

TAXATION OF DIGITAL ECONOMY WORKING GROUP



Instructors in charge:

Alara Efsun Yazıcıoğlu

N. Nilay Dayanç Kuzeyli

This working group will examine the challenges occurring in the context of digital economy, such as social media platforms and gig economy, both from a national and international perspective.

Contents

Week 1: Introduction - Concept of Permanent Establishment

Readings:

- Jacques Sasseville and Arvid A. Skaar, General Report, in International Fiscal Association, Is There a Permanent Establishment? Vol. 94a Cahiers de droit fiscal international (The Hague: Sdu Uitgevers, 2009) 17-63A.
- Kevin Holmes, International Tax Policy and Double Tax Treaties, IBFD 2014 – Chapter 9.
- Altan Rençber, Uluslararası Gelişmeler Işığında Vergi Hukukunda İşyeri, Filiz Kitabevi 2021, pp. 207-218.

Week 2: Basics of Digital Economy

Readings:

- Dale Pinto, E-Commerce and Source-Based Income Taxation, IBFD Doctoral Series 6, 2003, pp.1-5.
- Michael V. Gestrin and Julia Staudt, The digital economy, multinational enterprises and international investment policy, OECD, Paris, 2018, pp. 1-8.

Week 3: Impact of the Digitalized Economy on Permanent Establishment

Readings:

- Peter Hongler and Pasquale Pistone, Blueprints for a New PE Nexus to Tax Business Income in the Era of Digital Economy, IBFD Working Paper, 2015.
- Wolfgang Schön, Ten Questions About Why and How to Tax the Digitalized Economy in Bulletin for International Taxation, IBFD, Vol.72, No.4/5, 2018, pp.278-292.
- Wolfgang Schön, One Answer to Why and How to Tax the Digitalized Economy in Intertax Volume 47, Issue 12, 2019, pp.1003-1022.

Week 4: Concept of Digital Barter and its VAT implications

- Alara Efsun Yazıcıoğlu, Social Media and Tax Law, 2024, Routledge, Chapter 3.
- Alara Efsun Yazıcıoğlu, Social Media and Tax Law, 2024, Routledge, Chapter 5.

Week 5: Digital Services Taxes

- Reuven S. Avi-Yonah and Young Ran (Christine) Kim and Karen Sam, A New Framework for Digital Taxation in Harvard International Law Journal 279 (2022), University of Michigan Law & Econ Research Paper No. 22-013, University of Utah College of Law Research Paper No. 491, U of Michigan Public Law Research Paper No. 22-013.

- Wei Cui, The Digital Services Tax: A Conceptual Defense in Tax Law Review, Vol.73 No.1, 2019, pp.69-111.
- Vergi Konseyi Sosyal Medya ve E-Ticaretin Vergilendirilmesi Raporu, 2024, Ankara, pp.46-52.

Week 6: Taxation of Data

- Xavier Oberson and Alara Efsun Yazıcıoğlu, Taxation of Big Data, 2023, Springer, pp.60-67, 89-136.

Week 7: Gig Economy and Digital Nomads

- Alara Efsun Yazıcıoğlu, Göçebeliği Benimseyen Vergi Göçmenlerinin Gelir Vergisi Tam Mükellefiyeti, Vergi Dünyası Dergisi, 2025, Vol.523, pp.62-80.
- Giorgio Beretta, 'Work on the Move': Rethinking Taxation of Labour Income under Tax Treaties, IBFD, International Tax Studies 2, pp. 1-28, 2022.

Requirements for Students:

- Students must read each session's material before the meeting.
- Each student will present on an assigned reading briefly for 15minutes in each session.
- Willing students can write a paper of a topic of their choice, and we will give feedback.

Conditions for Applying:

- Applicants must have successfully completed the following courses:
Civil Law I-II
Constitutional Law I-II

Administrative Law I

Tax Law (either completed or enrolled)

- Applicants must submit a statement of intent, describing why they would like to participate in this working group. The statement of intent should be no longer than 350 words.