

Taxation and the Sharing Economy

- a comparative and policy analysis
about taxation of income
in the context of the Sharing Economy

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Research questions and scope:

1. How income from transactions in the Sharing Economy should be taxed (the model scenario)?
2. How income from transactions in the Sharing Economy are actually taxed (the actual scenario)?
3. How the actual scenario can be aligned with the model scenario?



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Relevant issues:

The dramatic growth of the Sharing Economy raises serious questions about the actual validity of tax principles established far back in time. In this respect the most prominent issues concern:

- taxpayers' compliance ;
- fair competition between sharing and traditional activities;
- tax avoidance;
- implementation of an easy and coordinated system of taxation.

Methods of analysis:

- Preliminary comparative analysis of taxation systems in the main OECD countries (USA, UK, Germany, Netherlands, Italy, etc.);
- general considerations about direct taxes, indirect taxes (VAT and sale taxes) and local taxes;
- country-specific considerations about direct taxes, indirect taxes (VAT and sale taxes) and local taxes.

Some hypotheses:

- introduce a flat tax with respect to income from sharing activities
- implement a withholding tax system
- make online platforms responsible for tax collection