

**Corvinus University of Budapest**  
**Doctoral School of Business and Management**

**Adaptation or Transformation?**  
**Reconstructing International Tax Principles for the Digital**  
**Economy**

**Doctoral Thesis Summary**  
**Kácsér Olivér**  
**Supervisor: Erdős Gabriella, PhD**

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## **I. Research Background and Justification of the Topic**

The doctoral thesis examines whether the foundational principles of international taxation can be adapted to digitalised economic activity without losing their doctrinal identity, or whether some principles require structural transformation. Its central problem is not simply the collection of additional tax revenue from digital enterprises. It is the mismatch between the assumptions embedded in source-based taxing rights, permanent establishment (“PE”), separate-entity profit attribution and the arm’s length principle (“ALP”), on the one hand, and business models characterised by scale without mass, unique intangibles, integrated functions and geographically dispersed users, on the other. The thesis treats adaptation and transformation as analytically distinct outcomes rather than competing slogans.

Traditional nexus proxies were built around geographically identifiable establishments and functions. Digital businesses may derive substantial returns from interactions with users and legally protected market access without a corresponding physical establishment. Meanwhile, the value of unique intangibles and network effects is difficult to allocate by comparison with transactions between independent enterprises. The resulting disputes concern not only administrability but also the normative grounds of jurisdictional entitlement: benefit, economic allegiance, source, inter-nation equity, neutrality and the avoidance of double or non-taxation.

The research therefore reconstructs the doctrinal nucleus of the relevant principles before judging particular reform instruments. An adjustment counts as adaptation when it changes evidentiary proxies or operational rules while preserving the principle’s constitutive

causal and reciprocity logic. Transformation occurs when the reform replaces or materially rewrites that logic. This distinction permits different answers for different principles and categories of profit. The thesis rejects the assumption that a single reform technique must govern all digitalised activity.

### **Research questions and working hypotheses**

The overarching question is which foundational international tax principles remain capable of principled adaptation under digital-economy conditions, which require structural modification, and what institutional arrangement can reconcile those different outcomes. Subsidiary inquiries examine ALP attribution for unique intangibles, non-physical nexus, the distributive implications of formulaic reallocation, the neutrality of digital services taxes (“DSTs”), and the coherence of reform models when jurisdictions adopt divergent accounts of value creation.

H1 proposes that the arm’s length principle can be adapted to intangible-intensive digital business models through structured supplementation without requiring conceptual transformation. H2 proposes that PE nexus can be reconceptualised through significant economic presence, provided the benefit-linked rationale of jurisdictional entitlement survives. H3 proposes that formula-based residual-profit attribution can amount to adaptation where the design maintains distributive symmetry between market and production jurisdictions. H4 proposes that DSTs need not destroy neutrality if embedded in coordinated, treaty-compatible credit or relief mechanisms. H5 tests whether irreconcilably plural understandings of value creation ultimately require transformation of core allocation principles. These hypotheses are examined through doctrinal legal analysis and structured consistency testing to determine the

conditions under which international tax principles can be adapted or require structural transformation.

## **II. Methods Used**

The thesis combines doctrinal legal analysis, comparative examination of reform architectures and structured scenario-based consistency testing. Its starting point is the legal and theoretical content of international tax principles: their historical justifications, their expression in treaty concepts and transfer-pricing rules, and the limits of plausible reinterpretation. Rather than treating administrative feasibility alone as the measure of reform success, the inquiry asks whether the proposed nexus or allocation mechanism retains the causal basis for allocating taxing rights.

Doctrinal reconstruction maps benefit theory, source, economic allegiance, inter-nation equity, neutrality, single taxation, ability to pay, value creation, PE and the ALP against digital-economy conditions. It distinguishes a principle's normative core from an historically contingent proxy. Physical presence, for example, is tested as a proxy for jurisdictional contribution, not assumed to be the entire normative content of source taxation. By contrast, universal application of comparables-based ALP attribution is tested where unique intangibles and integrated functions make reliable comparability unavailable.

The comparative stage considers OECD Pillar One, including Amount A; significant digital or economic presence and digital-service PE concepts; unilateral DSTs; and broader formula-based approaches. Each is assessed in relation to representative digitalised constellations, including scale without mass, user interaction and residual returns from integrated intangibles. These are analytical

stress tests of conceptual and operational consistency, not claims that the dissertation has conducted interviews, econometric estimation or observed a controlled sample of multinational enterprises.

### **Eight-criterion consistency framework**

The dissertation's integrated matrix uses eight criteria: (1) principle fidelity; (2) reciprocity preservation; (3) neutrality integrity; (4) ability-to-pay proportionality; (5) administrability and verifiability; (6) systemic coherence; (7) single-taxation compatibility; and (8) stability under technological change. The criteria are interdependent: a measure that is easy to administer may still sever the relationship between jurisdictional benefit and taxing rights or generate unrelieved overlapping claims. The framework therefore combines criterion-specific qualitative judgments with an aggregate comparison.

For comparative transparency, the eight criteria receive equal weights in the aggregate score. The scores are ordinal and heuristic indicators, not independently measured quantitative estimates; the qualitative analysis retains priority in explaining doctrinal trade-offs. The method makes explicit why a reform can be workable in one respect and transformative in another. It also provides a disciplined way to identify when a purported adaptation actually changes the constitutive premises of a principle. The dissertation's conclusions are consequently normative and doctrinal, with scenario-based operational reasoning, rather than empirical predictions of actual revenue distributions.

### **III. Scientific Results of the Dissertation**

#### **1. A principle-specific boundary between adaptation and transformation**

The dissertation develops an operational distinction between adaptation and transformation. It shows that the correct unit of analysis is the normative nucleus of each principle, not the persistence of familiar statutory or treaty wording. A reform may require amendment of PE language yet retain the benefit-linked logic of nexus; conversely, a seemingly incremental allocation key may displace the causal foundation of source-based profit attribution.

The reconstruction differentiates principles whose cores can survive refined evidence or proxies—including neutrality, single taxation, benefit theory under evidentiary conditions, and aspects of source and value creation—from rules whose universal application encounters structural limits. This differentiated classification avoids both indiscriminate preservation and blanket replacement. Its scientific contribution is a repeatable doctrinal grammar for identifying the point at which operational supplementation ceases to be sufficient.

#### **2. The limits of the ALP for digital residual profits: H1 not confirmed**

The ALP remains defensible for routine returns and other profits for which functional analysis and reliable comparables permit coherent attribution. Refinements to DEMPE analysis and evidence of territorially attributable user engagement can improve its application in such cases. The dissertation nevertheless identifies a distinct limit where unique intangibles, integrated functions, network effects and synergy rents generate digital residual profits without dependable

comparables. Adding quantified user or market keys to the existing paradigm does not by itself resolve the underlying attribution problem.

H1 is therefore not confirmed in its original general form. The result is not that the ALP should be discarded universally; it is that the allocation of the relevant residual component requires a coordinated structural departure from universal ALP attribution. The boundary is defined by the workability of the principle's functional and comparative assumptions, rather than by a categorical label attached to a digital business.

### **3. Hybrid economic-presence nexus: H2 substantially confirmed**

A non-physical nexus can preserve the rationale of source taxation if it establishes demonstrable jurisdictionally conferred benefits. The dissertation proposes a sequential hybrid design: qualitative evidence of enabling conditions—such as enforceable legal protections, regulatory frameworks and digital infrastructure—precedes or conditions quantitative triggers based on revenue or user participation. Numerical thresholds alone do not establish the reciprocity required by benefit theory.

H2 is substantially confirmed at the level of the underlying nexus principle. Rewriting a physically anchored PE rule may be necessary, but that textual change need not extinguish the principle's doctrinal identity. Implementation remains contingent on coordinated standards, verifiable evidence and protection against overlapping jurisdictional claims. The contribution is to separate the continuity of nexus justification from the continuity of its historically physical proxy.

#### **4. Conditions for formula-based residual allocation: H3 conditionally confirmed**

Formula-based residual-profit allocation may be compatible with a reconstructed account of inter-nation equity where market and production jurisdictions receive symmetrical consideration and allocation keys correlate with substantive economic contributions. The dissertation specifies reciprocity and distributive balance as constraints on formula design rather than treating destination sales as a sufficient normative justification.

H3 is confirmed only conditionally. Where a formula systematically privileges consumption-market size without corresponding regard for production-side benefits and contributions, the mechanism becomes a structural transformation rather than a principled adaptation. OECD Pillar One Amount A is analysed as a hybrid reform: it offers a coordinated institutional route but its sales-linked reallocation weakens the causal connection between jurisdictional benefits and profit entitlement. The result distinguishes administrative workability from doctrinal continuity.

#### **5. Coordinated relief as a condition for DST neutrality: H4 confirmed with a qualification**

Unilateral DSTs can capture revenue from digital activity but, when they operate outside treaty-based relief, they risk cascading burdens, double taxation, asymmetric treatment and fragmentation. The dissertation evaluates these consequences together rather than treating the immediate revenue yield as decisive.

H4 is confirmed in its conditional formulation: compatibility with neutrality requires coordinated, effective relief mechanisms. The prevailing unilateral forms examined do not structurally secure those conditions. Thus the research does not establish that every

conceivable DST must violate neutrality; it establishes why an uncoordinated levy cannot be characterised as a stable adaptation merely because it is administratively convenient. This result connects neutrality to single-taxation safeguards and inter-nation equity.

## **6. Plural value-creation claims and the need for selective transformation: H5 confirmed**

The analysis finds that no reform model examined in isolation reconciles every principle and operational criterion. Market jurisdictions, production jurisdictions and jurisdictions hosting intangible development can rely on divergent, partly irreconcilable accounts of value creation. Where those claims cannot be resolved within the existing attribution paradigm, changing evidence alone is insufficient.

H5 is confirmed: some transformation of core allocation rules is necessary for digital residual profits. This does not entail transformation of every international tax principle or the abandonment of the existing system. It establishes the case for a selective, profit-category-specific response in which doctrinal continuity and structural change coexist.

## **7. Integrated comparative matrix and the limits of aggregate scores**

The dissertation turns the reconstructed principles into an eight-criterion comparative framework. It evaluates each reform's fidelity to principle, reciprocity, neutrality, ability to pay, verifiability, coherence, single taxation and technological durability. Equal weighting makes the aggregate comparison transparent, but the scores remain heuristic: the qualitative account explains why a shortfall in one criterion may have greater doctrinal consequences than a numerical total suggests.

The matrix distinguishes significant digital presence as a comparatively coherent nexus-oriented adaptation from models that resolve collection problems by weakening the underlying allocation rationale. It also shows that a high score is not equivalent to demonstrated legal enactability or measured fiscal performance. The contribution is a replicable evaluative structure that exposes the trade-offs rather than concealing them in a single reform label.

## **8. Bifurcated allocation architecture as a synthetic contribution**

The dissertation develops a coordinated bifurcated architecture that allocates routine and otherwise reliably attributable profits under the ALP while assigning the digital residual-profit component through a separately designed formula-based mechanism. This limits non-ALP allocation to the category in which the ALP's comparative assumptions fail. The design integrates adaptation and transformation within one allocation architecture instead of imposing a uniform system-wide choice.

In the dissertation's equal-weighted evaluative matrix, this architecture achieves the highest aggregate score among the compared models. That result is a structured doctrinal assessment,

not empirical proof of fiscal superiority. Its relative coherence comes with a recognised cost: additional administrative complexity, including the need to delineate residual profits, coordinate the allocation formula and provide effective dispute prevention and relief. The proposed architecture is therefore a normative institutional design with implementation conditions, not a claim that a fully operational multilateral mechanism already exists.

## **9. Governance implications and limits**

The analysis extends reconstruction to governance. Mutual agreement procedures alone may be inadequate when contested levies fall outside treaty scope. Durable coordination requires explicit acknowledgement when reforms change a principle's foundations, clearer relief arrangements, and mechanisms capable of revisiting evidentiary proxies as business models evolve. The dissertation discusses periodic treaty-review cycles, delegated commentary updates within textual limits and contingency clauses for emergent value drivers as possible institutional responses.

These proposals follow from the substantive findings but remain proposals rather than observed outcomes. Overall, the scientific result is selective transformation: retain workable attribution methods for routine profits, modernise nexus without abandoning reciprocity, and coordinate a distinct allocation mechanism for digital residual returns. The dissertation identifies doctrinal boundaries and comparative design conditions; it does not establish actual revenue effects through econometric measurement or remove the political and administrative obstacles to implementation.

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## V. List of the Candidate's Own and Co-Authored Publications Related to the Topic

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