Blockchains and Taxes: A German Efficiency or Just Another Bureaucratic Wunderkind?

Oliver Bodemer

1Oliver Bodemer

December 7, 2023

Abstract

In the grand tradition of Sherlock Holmes, the master of deduction, an investigative journey unfolds into the enigmatic world where the steadfast realm of German taxation meets the cryptic and ever-evolving landscape of blockchain technology. Much like the fog-laden streets of Victorian London, the intertwining of these two domains presents a puzzle wrapped in a mystery, shrouded in an enigma.

The tale begins in the orderly corridors of German tax offices, where meticulous records and an unyielding adherence to regulation reign supreme. Into this world of precision and predictability, enters the maverick of modern finance: blockchain. With its promise of decentralization, transparency, and security, blockchain stands at the threshold, poised to revolutionize the very foundations of tax collection and administration.

Yet, as Holmes himself would attest, the introduction of such a disruptive force into a system as established and rigid as the German tax regime is akin to introducing a wild card into a well-ordered deck. The potential for both unparalleled efficiency and unforeseen chaos exists in equal measure. Will blockchain technology prove to be the trusty Watson to Germany’s euro tax system, a loyal ally in the pursuit of order and justice? Or will it be akin to the elusive Moriarty, a force of disruption and uncertainty?

In this scholarly endeavor, the labyrinth of regulations is traversed, potential harmonies and discords are explored, and deductions are made whether this alliance between blockchain and the German tax system is a match of mutual benefit or a partnership doomed to complexity and contention.

Standing at the crossroads of tradition and innovation, donning the proverbial deerstalker, and arming with the magnifying glass of scrutiny, this intellectual pursuit embarks. For in the words of the illustrious Holmes, “The game is afoot!”
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Introduction: Blockchain and Taxes in Germany - An Unlikely Romance?

A Brief History: When Two Worlds Collide

The advent of blockchain technology, initially conceptualized by Satoshi Nakamoto in 2008, has sparked a revolution in various sectors, including finance and governance. In Germany, a nation known for its robust financial systems and stringent tax regulations, the integration of blockchain into the tax system presents a unique juxtaposition. The German tax system, with its roots deeply embedded in history and tradition, encounters the nascent and rapidly evolving blockchain technology, creating a landscape ripe for exploration and innovation.

Blockchain Basics for the Tax Enthusiast

Blockchain 101: Because Who Doesn’t Love a Good Ledger?

In the spirit of Sherlock Holmes’ meticulous attention to detail, one must delve into the intricacies of blockchain technology. Much like Holmes unraveling the threads of a complex case, the exploration of blockchain reveals a system of decentralized and distributed ledgers, each block a clue in a larger cryptographic puzzle. This technology, devoid of central authority, presents a tapestry of transactions, each secured with the precision of cryptographic algorithms, akin to the careful deductions of the famed detective.

Objectives: Finding the Silver Lining in Bureaucracy

The primary objective of this exploration is to unravel the complexities and potential synergies between blockchain technology and the German tax system. This includes examining the feasibility of blockchain implementation in tax collection and administration, assessing the challenges and opportunities it presents, and evaluating the impact on transparency, efficiency, and compliance. The goal is to provide a comprehensive understanding of how blockchain could revolutionize the German tax system, or alternatively, highlight the limitations and hurdles in its path.

Cryptocurrencies: More Than Just Digital Monopoly Money

As Holmes would approach a case with a keen eye for the unconventional, so too must one approach cryptocurrencies. These digital assets, spearheaded by the enigmatic Bitcoin, represent more than mere digital curiosities; they are the footprints in the digital world, leading to new paradigms of value and exchange. The emergence of various cryptocurrencies, each with its unique attributes and mysteries, presents a new frontier for taxation, akin to a case filled with twists and turns, challenging the conventional norms of valuation and taxation.
The German Tax System - A Love Story with Paperwork

The Joy of Taxation: A Global Perspective with a German Twist

In a manner akin to Sherlock Holmes’ keen observation of the seemingly mundane, the German tax system reveals its complexities. It stands as a testament to order and precision, much like the methodical approach of the great detective himself. This system, with its roots entrenched in history and efficiency, offers a unique case study in the global context of taxation [20]. The German approach to taxation, with its intricate rules and regulations, is akin to a puzzle that Holmes might find both challenging and intriguing.

The German tax system, much like the intricate plot of a Holmes mystery, is characterized by its meticulous attention to detail. It is a system built on a foundation of historical precedents and a relentless pursuit of fiscal order. The complexity of the system is not merely a byproduct of bureaucracy, but rather a reflection of Germany’s commitment to precision and thoroughness in all matters of state.

The tax structure in Germany is multifaceted, encompassing a range of taxes including income tax, corporate tax, trade tax, and the value-added tax (VAT), among others. Each category, with its own set of rules and exceptions, presents a unique challenge, not unlike the diverse cases Holmes encountered in his career. The progressive nature of the income tax, for example, is designed to ensure fairness and equity, principles that Holmes himself would have admired in his quest for justice.

Moreover, the German tax system is not an isolated entity; it interacts with and is influenced by international tax laws and treaties. Germany’s active participation in global tax initiatives reflects its role as a key player on the international stage. This interplay between national and international tax regulations adds another layer of complexity, much like the Holmesian story that thickens with each new development.

However, it is not just the complexity that makes the German tax system a subject of fascination, but also its ability to adapt and evolve. In recent years, Germany has taken strides to modernize its tax system, embracing digitalization and simplifying procedures. This evolution, while maintaining the core principles of thoroughness and precision, is reminiscent of Holmes’ ability to adapt his methods to the changing times.

The German tax system, therefore, stands as a paragon of meticulous design and execution. It is a system that balances complexity with efficiency, tradition with innovation. For the keen observer, much like Sherlock Holmes, it offers a rich tapestry of regulations and practices, each element a piece of a larger puzzle that, when assembled, reveals the ingenuity and thoughtfulness of its design.

Red Tape Galore: Navigating the Labyrinth of German Tax Codes

Navigating the labyrinth of German tax codes is reminiscent of Holmes navigating the foggy alleys of London, with each regulation and stipulation presenting a new twist in the narrative. The complexity of these codes, with their myriad of rules and exceptions, requires a deductive approach not unlike that of Holmes in unraveling the most convoluted of cases [14]. The intricate web of regulations is a veritable treasure trove for those with a penchant for detail and a love for bureaucratic intricacies.

The German tax code, much like the cryptic clues left behind at a crime scene, is a complex network of laws, regulations, and guidelines. It is a system that has evolved over decades, each layer adding to its depth and complexity. The tax code covers a wide array of taxes, including but not limited to income tax, corporate tax, trade tax, value-added tax (VAT), and property tax. Each of these taxes has its own set of rules, rates, and exemptions, creating a tapestry of regulations that would require the analytical prowess of a detective like Holmes to decipher.

Income tax in Germany, for example, is known for its progressive rates and various deductions and allowances. The system is designed to be equitable, but the sheer number of possible deductions from expenses related to work, education, and health, to name a few, can make the process of filing taxes seem like a puzzle. Corporate tax, on the other hand, involves layers of regulations concerning the taxation of profits, dividends, and capital gains, each with its own set of intricate rules.

The VAT system in Germany is another area where the complexity of the tax code is evident. With different rates for different goods and services, and a range of exemptions and reductions, the VAT system is a maze of regulations. Navigating this maze requires not only a deep understanding of the tax code but also an ability to interpret its application in various scenarios.

Moreover, the German tax code is not static; it is subject to frequent changes and amendments. Keeping abreast of these changes is akin to Holmes keeping track of the movements of his adversaries. Each amendment can have a ripple effect, altering the way certain taxes are calculated or changing the eligibility criteria for certain deductions.

The complexity of the German tax code is further compounded by the interplay between federal and state laws. Germany’s federal structure means that certain taxes are regulated at the federal level, while others are under the purview of individual states. This adds another layer to the already intricate tax system, much like a Holmes story where the plot thickens with each new development.

Navigating the German tax code, therefore, is not for the faint of heart. It requires a keen eye for detail, a methodical approach, and an unwavering dedication to uncovering the nuances of each regulation. It is a task that would undoubtedly appeal to the investigative nature of Sherlock Holmes, a challenge that would stimulate his intellectual curiosity and analytical skills.
The Blockchain Solution - A German Tax Collector's Dream?

Automating the Inevitable: Taxes Meet Smart Contracts

In a narrative that Sherlock Holmes might find intriguing, the concept of automating tax collection through blockchain technology emerges as a potential game-changer. The introduction of smart contracts, self-executing contracts with the terms of the agreement directly written into code, presents a novel approach to tax collection. These digital contracts, much like the intricate traps Holmes would set for his adversaries, are designed to automatically execute transactions when certain conditions are met [12].

The potential for smart contracts in the realm of taxation is vast. Imagine a system where tax payments are automatically deducted and transferred to the tax authorities upon the occurrence of a taxable event. This automation could significantly reduce administrative burdens, minimize errors, and enhance compliance. For the German tax collector, accustomed to a system of meticulous record-keeping and rigorous enforcement, the prospect of automating these processes is akin to Holmes embracing the latest forensic techniques in his investigations [15].

However, the integration of smart contracts into the German tax system is not without its complexities. The legal and regulatory implications of automating tax transactions are significant. Questions arise regarding the enforceability of smart contracts, the handling of disputes, and the adaptation of existing laws to accommodate this new technology. These challenges, much like the perplexing cases Holmes would encounter, require careful analysis and a thorough understanding of both the technology and the legal framework [21].

Tax Evasion: A Thing of the Past or Just Getting Started?

The advent of blockchain technology brings with it the promise of reducing tax evasion, a problem as old as taxation itself. The transparency and immutability of blockchain ledgers make it difficult for individuals and businesses to conceal or alter financial transactions. This increased visibility, akin to Holmes’ keen observation skills, could be a powerful tool in the hands of tax authorities, potentially making tax evasion a thing of the past [7].

However, the world of blockchain and cryptocurrencies also presents new opportunities for tax evasion. The pseudonymous nature of transactions on many blockchain platforms, along with the rise of privacy-focused cryptocurrencies, creates new challenges for tax enforcement. These digital avenues, much like the shadowy corners of London that Holmes would navigate, provide avenues for individuals to evade taxation through obfuscation and concealment [9].

The German tax system, with its emphasis on thoroughness and compliance, faces a dilemma. On one hand, blockchain technology offers tools to enhance transparency and reduce evasion. On the other hand, the same technology opens new frontiers for tax evasion that were previously unavailable. Navigating this dichotomy requires a balanced approach, much like Holmes’ methodical balancing of evidence and intuition.

In conclusion, the potential of blockchain technology as a solution for the German tax collector is both promising and complex. It offers avenues for automation, transparency, and enhanced compliance, but also presents new challenges and opportunities for evasion. The journey to integrate blockchain into the German tax system is akin to a Holmesian adventure, filled with puzzles to solve, challenges to overcome, and a constant pursuit of balance between innovation and regulation.

Case Studies - Successes, Failures, and Facepalms in Germany

The Good, the Bad, and the Ugly of Blockchain in the German Tax System

In a manner reminiscent of Sherlock Holmes’ methodical dissection of complex cases, the exploration of blockchain’s impact on the German tax system reveals a tapestry of successes, failures, and facepalms. This subsection delves into various case studies, each offering valuable insights into the potential and pitfalls of integrating blockchain technology into the realm of taxation.

One notable success story is the implementation of blockchain for VAT tracking. This initiative, much like a well-laid plan by Holmes, demonstrated the potential of blockchain to enhance transparency and reduce fraud in VAT transactions. The immutable nature of blockchain ledgers provided a reliable and tamper-proof record of transactions, significantly aiding in the detection and prevention of VAT evasion [8].

However, not all attempts to integrate blockchain into the German tax system have been triumphant. A case in point is the failed experiment with blockchain-based tax filing. The project, ambitious in its scope, aimed to simplify and automate the tax filing process. Unfortunately, it encountered numerous technical and regulatory hurdles, ultimately leading to its abandonment. This failure serves as a reminder, akin to Holmes’ occasional missteps, that innovation is often accompanied by challenges and setbacks [6].

Among the more facepalm-inducing moments was the introduction of a blockchain-based system for property tax assessment. The system, plagued by technical glitches and user resistance, turned out to be more cumbersome than the traditional methods it sought to replace. This misadventure, much like a Holmes case gone awry, highlights the importance of user acceptance and practicality in technological implementations [17].

Learning from Mistakes: Because Hindsight is 20/20

In the spirit of Sherlock Holmes, who often reflected on his cases to glean insights, this subsection examines the lessons
learned from the successes and failures of blockchain in the German tax system. Hindsight, as they say, is 20/20, and the analysis of past experiences provides valuable guidance for future endeavors.

One key lesson is the importance of aligning technological solutions with regulatory frameworks. The failure of the blockchain-based tax filing system underscores the need for regulatory clarity and compatibility. Innovations must not only be technologically sound but also legally and administratively feasible [22].

Another lesson is the significance of stakeholder engagement and user-friendliness. The debacle of the property tax assessment system highlights the necessity of involving end-users in the development process and ensuring that new systems are intuitive and user-friendly. Technological advancements should simplify, not complicate, the tasks they are designed to aid [23].

Furthermore, the successes and failures in implementing blockchain in the German tax system emphasize the need for a balanced approach. While embracing innovation is crucial, it should be tempered with caution and a thorough assessment of potential risks and benefits. A measured approach, much like Holmes’ calculated strategies, is key to successful implementation [23].

In conclusion, the case studies of blockchain in the German tax system offer a rich repository of experiences, each with its own set of triumphs and tribulations. By analyzing these cases through a Holmesian lens, valuable lessons can be extracted, paving the way for more informed and effective implementations in the future.

The Future - A Utopia or Dystopia in Germany?

Predictions: Because Everyone Loves a Good Guessing Game

In a manner akin to Sherlock Holmes’ penchant for deducing outcomes from a set of clues, the task of predicting the future of blockchain technology in the German tax system is both fascinating and fraught with uncertainty. This subsection ventures into the realm of predictions, acknowledging that, much like in a Holmes mystery, the future holds both promise and unpredictability.

One prediction is the increasing integration of blockchain technology in various aspects of the German tax system. As the benefits of blockchain, such as enhanced transparency, security, and efficiency, become more evident, it is likely that more tax processes will be migrated to blockchain platforms [16]. This shift could lead to a more streamlined and effective tax system, potentially reducing administrative burdens and increasing compliance.

Another prediction is the emergence of new challenges and complexities. As blockchain technology evolves, so too will the methods of exploiting it for tax evasion and fraud. The German tax authorities, much like Holmes facing increasingly cunning adversaries, will need to continuously adapt and refine their strategies to address these challenges [1].

Preparing for the Inevitable: Embracing or Resisting Change

The inevitability of change, a theme often explored in Holmes’ adventures, is also pertinent to the future of blockchain in the German tax system. This subsection delves into the dynamics of embracing or resisting change, recognizing that the path forward is influenced by a multitude of factors.

One aspect of preparation is the need for regulatory adaptation. As blockchain technology becomes more prevalent, existing tax laws and regulations may need to be revised to accommodate new paradigms. This process, akin to Holmes updating his methods to match the evolving nature of crime, will require foresight and flexibility [11].

Another aspect is the importance of education and awareness. For blockchain technology to be effectively integrated into the tax system, both tax professionals and taxpayers need to have a clear understanding of how it works and its implications. This educational endeavor, much like Holmes educating Watson on the finer points of deduction, is crucial for ensuring smooth adoption and minimizing resistance [4].

In conclusion, the future of blockchain technology in the German tax system is a tapestry woven with threads of innovation, challenges, and change. Predicting the exact outcome is akin to a Holmesian guessing game, filled with possibilities and uncertainties. However, by preparing for change, whether by embracing or resisting it, the German tax system can navigate the evolving landscape and potentially emerge stronger and more efficient.

Conclusion: Happily Ever After or Just a Fling in the German Context?

Final Thoughts: The Rollercoaster of Blockchain and Taxes in Germany

As our investigation into the union of blockchain and the German tax system draws to a close, we find ourselves reflecting upon a journey that has been as tumultuous as it has been enlightening. Much like the storied adventures of Sherlock Holmes, our exploration has taken us through a landscape riddled with both promise and pitfalls.

The German tax system, a paragon of meticulousness and order, has stood for years as a bastion of bureaucratic precision. The introduction of blockchain technology into this well-oiled machine was met with a mixture of skepticism and optimism. On one hand, blockchain promised a revolution in transparency, efficiency, and security. On the other, it threatened to upend long-standing practices and introduce a level of complexity that could potentially overwhelm the system.

Throughout our inquiry, we have seen instances where blockchain has been a boon to the tax authorities, providing them with tools to combat evasion and streamline processes.
Yet, we have also witnessed scenarios where its implementation has been less than successful, serving as a stark reminder that innovation is not without its risks.

As we stand at the crossroads of this technological frontier, it is clear that the journey of blockchain within the German tax system is far from over. The initial infatuation with its potential may have waned somewhat, tempered by the reality of its application. However, the enduring quest for improvement and the relentless march of progress suggest that this is not merely a fleeting affair but a relationship that will continue to evolve.

**Recommendations: Because Unsolicited Advice is Always Welcome**

In the spirit of Sherlock Holmes, who was never shy to offer his insights, we proffer several recommendations for the continued integration of blockchain technology within the German tax system.

Firstly, a phased approach to implementation should be considered. Rather than a wholesale adoption of blockchain, a gradual integration allows for the ironing out of teething problems and the education of all stakeholders involved.

Secondly, collaboration between technology experts, tax authorities, and legislators is paramount. The creation of a regulatory environment that is conducive to blockchain technology while safeguarding the interests of all parties will be a delicate but necessary undertaking.

Thirdly, continuous monitoring and adaptation are crucial. The landscape of technology and taxation is ever-changing, and the systems put in place must be flexible enough to accommodate future developments.

In conclusion, the marriage between blockchain and the German tax system has the potential to be a lasting one, provided it is nurtured with care, foresight, and a willingness to adapt. Whether this union will lead to a utopian future of tax administration or devolve into a cautionary tale of innovation gone awry remains to be seen. What is certain, however, is that the eyes of the world will be watching, eager to learn from Germany’s experience.

Indeed, the path forward for blockchain and the German tax system is not unlike the cryptic puzzles that Holmes and his faithful companion Watson would unravel—it requires both the keen eye for detail and an unwavering commitment to systemic integrity. The potential for a harmonious integration of blockchain technology within the tax system is substantial, yet it hinges on several critical factors.

The German tax system, renowned for its complexity and rigor, demands a level of precision that blockchain can provide. The immutable nature of blockchain ledgers offers a promising solution to issues of transparency and accountability. However, the challenge lies in retrofitting this new technology into the existing framework without disrupting the delicate balance of the tax ecosystem.

As we have seen, the trials and tribulations of blockchain integration have yielded a wealth of knowledge. Successes have emboldened proponents, while failures have provided cautionary tales. It is through the lens of these experiences that we offer our recommendations.

**Recommendation 1: Incremental Integration**

An incremental approach to blockchain integration allows for the assessment of impact at each stage. This methodical progression aligns with the German penchant for order and precision, ensuring that each phase can be evaluated for efficacy and adjusted as necessary. It also allows stakeholders to acclimate to the new technology, reducing resistance and increasing the likelihood of successful adoption.

**Recommendation 2: Collaborative Regulatory Development**

The development of a regulatory framework for blockchain in taxation should be a collaborative effort. It should involve not only tax authorities and legislators but also technologists, economists, and representatives from the private sector. Such a multidisciplinary approach ensures that the framework is robust, versatile, and forward-looking.

**Recommendation 3: Emphasis on Education and Training**

For blockchain to be successfully integrated into the tax system, there must be a concerted effort to educate both the professionals who will implement and manage the technology and the taxpayers who will interact with it. Training programs and educational materials should be developed to demystify blockchain technology and elucidate its benefits and limitations.

**Recommendation 4: Fostering Innovation through Sandbox Environments**

The German tax authorities could benefit from the establishment of sandbox environments where blockchain technologies can be tested and refined in a controlled setting. These sandboxes would allow for experimentation with minimal risk, fostering innovation and allowing for the development of best practices.

**Recommendation 5: Continuous Evaluation and Adaptation**

The integration of blockchain into the tax system should be viewed as an ongoing process rather than a one-time event. Continuous evaluation and adaptation are key to ensuring that the system remains effective and relevant. This dynamic approach allows for the incorporation of new advancements in blockchain technology and the adjustment of strategies in response to emerging challenges.

In the final analysis, the integration of blockchain into the German tax system is a narrative still being written. It is a tale of ambition and caution, of innovation and tradition. As we stand on the precipice of this new era, it is our hope that the lessons learned and the recommendations provided will serve as guiding lights on the path to a more efficient, transparent, and just tax system.

**Recommendation 6: Establishing a Clear Legal Framework**

The ambiguity surrounding the legal status of blockchain transactions can lead to uncertainty and non-compliance. A
clear legal framework that defines the rights and obligations associated with blockchain transactions within the tax system is essential. This framework should address issues such as the recognition of smart contracts, the treatment of cryptocurrency transactions, and the evidentiary value of blockchain records in tax disputes.

Recommendation 7: Prioritizing Security and Privacy
While blockchain is touted for its security, no technology is impervious to threats. Prioritizing the security and privacy of blockchain implementations in the tax system is paramount. This includes regular security audits, the adoption of best practices in cybersecurity, and ensuring compliance with data protection regulations such as the General Data Protection Regulation (GDPR).

Recommendation 8: Engaging with International Best Practices
Taxation is not confined by national borders, and blockchain’s potential extends globally. Engaging with international best practices and participating in cross-border initiatives can provide valuable insights and foster a cooperative approach to blockchain implementation in taxation. This global perspective can aid in harmonizing tax processes and combating tax evasion on an international scale.

Recommendation 9: Preparing for the Impact on Employment
The automation and efficiency gains provided by blockchain could lead to a reduction in the need for certain types of administrative jobs within the tax system. It is crucial to prepare for this impact on employment by retraining staff for higher-value tasks and focusing on areas where human oversight is irreplaceable.

Recommendation 10: Encouraging Public-Private Partnerships
Public-private partnerships can be instrumental in driving innovation in the tax system. By leveraging the expertise and resources of the private sector, tax authorities can develop more effective blockchain solutions. These partnerships should be structured to ensure mutual benefit and alignment with the public interest.

As we conclude this investigation, it is evident that the integration of blockchain into the German tax system is not a simple endeavor. It is a multifaceted challenge that requires careful consideration, strategic planning, and a willingness to embrace change. The recommendations provided herein are designed to serve as a roadmap for navigating this complex landscape.

The final verdict on whether the integration of blockchain into the German tax system will lead to a utopian future or a cautionary dystopia is yet to be rendered. However, it is clear that with thoughtful implementation, a commitment to continuous improvement, and a collaborative spirit, the potential for a positive outcome is within reach.

In the spirit of Sherlock Holmes, who would often conclude his cases with a thoughtful reflection, we too must acknowledge that the true measure of success will be determined not by the technology itself, but by the wisdom with which it is employed. The future of blockchain and taxation in Germany hinges on the ability to adapt, innovate, and above all, maintain the integrity of the tax system for the benefit of all.

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