

Contents

Series Editor's Preface	V
Editors' Preface	VII
List of Authors	IX

Subtopic 1

International Tax Policy

Carlo Zichittella

International Initiatives in Addressing Challenges Posed by the Digital Economy	3
---	---

Jacqueline Da Luz De Sousa

Tax Treaty Policy in Addressing Challenges Posed by the Digital Economy	25
---	----

Gilles Van Hulle

CFC Rules as a Measure to Address BEPS Opportunities in a Digital Economy	45
---	----

Nangel Kwong

The Taxation of 'Sharing Economy' Activities	61
--	----

Subtopic 2

Tax Treaty Law

Konstantin Sakuth

The Concept of Corporate Tax Residence in Light of the Digital Economy	83
--	----

Tsutomu Endo

Modification of a Taxable Nexus to Address the Tax Challenges of the Digital Economy	105
--	-----

Hazal Işımsu Türker

The Concept of a Server PE in the Digital Economy	123
---	-----

Matteo Cataldi

The Attribution of Income to a Digital Permanent Establishment	143
--	-----

Arpith Prakash Jain
Challenges Posed by Permanent Establishment-Exemptions in the
Context of the Digital Economy 161

Caroline U. Amann-Aichner
The Anti-Fragmentation Rule as an Instrument to Tackle BEPS Problems
in the Digital Economy 187

Lenka Ohm
Issues Regarding the Characterisation of Income Derived by
Digital Enterprises 211

Anna Perémy
Tax Treaty Issues in Taxing Digital Dependent Labour Assignments 231

Subtopic 3
Transfer Pricing

Untoro Sejati
Value Creation in the Digital Economy 257

Gabriela Ortiz Gómez
Transfer Pricing of Intangibles in the Digital Economy 283

Ioana-Felicia Rosca
Exposing BEPS Risks of the Digital Business Models by
Means of CbC Reports 301

Subtopic 4
Indirect Taxation Issues

Rathish Pathiyil
E-Books and VAT 329

Gabriel Bez Batti
Cloud Computing Services and VAT 351

Vipul Mangesh Kothari
The Treatment of Bitcoin Transactions for Indirect Tax Purposes 373

Panos Thliveros
EU OSS & MOSS: A Solution to the Challenges of the Digital Economy? 393

Subtopic 5
EU Law

Johanna Magdalena Wittmann
'Patent Boxes' and Their Compatibility with European Union State
Aid Rules 423

Argyro Myzithra
Apple – Ireland and European Union State Aid Rules 441