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Title: Taxtation of virtual currency

Issue Date: 2014-12-02

Stellingen behorende bij het proefschrift

TAXATION OF VIRTUAL CURRENCY

van A.M. Bal

1. Income in the form of virtual currency should be only taxed when the currency is exchanged into traditional money.
2. Administrative concerns are a crucial issue in designing rules for taxation of virtual currency.
3. Both the US and the EU can learn from each other as regards the correct approach to taxing transactions involving digital goods.
4. The determination of the customer's location is one of the biggest challenges for suppliers of electronic services. The VAT Implementing Regulation and the Explanatory Notes have made the situation even more complex.
5. The digital economy does not need new tax concepts, such as the PE concept based on significant digital presence.
6. It is doubtful whether country-by-country reporting can become an effective and efficient tool to increase transparency.
7. The VAT treatment of distance sales and electronically supplied services should be aligned.
8. Taxation of savings (as opposed to taxing only savings income) should be abolished.
9. Governments tend not to solve problems, only to rearrange them. (quote by Ronald Regan)
10. Good deeds will never go unpunished.

11. Life is really simple, but we insist on making it complicated. (quote by Confucius)
12. The art of taxation consists of plucking the goose so as to obtain the most feathers with the least hissing. (quote by Jean-Baptiste Colbert).