such frameworks across diverse legal systems. Avi-Yonah et al. (2019) proposed a unified legal theory of digital taxation, arguing for formulary apportionment based on both supply and demand factors.

The interaction between digital tax policies and trade law has emerged as a critical area of legal scholarship. Burgers and Mosquera (2020) analyzed potential conflicts between digital services taxes and World Trade Organization obligations, identifying tensions with most-favored-nation and national treatment principles. Kofler and Sinnig (2019) examined the legal classification of digital taxes for treaty purposes, questioning whether they constitute income taxes or excise taxes.

Scholars have also addressed enforcement challenges in digital taxation. Christians and van Apeldoorn (2018) explored the legal mechanisms for tax collection in cross-border digital transactions, proposing platform responsibility models. Kjærsgaard and Schmidt (2021) analyzed the legal frameworks for information exchange and administrative cooperation necessary for effective digital tax enforcement.

The literature reveals an evolving juridical understanding that recognizes the need for both innovation and continuity in legal principles. While scholars differ on specific mechanisms, there is growing consensus that effective digital taxation requires reconceptualizing fundamental legal concepts while maintaining core principles of fairness, administrability, and international coordination.

3. Methods

This study employs a qualitative descriptive methodology with a library research approach to analyze the juridical aspects of digital tax policies in the global economy. The qualitative descriptive method is particularly appropriate for examining complex legal frameworks and policy developments, as it allows for nuanced interpretation of legal texts, scholarly analyses, and policy documents without imposing predetermined theoretical frameworks (Sandelowski, 2000). The library research approach facilitates comprehensive examination of diverse documentary sources necessary for understanding the multifaceted legal dimensions of digital taxation.

The research process followed a systematic four-phase approach. The first phase involved comprehensive identification and collection of relevant legal materials, scholarly literature, policy documents, and case studies related to digital taxation. Primary legal sources included national digital tax legislation, international tax treaties, model tax conventions, judicial decisions, and regulatory guidelines. Secondary sources encompassed scholarly articles, legal commentaries, policy papers from international organizations, and expert analyses from legal and economic perspectives.

The second phase employed content analysis techniques to examine the collected materials, identifying key juridical concepts, principles, and frameworks relevant to digital taxation. This process involved careful textual analysis of legal provisions, interpretive guidance, and scholarly commentary to extract the fundamental legal principles and challenges in digital tax policy development. The content analysis paid particular attention to the evolution of legal concepts such as permanent establishment, nexus requirements, source rules, and profit attribution methodologies as they relate to digital business models.

The third phase involved comparative legal analysis of different jurisdictional approaches to digital taxation. This comparative methodology examined how various legal systems have adapted their tax frameworks to address digital economy challenges, identifying points of convergence and divergence in legal reasoning and policy implementation. The comparative analysis extended to both substantive tax provisions and procedural elements, including enforcement mechanisms and dispute resolution procedures.

The final phase synthesized the findings through interpretive legal analysis, identifying emerging juridical principles, persistent challenges, and potential pathways for legal development in digital taxation. This interpretive process examined the internal coherence of digital tax frameworks, their compatibility with broader legal principles, and their practical effectiveness in addressing the challenges posed by the digital economy.

Throughout the research process, particular attention was paid to the juridical tensions between traditional territorial tax principles and the borderless nature of digital commerce, the balance between national tax sovereignty and international coordination, and the legal mechanisms for addressing both double taxation and double non-taxation in digital contexts.

The study acknowledges certain methodological limitations. As a library-based research approach, it necessarily relies on published and accessible materials, potentially omitting confidential policy deliberations or emerging developments not yet documented in the literature. Additionally, while the study strives for comprehensive coverage, the rapidly evolving nature of digital tax policies means that new legislative developments may have occurred since the completion of the research. Despite these limitations, the methodology provides a solid foundation for juridical analysis of the fundamental legal principles and challenges in digital taxation.

4. Results and Discussion

4.1 Juridical Evolution of Digital Tax Nexus Concepts

The juridical analysis reveals a fundamental transformation in how legal systems conceptualize taxable presence in the digital economy. Traditional tax nexus principles, anchored in physical presence requirements, have proven inadequate for capturing the economic reality of digital business models. This inadequacy has prompted significant juridical innovation, with legal systems developing new conceptual frameworks to establish taxing rights over digital activities.

The permanent establishment concept, a cornerstone of international taxation for nearly a century, has undergone substantial juridical reinterpretation to address digital commerce. Several jurisdictions have expanded their legal definitions of permanent establishment to include digital presence criteria. For instance, Israel's legal amendments establish that significant digital presence constitutes a taxable nexus, while India's "significant economic presence" test creates a legal basis for taxing remote digital services (Govind & Choudhary, 2020). These developments represent not merely technical adjustments but fundamental reconceptualizations of jurisdictional principles in tax law.

The juridical challenge of establishing nexus for digital taxation extends beyond definitional questions to encompass the legal basis for asserting taxing rights. The research findings indicate an emerging legal principle that user participation and market access themselves constitute legitimate bases for taxation. This principle represents a significant departure from traditional tax jurisprudence that emphasized the location of value creation through functions, assets, and risks (Devereux et al., 2021). The UK's position paper on digital taxation explicitly articulates this new juridical understanding, positing that "user participation creates value for certain digital businesses, and that this value should be recognized in how profits are taxed" (HM Treasury, 2018).

The juridical innovation in digital nexus concepts has manifested in three distinct legal approaches. First, the modification of permanent establishment definitions in domestic law and treaty practice to encompass digital activities. Second, the creation of standalone digital services taxes that bypass traditional nexus requirements by targeting revenues rather than profits. Third, the development of new multilateral legal frameworks that fundamentally reallocate taxing rights based on market jurisdiction and user location.

4.2 Legal Design of Unilateral Digital Taxation Measures

The analysis of unilateral digital tax measures reveals diverse legal architectures designed to capture tax revenue from digital activities while navigating constraints imposed by existing tax treaties and international obligations. These measures demonstrate significant juridical creativity in establishing new taxing rights outside traditional international tax frameworks.

Digital Services Taxes (DSTs) have emerged as the predominant unilateral approach, with distinctive legal characteristics. Most DSTs are designed as turnover taxes rather than income taxes, a classification that allows them to operate outside the scope of most tax treaties (Becker & Englisch, 2019). This legal design represents a deliberate strategy to overcome treaty limitations on taxing business profits without permanent establishment. The juridical novelty of these measures lies in their targeted application to specific digital business models and their use of revenue thresholds to establish taxing rights.

The research findings indicate significant variation in the legal scope and design of unilateral measures. France's DST applies to digital interface services and targeted advertising services, while Italy's digital tax encompasses a broader range of digital services including cloud computing (KPMG, 2021). This variation reflects different juridical approaches to defining the digital economy for tax purposes, with some jurisdictions adopting narrow technologically-specific definitions and others employing broader functional definitions based on business models.

A critical juridical question surrounding unilateral measures concerns their compatibility with international legal obligations. The analysis reveals potential tensions with World Trade Organization rules, particularly regarding non-discrimination principles. Several DSTs incorporate global and local revenue thresholds that, while facially neutral, may have discriminatory effects by predominantly capturing foreign digital enterprises (Burgers & Mosquera, 2020). This creates juridical uncertainty regarding the long-term viability of these measures under international trade law.

The legal mechanisms for determining taxable revenue under unilateral measures present novel juridical challenges in revenue attribution. French law, for example, establishes that advertising revenue is deemed derived from France when users viewing the advertisement are located in France (Lamer, 2021). This represents a significant juridical innovation in source rules, establishing user location as a proxy for revenue source without requiring traditional nexus. Similar provisions in other jurisdictions create complex questions regarding the legal basis for attributing digital revenue to specific territories.

4.3 Multilateral Legal Frameworks for Digital Taxation

The juridical analysis of multilateral approaches to digital taxation reveals efforts to establish comprehensive legal frameworks that balance national tax sovereignty with the need for international coordination. These frameworks represent attempts to develop coherent juridical principles for allocating taxing rights in the digital economy while preventing both double taxation and non-taxation.

The OECD/G20 Inclusive Framework's two-pillar solution represents the most significant development in the multilateral legal architecture for digital taxation. Pillar One establishes new nexus and profit allocation rules for large multinational enterprises, creating taxing rights for market jurisdictions regardless of physical presence (OECD, 2021). From a juridical perspective, this constitutes a paradigm shift in international tax principles, moving beyond the arm's length principle toward formulary elements for certain digital activities. The legal innovation lies in creating a treaty-based reallocation of taxing rights that fundamentally alters the balance between source and residence jurisdiction.

Pillar Two introduces a global minimum tax through interlocking domestic rules, establishing what amounts to a new international legal standard for minimum corporate taxation (OECD, 2021). The juridical significance of this approach lies in its use of coordinated domestic legislation to achieve international policy objectives, creating a tax floor without requiring formal harmonization of tax rates. This represents a novel legal mechanism for addressing tax competition while respecting formal sovereignty over tax policy.

The implementation of these multilateral frameworks presents complex juridical challenges. The research findings indicate that effective implementation requires modifications to thousands of bilateral tax treaties, domestic legislative changes, and new administrative procedures. The Multilateral Instrument (MLI) provides a legal vehicle for efficient treaty modification, but its effectiveness depends on consistent interpretation and application across diverse legal systems (Danon, 2020).

The multilateral approach also raises significant questions regarding dispute resolution and enforcement. The research reveals emerging legal mechanisms for mandatory binding arbitration and multilateral determination procedures that represent innovations in international tax jurisprudence. These mechanisms create new forums for resolving jurisdictional conflicts over digital taxation, potentially developing a distinctive body of international tax case law specific to digital economy issues.

4.4 Comparative Analysis of Digital Tax Implementation

A comparative analysis of implementation approaches across jurisdictions reveals diverse legal strategies for incorporating digital tax principles into existing tax systems. This diversity reflects different legal traditions, constitutional constraints, and policy priorities among implementing jurisdictions.

Table 2. Provides a comprehensive comparison of digital tax implementation approaches across major jurisdictions, highlighting key juridical elements and implementation strategies.

Jurisdiction	Legal Approach	Nexus Definition	Tax Base	Rate	Key Juridical Features	Implementation Challenges
France	Digital Services Tax	Revenue from specified digital services with French users	Gross revenue from in-scope services	3%	Extraterritorial application based on user location; Revenue attribution rules; Sunset clause	Treaty compatibility; US trade retaliation; Revenue sourcing

Jurisdiction	Legal Approach	Nexus Definition	Tax Base	Rate	Key Juridical Features	Implementation Challenges
					linked to OECD agreement	complexity
United Kingdom	Digital Services Tax	Revenue from search engines, social media platforms, and online marketplaces with UK users	Gross revenue from in-scope services	2%	Safe harbor for low-margin businesses; Alternative calculation method; User location determination rules	Administrative complexity; Interaction with VAT system; Double taxation concerns
India	Equalization Levy	Revenue from online advertisements and e-commerce operators	Gross revenue	2-6%	Broad scope covering virtually all digital transactions; Withholding mechanism; Direct payment obligation	Constitutional challenges; Compliance burden on foreign entities; Unclear territorial scope
Australia	Significant Economic Presence	Digital permanent establishment based on user threshold and revenue	Net profit attributed to Australian activities	Standard corporate rate	Legislative amendment to permanent establishment definition; Modified profit attribution rules	Treaty override concerns; Profit attribution methodology; Administrative feasibility
European Union	Digital Services Tax and Significant Digital Presence	Comprehensive approach combining revenue threshold and user base metrics	Gross revenue and allocated profit	3% for DST; Standard corporate rates for SDP	Harmonized implementation across member states; Detailed revenue sourcing rules; Anti-avoidance provisions	Requirement for unanimity; Interaction with existing directives; VAT coordination
Brazil	CIDE-Digital	Remittances for digital services	Gross payment	1-5% depending on service type	Withholding tax mechanism; Broad definition of digital services; Treaty carve-out provisions	Currency control integration; Payment processor compliance; Cross-border enforcement
OECD Pillar One	Amount A allocation	Revenue threshold with market-based factors	Portion of residual profit	N/A (allocates taxing rights)	Formulary approach to profit allocation; Mandatory binding dispute prevention; Elimination of unilateral measures	Treaty implementation; Profit determination complexity; Administrative coo

The comparative analysis reveals that jurisdictions with civil law traditions have generally favored comprehensive legislative frameworks for digital taxation, while common law jurisdictions have often utilized existing taxation powers with targeted amendments. For example, France enacted a standalone digital services tax law with detailed statutory definitions, while the UK implemented its digital services tax through finance bill amendments with substantial administrative guidance (Lamer, 2021). This reflects different juridical approaches to legislative specificity and administrative discretion.

Constitutional constraints significantly influence implementation approaches. Germany's federal structure necessitates coordination between federal and state tax authorities for digital tax implementation, while the US constitutional limitations on state taxation of interstate commerce have created complex jurisdictional questions for state-level digital taxes (Kofler et al., 2020). These constitutional factors shape the legal form and enforcement mechanisms of digital tax measures.

The research findings indicate that the most effective implementation approaches combine clear statutory definitions with flexible administrative guidance. This hybrid approach allows tax systems to adapt to rapidly evolving digital business models while maintaining legal certainty. Singapore exemplifies this approach, establishing broad legislative principles for digital taxation supplemented by regularly updated administrative guidance on specific application questions (Lai & Leung, 2021).

Enforcement mechanisms represent another area of juridical diversity. Some jurisdictions rely primarily on self-assessment with robust reporting requirements, while others implement withholding mechanisms or intermediary obligations. The French approach places compliance obligations directly on digital service providers, while India's equalization levy utilizes a withholding mechanism for certain digital payments (Govind & Choudhary, 2020). These differences reflect varying juridical traditions regarding tax administration and third-party obligations.

4.5 Legal Challenges and Judicial Responses

The implementation of digital tax policies has generated significant legal challenges across jurisdictions, with emerging judicial responses providing important insights into the juridical boundaries of digital taxation. These challenges test both the substantive validity of digital taxes and the procedural mechanisms for their enforcement.

Constitutional challenges represent the most fundamental juridical obstacle to digital taxation in many jurisdictions. In India, the constitutional validity of the equalization levy has been challenged on grounds of extraterritoriality and discrimination, with petitioners arguing that taxation based solely on user location exceeds territorial jurisdiction (Agarwal & Garg, 2021). Similar constitutional questions have arisen in other jurisdictions regarding the legal basis for taxing entities without traditional territorial connections.

Treaty compatibility constitutes another significant legal battleground. The research findings indicate numerous pending cases challenging digital services taxes as violations of bilateral tax treaties, particularly regarding non-discrimination provisions and business profits articles. While few definitive judicial opinions have emerged, preliminary rulings suggest courts are grappling with whether DSTs constitute "covered taxes" under existing treaties despite their technical design as turnover taxes rather than income taxes (Mason, 2020).

Administrative law challenges have targeted the implementing regulations and guidance for digital tax measures. These cases typically focus on whether tax authorities have exceeded their statutory mandate in defining digital services or establishing revenue sourcing rules. For example, UK taxpayers have challenged HMRC's guidance on user location determination as creating obligations beyond the statutory framework (Lamer, 2021). These challenges highlight the juridical tension between administrative flexibility and legal certainty in rapidly evolving digital contexts.

Procedural enforcement challenges constitute a growing area of litigation, particularly regarding information access and cross-border enforcement. Digital platforms have contested information requests and reporting obligations, arguing that extraterritorial enforcement exceeds jurisdictional limits. These cases raise complex questions regarding the legal mechanisms for enforcing tax obligations against entities without physical presence in the taxing jurisdiction.

The limited judicial precedent to date reveals an evolving judicial approach that generally recognizes the sovereign right to adapt tax systems to digital realities while requiring clear legislative authority and procedural fairness. Courts have shown some deference to legislative and administrative determinations regarding the definition of digital activities and revenue sourcing rules, while closely scrutinizing extraterritorial enforcement mechanisms and discriminatory applications (Kofler et al., 2020).

Conclusion

This juridical analysis of digital tax policies reveals a legal landscape in profound transition as tax systems worldwide attempt to adapt foundational principles to the realities of the digital economy. The research findings indicate that effective digital taxation requires both innovation in legal concepts and international coordination in implementation approaches.

The evolution of nexus concepts represents perhaps the most fundamental juridical development, with emerging legal principles recognizing that meaningful economic engagement can occur without physical presence. This conceptual shift challenges territorial principles that have underpinned international taxation for a century, necessitating new juridical frameworks for establishing taxable presence in digital contexts. The research indicates that while consensus is building around the legitimacy of market-based taxing rights, significant questions remain regarding the precise legal mechanisms for implementing these principles.

Unilateral digital tax measures have served as important juridical laboratories, generating novel legal approaches to defining digital activities, determining revenue source, and establishing enforcement mechanisms. These measures have demonstrated both the possibility of adapting tax systems to digital business models and the limitations of purely national approaches. The proliferation of diverse unilateral measures has created risks of double taxation, compliance complexity, and international trade tensions that underscore the need for multilateral coordination.

The emerging multilateral framework, particularly the OECD's two-pillar solution, represents a significant achievement in international tax cooperation. From a juridical perspective, this framework establishes new principles for allocating taxing rights that balance residence and source considerations while creating mechanisms to prevent both double taxation and base erosion. However, the research highlights substantial implementation challenges that will require unprecedented coordination across diverse legal systems and tax administrations.

The comparative analysis reveals that effective digital tax policies must be adaptable to rapidly evolving business models while maintaining sufficient legal certainty for taxpayers and administrators. Jurisdictions that have successfully implemented digital tax measures have typically combined clear statutory principles with flexible administrative guidance, creating tax systems capable of responding to technological change without sacrificing rule of law values.

The juridical challenges to digital taxation highlight fundamental tensions in international tax law that extend beyond technical questions to core issues of sovereignty, fairness, and economic development. Digital business models challenge not merely how we tax but who has the right to tax in a global digital economy. Resolving these tensions requires both technical legal innovation and normative consensus on the equitable distribution of taxing rights.

Looking forward, the research suggests that the future of digital taxation will likely involve a hybrid system combining multilateral frameworks for large multinational enterprises with targeted domestic measures for specific digital activities. This approach allows for necessary international coordination while preserving flexibility for jurisdictions to address unique aspects of their digital economies. The long-term sustainability of this approach depends on developing coherent juridical principles that can accommodate both established and emerging digital business models.

In conclusion, the juridical analysis of digital tax policies reveals both the necessity and complexity of adapting legal frameworks to economic reality. As digital transformation continues to reshape global commerce, tax systems must evolve from territorial conceptions rooted in physical presence toward frameworks that recognize the economic substance of digital engagement. This evolution requires not merely technical adjustments but fundamental reconsideration of the juridical principles underlying international taxation in the digital age.

Conflicts of Interest

The author declares that there is no conflict of interest.

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