

Original Paper

A Critical Examination of the Digital Services Tax under
International Law: A Comparative Study Based on National
Systems

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Abstract

The globalization of the digital economy has had a great impact on traditional international tax rules. Cross-border digital services have the characteristics of virtualization and no boundaries, which makes the traditional systems such as the principle of permanent institutions and the determination of the place of origin cannot be applied normally. Many countries unilaterally implement the Digital Services Tax (DST), which has led to problems such as jurisdictional conflicts, double taxation and trade friction; and the coordination progress at the international level is relatively lagging behind. From the perspective of international law, this article uses common methods such as literature research, comparative analysis and normative analysis to systematically study the legislation of digital service tax in the European Union, the United States, India, the United Kingdom and other typical regions. We distilled the commonalities and differences of these regional systems, and analyzed the reasons for the differences from the four aspects of digital economic development level, tax sovereignty game, legal tradition and international discourse. At the same time, we also revealed the legal conflict between the digital service tax and the current tax agreement, the principle of tax fairness and the principle of national sovereignty. On the basis of sorting out existing coordination practices such as the OECD “two-pillar” program, regional coordination and bilateral agreements, we have built a coordination path at the international law level with tax sovereignty equality, international tax fairness and tax neutrality as the guidance. Finally, in combination with the current situation of China’s digital economic development and tax system, specific suggestions for the construction of China’s digital service tax system, rule connection and international participation are put forward to provide theoretical support and practical solutions for improving China’s digital tax rule of law and participation in global tax governance.

Keywords

digital services tax, comparative country analysis, international law, pillar one and pillar two framework

1. Introduction

The digital economy has become the core engine of global economic growth, and the scale of cross-border digital service trade has been expanding. New business models such as social platforms, online advertising and digital content have completely changed the logic of value creation and profit distribution. The traditional international tax system takes physical existence as the core and implements permanent institutional rules. At the same time, the jurisdiction is allocated in the form of two divisions between the country of residence and the country of origin. It is difficult for this system to adapt to the operation mode of digital enterprises that “operate without entity but can make large-scale profits”, so the problem of tax base erosion and profit transfer (BEPS) often occurs. This not only seriously damages the tax interests of the source country, but also leads to an imbalance in the tax burden of digital enterprises and traditional enterprises, which violates the principles of tax fairness and tax neutrality.

In order to cope with this dilemma, the European Union and its member states, the United Kingdom, India, Turkey and other regions have introduced unilateral digital service taxes. They redistribute the right to tax based on user participation, market existence and revenue source. The United States is the main resident country of digital enterprises. It firmly opposes unilateral digital service tax and will exert pressure in the form of trade retaliation. At the same time, it will promote multilateral reform represented by the “double pillar”. Developing countries, on the other hand, have adopted differentiated arrangements such as simplifying collection and management, high tax rates, withholding and payment with the goal of safeguarding tax sovereignty and safeguarding fiscal revenue. The legislation of different countries varies greatly in terms of the scope of taxation, taxpayers, tax rates, exemption rules and collection and management mechanisms, which has triggered a series of contradictions at the level of international law, such as conflicts of jurisdiction, double taxation, tax uncertainty and trade retaliation.

From the perspective of international law, digital service tax involves many basic principles of international law. For example, national tax sovereignty, international tax fairness, etc. Most of the existing research focuses on economic effects, the introduction of the single regional system or the construction of domestic law, and lacks a systematic comparison between developed and developing countries with international law as the core. Moreover, there is also a lack of integrated research on the nature of the conflict, the law of coordination and China’s position (Sun, Y., 2024, pp. 176-192).

This article strictly follows the norms of international tax law, combines the legislation of typical countries and the core literature achievements of CNKI, and carries out comparative research across legal systems and cross-development stages. We mainly want to respond to three core issues. First, the

legal attributes and legitimacy of the digital service tax, and its fit with the basic principles of international law. Second, the deep reasons for the differences in digital service tax systems in different regions, and the specific manifestations of international law conflicts. The last one is how to achieve coordination under the framework of international law and provide China with a stable, compliant and feasible institutional path. The research in this article has important theoretical and practical value for promoting the formation of a fair and reasonable and rule-of-law-oriented global digital tax order and safeguarding China's tax sovereignty and the interests of digital enterprises.

2. The Core Theory and International Legal Foundations of the Digital Services Tax

2.1 Basic Definition of the Digital Services Tax

Digital services usually refer to online interactive services provided to users based on digital infrastructure such as the Internet, mobile communication and cloud computing. Digital services have several core characteristics, which are intangible, cross-border, user value-driven, and marginal cost close to zero. Moreover, its value creation is highly dependent on the user size and data input of the market country (Li, C., Han, Y. B., & Cheng, W. X., 2026, pp. 62-70).

Regarding the legal nature of digital service tax, the academic community and legislative practice have formed three different positions.

The specific excise tax/indirect tax approach. This view regards the digital service tax as a turnover tax imposed on the consumption of specific digital services, and the drafts of France and the European Union are representative of this view. It is levied in full according to income, regardless of the cost and profitability of the enterprise, the advantage of this method is that it is easy to collect and manage, and it can quickly increase fiscal revenue.

Supplemental Income Tax Theory. This view holds that the digital service tax is an alternative tax on the profits of digital enterprises that do not exist. Its purpose is to fill the tax gap caused by the failure of permanent institutions, and some of the rules in India and the United Kingdom have adopted this logic.

Independent Novel Tax Theory. This view holds that the digital service tax is based on user value and market connection, which breaks through the traditional classification of income and consumption and constitutes an independent tax. It embodies the new principle of value-creating taxation in the digital economy (Li, R., & Wang, S. S., 2024, pp. 113-124).

This article argues that the digital services tax functionally combines the appearance of an indirect tax with the corrective function of income tax. In essence, it constitutes unilateral legislation adopted by source states in the digital economy era to correct the mismatch between value creation and the right to tax, thereby safeguarding their own tax sovereignty.

2.2 *The Theoretical Support of International Law of Digital Service Tax*

2.2.1 Principle of National Tax Sovereignty

National sovereign equality and tax autonomy are the cornerstones of international law. The digital economy does not weaken national sovereignty, but requires us to redefine the boundaries of the exercise of tax jurisdiction. The traditional resident jurisdiction is more inclined to the home countries of multinational enterprises, and most of these home countries are developed countries; the country of origin cannot exercise the right to levy because of the physical existence of enterprises, which leads to a serious disconnection of value creation and taxation places. The digital service tax is connected by the significant economic presence, the location of the user and the source of income. This is a legitimate measure for the source country to exercise tax sovereignty and respond to the reality of value creation. It is also in line with the principles of sovereign equality and economic self-determination in the Charter of the United Nations.

2.2.2 Principle of International Tax Equity

Tax equity includes two aspects, horizontal equity and vertical equity. Digital enterprises rely on the cross-border model to avoid a large amount of tax burden, which forms unfair competition with physical enterprises. The source country bears the cost of public services and market supply, but cannot tax digital enterprises, which violates the principle of matching benefits and burdens. By taxing cross-border digital services, the digital service tax has narrowed the tax burden gap between digital enterprises and traditional enterprises, balanced the interests of the resident country and the source country, and is a necessary means to achieve international tax fairness (Liu, B. H., & Shi, X. T., 2025, pp. 41-56).

2.2.3 International Tax Coordination and the Principle of Pacta Sunt Servanda

International tax relations are primarily maintained through bilateral or multilateral tax treaties, and the principle of pacta sunt servanda is a peremptory norm of international law. The digital services tax gives rise to application conflicts with the prevailing OECD/UN Model Tax Convention regarding provisions such as permanent establishment, business profits, and non-discrimination treatment, underscoring the obsolescence of traditional rules. The core objective of international coordination is to replace unilateral measures with multilateral rules while respecting national sovereignty, thereby eliminating double taxation and tax conflicts and providing tax certainty for enterprises (Luo, Y. K., 2025, pp. 77-86).

2.2.4 Principle of Tax Neutrality

Tax neutrality requires that the tax system neither distort the decision-making of market participants nor discriminate against specific industries. The point of contention regarding the digital services tax lies in whether it constitutes discriminatory taxation, given that it applies only to large multinational digital enterprises, is levied on gross revenue, and does not distinguish between profitable and unprofitable businesses. In fact, a well-designed digital services tax should have a limited scope, adopt a low tax rate, incorporate broad exemptions, and emphasize international coordination. Its objective is

to restore tax neutrality, not to create new distortions (Li, J. J., & Gao, Y., 2025, pp. 42-55).

2.3 The Necessity and Core Controversies of Digital Services Tax Legislation

The necessity of digital services tax legislation is reflected in several aspects. It can address the loopholes in traditional tax rules, effectively curb base erosion and profit shifting (BEPS), and prevent the loss of tax revenue. At the same time, it can uphold the tax sovereignty of source countries, safeguard their fiscal interests, and enable them to obtain reasonable tax returns from the development of the digital economy. Furthermore, the digital services tax can promote fair competition between digital enterprises and traditional enterprises, dismantle the competitive advantages formed by digital enterprises through cross-border tax avoidance, and foster a fair market environment. It can also serve as a transitional solution for the implementation of multilateral tax rules, facilitating the progressive improvement of global digital tax rules.

The core controversies surrounding the digital services tax are also particularly pronounced. First, there is the issue of jurisdictional conflicts, as taxing claims based on the user's location, the location where services are provided, the location of servers, and the country of residence coexist. Once traditional nexus criteria become ineffective, the overlapping of multiple jurisdictions leads to confusion in the allocation of taxing rights. Second, there are conflicts with tax treaties: the digital services tax does not require a physical presence and directly taxes enterprises without a permanent establishment (PE), which conflicts with the provisions of Article 5 of the OECD Model and also breaks through the limitation under international tax treaties that only profits attributable to a permanent establishment may be taxed. The risk of double taxation is also significant, as unilateral digital services tax rules lack tax credit and coordination mechanisms, easily increasing the tax burden on enterprises. Furthermore, improper tax rate setting may suppress the supply of cross-border digital services and even trigger trade retaliation between countries. Meanwhile, the opposing paths of unilateral legislation and multilateral coordination further substantially increase the difficulty of forming globally unified digital tax rules (Huang, L. S., Yang, S. P., & Zhang, Y. Z., 2025, pp. 68-74).

3. Comparison of National (Regional) Legislative Practices on Digital Services Tax

3.1 Legislative Practices on Digital Services Tax in Major Countries (Regions)

3.1.1 The European Union and Its Member States: Regional Coordination and Unilateral Preemption

In 2018, the European Union proposed a draft directive on a digital services tax, which provided for a 3% levy on enterprises with global annual revenues of €750 million or more and EU revenues of €50 million or more. The scope of the tax was limited to online advertising, intermediary platforms, and the sale of user data. However, due to disagreements among EU member states, the draft directive was not adopted. Consequently, countries such as France, Italy, and Spain took the lead in enacting unilateral digital services tax legislation.

France: introduced a digital services tax in 2019 at a rate of 3%; by 2026, the rate is set to increase to 6%, and the revenue threshold will be raised to €2 billion. The tax focuses on the advertising, platform, and data sectors (Zhao, T. S., 2024, pp. 180-191).

Italy: levies a digital services tax at a rate of 3%, covering the three areas of advertising, digital content, and platforms.

Spain: imposes a digital services tax at a rate of 3% and includes a small business exemption clause to reduce the burden on small and medium-sized enterprises.

The digital services taxes in these countries share several common features: low tax rates, narrow scope, high thresholds, classification as indirect taxes, and reliance on users and the market as the basis for nexus.

3.1.2 The United States: Opposing Unilateral Measures and Promoting Multilateral and Domestic Rules

As the primary home country of global digital enterprises, the United States explicitly opposes discriminatory digital services taxes. It advocates replacing unilateral digital services taxes (DSTs) with the OECD's Two-Pillar solution. At the domestic level, the United States does not impose a national digital service tax, but some states will impose a sales tax on digital services. At the federal level, the United States will maintain its own tax base through anti-tax avoidance rules such as GILTI. The position of the United States can be summarized as follows, opposing unilateral taxation from market countries, insisting on giving priority to resident countries, and balancing multilateral profit distribution with global minimum taxes.

3.1.3 Britain, Pragmatic Transition, Docking Double Pillar

Britain is an important member of the BEPS framework. Instead of directly implementing a long-term digital service tax, it first introduced a 2% tax rate on digital services as a transition. At the same time, the UK is also actively implementing the second global minimum tax in the "double pillar" plan, implementing the multinational enterprise supplementary tax (MTT) and domestic supplementary tax (DTT) to ensure that the effective tax rate for enterprises is not less than 15%. This approach reflects the strategy of unilateral transition plus multilateral docking, and also provides a compromise model for other developed countries (Zhao, S., He, H. R., & He, Y., 2026, pp. 52-61).

3.1.4 India: Safeguarding Sovereignty and Simplifying Administration

India's digital services tax legislation aims to balance the interests of source states, increase fiscal revenue, and streamline administrative procedures. India imposes an equalisation levy on digital services provided by non-resident enterprises to Indian recipients, the substance of which is a digital services tax. It adopts a 6% tax rate and applies a withholding mechanism at the time of payment, without complex exemption provisions, resulting in low administrative costs and strong enforceability. This model represents a legislative path for developing countries characterized by "sovereignty and pragmatism."

3.2 Common Characteristics of Legislative Practice

The taxable objects are highly convergent: countries' taxation focuses predominantly on highly mobile services such as advertising, intermediary platforms, data, and digital content.

Nexus shifting toward market and users: Countries have abandoned the physical presence standard and instead adopted criteria such as significant economic presence and user location to determine taxing rights.

Universal thresholds and exemptions: The Digital Services Tax primarily targets large multinational enterprises by establishing corresponding taxation thresholds, with the aim of protecting the development of small and medium-sized enterprises.

Simplified tax collection and administration: most jurisdictions adopt withholding at source and levy the tax on gross revenue, thereby reducing compliance costs for enterprises;

Multilateral Commitment Alignment: Most jurisdictions have committed to withdrawing their unilateral digital services taxes once the Two-Pillar solution takes effect.

4. Causes of Cross-Country Differences in Digital Services Taxes and International Legal Conflicts

4.1 Core Causes of Cross-Country Differences

Differences in Levels of Digital Economic Development: Net exporters of digital services (e.g., the United States) oppose unilateral digital services taxes; net importers (e.g., the European Union, India) emphasize the taxing rights of source states; and mixed economies (e.g., China, the United Kingdom) adopt a prudent and transitional approach.

Differences in Tax Sovereignty Claims: Source states advocate for taxation based on the place of value creation, whereas resident states prioritize the primacy of resident jurisdiction. The divergent interests between the two give rise to a conflict of interests, which in turn leads to variances in legislative practices.

Legal System and Tax Tradition: Civil law countries tend to favor statutory law, uniform rules, and indirect tax approaches, whereas common law countries rely more on case law, income tax adjustments, and anti-avoidance rules. This divergence has also shaped the institutional design of different countries.

4.2 International Legal Conflicts Arising from the Digital Services Tax

4.2.1 Tax Jurisdiction Conflicts

The cross-border nature of digital services has led to the overlapping application of source jurisdiction, residence jurisdiction, and jurisdiction based on the location of consumers. The traditional nexus standard has become obsolete, with the result that a single stream of digital services revenue may be subject to taxation by multiple countries, making double taxation difficult to avoid. This situation also runs counter to the objective of double taxation agreements.

4.2.2 Conflict with International Tax Treaties

Permanent Establishment Conflict: The Digital Services Tax (DST) does not require a physical presence and directly taxes enterprises without a permanent establishment (PE), which conflicts with Article 5 of the OECD Model.

Business Profits Article Conflict: International tax treaties generally require taxation only on profits attributable to a PE, whereas the DST is levied on gross revenue, thereby exceeding this limitation.

Non-Discrimination Treatment Dispute: In many countries, the DST applies only to large foreign digital enterprises; such an approach is readily characterized as discriminatory and violates the non-discrimination clauses in tax treaties.

4.3 *The Nature of the Conflict: Absence of Rules and Imbalance of Interests*

The root of the digital services tax conflict lies in the disconnect between traditional international tax rules and the value creation model of the digital economy, coupled with the absence of unified global digital tax rules. All countries have adopted unilateral legislation to protect their own interests, which eventually formed a situation of rule fragmentation and confrontation of interests. From the perspective of international law, the solution to this problem must return to the four cores of sovereign equality, fair distribution, multilateral coordination and dispute settlement.

5. The International Coordination Path and System Improvement of Digital Service Tax

5.1 *Existing Coordination Attempts and Limitations*

At present, the main international coordination attempt is the OECD double-pillar plan, of which pillar one is aimed at super-large multinational enterprises, which will redistribute their remaining profits in market countries and create new taxation rights to respond to the challenges posed by the digital economy. The second pillar sets a global minimum tax of 15% in order to curb the erosion of the tax base and tax competition among countries. However, this plan also has obvious limitations. The implementation progress is relatively lagging behind, the scope of application is limited, the participation of developing countries is insufficient, and the connection with the unilateral digital service tax of countries is not clear enough.

In terms of regional coordination, the European Union once tried to unify the digital service tax rules of member states, but failed in the end because of differences of interest between member states. Now the European Union has changed its direction to support the multilateral framework and make every effort to promote the unification of global digital tax rules.

Bilateral tax agreements are also an important way of coordination. Many countries will revise bilateral tax agreements, improve the rules of permanent institutions, introduce virtual permanent institutions (PE), and clarify the characterization of digital services. However, the coverage of this coordination method is limited, and the standards adopted by countries are not uniform, and the coordination effect is affected to a certain extent (Yao, D. X., & Yan, Y. W., 2023, pp. 19-25).

5.2 Coordinated Path Construction from the Perspective of International Law

To build an international coordination path for digital service tax, we must first adhere to the principle of tax sovereignty and equality and balance the distribution of interests in all countries. We should respect each country's autonomous taxing rights while prohibiting the abusive exercise of jurisdiction to avoid excessive taxation and discriminatory taxation. Furthermore, the principle of taxation based on the place of value creation should be established as a fundamental rule, thereby achieving a reasonable balance of tax interests among countries.

Secondly, efforts should be made to promote the replacement of unilateral measures with multilateral rules, accelerate the implementation of the OECD's "Two-Pillar" Solution, and establish a clear timeline for the withdrawal of unilateral digital services taxes by individual countries, along with corresponding transitional arrangements. At the same time, a multilateral convention should be adopted to harmonize the nexus, profit allocation, collection methods, and dispute settlement mechanisms concerning digital services taxes, thereby overcoming the current fragmentation of rules resulting from unilateral legislation.

Finally, it is essential to strengthen tax cooperation and information transparency among countries, establish an exchange mechanism for relevant data such as digital services revenue, user scale, and profit allocation, and promote efficient collection tools such as withholding by digital platforms and reverse collection mechanisms. Such measures would enhance tax compliance by multinational digital enterprises and render international tax collection more efficient and orderly.

6. Implications for China's Digital Services Tax Legislation and Practice

6.1 China's Current Situation and Challenges

China has a massive digital economy, serving as both a major exporter of digital services and an important market for them. Its current tax system primarily relies on value-added tax (VAT) and corporate income tax. Cross-border digital services are mainly regulated through mechanisms such as the VAT reverse charge and the withholding of non-resident enterprise income, while a unilateral digital services tax has not yet been introduced.

China faces multiple challenges in the realm of digital services taxation, with the failure of traditional rules being the primary issue. As cross-border digital enterprises lack a physical presence, China's existing traditional tax collection and administration rules are difficult to apply effectively. This results in significant deficiencies in tax collection and administration, along with a certain loss of tax revenue, placing considerable pressure on China's tax administration efforts.

In addition to the issue of the inadequacy of traditional rules, mounting international pressure has also placed considerable strain on China. Many overseas markets have begun imposing digital services taxes on Chinese digital enterprises, which undoubtedly adds to their tax burden and, to some extent, affects their competitiveness in the international market (Du, L., & He, G., 2024, pp. 41-54).

In addition, there are challenges in the participation of multilateral rules. As a major exporter of digital services and an important market country, China needs to actively safeguard its own interests in the OECD “double pillar” plan. At the same time, we should balance China’s dual identity as a market country and a resident country, and find a position suitable for China’s development in multilateral negotiations and rulemaking. This puts forward higher requirements for China’s ability to participate internationally.

6.2 The Core Revelation of Country-Country Comparison

From the comparison of the legislative practice of digital service tax in various countries, China can get many core insights.

In terms of legislative positioning, China is not in a hurry to impose a unilateral digital service tax. It should adopt the route of multilateral priority, domestic improvement and policy reserve, steadily promote the construction of the digital tax system, neither blindly follow the unilateral legislation, nor ignore the tax challenges brought by the digital economy, and achieve a balance between tax sovereignty and digital economic development.

In terms of system design, we should focus on improving the relevant rules of value-added tax and income tax, carefully introduce tax provisions related to digital services, adhere to the principles of low impact, neutrality and coordination, and avoid the inhibitory effect of tax system design on digital economic development. At the same time, ensure that the tax system can adapt to the development characteristics of the digital economy and make up for the shortcomings of traditional collection and management. In terms of international coordination, we should actively participate in the promotion of the “two pillars” program and the revision of the tax agreement, and take the initiative to speak out. Promote the establishment of global digital tax rules that are friendly to developing economies and safeguard the legitimate interests of China and other developing countries. In terms of upgrading collection and management, we should promote the collection and management mode of “counting taxes by numbers” and strengthen the tax-related responsibilities and information submission obligations of Internet platforms. Strengthen cross-border data acquisition and tax risk monitoring, improve the collection and management ability of China’s digital tax revenue, and achieve efficient collection and management and accurate supervision.

6.3 Specific Suggestions for the Construction of China’s System

From the perspective of constructing China’s digital services tax system, priority should be given to upholding multilateralism, opposing unilateral abuses, actively supporting the implementation of the OECD’s “Two-Pillar” solution, and promoting the repeal by countries of unjustified unilateral digital services taxes, so as to avoid unfair treatment of Chinese digital enterprises resulting from unilateral measures. At the same time, under bilateral tax treaties, the rules for taxing digital services should be clearly defined, tax jurisdiction explicitly delineated, and the overseas interests of Chinese digital enterprises safeguarded, thereby reducing cross-border tax risks for enterprises.

It is necessary to improve domestic tax systems, maintain policy readiness, optimize value-added tax rules for cross-border digital services, expand the scope of the reverse charge mechanism, clarify the place of taxation, and close gaps in tax administration to ensure full coverage of value-added tax collection on cross-border digital services. In addition, the rules governing non-resident corporate income tax should be refined by introducing the criterion of significant economic presence, thereby strengthening tax administration over cross-border digital enterprises and curbing base erosion and profit shifting. At the same time, alternative options for a digital services tax should be studied and maintained as long-term policy reserves, without precipitous legislation, so as to avoid impeding the development of the digital economy and ensure the stability of tax system reform.

It is also necessary to balance development with equity, support digital innovation, and provide tax support policies for small and medium-sized enterprises, digital enterprises' R&D and innovation, and digital infrastructure construction, so as to reduce the innovation costs of enterprises and stimulate their innovative vitality. It is essential to avoid unreasonable tax system design that would inhibit the high-quality development of China's digital economy, achieve a positive interaction between tax collection and administration and the growth of the digital economy, and promote the sustained and healthy development of China's digital economy (Li, S., 2023, pp. 45-57).

7. Conclusion

The digital services tax represents a systemic challenge posed by the digital economy to the traditional international tax system; its essence lies in the reallocation of taxing rights triggered by the reconstruction of value creation. Divergences in national digital services tax legislation stem from differences in development stages, assertions of tax sovereignty, legal traditions, and international discursive power. These divergences have in turn given rise to jurisdictional conflicts, treaty conflicts, trade frictions, and compliance difficulties for enterprises. The key to resolving these issues is not to deny the legitimacy of unilateral legislation, but to replace unilateral confrontation with multilateral rules, replace interest-based competition with coordinated cooperation, and replace the fragmentation of rules with the normative certainty of the rule of law, all under the guidance of the fundamental principles of international law.

The OECD "Two-Pillar" solution provides a foundational framework for global digital tax coordination, but further refinement is needed in areas such as scope of application, profit allocation, treatment of developing countries, and dispute resolution. For China, the best path is to actively participate in the formulation of global digital tax rules, improve the domestic value-added tax and income tax system, carefully reserve digital service tax plans, and strengthen digital collection and management and international cooperation. While safeguarding China's tax sovereignty and ensuring tax fairness, we should support the innovative development of the digital economy and promote the construction of a more just, reasonable and stable digital economy international tax order.

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