New Taxes in the Digital Era: Legal Pathways for Transforming EU Own Resources

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Flagship: 3 - Digitisation – Modelling - Transformation
Faculty: Faculty of Law
Project leader: Večeř, Miroslav

The project examines how **new taxes in the digital era can be transformed into Treaty-compatible EU Own Resources and used to strengthen the European Union's capacity to finance common priorities** in a legally robust, democratically legitimate and institutionally sustainable way. It responds to the transformation of the European economy, where digitalisation, artificial intelligence and new forms of value creation challenge traditional concepts of tax bases, public revenues and EU fiscal capacity.

Bringing together Charles University, Heidelberg University, the University of Milan and the University of Copenhagen, the project develops an integrated legal framework linking digital-era tax bases, EU budget law, constitutional legitimacy, transparency and distributive fairness. Charles University acts as the coordinating institution and contributes expertise in EU tax law, EU budget law and the architecture of EU Own Resources. The research focuses on viable legal pathways for introducing new EU revenue instruments connected to the digital economy. It will assess their compatibility with the EU Treaties, EU budgetary rules and constitutional requirements, while also considering transparency, accountability and legal certainty.

The project also contributes to Environmental Transitions, as sustainable EU Own Resources are essential for financing long-term European priorities, including the green transition and the sustainable deployment of AI in Europe. In this way, the project connects digital transformation, fiscal governance and the future financing of the European Union.

By combining joint research, research-based education, academic mobility and open dissemination, the project aims to establish a durable 4EU+ research and teaching cluster on EU fiscal transformation in the digital era.

Mgr. Zdeněk Mašín, Ph.D.
"The Research Software Engineering team recognises the considerable potential of AI agents for advancing interdisciplinary research and connecting faculties and universities. At the same time, this is a rapidly developing field, making it essential to share experience and ideas. From this perspective, the 4EU+Synergy project provides an excellent platform for developing and coordinating ideas in the field of agentic research. Research stays for team members and visits to partner institutions in Heidelberg, Warsaw and at Sorbonne Université will be key to the development of our team. They will allow us to share experience and practical expertise in the use of the latest technologies."