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## Introduction

The subject of the thesis is to present a wide range of issues regarding the digital tax. “Digital tax” is the concept introduced for taxation of enterprises referred to as digital, i.e. those conducting a significant part of their activities on the Internet. In recent years, the question of how digitalisation should influence tax regulations has become a common point of discussion on modern tax systems.

The natural process is that amidst the development of new technologies, legal solutions change. This is due to the need for adaptation of law to reality at a given place and time. It is no different when it comes to tax law. Its evolution hasn’t always been characterised by the pace adjusted to changes in the surrounding world, but it remained indisputable. Novelty implemented to tax law understood both as the introduction of new taxes as well as the evolution in the meaning of particular tax-related concepts, have always been an indispensable part of the economic development. The next stage of this process is the appearance of dedicated regulations in the field of online business, in particular in the area where the internet has introduced business activities previously unknown and not regulated by tax law.

The digital tax understood as the postulated public levy distinguished from the catalogue of other taxes is a relatively new legal invention. At the same time, one may find the sources of the concept aimed at reflecting economically relevant solutions and technologies in the statutory provisions at the end of the XXth century. It was accompanied by legal activities undertaken on various scales, either related to the relevant regulations of international tax rules, with the special role of the OECD (The Organisation for Economic Co-operation and Development) and the EU (European Union) in this respect, or other singular legal solutions.

Currently, the digital tax can be comprehended in a variety of ways. In the most colloquial sense, it is the next one among the catalogue of taxes,

public tributes. It reflects the idea of the newly created technical regulation, the significance of which may gradually grow with time.

This idea is implemented through the creation of new, dedicated “digital” taxes which are especially in use at the national levels. At the same time, however, the notion of “digital tax” or “tax on the digital economy” appears as well in a different sense, as the general postulate and new concept for the global tax law. The idea, widely elaborated by the OECD, seeks to reform the current tax solutions in such a way that they become more compatible with the existing economic reality. In particular, it refers to the significant role of the Internet as a medium for doing business, making transactions, buying and selling goods and services, as well as proceeding with other economic activities. Very often, attempts to capture the activities carried out online are made using the existing tax solutions, both direct and indirect ones. This wide concept seems to be equally present in our reality as the idea of the narrowly understood and dedicated technical regulation of the “digital” tax.

The introduction of any among the forms of digital tax described in this thesis may be considered on numerous levels. First, the technical side of the proposed concepts should be considered in the light of compliance with applicable tax regulations and other legal provisions. Secondly, the purposes that the proposal is supposed to achieve and the possible scope thereof should be taken into account. In many cases, it is not only limited to the amount of taxable revenues but also social consequences derived from levying taxes, etc.

Various groups of entities are interested in creating the regulations in question or participating in the process of their creation. These include, first of all, the governments and countries where the debates are taking place and the relevant laws are adopted. Followingly, international organisations, including The European Union and the OECD, whose activity and directions largely determine the future drifts of regulatory activities. Finally, international companies deemed to be charged by the new taxes in a given form.

The purpose of the thesis is to examine the characteristics of global and individual legal solutions in the field of the digital tax, adopted or postulated, as well as to assess the legitimacy of currently undertaken legal actions in this field. To this end, some exemplary solutions are presented, both implemented in specific countries and by international institutions as well as those postulated by scholars.

The first chapter of this thesis concerns OECD actions undertaken in the scope of the issues of the digital activity of enterprises. Focus is given to enterprises deriving important profits from “atypical” forms of business activities. Their activities do not fall within the scope of commonly known and legally regulated actions, characteristically undertaken by non-digital enterprises. Hence, they are considered to escape from the reach of current regulations. The chapter presents the pursuit of international regulations after global consensus in that matter.

Chapter two is the analysis of work carried out at the EU forum. The European initiatives were particularly concentrated around two proposals for directives to regulate the issue of digital tax in the Union. Elements such as the most important foundations of the European concept, its goals, and the consequences are discussed in this chapter.

Chapter three presents regulations regarding digital tax in selected countries. It displays both technical and legal solutions, adopted or debated in these countries, as well as the outlines and crucial elements of public discourse on taxation of the digital economy held therein.

In conclusions, the results of the analysis carried out throughout the thesis are presented, accompanied by recommendations for the future. The thesis takes into account the legal status as of 1 June 2020.