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	Nota di contenuto	Cover -- IBFD Doctoral Series -- Title -- Copyright -- Acknowledgements -- Chapter 1: Introduction -- 1.1. Crypto-assets, the digitalized economy and the international tax system -- 1.2. The creation of Bitcoin -- 1.3. The global proliferation of crypto-assets -- 1.4. Overview of this book -- Chapter 2: Research Objective and Methodology -- 2.1. Research objective -- 2.2. Research paradigm -- 2.2.1. The legal research paradigm -- 2.2.1.1. Doctrinal research and comparative analysis -- 2.2.1.2. Reform-oriented research -- 2.2.2. Normative frameworks applied -- 2.2.2.1. The OECD Model -- 2.2.2.2. The UN Model Double Tax Convention between Developed and Developing Countries -- 2.2.2.3. The text of the articles of the model tax conventions -- 2.2.2.4. The principles of good tax design -- 2.3. Research methodology -- 2.3.1. Selection of the constant comparison research method -- 2.3.2. Application of the adapted constant comparison research method to this book -- 2.3.3. Use of computer-assisted qualitative data analysis software -- Chapter 3: Review of the Current State of the Taxation of Crypto-Assets -- 3.1. Introduction -- 3.2. Observations -- 3.2.1. Differences in terminology -- 3.2.2. Differences in identity or nature -- 3.2.3. Limited number of legislative

instruments -- 7.1.3.2. Sale of intangible assets -- 7.1.3.3. Services
rendered - block rewards and transaction fees.
7.1.3.4. Services rendered - incentive for services outside
of an employment relationship.

Sommario/riassunto

A systematic analysis of the nature of the possible taxable events
arising from 25 significant crypto-assets, and the classification thereof
within the model tax conventions.