

README file

Data Set Title: PLUS.WP3 Taxation and governance for platform economy

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Data set Contents

The data set consists of:

- 1 textual tabular file saved in ODS format
“PLUS_10_ PLUS.WP3 Taxation and governance for platform economy_Textual Tabular Data _20220304.ods”
- 1 textual qualitative file saved in ODS format
“PLUS_10_ PLUS.WP3 Taxation and governance for platform economy_Sources _20220304.ods”
- 1 README file saved in PDF format
“PLUS_10_ PLUS.WP3 Taxation and governance for platform economy _README_20220304.pdf”

Data set Documentation

The analysis conducted focuses on the taxation framework for platforms in European law and the Member States laws within which the empirical analysis of the PLUS project is conducted, within the international setting. The materials used for the theoretical basis and the economic and financial data were divided into two files. All materials are collected in a ODS format.

In the sources document, the first sheet of the dataset reports the national, European and international sources with the corresponding links.

The second sheet aims to framing the different policies of taxation of platform economy at urban level. It includes data related to at municipal budget for each of the 7 cities involved in PLUS project (Berlin, Bologna, Barcelona, Lisbon, London, Paris, Tallin).

The dataset is composed exclusively by document on institutional websites of the municipal authorities involved in each city.

The third sheet refer to the Airbnb case study for specific municipal initiatives.

In addition we include a second document with the list of the essays and institutional researches that constitute the literature references used, and include:

- Eurostat and OECD open data.
- Existing scientific articles and grey literature (e.g., reports from other research projects).

These materials are collected in a ODS file.

Content of the files

• “PLUS_10_ PLUS.WP3 Taxation and governance for platform economy_Sources _20220304.ods” contains the sources used for the analysis of municipal budgets and for the collection of the concrete local actions implemented by the cities, as well as the sources for the definition of the international framework for taxation of the platform economy. The first sheet of the dataset reports the national, European and international sources with the corresponding links.

The second sheet dataset aims to framing the different policies of taxation of platform economy at urban level. It includes data related to at municipal budget for each of the 7 cities involved in PLUS project (Berlin, Bologna, Barcelona, Lisbon, London, Paris, Tallin). The dataset is composed exclusively by document on institutional websites of the municipal authorities involved in each city.

The third sheet refer to the Airbnb case study for specific municipal initiatives.

• “PLUS_10_ PLUS.WP3 Taxation and governance for platform economy_Textual Tabular Data _20220304.ods” contains in alphabetical order the scientific literature (economic, sociological, philosophical) as well as the main normative references used to define the scenario on the taxation of the platform economy.