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Digital Taxation in the Global Economy : A Bibliometric Review of Research Trends, Intellectual Structure, and Future Directions

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ABSTRACT

This study examines the global research landscape and intellectual structure of digital taxation through a bibliometric analysis of publications indexed in the Scopus database. Using VOSviewer as the primary analytical tool, the study constructs and interprets keyword co-occurrence networks to identify dominant research themes, thematic clusters, temporal evolution patterns, and research intensity distributions in this rapidly evolving field. The analysis shows that digital taxation research is anchored around the dual conceptual core of "digital taxation" and "taxation," with five interrelated thematic clusters covering tax administration and compliance, cross-border digital services and BEPS-related international tax rules, e-commerce and digitalization, emerging technologies such as blockchain, big data and artificial intelligence, and digital transformation in tax governance. Overlay visualization indicates that scholarly attention has recently shifted toward artificial intelligence, big data, data privacy, and digital transformation, reflecting the technological maturation of the field. Density analysis confirms that digital taxation and taxation remain the most intensively researched constructs, while emerging technology-related themes occupy comparatively peripheral but expanding zones. Citation analysis identifies the most influential contributions shaping the field's intellectual trajectory. These findings collectively offer a comprehensive map of digital taxation research and outline promising directions for future inquiry.

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A. INTRODUCTION

Digital taxation has emerged as one of the most actively debated constructs in contemporary public finance and international tax policy. At its core, digital taxation refers to the set of fiscal rules, instruments, and administrative practices designed to capture tax revenue from value created through digital business models, cross-border e-commerce, and data-driven economic activity, activity that often escapes traditional, physical-presence-based taxing rights (Bassey et al., 2022). The conceptual roots of this field trace back to longstanding debates over how taxing rights should be allocated when value is created without a permanent establishment in the market jurisdiction, a tension that has intensified as multinational digital enterprises have grown in scale and global reach.

Scholarly and policy interest in digital taxation accelerated following the OECD/G20 Base Erosion and Profit Shifting (BEPS) initiative and the subsequent Inclusive Framework negotiations, which sought a multilateral solution to taxing highly digitalized businesses (Dourado, 2018), (Heering et al., 2025). Alongside these international efforts, individual jurisdictions, particularly in the European Union and across Africa, introduced unilateral digital services taxes, prompting extensive analysis of their legal compatibility with international investment and trade law, their revenue implications, and their distributive effects on developing economies (Magwape, 2022), (Mpofu, 2022). Over the past decade, digital taxation has been examined in relation to a wide range of themes, including tax administration reform (Bassey et al., 2022), artificial intelligence and compliance behavior (Belahouaoui & Attak, 2024), digital platforms and e-commerce (Klein et al., 2022) and the use of blockchain and big data in tax enforcement (Korolyuk et al., 2025).

The growing global interest in digital taxation has produced a rich and heterogeneous body of scholarly literature spanning public finance, international tax law, information systems, and development economics. As this literature expands, it becomes increasingly difficult for researchers and policymakers to maintain a structured understanding of the field's intellectual trajectory, dominant themes, and emerging directions. Without a systematic overview of the knowledge base, scholars risk overlooking important conceptual connections or failing to identify significant research gaps that warrant further investigation. This underscores the need for rigorous bibliometric analyses capable of systematically mapping the global research landscape of digital taxation (Al-Okaily, 2024).

Bibliometric analysis offers a robust quantitative framework for examining the intellectual evolution of a research field. By analyzing publication patterns, citation structures, and keyword co-occurrences, bibliometric methods enable researchers to identify influential works, map thematic clusters, trace temporal developments, and uncover emerging research frontiers. Applied to digital taxation, bibliometric techniques can reveal how the field has evolved conceptually, which legal and policy frameworks have gained prominence, and how the intersection with emerging technologies and tax compliance is reshaping scholarly priorities (Abdallah et al., 2024), (Victorova et al., 2019).

Despite the breadth of existing literature on digital taxation, comprehensive bibliometric investigations that provide a field-level overview of global research trends and intellectual structure remain relatively limited. Many existing studies focus on specific dimensions of digital taxation, for instance, unilateral digital services taxes in Africa (Magwape, 2022), cross-platform impacts of EU proposals (Lips, 2020), or technology-enabled tax compliance (Belahouaoui & Attak, 2024), without offering a systematic mapping of the broader scholarly landscape. A related bibliometric effort by (Khairunnisa et al., 2025) has begun to chart global trends in digital taxation research, underscoring the timeliness and relevance of further systematic inquiry into this field.

The present study addresses this gap by conducting a comprehensive bibliometric analysis of global research on digital taxation, drawing on publication data extracted from the Scopus database. VOSviewer is employed to generate network, overlay, and density visualizations that together provide a multi-

dimensional view of the field's intellectual structure. The study aims to identify dominant research themes and thematic clusters, trace the temporal evolution of key concepts, examine the most influential publications, and highlight emerging areas of scholarly inquiry. By systematically mapping the global research landscape, this study seeks to provide scholars and policymakers with actionable insights into the current state and future trajectories of digital taxation research.

B. RESEARCH METHOD

This study adopts a bibliometric methodology to systematically examine the global research landscape of digital taxation. Bibliometric analysis is a well-established quantitative approach that enables researchers to evaluate the scientific output and intellectual structure of a research field by analyzing patterns in publication volumes, citation relationships, and keyword co-occurrence networks. This methodological framework is particularly suited to the objectives of the present study, as it allows for the systematic mapping of a large and diverse body of literature in an objective and reproducible manner, without the subjectivity inherent in traditional narrative reviews. The methodological design of this study encompasses three primary stages: data collection, data preparation, and bibliometric visualization and analysis.

Data for this study were sourced from the Scopus database, selected for its broad and comprehensive coverage of peer-reviewed academic literature across disciplines including law, public finance, business and management, and information systems. The search was structured using keyword queries centered on the construct of digital taxation and its key conceptual derivatives, including digital services tax, digital economy taxation, e-commerce taxation, BEPS, and tax digitalization. Only documents written in English and classified as journal articles, conference papers, and book chapters were included in the dataset to ensure analytical consistency and comparability across records.

Following data extraction, the dataset underwent a systematic cleaning and preparation process. Duplicate entries and records with insufficient bibliographic information for co-occurrence analysis were removed. The cleaned dataset served as the analytical foundation for all subsequent procedures. Bibliometric analyses were conducted using VOSviewer, a software application specifically designed for constructing and visualizing bibliometric networks. The study employed keyword co-occurrence analysis as the primary analytical technique, with a minimum keyword co-occurrence threshold applied to retain only statistically meaningful associations. The resulting network was examined across three visualization modes: the network map, illustrating thematic clustering and co-occurrence relationships; the overlay map, depicting the temporal evolution of research themes based on average publication year; and the density map, representing the relative concentration and research intensity around each keyword node (Bentley, 2020), (Cahyadini et al., 2024).

Citation analysis was also conducted to identify the most influential publications within the broader digital taxation literature, ranked by total citation count as reported in Scopus as of 2026. This analysis supplements the visualization findings by highlighting the specific scholarly contributions that have most significantly shaped the intellectual development of digital taxation research. Together, these analytical procedures provide a multi-dimensional and comprehensive overview of the field's intellectual structure, temporal dynamics, and emerging directions.

C. RESULTS AND DISCUSSION

Keyword Co-Occurrence Analysis

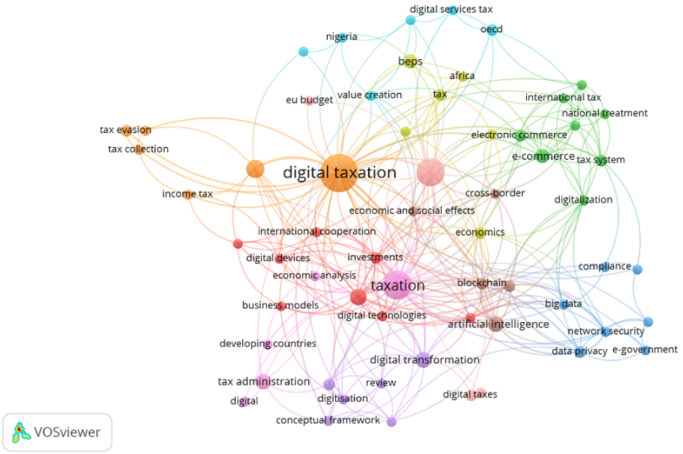

Figure 1. Network Visualization
Source: Data Analysis

Figure 1 presents the keyword co-occurrence network generated from the bibliometric analysis of digital taxation research. The network displays a richly interconnected knowledge structure organized into several distinct thematic clusters, each differentiated by color. The size of each node reflects the frequency of keyword occurrence across the dataset, while the thickness of connecting edges represents the strength of co-occurrence relationships between keyword pairs. The visualization reveals a field with a clearly defined conceptual core and multiple surrounding thematic domains, reflecting the multidisciplinary reach of digital taxation as a scholarly construct.

At the center of the network, digital taxation and taxation occupy the most prominent positions, reflecting their role as the primary conceptual anchors around which related themes are organized. The orange cluster encompassing digital taxation, income tax, tax evasion, tax collection, and international cooperation represents the tax policy and revenue administration dimension of the field, capturing research on how tax authorities adapt collection and compliance mechanisms to digital economic activity (Bassey et al., 2022), (Okanga, 2021). The red cluster groups taxation together with digital devices, investments, economic analysis, business models, digital technologies, and tax administration, reflecting a substantial research stream on how digitalization reshapes tax administration practice and the conditions for tax compliance in developing and transitioning economies (Al-Okaily, 2024).

The teal/cyan cluster, positioned at the top of the network, contains digital services tax, OECD, BEPS, Nigeria, Africa, value creation, and eu budget, capturing the foundational international tax policy dimension of the field, anchored in the BEPS Action 1 agenda and the debate over allocating taxing rights to where digital value is created (Mpofu, 2022), (Dourado, 2018), (Magwape, 2022). The yellow green cluster comprising electronic commerce, e-commerce, tax, and tax system reflects the long-standing literature on taxing cross-border online transactions, while the green cluster on the right side of the network, encompassing international tax, national treatment, digitalization, cross-border, and compliance, reflects research on the legal compatibility of unilateral digital tax measures with international trade and investment obligations (Lips, 2020), (Okanga, 2021). The blue cluster, comprising artificial intelligence, blockchain, big data, network security, data privacy, and e-government, represents the most technologically oriented stream of the literature, linking digital taxation to emerging tools for tax enforcement and risk detection (Belahouaoui & Attak, 2024), (Korolyuk et al., 2025). The purple cluster surrounding digital transformation, tax administration, digitisation, and conceptual framework reflects a growing body of research on the

institutional and organizational dimensions of digital tax reform. Together, these clusters illustrate the theoretical pluralism of digital taxation research and its capacity to integrate insights from law, public administration, economics, and information technology.

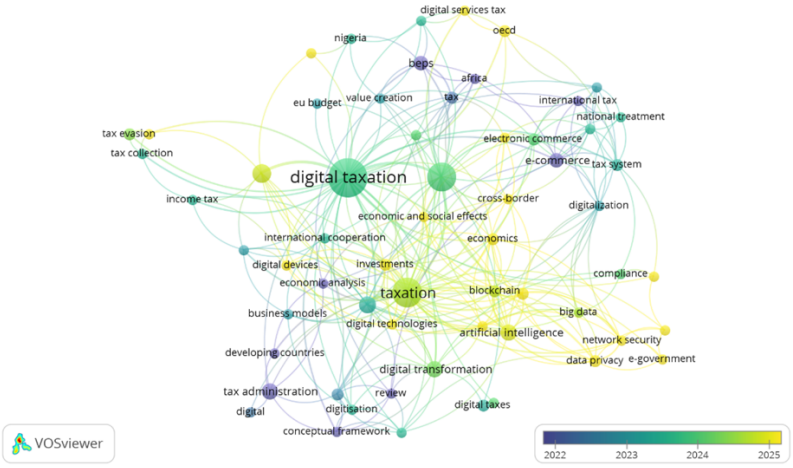

Figure 2. Overlay Visualization
Source: Data Analysis

Figure 2 presents the overlay visualization of the keyword co-occurrence network, where the color of each node reflects the average publication year of articles associated with that keyword. Darker purple-blue tones indicate keywords that were predominantly active in earlier years of the study period (around 2022 and before), while greener and yellow tones signal more recently active research themes (2024–2025). This temporal mapping provides a chronological dimension to the thematic clusters identified in the network visualization and reveals how scholarly attention has shifted over the study period.

Keywords rendered in darker purple-blue tones, including africa, beps, tax, and economic analysis, reflect well-established research areas that were among the first to attract systematic scholarly investigation within the digital taxation literature, consistent with the early prominence of the BEPS agenda (Dourado, 2018), (Milogolov & Berberov, 2022). In contrast, keywords displayed in greener and brighter yellow tones signal more recently active research themes. Terms such as artificial intelligence, big data, network security, data privacy, compliance, and digital transformation appear in the brightest hues, indicating that research connecting digital taxation with emerging technologies and compliance behavior has experienced significant growth in the most recent years of the study period (Belahouaoui & Attak, 2024), (Heering et al., 2025). Similarly, tax administration, digitisation, and digital taxes show recent activation, reflecting renewed scholarly attention to the operational and institutional mechanics of digital tax reform (Al-Okaily, 2024), (Cahyadini et al., 2024). This temporal pattern confirms that digital taxation research is undergoing a meaningful thematic evolution, with technology-mediated and compliance oriented perspectives gaining increasing prominence alongside the field's established international tax policy foundations.

Beyond the keyword-level temporal shift, the overlay visualization also points to a broader reorientation of the field from rule-design questions toward implementation and enforcement concerns. Nodes such as blockchain, e-government, and digital transformation cluster toward the yellow end of the spectrum, suggesting that scholars are increasingly treating digital taxation not merely as a question of where taxing rights should be allocated, but as a governance and infrastructure problem requiring new administrative tools (Korolyuk et al., 2025). This is consistent with the rise of technology-enabled platforms for tax filing and reporting documented in more recent studies (Abdallah et al., 2024), (Ofosu-Ampong, 2024), which examine how digital infrastructure shapes taxpayer behavior and platform adoption rather than focusing solely on legislative design. The recency of these technology-oriented nodes, relative to the

comparatively older positioning of BEPS- and value-creation-related keywords, indicates that the field's center of gravity is gradually moving from international tax policy debates toward the practical mechanics of digital tax enforcement, a trajectory that is likely to intensify as artificial intelligence and data analytics become more deeply embedded in tax administration practice (Belahouaoui & Attak, 2024), (Shubailat et al., 2024).

Figure 3. Density Visualization
Source: Data Analysis

Figure 3 presents the density visualization of the keyword co-occurrence network, in which bright yellow regions indicate high co-occurrence concentration and research intensity, while green and blue areas reflect progressively lower research density. This visualization provides a clear picture of which concepts have attracted the greatest volume of scholarly attention and constitute the most robust intellectual anchors within the global digital taxation literature.

The highest density regions, rendered in bright yellow, are concentrated around digital taxation and taxation. These nodes represent the core of the literature, characterized not only by high individual keyword frequency but also by strong interconnectedness with surrounding conceptual domains. The intense concentration around digital taxation confirms its status as the dominant organizing construct of the field, drawing together multiple legal, technological, and policy perspectives under a single conceptual umbrella (Bassey et al., 2022), (Avi-yonah et al., 2022). Moderate density areas, appearing in green tones, surround terms such as digital technologies, artificial intelligence, digital transformation, and tax administration, representing well-developed but secondary research areas that attract substantial scholarly attention without reaching the concentration levels of the innermost core (Belahouaoui & Attak, 2024), (Cahyadini et al., 2024). The peripheral regions of the density map, rendered in blue, encompass terms such as network security, data privacy, e government, and digital taxes, suggesting that while these areas are active, they represent frontier zones with significant potential for further scholarly development.

The contrast between the dense core and the sparser periphery also carries methodological implications for how future research could be positioned. The fact that taxation and digital taxation remain disproportionately dominant, even relative to closely related terms such as tax administration and digital technologies, suggests that much of the literature still treats digital taxation as an extension of general tax theory rather than as a distinct analytical category with its own conceptual apparatus (Mpofu, 2022), (Magwape, 2022). At the same time, the lower-density clustering around artificial intelligence, blockchain, and big data indicates that, although these themes are clearly visible in the network, they have not yet accumulated the same depth of interconnected scholarship as the field's administrative and policy core (Korolyuk et al., 2025), (Khairunnisa et al., 2025). This pattern implies that the technological dimension of

digital taxation, while expanding, remains comparatively fragmented across studies rather than consolidated around a shared theoretical framework, leaving room for future work that more deliberately integrates emerging technologies into the established intellectual structure of digital tax administration (Al-Okaily, 2024).

Citation Analysis

Table 1. Most Cited Article

Citations	Author and Year	Title	Publication
87	(Bassey et al., 2022)	A conceptual framework for digital tax administration: A systematic review	Government Information Quarterly
60	(Belahouaoui & Attak, 2024)	Digital taxation, artificial intelligence and Tax Administration 3.0: improving tax compliance behavior	Accounting Research Journal
38	(Mpofu, 2022)	Taxation of the digital economy and direct digital service taxes: opportunities, challenges, and implications for African countries	Economies
36	(Al-Okaily, 2024)	Advancements and forecasts of digital taxation information systems usage and its impact on tax compliance	Journal of Financial Reporting and Accounting
27	(Avi-yonah et al., 2022)	A new framework for digital taxation	Harvard International Law Journal
22	(Popkova et al., 2019)	Digitization of taxes as a top-priority direction of optimizing the taxation system in modern Russia	Studies in Systems, Decision and Control
22	(Abdallah et al., 2024)	Exploring the key factors influencing the actual usage of digital tax platforms	Discover Sustainability
19	(Lips, 2020)	The EU Commission's digital tax proposals and its cross-platform impact in the EU and the OECD	Journal of European Integration
15	(Klein et al., 2022)	Taxing the digital economy: investor reaction to the European Commission's digital tax proposals	National Tax Journal
14	(Shubailat et al., 2024)	Investigation the effect of digital taxation and digital accounting on customs efficiency and port sustainability	International Journal of Data and Network Science

Source: Scopus, 2026

Discussion

The findings of this bibliometric analysis offer a comprehensive and multi-dimensional portrait of the global intellectual landscape surrounding digital taxation. Taken together, the network, overlay, and density visualizations reveal a field that is simultaneously policy-mature and technologically evolving, shaped by the enduring influence of the OECD/G20 BEPS framework (Dourado, 2018), (Milogolov & Berberov, 2022) and the accelerating emergence of new research streams at the intersection of public finance and emerging technology. The consistent prominence of digital taxation, taxation, and tax administration across all three visualization modes confirms that the field's core intellectual architecture remains anchored in administrative and policy-oriented perspectives that have defined the literature since its foundational period.

A particularly significant finding of this analysis concerns the growing scholarly attention devoted to artificial intelligence, big data, blockchain, and data privacy as enabling conditions and risk factors for digital tax administration. The overlay visualization clearly demonstrates that research themes associated with these constructs are among the most recently active in the dataset, signaling a meaningful temporal shift in how scholars conceptualize the technological infrastructure underpinning digital taxation. This trend suggests that researchers are increasingly moving beyond examining whether digital businesses should be taxed toward examining the technological mechanisms through which tax authorities detect non-compliance, secure taxpayer data, and modernize collection systems (Belahouaoui & Attak, 2024), (Korolyuk et al., 2025). This evolution mirrors broader developments in the public administration literature, where digital government and data driven enforcement have become dominant themes.

The density visualization further reinforces these observations by confirming that while the conceptual core of the field remains tightly organized around digital taxation and its immediate administrative correlates, emerging thematic zones, including network security, data privacy, e-government, and digital transformation, are gaining scholarly momentum (Al-Okaily, 2024).The density of the digital taxation–tax administration–compliance nexus also reflects the substantial policy interest in understanding how digitalization translates into tangible revenue and governance outcomes, a question that has driven much of the empirical research in this domain since the foundational contributions of (Bassey et al., 2022) subsequent elaborations by (Mpofu, 2022) and (Milogolov & Berberov, 2022).

The citation analysis adds an important dimension by identifying the specific contributions that have most significantly shaped the intellectual trajectory of digital taxation research. The dominance of (Bassey et al., 2022) and (Belahouaoui & Attak, 2024) in citation counts reflects the field's continued reliance on conceptual and compliance-oriented frameworks for digital tax administration. The appearance of (Mpofu, 2022) and (Avi-yonah et al., 2022) within the top-cited works underscores the field's theoretical expansion from developed-economy policy debates toward developing-country and African contexts respectively. The cross-disciplinary reach of digital taxation is also evident in citation patterns, with contributions from information systems (Abdallah et al., 2024), international trade law (Okanga, 2021) and customs and accounting (Shubailat et al., 2024) appearing alongside core public finance journals, confirming that digital taxation research has established a broad and diverse scholarly footprint.

Theoretically, the findings suggest that digital taxation research stands at an important juncture. The convergence of traditional international tax frameworks with artificial intelligence, blockchain, and data-driven compliance perspectives creates significant opportunities for theoretical enrichment and integration. On the one hand, new digital tools and data analytics offer the potential to transform how tax administrations detect evasion and allocate taxing rights, enabling more agile and evidence-based approaches to managing the digital economy. On the other hand, this convergence raises important questions about the conceptual boundaries of digital taxation, particularly as artificial intelligence, network

security, and data privacy increasingly mediate tax enforcement processes (Korolyuk et al., 2025). Addressing these questions represents a significant and timely agenda for future research in the field.

D. CONCLUSION

This study concludes that digital taxation has developed into a mature and strategically important research field within global public finance and tax policy studies. Based on the bibliometric analysis of Scopus-indexed publications, the findings show that the literature is strongly centered on the relationship between digital taxation, taxation, tax administration, BEPS, and the cross-border allocation of taxing rights. The keyword co-occurrence analysis confirms that digital taxation functions as the main intellectual anchor of the field, while related concepts such as taxation, digital services tax, e-commerce, and tax administration form the core theoretical foundation of the research landscape.

The results also indicate that the field has expanded beyond its original focus on allocating taxing rights for cross-border digital services. Recent studies increasingly connect digital taxation with artificial intelligence, big data, blockchain, data privacy, and digital transformation. This shift demonstrates that current scholarship is no longer limited to examining whether digital businesses should be taxed, but increasingly investigates how tax authorities develop the technological, administrative, and managerial capabilities needed to enforce digital taxation in complex and rapidly digitalizing economies.

The citation analysis further confirms the strong influence of foundational and highly cited works on digital tax administration frameworks, artificial intelligence-enabled compliance, and developing-country perspectives on the digital economy. These studies continue to shape the theoretical structure of digital taxation research, particularly through tax administration theory, the BEPS-based international tax policy framework, and the technology adoption perspective. At the same time, the presence of more recent highly cited studies on digital platforms, customs efficiency, and information systems shows that the field is becoming increasingly interdisciplinary and responsive to contemporary fiscal and technological challenges.

Overall, this study provides a systematic map of the intellectual structure, dominant themes, and emerging directions in digital taxation research. The findings suggest that future studies should give greater attention to the role of artificial intelligence, blockchain, and data-driven decision-making in enabling tax authorities to manage the taxation of an increasingly digital and borderless economy. Future research may also examine digital taxation across different country income levels, regulatory regimes, and institutional contexts to provide a more nuanced understanding of how digital tax reform contributes to sustainable revenue mobilization and equitable global tax governance.

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