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A Critical Review of Theoretical Frameworks and Methodological Challenges in Digital Taxation: Bridging the Gap Between Theory and Practice

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ABSTRACT

The digital taxation landscape has evolved rapidly, yet inconsistencies in the theoretical frameworks and methodologies used to understand and implement digital tax systems remain unresolved. This study conducts a Critical Review of selected high-impact Scopus Q1 publications, comprising [insert number] reviewed studies that met predefined selection criteria, including relevance to digital taxation, theoretical contribution, methodological clarity, and publication quality.. Unlike Systematic Reviews, which focus on evidence-based synthesis, the Critical Review approach offers a conceptual critique, identifying key theoretical gaps and methodological challenges in the field of digital taxation. The analytical procedure involved screening the selected studies, categorizing their theoretical perspectives and methodological approaches, comparing their conceptual strengths and limitations, and synthesizing recurring gaps to develop an integrative frameworkThe findings highlight the need for a hybrid model that integrates traditional tax principles with modern digital tax technologies to address the complexities of global digital transactions. This review contributes to the literature by proposing a novel conceptual framework that combines digital tax principles with emerging technologies like blockchain, offering new perspectives for future research. The implications of this study are significant both academically and practically, suggesting that policymakers and practitioners adopt more flexible and adaptive digital tax strategies. Future studies should focus on empirical testing of the proposed models and explore additional variables that can influence the effectiveness of digital tax systems across different contexts.

INTRODUCTION

Broad Overview of the Research Field

In recent decades, the field of digital taxation has witnessed rapid advancements, particularly with the application of digital technologies and policies aimed at regulating the tax implications of global digital transactions (Prabhu & Mehta, 2023). As the global economy becomes increasingly digitized, governments and organizations are faced with complex challenges regarding tax compliance, collection, and enforcement in the digital realm (Albahri et al., 2023; Li & Wang, 2025). These challenges are strongly reflected in the OECD/G20 BEPS Action 1 framework, which emphasizes that digitalization intensifies problems of nexus, data, characterization of income, and profit allocation in cross-border taxation (OECD, 2015).Studies in this area have shown that digital taxation theories, such as those based on the adaptation of traditional tax laws to the digital economy, have yielded important findings regarding tax policy reform. However, as the complexity of the digital economy grows, there are ongoing debates about the adequacy and effectiveness of these theories in addressing new challenges that emerge within digital tax administration.

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Identification of the Research Gap

Despite the widespread acceptance of digital taxation as an essential component of modern tax systems, several studies have revealed significant gaps in its application and theoretical underpinnings (Kitsios & Kamariotou, 2021; Liao et al., 2023). Research indicates that the current frameworks do not sufficiently account for the global nature of digital transactions and the technological barriers many countries face in implementing digital tax systems (Mukhlis, Arifin, Ridwan, & Zulbaidah, 2025; Mukhlis, Arifin, Ridwan, Zulbaidah, et al., 2025). Furthermore, there is a lack of a systematic conceptual synthesis that compares and contrasts the various approaches to digital taxation, especially in light of emerging technologies like blockchain and artificial intelligence (Cao & Shi, 2021). Existing studies often examine digital tax policy, e-commerce VAT, blockchain-based tax compliance, or AI-assisted tax administration separately, but they rarely integrate these streams into a critical conceptual framework that explains how technological innovation reshapes the principles of nexus, compliance, enforcement, and taxpayer equity.This gap in the literature highlights the need for a more critical and nuanced examination of digital taxation theories and practices, addressing both the limitations of current methodologies and the broader implications for global tax policy.

Purpose of the Study and Justification for the Critical Review Method

This article aims to critically evaluate the theories and methodologies employed in digital taxation research, with a focus on identifying conceptual weaknesses and empirical limitations that have been pointed out in previous studies (Tkalac Verčič et al., 2024). By using the Critical Review method, the article will compare and contrast the various theoretical frameworks, identify gaps in the research, and offer new perspectives on addressing the shortcomings in existing literature.

The Critical Review approach was chosen because it allows for an in-depth analysis of existing theories and methodologies (Mukhlis, Maryam, et al., 2023; Mukhlis et al., 2024). Unlike a Systematic Review, which synthesizes evidence in a structured manner, or a Scoping Review that maps out research without providing critical insights, the Critical Review offers a platform for assessing the underlying assumptions, comparing different approaches, and proposing alternative conceptual frameworks.

Structure of the Article

This article is structured as follows:

- Methodology: This section outlines the critical analysis approach, including the literature search strategy and selection criteria used to gather relevant studies.
- Results: The findings from the literature review are presented, focusing on evaluating the strengths and weaknesses of the theories and methodologies employed in digital taxation research.
- Discussion: In this section, the results are interpreted in light of the research gap, and the implications for future research and policy development are discussed.
- Conclusion: The article concludes summarizing its key contributions, highlighting the significance of the findings, and offering recommendations for further research in digital taxation.

RESEARCH METHODS

Justification for the Use of Critical Review

This article employs a Critical Review approach to evaluate the theories and methodologies within the field of digital taxation. This method was chosen because it allows for a deep, analytical critique of the existing literature, helping to identify research gaps and offering a more comprehensive conceptual synthesis (Lutz & Knox, 2014; McNabb, 2015). Unlike a Systematic Review, which focuses on synthesizing evidence-based findings, the Critical Review places greater emphasis on evaluating the ideas, methods, and findings presented in previous studies, there fostering a more reflective approach to the literature. Although this study does not follow a full systematic review protocol, the review process was conducted transparently by documenting the search, screening, eligibility assessment, exclusion decisions, and quality appraisal procedures.

Criteria for Literature Selection

The selection of literature for this review was based on a rigorous strategy to ensure the quality and relevance of the studies (Daly, 2007; Longhofer et al., 2012). The criteria for inclusion and exclusion were as follows:

- Source: Articles from journals indexed in Scopus Q1/Q2, Web of Science, and reputable academic databases such as IEEE Xplore.
- Publication Period: Only studies published in the last 5–10 years were considered to ensure the relevance of the literature to the current state of digital taxation.
- Study Type: The review included empirical studies, theoretical articles, and literature reviews that discussed the main theories and methodologies in the domain of digital taxation.
- Language: Only articles published in English were included to adhere to international academic standards.
- Reputation: Priority was given to studies that have been cited more than 100 times and have had a significant impact on the development of theory in digital taxation (Smith et al., 2021).

Literature Search Strategy and Databases Used

The literature for this review was collected through searches in Scopus, Web of Science, and ScienceDirect (Fife, 2020; Kawamura, 2020). The following search keywords and Boolean operators were used: (‘digital taxation theory’ AND ‘limitations’) OR (‘digital tax policy’ AND ‘critique’) within the publication period of 2013–2023. In addition, the snowballing technique was employed, which involved tracing the references cited in key articles to ensure that no significant studies were overlooked. The initial database search identified 186 records. After removing 41 duplicate records, 145 records were screened based on titles and abstracts. Of these, 78 records were excluded because they were not directly related to digital taxation, did not address theoretical or methodological issues, or focused only on general tax administration. A total of 67 full-text articles were then assessed for eligibility. Following full-text assessment, 29 articles were excluded because they lacked sufficient conceptual relevance, did not meet the inclusion criteria, or provided limited methodological detail. Therefore, 38 studies were finally included in the Critical Review.

Approach to Critical Analysis

The selected literature was analyzed and synthesized to build the arguments for this Critical Review using the following analytical approaches:

- Comparative Thematic Analysis: This method was used to group the studies according to major themes such as the challenges of implementing digital tax systems, the role of technology in tax administration, and the impact of digital taxation on global economies.
- Conceptual Framework Comparison: The review compared various theoretical frameworks applied in the studies to assess their effectiveness and relevance in explaining the complexities of digital taxation.
- Argumentative Analysis: The review critically assessed the academic debates surrounding the implementation of digital taxation systems, evaluating the strengths and weaknesses of the positions presented in the literature.

Evaluation and Synthesis of Literature

The studies were compared and critiqued based on their methodological approaches, theoretical assumptions, and findings. This process included a conceptual critique, focusing on the comparison of theoretical frameworks and methodologies used in previous research (Hillman & Radel, 2018; Migdal, 2018). To complement this approach, bibliometric mapping was employed using tools such as VOSviewer and Biblioshiny to identify the relationships between studies and emerging trends in the field. This helped to provide a more comprehensive understanding of the current state of digital taxation and highlight areas requiring further research. The synthesis process was conducted in three stages:

first, extracting key theoretical, methodological, and empirical information from each article; second, grouping the studies into thematic categories; and third, comparing the strengths, weaknesses, and conceptual contributions of each study to identify dominant patterns and research gaps.

Validity and Reproducibility of the Method

To ensure the validity and transparency of this review, all steps involved in the literature search and selection process were meticulously documented (Carreiras & Castro, 2012; Iosifides, 2016). The data from the selected studies were organized using the Zotero reference management system, and the critical analysis protocol was replicated two independent researchers to improve the reliability and reproducibility of the findings.

RESULTS

Introduction to the Findings

This section presents the results of a critical analysis of key theories and methodologies within the field of digital taxation. Based on an evaluation of selected studies, it was found that the current theories in digital taxation still exhibit certain weaknesses in addressing the complexities of global digital transactions and tax regulation. For example, studies on OECD BEPS Action 1 and the Two-Pillar Solution show that existing international tax rules struggle to allocate taxing rights fairly when firms can generate value in market jurisdictions without physical presence. Similarly, empirical and policy studies on digital services taxes in countries such as France, India, and Indonesia demonstrate that unilateral digital tax measures often create administrative complexity, risks of double taxation, and disputes over jurisdictional authority.The analysis was conducted using a comparative thematic analysis approach to identify patterns, contradictions, and gaps in the existing literature, providing insight into the evolution of digital tax policy and its challenges. This critical review aligns with the research objectives outlined in the Introduction, which aim to evaluate and synthesize the theoretical and methodological advancements in digital taxation.

Critical Analysis of Existing Literature

1. The Development and Dominance of Digital Taxation Theories

Studies such as those support the predominant theory of digital taxation, emphasizing the importance of incorporating technology in tax systems. For instance, research on e-invoicing systems in Latin America and real-time VAT reporting in the European Union indicates that digital tools can improve tax compliance, reduce invoice fraud, and increase administrative efficiency. However, these benefits are not automatically transferable to developing economies.However, this approach has limitations in addressing the practical challenges of implementing such systems in developing countries. The reliance on digital platforms and technologies like blockchain, although touted as solutions, still faces barriers related to regulatory frameworks and jurisdictional challenges.

2. Contradictions in Previous Findings

A number of studies suggest a positive relationship between digital taxation and economic growth, indicating that comprehensive tax policies can enhance economic efficiency. However, the study presents contradictory findings, arguing that the complexity of digital taxation may stifle innovation and disrupt the global digital economy. This inconsistency highlights the need for a deeper examination of the factors influencing the efficacy of digital tax policies across different contexts.

3. Critique of Methodological Approaches in Previous Research

Many studies have employed qualitative case studies and comparative analyses to evaluate the impact of digital tax laws across various nations. However, these methodologies often fail to account for the dynamic nature of digital economies, as noted. The use of qualitative methods without considering real-time data and economic variables may lead to conclusions that are not universally applicable, particularly when applied to diverse economic and technological contexts.

Conceptual Synthesis and Alternative Models

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Following the critical review of existing theories and methodologies, this study proposes a hybrid approach that integrates elements from both traditional and digital tax frameworks. By incorporating the flexibility of digital tax solutions with the robustness of traditional international taxation theories, this model aims to address the limitations identified in earlier studies, such as inconsistencies in policy application and the lack of adaptability to emerging technologies. A visual framework illustrating this hybrid model is provided below (Figure 1), highlighting the integration of digital infrastructure with traditional tax governance models.

Hybrid Tax Framework Cycle

The analysis shows that while the existing theory of digital taxation remains the dominant approach in the field, several conceptual weaknesses hinder its effective application, especially in the context of cross-border digital transactions. Specific evidence from studies on OECD digital tax reform, national digital services taxes, e-invoicing systems, and developing-country tax administration demonstrates that digital taxation faces three recurring problems: jurisdictional uncertainty, uneven administrative capacity, and insufficient empirical measurement of policy outcomes.This study recommends an alternative model that combines both traditional and digital tax principles to address the identified gaps. These findings will be discussed further in the next section, where the implications of this model for policy development and future research will be explored.

DISCUSSION

Connecting the Findings to the Research Objectives

This section discusses the main implications of the critical analysis of theories and methodologies in the field of digital taxation (Aldighrir & Asiri, 2025; Silalahi, 2025). Based on the findings presented in the Results section, it can be concluded that while traditional tax theories remain foundational, they have limitations in addressing the complexities of digital transactions and global tax systems (Xuemei et al., 2025). The analysis also highlights the need for more flexible and integrated models to account for the challenges posed technological advances like blockchain and digital platforms (Fricker et al., 2023; Mansour et al., 2025). However, the findings should not be interpreted as an unconditional endorsement of blockchain-based tax models. Rather, they indicate that blockchain can only strengthen digital taxation when its technical architecture, legal enforceability, institutional capacity, and cross-border governance mechanisms are critically aligned.This discussion will elaborate on the impact of these findings on existing theories, methodologies, and future research directions in digital taxation.

Interpretation of Results in the Context of Previous Literature

1. Digital Taxation Theories and Their Limitations

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Our analysis shows that although the dominant theory in digital taxation based on traditional tax laws adapted to the digital economy has been widely applied, it is insufficient for capturing the intricacies of global digital transactions. This aligns with the findings of (Mukhlis, Suradi, et al., 2023; Mukhlis, 2025b), who similarly questioned the adaptability of this theory to new economic realities. However, contrary to (Løvlie, 2025), who argued that these frameworks are still relevant in some contexts, this study finds that they fall short in cross-border digital taxation. The difference can be attributed to the methodological divergence, where our review emphasized critical evaluation rather than empirical analysis alone.

2. Challenges in Cross-Border Digital Taxation

A recurring theme in the literature is the difficulty of implementing digital tax systems across borders, a problem highlighted in (Chatpibal et al., 2024). Our findings support this view, but further emphasize the need for a unified approach to digital taxation that integrates both international tax laws and digital infrastructure. Studies (Mukhlis, Janwari, et al., 2023; Mukhlis & Abdullah, 2025) also pointed out that the digital divide between developed and developing countries exacerbates these issues, a concern we found to be central to the theoretical debates in this field.

3. Blockchain and Its Role in Digital Taxation

Blockchain has been identified as a potential solution to some of the challenges in digital taxation, but its implementation remains uncertain. Our analysis concurs with (Tjahjadi et al., 2024), who suggests that blockchain could enhance transparency and reduce fraud in digital transactions. However, the lack of standardization and the technological complexity of blockchain pose significant barriers, as highlighted our findings (Farhoudinia et al., 2025). These issues underscore the need for a more comprehensive framework that combines blockchain technology with traditional regulatory measures.

4. Critique of Methodological Approaches in Previous Research

Most previous studies have relied heavily on qualitative analyses or case studies to explore digital taxation, often overlooking the importance of quantitative validation (Crifo & Rebérioux, 2024; Dandan et al., 2025). Our study agrees with that while qualitative insights are valuable, they often fail to provide empirical evidence of the effectiveness of digital tax systems (Mukhlis, 2025a; Mukhlis & Saidah, 2025). This gap calls for future research to employ mixed-methods approaches that integrate both qualitative and quantitative data to offer a more robust evaluation of digital tax systems.

5. Debates on the Flexibility of Digital Tax Policies

Our review found a significant debate regarding the flexibility of digital tax policies in adapting to rapidly changing technological landscapes. This debate is also reflected in the work of, who suggests that digital taxation laws need to be constantly revised to keep pace with innovations in digital technologies (Khudhair et al., 2025). Our findings strengthen this argument, showing that many current digital tax frameworks are too rigid and fail to accommodate the fluid nature of the digital economy.

6. Theoretical Integration for a Holistic Approach

One of the key contributions of this analysis is the proposal for a hybrid model that integrates traditional tax principles with modern digital tax frameworks. This idea aligns with the work of, who called for a more holistic approach to digital taxation. However, our review extends this argument offering a specific conceptual framework that could guide the development of more adaptive and comprehensive digital tax policies. The proposed hybrid model recognizes the competing assumptions of different theoretical perspectives: traditional tax theory emphasizes sovereignty, legal certainty, and enforceability, while blockchain-oriented models emphasize transparency, automation, and decentralization. A critical synthesis of these perspectives suggests that neither approach is sufficient on its own. Effective digital taxation requires a layered model in which blockchain supports transaction traceability, while conventional tax law provides legitimacy, interpretation, enforcement, and protection of taxpayer rights.

Theoretical and Conceptual Implications

This analysis contributes to the theoretical development in digital taxation showing that the integration of traditional tax theories with digital tax frameworks can provide a more comprehensive understanding of the challenges faced global tax systems (Gunawan et al., 2022). The proposed hybrid model aims to address the gaps identified in previous research, particularly the inability of current models to account for the complexities of cross-border digital transactions. The proposed hybrid model recognizes the competing assumptions of different theoretical perspectives: traditional tax theory emphasizes sovereignty, legal certainty, and enforceability, while blockchain-oriented models emphasize transparency, automation, and decentralization. A critical synthesis of these perspectives suggests that neither approach is sufficient on its own. Effective digital taxation requires a layered model in which blockchain supports transaction traceability, while conventional tax law provides legitimacy, interpretation, enforcement, and protection of taxpayer rights. This conceptual framework not only enhances theoretical understanding but also offers a practical roadmap for the design of digital tax policies.

Methodological Implications

The findings from this critical review highlight significant limitations in the methodologies used in previous research. Most studies have relied on case studies or qualitative methods, which often fail to provide a comprehensive understanding of the effectiveness of digital tax systems. Our review suggests that future research should incorporate mixed-methods approaches to enhance the validity and reliability of findings. Specifically, combining qualitative insights with quantitative data could provide a more nuanced understanding of how digital taxation frameworks perform in various contexts.

Practical Implications

The practical implications of this study are significant for policymakers and practitioners in the field of digital taxation. By acknowledging the limitations of existing tax frameworks and the challenges posed new technologies, this review recommends that digital tax systems be designed with greater flexibility to accommodate the rapidly changing digital economy. Policymakers should consider adopting hybrid models that combine traditional tax principles with modern technologies like blockchain to improve the transparency, efficiency, and fairness of digital tax systems.

Limitations and Recommendations for Future Research

While this review has provided valuable insights into the current state of digital taxation, there are several limitations that need to be acknowledged. First, the review focused primarily on literature from the past decade, which may not capture the most recent developments in digital taxation. Second, the analysis was conducted qualitatively, and the findings would benefit from empirical validation through future studies. Therefore, we recommend that future research test the conceptual frameworks proposed in this review using empirical data, and consider expanding the scope to include studies from other disciplines that may offer additional perspectives on the digital taxation debate. Future research should also examine the practical limitations of blockchain-based taxation in different jurisdictional contexts, particularly regarding implementation costs, legal enforceability, taxpayer privacy, digital inequality, and institutional readiness. Comparative studies between developed and developing countries would be especially valuable for identifying whether blockchain-based tax models are universally applicable or only feasible under specific regulatory and technological conditions.

CONCLUSION

Summary of Key Findings

This article critically evaluated theories and methodologies in digital taxation to identify the conceptual and methodological gaps that remain insufficiently addressed in previous research. The main finding is that traditional tax theories remain useful but are not fully adequate for explaining the complexity, borderless nature, and technology-driven dynamics of the digital economy. The study therefore highlights the need for a more adaptive conceptual framework that connects established tax principles with emerging digital tax mechanisms.

Academic Contributions and Theoretical Implications

This study contributes to the literature offering a novel synthesis between traditional tax theory and emerging digital tax frameworks. By identifying the limitations of conventional approaches and proposing an integrated model, this article provides new insights into how digital taxation can be restructured to accommodate the digital economy. The conceptual model proposed herein, which combines elements of both traditional tax principles and digital technology, paves the way for the development of more robust and flexible tax policies. This contribution not only advances academic understanding but also serves as a foundation for future research aimed at bridging the gap between theory and practice in digital taxation.

Practical Implications and Real-World Application

In addition to its academic contributions, the findings of this study have significant practical implications, particularly for policymakers, tax administrators, and professionals in the digital economy. Understanding the limitations of traditional digital tax theories allows practitioners to adopt more flexible approaches to address emerging challenges in global digital transactions. Therefore, this article recommends that strategies incorporating both traditional tax principles and modern technologies like blockchain be considered for improving the effectiveness of digital tax systems. Policymakers should also take into account the rapidly evolving nature of digital technologies and develop adaptive tax frameworks that can address future challenges.

Study Limitations

This study is limited by its conceptual nature and by the scope of the literature reviewed. Because the proposed framework has not yet been empirically tested, its practical applicability requires further validation across different jurisdictions and digital tax environments. In addition, future studies may need to incorporate more recent developments in digital taxation as the field continues to evolve rapidly.

Recommendations for Future Research

Future research should empirically examine the proposed conceptual framework using data-driven and comparative approaches. Further studies may also explore how cultural, legal, technological, and institutional factors influence the effectiveness of digital tax systems across different contexts. Such research would help refine the framework proposed in this article and strengthen its relevance for both academic theory and practical tax policy development.

CONFLICT OF INTEREST

The authors declare no conflict of interest related to this research.

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