**Research question:** How can problems related to the taxation of the digital economy be solved: by modifying the PE concept or completely switching over to destination-based income taxation?

Chapter 1: Introduction
- Identify tax challenges of the digital economy
- Why do data play a role?
- Research question
- Methodology: comparative law in chapter 2, analysis of international soft law, EU law and economic theories

Chapter 2: Principles of Taxation and Status Quo of the Digital Economy
- Corporate direct tax systems: residence/origin and source vs. destination-based
- Taxation of the digital economy: historic context, status quo of challenges and proposed solutions

Chapter 3: Personal Data in Direct Tax
- Where could data play a role? Examples (Cloud computing, blockchain,...)
- Solutions of different EU States: UK diverted profits tax, Hungarian advertising tax, Italian transfer pricing rules

Chapter 4: Fundamental Rights and Data Protection Law Impact on Tax
- EU Charter of Fundamental Rights, ECHR
- General Data Protection Regulation
- Right to privacy, to family and private life, to informational self-determination

Chapter 5: Proposals and Conclusions
- Adaptation PE concept?
- Introduction specific tax?
- Modification of the whole direct tax system towards a destination-based cash flow taxation?

→ tax wise ring-fencing?
→ definition and nature of digital economy?
→ BEPS issues: manipulation of allocation of taxing powers based on residence and source
  - avoidance of taxable presence via trading structures/net income reduction through extensive deduction of expenses
  - avoidance of WHT at source
  - recipient’s establishment in low-tax jurisdictions
  - preferential regimes
  - hybrid entities/income qualifications
  - tax avoidance at ultimate parent’s level

**Points to discuss:**

Definition of the digital economy?
How to create a nexus/enforce effective taxation?
Economic theory on tax systems
Examples for data’s role in taxation? (Practical) experiences?
Could the C(C)CTB proposal solve the issues?

Thank you for all your questions and comments.