

# COMPARATIVE ANALYSIS OF THE FRENCH AND CZECH REGULATION OF THE TAXATION OF DIGITAL COMPANIES

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## Abstract

The aim of this paper is to give a brief introduction to digital taxation, by referring to the supranational legislation and the problems arising from its loopholes, such as double taxation, tax erosion and tax avoidance. Due to the fact that it is difficult to create a binding, widely accepted legal instrument on a global and even on a European level, national legislations targeting digital companies are worth considering. Therefore, the paper aims to point out the most important aspects of such a regulation, focusing on the French and the Czech law. The importance of the French law on digital taxation is significant, as it is the first attempt at national level in Europe to offer a solution for the issue. The Czech law was chosen to represent a Central European perspective of digital services, as it could be an example for other states in Central and Eastern Europe in the future.

**Keywords:** international tax law, digital services tax, double taxation, European Union directive, tax harmonisation.