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Users, Data, Networks

A Proposal for Taxing the Digital Economy in the European Single Market

2019, 15 Seiten (PDF)

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In this paper defines criteria for assessing digital value creation in company taxation, which should apply EU-wide. The criteria suggested by the authors include to clarify where a company is taxable and how far the local user network contributes to the value creation of the entire company. As another criterion, the authors postulate an active cooperation of the companies in order to determine the value of the user network.

Projekt

- [Repair and Prepare: Strengthening Europe](#)

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