

Diversified Pathways to Achieve Tax Fairness and Justice in the Digital Age

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Abstract: In the context of digital globalization, while digital technologies have improved tax collection efficiency and optimized taxpayer services, they have also exacerbated international and domestic tax inequalities, creating a "digital divide" and impacting traditional tax rules. The concept of digital tax fairness and justice has emerged in response, its core being to ensure that all members of society can effectively access, use, and benefit from digital technologies to achieve equitable tax rights. Adam Smith's view of tax justice provides a legitimate basis for digital tax justice. By analyzing its inheritance from the natural law tradition and its utilitarian aspects, as well as its relevance and development potential in the digital age, we can clarify the political foundation and institutional requirements for achieving digital tax fairness and justice. Then, we construct diversified pathways to achieve digital tax fairness and justice, encompassing four pillars: institutional design, technology governance, capacity building, and social collaboration. This involves a coordinated approach from theoretical understanding, institutional construction, and data element innovation to achieve a leap from "technology empowerment" to "value reshaping," providing fiscal and ethical support for digital tax justice.

Keywords: Digital Taxation; Fairness and Justice

With the rapid development, deep integration, and accelerated application of next-generation digital technologies such as the Internet, big data, cloud computing, artificial intelligence, the Internet of Things, and blockchain, we are witnessing a profound social transformation that rivals or even surpasses previous industrial revolutions. This torrent known as "digital transformation" is no longer a simple

technological evolution, but rather a pervasive and disruptive force that is profoundly reshaping national political governance models (such as data-driven decision-making, the popularization of e-government, and the formation of a digitally supervised society), economic operating mechanisms, socio-cultural ecology, as well as the daily life of individual citizens, work patterns, and social interaction patterns. This has made digital existence an irreversible and universal reality and contemporary context of society. Historically, every industrial revolution or major technological advancement, from the steam engine to electricity and then to information technology, has invariably had a profound impact on existing social structures, resource allocation methods, and power structures, giving rise to new social contradictions and institutional adjustments. However, compared to previous transformations, the current digital transformation, characterized by data as the core production factor, the network as the basic carrier, and intelligence as a significant feature, has achieved exponential growth in speed, scope, and depth of penetration. It has not only constructed a vast and dynamic digital twin world outside the physical world, but also brought unprecedented systemic complexity, uncertainty, and far-reaching impacts to human society through the continuous interaction between the two worlds. This impact is particularly prominent and severe in the core areas of national tax policy and citizen tax payment strategies, which are crucial to national welfare and national capabilities. On the one hand, digital technology has enabled unprecedented convenience in governance and development opportunities. For example, big data analysis has greatly improved the efficiency of tax authorities in risk identification and tax collection and management.

The core essence of the concept of fairness and justice in digital taxation lies in ensuring that all members of society, especially those marginalized and left behind by the rapid pace

of digitalization, not only have universal access to digital technology (physical access) but also the ability to effectively use and benefit from it (shared outcomes). This ensures the genuine realization of their fair and just tax rights (including the obligation to pay taxes according to law and the right to enjoy tax benefits). To address the widening "digital divide" caused by uneven social development and rapid technological iteration, this concept aims to promote a universally accessible and inclusive policy framework and action system: at the infrastructure level, it requires governments to ensure widespread coverage and affordability of broadband networks and basic digital services; at the capacity building level, it emphasizes the need to provide necessary digital literacy and skills training to help disadvantaged groups overcome the barriers to use; at the service design level, it advocates developing user-friendly, barrier-free, and multilingual tax applications and platforms, and providing integrated online and offline service support; at a deeper level, it also requires necessary economic empowerment and psychological support to create a comprehensive support environment. Its ultimate goal is to leverage digital technology to make the tax system more efficient, transparent, and humane, thereby ensuring that every citizen, regardless of their digital literacy, can smoothly use digital tools to fulfill their tax obligations and assert their rights, participate equally in political consultation and economic life, and thus guarantee that their rights to survival and development are not weakened but rather strengthened in the digital age. However, it must be clearly recognized that current academic research on the cutting-edge interdisciplinary field of digital tax fairness and justice is still in its early stages, with a relative lack of systematic and in-depth discussions. In particular, key issues such as how to translate abstract concepts into concrete and feasible policy practices, how to accurately measure the impact of the digital divide on the realization of tax rights, and how to improve tax collection efficiency without compromising tax fairness and social inclusion still require further exploration. Therefore, this paper aims to systematically explore diversified paths to achieve tax fairness and justice in the context of the digital age. It attempts to construct a comprehensive solution framework from multiple dimensions, including institutional

design, such as reforming international tax rules to adapt to the digital economy and introducing digital service taxes or equalization taxes into domestic law, technology governance, capacity building, and social collaboration. The goal is to effectively bridge the digital divide, correct tax injustices, and ultimately comprehensively improve the quality of taxation in the digital age—that is, while pursuing collection efficiency and technological innovation, more firmly upholding the enduring values of fairness, justice, and inclusion.

1. Understanding Digital Tax Justice: An Analysis and Development of Adam Smith's View on Tax Justice

The evolution of the concept of fairness in Western thought is a long intellectual river winding along the dual riverbeds of historical reality and the sociology of knowledge, its direction and form consistently shaped and constrained by these two factors. In the long pre-capitalist era, social productivity was relatively low, per capita income stagnated for a long period, the total social wealth was limited, and while the gap between rich and poor existed, it was confined to a relatively narrow range. As described by economist Thomas Malthus in the "poverty trap," the fruits of economic growth were often swallowed up by population growth. On the other hand, the rise and consolidation of European nation-states in modern times, along with the accompanying awakening of civic consciousness and the expansion of civil rights, fundamentally transformed the functions and fiscal needs of the state. Taxation was no longer merely a means for monarchs to maintain royal expenses and wage war, but increasingly became the economic foundation for the state to provide public services and fulfill its social management functions.

From the perspective of the evolution of knowledge background and intellectual lineage, this shift also has profound roots. Following the Renaissance's rediscovery of human nature and the Reformation's challenge to the authority of the Church, especially with the rise of natural philosophy in the 17th and 18th centuries, represented by Isaac Newton, a worldview based on universal laws and rationally understandable replaced the worldview of divine will dominating everything. Simultaneously, utilitarianism began to emerge and develop, its core demand—that "the greatest happiness for

the greatest number" be the ultimate standard for judging the merits of social policies and institutions—gradually becoming a powerful ethical and political trend. Under the impact of this force, medieval natural law theory, based on divine will or abstract reason and possessing a priori characteristics, began to recede. The philosophical and ethical foundations for discussing fairness and justice underwent profound iterations.

As we enter a new era characterized by digitalization, intelligence, and networking, the global economic structure and social operating models have once again undergone disruptive changes. New business models such as digital platforms, data elements, and the gig economy are emerging in large numbers. Traditional concepts of physical existence and transaction venues have become blurred or even ineffective in the digital economy. This has once again placed significant and urgent pressure on the tax system, which is rooted in the industrial age, to undergo reform. The division of international tax jurisdiction, the determination of the tax base, and the attribution of profits have all encountered unprecedented challenges. Against this backdrop, how to understand and construct a "digital tax fairness and justice" concept and rule system adapted to the digital age has become a primary and urgent global issue. To deeply understand and resolve this complex issue of understanding, we may return to the intellectual treasure trove of Adam Smith, and dialectically "sublate" his view on tax justice—that is, retaining its rational core, eliminating its limitations of its time, and injecting new contemporary connotations.

Smith's theory of justice first and foremost reflects the inheritance and transformation of the European natural law tradition, most notably in his subtle yet far-reaching distinction between "justice" and "benevolence." The direct theoretical basis for this distinction stems from the legal classification of "full rights" and "incomplete rights" by modern natural law scholars Samuel Pufendorf and his teacher Francis Hutcheson. Therefore, the former (justice, corresponding to complete rights) constitutes the domain of legal enforcement, the bottom line of which is not to harm others; while the latter (benevolence, corresponding to incomplete rights) belongs to the realm of moral persuasion and virtue, which cannot and should not be enforced by law. This division

theoretically defines the boundaries of the state's functions: the government's primary responsibility is to uphold exchange justice through law and ensure that citizens' complete rights are not violated, rather than to enforce benevolence through law.

However, justice in Smith's system is not purely a dogma of natural law; it also carries a distinct utilitarian character, closely resembling the concept of justice of his close friend Hume. But Smith broadens its scope, unlike Hume's view of justice, which focuses almost entirely on property rules and their maintenance of stability. Smith generally agrees with Hume's core view on the "social usefulness" of justice—that is, its indispensable utilitarian value for the survival of society—which he illustrates with a vivid metaphor: "Justice is like the main pillar supporting the entire building. If this pillar loosens, then the magnificent and enormous edifice of human society will inevitably crumble in an instant." This emphasis on the social function of justice is almost entirely consistent with Hume's utilitarian (social utility) theory of justice. However, the key difference between the two lies in their argumentation paths: Hume was entirely based on empirical observation and reasoning, deriving the conclusion that justice is a "human virtue" from the consequentialist perspective of the necessary conditions for social existence; while Smith did not rely entirely on this empirical method. He emphasized more how the actor, as a social individual, could form a general support for the rules of justice and a spontaneous opposition to unjust behavior based on the psychological mechanism of "sympathy and empathy". The "fair bystander" in his theory is the embodiment of this internalized social judgment mechanism.

Smith undoubtedly chose the second approach—the path of reform based on the fiscal and tax system. Redistribution through fiscal revenue can be divided into two specific paths in practice: one is to directly reflect differences in tax burden, that is, to levy heavier taxes on the rich and lighter taxes or even exemptions on the poor, implementing a progressive tax rate; the other is to emphasize proportionality in tax burden (such as a uniform proportional tax), but to use tax revenue primarily to provide public goods and services for the poor, thus indirectly redistributing through fiscal expenditure. A close examination of Smith's policy recommendations reveals that

he addressed and advocated both paths. For example, when discussing tax principles, Smith explicitly stated that "it is not unreasonable for the rich not only to contribute to public spending in proportion to their income, but also to contribute more than that proportion," clearly advocating for heavier taxes on the rich, thus adopting the first path and reflecting the principle of vertical equity. On the other hand, he strongly advocated that the state should provide public services such as basic education, especially for children from ordinary families, believing that this would help prevent them from becoming spiritually numb and their abilities deteriorating under the specialization of labor. This aligns with the second path, namely, improving the living and development conditions of the lower classes through public expenditure.

2.The Political Foundation and Institutional Requirements for Achieving Fairness and Justice in Digital Taxation

The so-called "digital tax system" is by no means a patching up of the existing tax system, but rather refers to a tax system deeply adapted to the inherent requirements of the Digital China strategy and the development of the digital economy, combining short-term needs with long-term reform planning. The realization of fairness and justice in digital taxation is the soul and value orientation of this system, its foundation deeply rooted in and strongly dependent on a broader political system.

The primary manifestation of this political system foundation lies in the fact that the Party's centralized and unified leadership provides a fundamental political guarantee and strategic direction for the fairness and justice of digital taxation. The construction of Digital China, as a mega-project concerning the rise and fall of the nation and the well-being of the people, involves profound adjustments to the distribution of interests and major changes in resource allocation. Only under the strong leadership of the Party can it be ensured that it always advances along the socialist path and that the fruits of development are shared by the people. Specifically in the field of digital taxation, the Party's leadership ensures that the reform and innovation of the tax system will not be captured by any specific interest group (whether traditional giants or digital platforms), but will always serve the development

philosophy of "people-centeredness" and the socialist essential requirement of "common prosperity." The strategic decisions made by the National Congress of the Communist Party of China and the plenary sessions of the Central Committee have defined clear ethical boundaries and value coordinates for the construction of the digital tax system—that is, it must promote fairness rather than exacerbate polarization, it must encourage innovation rather than condone monopolies, and it must safeguard national tax sovereignty and data security rather than allow the disorderly expansion of capital. For example, the "Overall Layout Plan for the Construction of Digital China" is itself a concrete manifestation of the Party's will in national governance. It sets out the overall framework and basic principles that must be followed for the construction of the digital tax system, ensuring that it resonates with the overall national digital strategy, thereby preventing new tax injustices that may result from policy fragmentation and departmentalization in advance at the top-level political design.

Secondly, the socialist rule of law system with Chinese characteristics provides a solid framework of rules and rights protection for fairness and justice in digital taxation. The realization of fairness and justice must ultimately be solidified and implemented through the rule of law. The virtual, cross-regional, and mobile nature of the digital economy exposes traditional tax laws based on physical existence and accrual accounting to a "crisis of failure," giving rise to a series of global problems such as tax base erosion, profit shifting, and tax injustice. Therefore, the core task of building a digital tax system is to comprehensively and systematically incorporate digital economic activities into the rule of law. This clear legal definition is the logical starting point for achieving tax fairness, avoiding the "digital tax blind spot" created by legal ambiguity, which would lead to a situation where some digital giants "winner-takes-all" with extremely light tax burdens, while the real economy and SMEs bear relatively heavy tax burdens. Second, legislation needs to establish specific application standards for the principles of ability to pay and benefit in digital taxation, ensuring that the tax burden matches the taxpayer's profitability in the digital economy (not just accounting profits) and is linked to the

degree of benefit they receive from digital public infrastructure (such as high-speed networks, data platforms, and smart cities). This is itself an extension and development of the principles of horizontal and vertical tax fairness in the digital age.

Furthermore, the governance mechanism centered on whole-process people's democracy has injected a broad public opinion foundation and consensus into the fairness and justice of digital taxation. The digital tax system affects the vital interests of hundreds of millions of netizens, platform enterprises, data producers, and consumers. Its policy design must not be "closed-door" but must incorporate the governance concept of "whole-process people's democracy." This means that a smooth and effective social consultation mechanism needs to be established on key issues such as the formulation of data element tax rules, the determination of data value assessment methods, and the tax collection and management methods for new digital economy formats (such as the platform gig economy). Through various forms such as hearings, online consultations, expert consultations, and the participation of industry associations, the wisdom and demands of all sectors of society should be widely absorbed. In particular, attention should be paid to the voices of small and medium-sized digital enterprises, individual digital entrepreneurs, and the vast number of users who are the original contributors of data on tax issues. This will prevent the system design from being monopolized by a few technical elites or capital forces, thereby ensuring that the final digital tax system reflects both technological rationality and social rationality, possessing the broadest public acceptance and acceptability. This inclusive and participatory governance process is itself an important component of fairness and justice in digital taxation. It ensures that taxation is not only a manifestation of state coercion, but also a contractual burden formed by members of society based on commonly recognized rules.

Finally, a strategic system that coordinates development and security sets necessary boundaries and bottom lines for fairness and justice in digital taxation. The design and operation of the digital tax system must be considered within the broader context of digital security barriers and optimizing both the domestic and international environments for digital development. Domestically, the tax

system for data elements must be closely integrated with legal systems such as data classification and grading management, cybersecurity review, and personal information protection. This ensures that while promoting data circulation and value extraction, national security and citizens' privacy rights are never sacrificed—a higher level of fairness and justice concerning fundamental rights. For example, when considering taxing data transactions, a review mechanism for the legality of data sources and the compliance of transactions must be established simultaneously to prevent the absurd situation of "disguised taxation" of illegal data transactions, thus legitimizing them. Internationally, the digital tax system must serve the strategic goal of safeguarding national digital sovereignty and tax sovereignty. Faced with the reshaping of global digital economy tax rules, China needs to actively participate in and lead international dialogue to promote a fairer and more inclusive new international tax order, oppose any form of unilateral digital service tax discrimination, and protect the legitimate overseas rights and interests of Chinese digital enterprises. At the same time, it is necessary to establish and improve a system of anti-tax avoidance rules for cross-border data flows and digital services to prevent improper transfer of profits and safeguard my country's legitimate tax interests in the process of digital globalization. This is an inevitable reflection of tax fairness between countries in the domestic system.

3. The Institutional Construction of Digital Tax Justice

In the context of the digital age, achieving tax fairness and justice is a complex systems engineering project that transcends simple technological optimization and policy adjustments. It requires us to break away from traditional path dependence, shifting from unitary administrative control to diversified collaborative governance, and constructing a comprehensive solution framework integrating four pillars: institutional design, technological governance, capacity building, and social collaboration. This framework aims to achieve a dynamic and nuanced balance between efficiency and fairness, innovation and standardization, and globalization and localization, effectively bridging the profound tax injustices caused by the digital divide, tax

base erosion, and outdated rules. Ultimately, in the wave of digital civilization, it seeks to comprehensively improve the quality of taxation—that is, while pursuing collection efficiency and technological innovation, it more firmly upholds the enduring values of fairness, justice, and inclusion. The development of this framework is first and foremost rooted in the fundamental dimension of institutional design. It requires us to reshape the domestic and international tax rule systems with forward-looking legislative wisdom and reform courage, enabling them to leap from the "physical existence" logic of the industrial age to the "value creation" logic of the digital age. At the international level, it is imperative to actively participate in and lead the reform of the global tax governance system, promoting the implementation of new international tax rules represented by the "two-pillar" approach under the OECD/G20 inclusive framework. In particular, "Pillar 1" aims to redistribute the profit taxation rights of mega-corporations (especially digital giants) to market jurisdictions, while "Pillar 2" aims to curb harmful tax competition and profit shifting through a global minimum tax mechanism. This forms the cornerstone for correcting digital tax injustices globally. At the domestic level, transitional measures such as a digital services tax (DST) or a leveling tax should be explored cautiously and decisively as a necessary supplement to the global consensus that has not been effectively advanced.

Secondly, in terms of technology governance, we must uphold the principle of "using technology as a shield to protect tax fairness," deeply embedding cutting-edge digital technologies into the entire process of tax collection and services, making them a powerful tool for upholding fairness and justice rather than a tool for creating new discrimination. The core lies in vigorously developing and applying Trustworthy AI. By designing fair, explainable, and unbiased algorithmic models, we can intelligently analyze and assess risks in massive amounts of tax data. This not only accurately identifies complex related-party transactions and hidden tax evasion, achieving effective supervision of the "powerful," but also provides precise policy recommendations and tax guidance to the "weak" through automated and personalized services. It solidifies the factual foundation of tax fairness from the

technological level. Furthermore, cloud-based tax big data platforms should achieve secure sharing and business collaboration across departments, regions, and levels, breaking down "information silos" and creating a comprehensive and multi-dimensional "digital profile" of taxpayers. This provides data support for implementing precise and differentiated tax services and management (such as providing "green channels" for honest taxpayers and implementing key monitoring for high-risk taxpayers), thereby optimizing resource allocation and improving the accuracy of law enforcement. This in itself represents a higher level of efficiency and fairness.

Finally, and equally importantly, is the dimension of social collaboration. It emphasizes that achieving tax fairness and justice is not a "solo performance" by tax authorities, but rather requires the joint participation of a "symphony orchestra" involving the government, the market, and social organizations. On the one hand, it is crucial to actively encourage enterprises to fulfill their digital inclusion responsibilities, guiding platform companies and large technology companies to proactively consider the needs of vulnerable groups in their product and service design. For example, developing simplified tax operation interfaces suitable for the elderly, or providing automated tax calculation and filing tools for micro-business owners and gig economy workers on their platforms, internalizing tax compliance costs rather than simply transferring them to individuals at the end of the ecosystem. On the other hand, it is essential to fully leverage the bridging role of social organizations, industry associations, and professional institutions. They can undertake multiple functions such as policy promotion, public opinion gathering, skills training, and dispute mediation, becoming a lubricant and pressure booster between the state and taxpayers. For instance, industry associations can formulate digital tax compliance guidelines for their respective industries to help member companies understand and adapt to new rules; non-profit organizations can provide free tax legal aid to specific groups; and universities and research institutions can conduct independent cutting-edge research to provide intellectual support for policymaking. By building this new pattern of open, collaborative, and co-governed tax governance, we can effectively build social

consensus, enhance the legitimacy of institutional reforms, and cultivate a civic culture that values tax fairness and consciously fulfills tax obligations throughout society, thereby creating the most fertile social environment for the effective operation of the digital tax system.

4. Conclusion

In today's era, profoundly reshaped by digital technology, achieving fairness and justice in digital taxation is not only an urgent technical task, but also an ethical pursuit and a reshaping of the social contract with far-reaching historical significance and core values. Its great significance lies first and foremost in its direct response to and correction of the serious social problem of the "digital divide": The risk of marginalization in a developing digital society is not only reflected in their inability to fully enjoy the benefits of digitalization, but also in their potential inability to fulfill their tax obligations and assert their due tax rights (such as applying for eligible tax relief and benefits) due to their inability to effectively connect with the increasingly digital tax system. This can invisibly deprive them of the opportunity to fully participate in socio-economic life. The core value of the concept of fairness and justice in digital taxation is to ensure that all members of society, especially these vulnerable groups, can bridge the "access gap," "skills gap," and "outcome gap," and equally access and effectively use digital technology tools to ensure their fair and just "taxation rights." The right to taxation is a complex concept, encompassing not only the obligation to pay taxes honestly and in accordance with the law, but also the right to a tax burden commensurate with one's economic capacity, access to convenient and efficient tax services, and the right to enjoy public welfare through tax redistribution mechanisms. This is not only the cornerstone of maintaining social unity and stability but also an essential element in promoting "common prosperity" and realizing "Chinese-style modernization."

However, to transform this grand vision into reality, the primary prerequisite is to correctly understand and define "what constitutes digital tax fairness and justice" theoretically. Recognizing the potential for inequality in market distribution, he advocated for state redistribution through fiscal and tax systems, explicitly stating that "the wealthy should

contribute to public spending not only in proportion to their income but also in proportion exceeding that."

Having established a clear theoretical framework, the final and most crucial step lies in meticulously constructing and innovating a "digital tax system" to solidify the principles of fairness and justice into stable and predictable rules and procedures. This constitutes the most solid path and institutional guarantee for realizing fairness and justice in digital taxation. This institutional construction must be systematic, encompassing at least three levels: First, it involves building a core tax system adapted to the development model of the digital economy. This requires us to transcend the tax framework of the industrial era, actively explore feasible solutions for taxing the value creation, transaction flow, and revenue realization of data elements themselves, clarify the boundaries, valuation methods, and attribution principles of data as a taxable object, and reform traditional taxes such as corporate income tax and value-added tax to adapt to new business models such as intangible assets, platform economy, and gig economy, ensuring that the tax network can cover the entire chain of digital value creation. Secondly, it is essential to build a tax collection and service system that embodies inclusiveness and equitable access. This requires a comprehensive digital upgrade of tax collection and administration, but capacity building must be promoted simultaneously. This includes conducting nationwide digital literacy education and establishing community digital tax service centers to provide offline assistance, ensuring that the application of technology does not exclude any group, thereby achieving procedural fairness. Thirdly, it is crucial to promote a collaborative governance ecosystem based on multi-party participation, encouraging platform enterprises to fulfill their digital inclusion responsibilities and leveraging the bridging role of social organizations in skills training, policy dissemination, and rights protection. The most crucial and contemporary aspect of all these institutional innovations lies in their close integration with the fundamental systems governing data elements. This means that core elements of the digital tax system, such as taxable objects, processes, tax rates, and preferential policies, must resonate with the development of fundamental systems like data property rights, data circulation and trading,

data revenue distribution, and data security governance. For example, tax incentives should favor enterprises that meet data security standards, participate in data sharing and circulation, and invest in key data technology research and development. This will guide and cultivate a healthy, orderly, and inclusive data element market from the outset, enabling the tax system to not only collect revenue but also promote the market-based allocation of data elements, guide the healthy development of the digital industry, and fundamentally solidify the economic foundation for fairness and justice in digital taxation. In conclusion, recognizing its significant value, drawing on and developing classic theories to clarify its connotations, and then systematically constructing systems and innovating data elements—these three steps are interconnected, jointly outlining a clear, feasible, and solid path towards fairness and justice in digital taxation.

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