

Digital Economy Taxation Network

A Global Alliance to Promote Digital Tax
Transformation

WU

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AND BUSINESS



Institute for Austrian and
International Tax Law **Vienna**
WU Global Tax Policy Center



DET

Scope and Objective

The **Digital Economy Taxation Network (DET)** was established in August 2017 as a multi-stakeholder initiative to provide a platform for discussions among governments, businesses, international and regional organizations, and academia. It also aims to conduct policy-relevant research on taxation issues arising from the digitalized economy, with a particular focus on the medium-term potential of these technologies to transform tax systems.

The DET Network brings together leaders and leading research institutions from around the world engaged in cutting-edge research on the implications of the digital economy for tax policy, taxpayers, and tax administrations. Its goal is to maximize opportunities while minimizing risks associated with digitalization. The strength of the DET Network lies in the diversity of institutions under its umbrella, encompassing a wide range of expertise and scientific research areas.



The **WU Global Tax Policy Center** is an integral part of the Institute for Austrian and International Tax Law at WU, Vienna University of Economics and Business (www.wu.ac.at/en/taxlaw/). The **Institute for Austrian and International Tax Law** is the largest institution of its kind worldwide. As well as being active in research and teaching activities at WU, the Institute is involved in national and international research projects and therefore has an excellent worldwide reputation. Being the hub for the international tax community, the Institute offers a unique academic platform for significant, innovative and inspiring tax-related research.

Who We Are

Director of the Center

Dr. Richard Stern



Board of Directors

Prof. Georg Kofler
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Prof. Claus Staringer
Assoz.Prof. Rita Szudoczky
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Prof. Robert Risse



Partners and Activities

DET has an established network of over 400 active participants from governments, businesses, and academia, representing 80 countries.



Digital Economy Taxation Network Partners



Towards Trustworthy AI: From the Perspective of Tax Administrations and Taxpayers, May 15, 2024

Currently the DET partners are examining the following issues:

- Functioning of tax administration in the digital age
- The use of digital technologies to identify non-compliance
- Data governance and use of information by tax administrations
- Legal and ethical issues of digitalization of tax authorities
- The AI's potential to transform tax administration and tax policy
- AI and taxpayer rights in the digital age
- AI and guardrails
- Crypto economy and taxation issues

Key activities:

- providing an independent platform for discussion;
- organizing high-level conferences on relevant issues of digitalization and tax;
- cooperation with international organizations (e.g., OECD, UN, IADB);
- supporting digital transformation in developing countries.

Information and Contact

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Getting there
Underground: U2 Station Messe-Prater or Krieau
Bus: 82A Stop Südportalstraße