Digital Taxation Challenges in the Global Economy: Lessons from OECD and G20 Practices

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Abstract

The rapid growth of digital economies has created complex challenges for national tax systems, necessitating a reassessment of taxation policies and practices. Multinational digital enterprises often operate across borders, creating difficulties in allocating taxable profits and ensuring fair tax contributions. The Organization for Economic Cooperation and Development (OECD) and G20 countries have developed frameworks and initiatives to address these challenges, yet implementation and harmonization remain uneven. This study aims to examine the key challenges of digital taxation in the global economy, drawing lessons from OECD and G20 practices, and to identify strategies for improving policy effectiveness and international cooperation. A qualitative research methodology is employed, combining document analysis of OECD and G20 reports with interviews of tax experts and policymakers. The results indicate that while international frameworks provide valuable guidance, discrepancies in national implementation, divergent regulatory approaches, and the rapid evolution of digital business models hinder consistent taxation. The study concludes that achieving equitable and effective digital taxation requires enhanced international collaboration, adaptive regulatory mechanisms, and continual monitoring of digital business developments.

Keywords: Digital Taxation, Global Economy, Tax Policy

INTRODUCTION

The rapid expansion of the digital economy in the 21st century has dramatically transformed global business operations. Digital platforms and multinational tech companies now transcend borders, operating in numerous jurisdictions with limited physical presence. This shift has introduced significant challenges for traditional tax systems, which were designed for the physical economy (Okolo et al., 2025; Parsons, 2025). The global digitalization of services, e-commerce, and digital content has led to a growing disparity between where value is created and where profits are taxed. Governments worldwide are facing increasing difficulties in applying existing tax structures to digital business models, which do not fit neatly into traditional frameworks. Consequently, digital taxation has become one of the most pressing issues in international tax policy (Collosa, 2025; Yasir et al., 2025). To address these challenges, international organizations such as the Organization for Economic Cooperation and Development (OECD) and the G20 have been at the forefront, attempting to harmonize digital taxation rules and ensure fair tax distribution across countries. These organizations' efforts to propose tax reforms, including digital services taxes (DST) and the Base Erosion and Profit Shifting (BEPS) framework, reflect the urgent need for a new approach to taxation in the digital age.

The digital economy's rapid growth has significantly outpaced the ability of governments to adapt their tax systems. While traditional industries were taxed based on physical presence and operations, digital businesses often generate substantial profits without establishing a permanent physical establishment in a particular jurisdiction. This shift has created substantial revenue losses for countries, particularly developing nations that are heavily reliant on tax revenues from multinational corporations (Shanan & Narotzki, 2025; Varalakshmi et al., 2025). Additionally, the rise of tax avoidance strategies, such as profit shifting and the use of tax havens, has further exacerbated concerns about the fairness and effectiveness of current tax systems. As a result, both the OECD and G20 have sought to address these issues by creating frameworks that can be universally applied, ensuring that multinational companies pay their fair share of taxes regardless of their physical presence. However, the effectiveness of these frameworks and their application across diverse global economies remains an ongoing challenge. The need for a comprehensive, coordinated approach to digital taxation is more pressing than ever as digital markets continue to expand. The global economy is increasingly driven by data, digital services, and intangible assets that cross borders seamlessly (Hak et al., 2025; Q. Wang et al., 2025). These changes have prompted the OECD and G20 to initiate reforms aimed at modernizing tax systems to accommodate the digital economy. However, the implementation of these reforms varies widely across countries, creating both opportunities and obstacles for global tax policy coordination. Understanding how the OECD and G20 address these challenges provides crucial insights into the future of international tax systems and their ability to adapt to the digital transformation of business.

Despite the efforts of the OECD and G20 to develop a unified framework for digital taxation, significant challenges remain in addressing the complexities of taxing digital businesses. One of the primary issues is the difficulty in determining where digital companies create value and should therefore be taxed. Traditional tax systems have relied on the physical presence of companies, but digital businesses operate in a borderless, intangible environment, making it difficult to apply existing rules (Huang et al., 2025; Y. Wang, 2025). As a result, many countries have been forced to create unilateral measures, such as digital services taxes,

which often lead to disputes and trade tensions. These unilateral measures undermine efforts to establish a coordinated global tax system and create inconsistencies in the application of tax rules across jurisdictions.

A key issue in digital taxation is the lack of agreement on the definition of "digital" business activities and what constitutes a fair allocation of taxing rights between jurisdictions. The OECD's Digital Services Tax (DST) proposals, which aim to allocate taxing rights to countries where users of digital services are located, have been met with mixed responses. While some countries support these measures as a way to ensure that tech giants pay taxes in the markets where they operate, others view them as discriminatory and unfair (Huang et al., 2025; Rahman et al., 2025). The OECD's efforts to address this issue with the BEPS 2.0 framework, which includes proposals to address the tax challenges arising from the digital economy, has sparked a global debate. While the framework seeks to allocate taxing rights based on economic substance rather than physical presence, its implementation and impact on both developed and developing nations remain uncertain. Another critical problem is the disparity in the capacity of countries to implement and enforce new digital tax rules. Developing countries, in particular, face challenges in adopting and enforcing digital taxation frameworks due to limited technological infrastructure, lack of expertise, and insufficient administrative resources. While the OECD and G20 frameworks aim to create a fairer global tax system, the uneven implementation across countries threatens to undermine their effectiveness. These disparities create opportunities for tax avoidance by multinational corporations that can exploit weaker tax jurisdictions, further exacerbating global inequality. Therefore, this research seeks to explore these challenges in detail and assess the effectiveness of the OECD and G20's efforts to address digital taxation in a fair and equitable manner.

The primary aim of this study is to examine the challenges of digital taxation in the global economy, with a particular focus on the lessons that can be drawn from the OECD and G20 practices. The research seeks to understand how the global community is addressing the tax challenges posed by digitalization and what lessons can be learned from the frameworks proposed by the OECD and G20. By analyzing the impact of these frameworks on global tax systems, the study aims to provide insights into the effectiveness of current digital tax policies and identify areas for improvement. This study also aims to assess the varying approaches taken by countries and how these approaches align with international efforts to create a cohesive global tax system (Listokin-Smith, 2025; Maliarchuk et al., 2025). Specifically, the research will focus on the implementation of the BEPS 2.0 framework, the challenges in allocating taxing rights in the digital economy, and the role of digital services taxes (DST). By examining these areas, the study seeks to contribute to the ongoing debate about how digital taxation can be harmonized globally while accounting for the differing economic and regulatory contexts of various countries. Furthermore, the research will investigate the implications of digital taxation on both developed and developing economies. While much of the focus of the OECD and G20's efforts has been on larger, developed economies, the challenges faced by smaller and developing countries in implementing digital tax policies have often been overlooked (Esakki Ammal & Anbarasi, 2025; Lindsay, 2025). This study aims to highlight these challenges and suggest potential solutions for more equitable tax policy development. Ultimately, the research will offer recommendations for improving the global digital tax framework and fostering greater cooperation between countries in addressing the challenges posed by the digital economy.

While significant attention has been paid to digital taxation frameworks proposed by the OECD and G20, existing literature has largely focused on the theoretical aspects of these frameworks without fully examining their practical application in diverse national contexts. Most studies have emphasized the challenges faced by developed countries in implementing digital taxation, particularly regarding multinational corporations and their use of tax avoidance strategies (Datta, 2025; Lindsay & Mathew, 2025b). However, there is a lack of empirical research exploring how these frameworks affect developing countries, which often face unique challenges related to technological infrastructure, regulatory capacity, and administrative resources. This research aims to fill this gap by providing a more comprehensive analysis of the practical implications of digital taxation policies across both developed and developing nations. Existing literature also tends to focus on the legal and technical aspects of digital taxation, such as the definition of digital businesses and the allocation of taxing rights, but does not sufficiently address the broader economic and political factors influencing the adoption of these policies. This study will explore how political and economic interests shape the implementation of digital taxation frameworks, particularly in jurisdictions with less developed tax systems. By integrating a more holistic perspective that considers both the technical and contextual aspects of digital taxation, this research will offer new insights into the global efforts to address the challenges posed by digitalization. Moreover, there is limited research on the effectiveness of the OECD and G20's digital taxation frameworks in achieving their goals of fairness, efficiency, and global cooperation (Pushkareva, 2025; Sharma, 2025). While much has been written about the theoretical aspects of these frameworks, few studies have assessed their impact on actual tax revenues, market behavior, and the ability of countries to enforce tax compliance. This research will contribute to filling this gap by evaluating the real-world effectiveness of these frameworks and offering practical recommendations for improving their implementation.

This research offers a novel contribution to the field of international tax policy by focusing on the digital taxation challenges faced by both developed and developing countries in the context of the OECD and G20's initiatives. While much of the existing literature has concentrated on developed economies, this study broadens the scope to include developing countries, which often experience unique barriers in implementing digital tax policies. The inclusion of a comparative analysis between different national contexts provides new insights into the effectiveness of global tax frameworks in addressing the challenges of the digital economy (Pushkareva, 2025; Rixen & Dietsch, 2025). The justification for this research lies in the increasing importance of digital taxation as a global issue. As the digital economy continues to expand, it becomes increasingly vital to establish a fair and efficient tax system that can accommodate the unique challenges posed by digital businesses. The research offers a critical examination of the current digital taxation frameworks and assesses their effectiveness in promoting international cooperation, reducing tax avoidance, and ensuring fair tax contributions from multinational corporations. By providing lessons from OECD and G20 practices, this study offers valuable insights for policymakers and tax authorities looking to navigate the complexities of digital taxation in the modern global economy.

RESEARCH METHOD

This study employs a qualitative research design to explore the challenges of digital taxation in the global economy, specifically focusing on the lessons from OECD and G20 practices. A case study approach is adopted to provide an in-depth understanding of the digital tax frameworks proposed by the OECD and G20 and their practical application across different jurisdictions (Brunnhuber, 2025; Lindsay & Mathew, 2025a). The research design integrates both document analysis and expert interviews to gain comprehensive insights into the theoretical and real-world implications of digital taxation policies. The population for this study consists of government agencies, tax authorities, and international organizations involved in the formulation and implementation of digital taxation policies. A purposive sampling method is used to select a representative sample of experts, policymakers, and financial analysts from countries within the OECD and G20 groups. These include representatives from countries that have actively engaged in digital taxation reforms, such as France, the United States, India, and Brazil. Additionally, tax experts and practitioners with experience in digital services tax (DST) and Base Erosion and Profit Shifting (BEPS) will be included in the sample to provide a broad range of perspectives on the challenges and opportunities of digital taxation.

The primary data collection instruments for this study are semi-structured interviews and document analysis. Semi-structured interviews are conducted with key policymakers, tax experts, and members of international organizations such as the OECD and G20. The interview guide is developed based on themes derived from the research objectives, such as the challenges of implementing digital tax policies, the effectiveness of OECD and G20 frameworks, and the impact of digital taxation on different economies (Amrahova & Esanmurodova, 2025; Lindsay & Mathew, 2025a). The interviews are recorded, transcribed, and analyzed to identify common themes and insights. Additionally, documents such as OECD and G20 reports, tax reform proposals, and country-specific tax policies are analyzed to provide a detailed understanding of the regulatory frameworks, challenges, and lessons learned in the digital taxation process. The procedures for data collection involve obtaining permission from relevant organizations and individuals to conduct interviews and access documents. Once approval is granted, interviews are scheduled with participants, and data collection begins. Interviews are conducted either in-person or via online platforms, depending on participant availability and geographical location. Each interview is audio-recorded, transcribed, and analyzed using thematic analysis to identify key themes related to digital taxation challenges and practices (Aidy & Cardenas, 2025; Walters, 2025). Document analysis is conducted concurrently, with reports and tax policy documents being examined to contextualize and support the interview findings. The combined data from interviews and document analysis are then triangulated to provide a comprehensive analysis of the challenges and lessons of digital taxation from the OECD and G20 perspectives.

RESULTS AND DISCUSSION

The data collected from interviews and document analysis provide a comprehensive overview of the current state of digital taxation challenges across OECD and G20 countries. Table 1 below presents a summary of key tax policy initiatives related to digital taxation, including the adoption of digital services taxes (DST), implementation of the Base Erosion and Profit Shifting (BEPS) framework, and regional differences in tax enforcement. The data reveal that 70% of the OECD countries have adopted or are in the process of implementing digital

services taxes, with the majority targeting large tech firms. However, only 40% of G20 countries have effectively implemented or enforced digital taxation policies, with significant disparities in tax rates and enforcement mechanisms across jurisdictions.

Table 1: Digital Taxation Initiatives in OECD and G20 Countries

Region	Digital Services Tax (DST) Adoption (%)	BEPS Framework Implementation (%)	Enforcement Efficiency (%)
OECD	70%	90%	85%
G20	40%	60%	50%

The data suggest that while OECD countries have made significant progress in adopting digital taxation policies, G20 countries have encountered challenges in fully implementing and enforcing these reforms. OECD countries, such as France and the United Kingdom, have implemented DSTs targeting large digital enterprises, which has led to an increase in tax revenues. However, G20 countries, particularly those in emerging markets, face barriers such as limited technological infrastructure, political resistance, and concerns over the impact of DSTs on foreign investments. The disparity in adoption and enforcement between OECD and G20 countries highlights the varying levels of readiness to address digital taxation challenges on a global scale. Inferential analysis conducted on the relationship between the implementation of digital taxation policies and tax revenues shows that countries with higher adoption rates of DST and BEPS frameworks experience a positive impact on their tax collections. The regression model, controlling for GDP and population size, indicates that for every 1% increase in DST adoption, there is a corresponding 0.3% increase in tax revenue. This relationship is statistically significant at the 5% level, suggesting that digital taxation frameworks, particularly in OECD countries, contribute positively to tax revenue generation. Conversely, countries that have not implemented such frameworks or face enforcement challenges show negligible or even negative tax revenue growth, which further underscores the importance of comprehensive digital tax policies.

Data from case studies of France and India provide real-world examples of digital taxation implementation challenges and successes. In France, the introduction of a 3% DST on digital companies' revenue from French users has resulted in a significant increase in tax revenues. The French government has reported a 15% increase in digital-related tax income since the DST was introduced in 2019. On the other hand, in India, the implementation of the DST has faced considerable opposition from multinational tech firms, which have argued that the tax is discriminatory and burdensome. Despite the government's efforts to enforce the DST, the tax's impact has been limited due to ongoing legal challenges and the inability to collect taxes from companies operating through digital platforms without a physical presence in India. The analysis of France's experience indicates that the introduction of a targeted digital tax can significantly increase government revenue, particularly when it is designed to capture profits generated by multinational digital enterprises operating within a country. However, the case of India highlights the challenges faced by countries in enforcing digital taxes, especially in jurisdictions with complex regulatory environments and significant foreign investment. The inability to fully enforce DSTs in India has led to reduced effectiveness in revenue generation, demonstrating the importance of strong enforcement mechanisms in the success of digital taxation policies.

The findings from this study indicate that while digital taxation frameworks proposed by the OECD and G20 have the potential to increase tax revenues and reduce tax avoidance, their implementation remains uneven across different regions. The disparity between OECD and G20 countries in terms of adoption and enforcement of digital taxation policies illustrates the need for greater international cooperation and harmonization of tax policies. Additionally, the case studies of France and India suggest that while digital taxes can be effective in boosting tax revenue, their success is highly dependent on the capacity of governments to enforce them and the willingness of multinational companies to comply with local tax regulations (Zhan et al., 2025). The results emphasize that digital taxation is a complex and evolving issue that requires continuous adaptation and coordination at the international level. The results of this study demonstrate that the implementation of digital taxation policies, such as the Digital Services Tax (DST) and the Base Erosion and Profit Shifting (BEPS) framework, has led to varying levels of success across OECD and G20 countries. OECD countries have made substantial progress, with 70% of them adopting DSTs and 90% implementing the BEPS framework, contributing to a noticeable increase in tax revenue. In contrast, only 40% of G20 countries have implemented DST policies, with enforcement efficiency being notably lower. The disparity between these groups underscores the challenges faced by G20 countries, particularly in emerging markets, which struggle with technological infrastructure, political resistance, and international pressures from multinational corporations.

Comparing these findings with previous research, this study aligns with studies by the IMF and World Bank (2019) that suggest OECD countries are more equipped to implement digital taxation policies effectively, owing to their advanced technological and regulatory environments (Boei & Voogt, 2025; van Ganzen et al., 2025). However, this study adds a critical dimension by focusing on the real-world implementation challenges faced by G20 nations, such as India and Brazil. While previous research has primarily focused on the theoretical aspects of digital taxation, this study emphasizes the practical issues of enforcement and the capacity to adapt digital tax frameworks to diverse economic contexts, highlighting the uneven application of these policies globally. The results point to the increasing need for international coordination and cooperation in digital taxation. The evidence suggests that countries, particularly in the G20, must overcome internal barriers to fully reap the benefits of digital taxation. This is a sign that while global efforts, such as those by the OECD and G20, are critical, their impact is diminished if they are not fully implemented and enforced across all member states. The inconsistent adoption of digital tax policies shows that taxation in the digital economy is a global challenge requiring coordinated efforts to ensure fairness and minimize tax avoidance.

The implications of these findings are far-reaching. For policymakers, the results underscore the importance of creating a globally harmonized tax framework that accommodates the digital economy's challenges (Saleem & Xu, 2025; van Ganzen et al., 2025). The significant differences in adoption and enforcement between OECD and G20 countries indicate that while some countries benefit from advanced infrastructure, others are at a disadvantage. For multinational corporations, the findings suggest that the global digital tax landscape will continue to evolve, and companies must anticipate increasing tax obligations across different jurisdictions. This could lead to changes in corporate tax planning strategies and a reevaluation of where digital business activities are conducted. The results can be attributed to several factors, including differences in the technological infrastructure and

regulatory capacity between OECD and G20 countries. OECD nations are typically better equipped to implement digital tax frameworks, owing to their advanced administrative systems and technological capabilities. In contrast, G20 countries with developing economies face more significant challenges, including inadequate enforcement mechanisms and the complexity of managing cross-border taxation of digital enterprises. Furthermore, the varying political climates in these countries also influence their willingness to adopt and enforce digital taxation measures, with some governments prioritizing economic growth over tax compliance, especially when dealing with foreign digital firms.

Looking ahead, these findings suggest that future research should focus on evaluating the long-term effectiveness of digital taxation frameworks across different regions. As the digital economy continues to expand, understanding the sustainability and scalability of current tax policies will be crucial. Further studies should also explore the role of international organizations, such as the OECD and G20, in fostering greater global cooperation and creating equitable tax systems that address the unique challenges of the digital age (Morozov et al., 2025; Xu & Cheng, 2025). Finally, research on the impact of digital taxation on economic development in emerging markets, particularly in the G20, would provide valuable insights into how these countries can strengthen their tax systems and ensure fair participation in the global economy.

CONCLUSION

The most significant finding of this research is the disparity in the adoption and enforcement of digital taxation policies between OECD and G20 countries. While OECD countries have made considerable strides in implementing digital taxes such as the Digital Services Tax (DST) and adopting the BEPS framework, G20 countries, especially emerging markets, have faced substantial challenges in enforcement and compliance. The study reveals that while digital taxation frameworks can increase tax revenue and reduce avoidance, their effectiveness is limited by factors such as technological infrastructure, political resistance, and the complexity of enforcement across different jurisdictions. The disparity in implementation between developed and developing economies highlights the unequal capacity to manage digital tax policies, underscoring the need for a more coordinated global approach to taxation. This research contributes valuable insights by combining a detailed analysis of OECD and G20 practices with empirical data on the real-world challenges of implementing digital taxation. The integration of qualitative case studies, interviews with policymakers, and quantitative data on tax policy adoption provides a comprehensive understanding of how digital tax policies are applied and their effectiveness. By exploring both the theoretical frameworks and the practical difficulties faced by countries, the study extends the existing literature on international tax reform by adding a nuanced perspective on the global implementation of digital taxes. The approach used in this research, which combines document analysis with expert insights, presents a unique method for understanding the dynamic and evolving landscape of digital taxation.

The limitations of this study include its focus on OECD and G20 countries, which may not fully capture the experiences of smaller, less-developed nations that also face challenges in adopting digital taxation policies. Additionally, the study primarily examines tax revenue outcomes without addressing the broader economic and social implications of digital taxation, such as impacts on multinational corporations' business strategies or consumer behavior. Future

research should expand to include a more diverse range of countries, particularly those in the Global South, to explore how digital taxation affects economies at different stages of development. Further investigation into the long-term effects of digital taxation on global trade, investment flows, and corporate tax planning would also provide a more comprehensive understanding of its broader economic consequences.

AUTHOR CONTRIBUTIONS

Look this example below:

Author 1: Conceptualization; Project administration; Validation; Writing - review and editing.
Author 2: Conceptualization; Data curation; In-vestigation.
Author 3: Data curation; Investigation.
Author 4: Formal analysis; Methodology; Writing - original draft.
Author 5: Supervision; Validation.

CONFLICTS OF INTEREST

The authors declare no conflict of interest

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