

BRIDGING GLOBAL TAX REFORM AND SUSTAINABLE DEVELOPMENT: A BIBLIOMETRIC OVERLAY OF INTERNATIONAL TAXATION LITERATURE



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Abstract

The growth of the digital economy has challenged traditional tax principles and created difficulties for fiscal systems worldwide, particularly in developing economies. This paper examines international tax research published between 2005 and 2025, with a focus on the OECD/G20 Two-Pillar Solution and its implications for global tax policy. Following the PRISMA 2020 guidelines, 99 Scopus-indexed publications were analyzed using keyword co-occurrence mapping, citation tracking, journal quartile distribution, and co-authorship network analysis. The findings reveal an acceleration in publications after 2019, three thematic clusters, citation dominance by Q2 journals, limited alignment with the SDGs, and a need for simplified rules and capacity building in developing economies. This study contributes by tracing the evolution of international tax research from the BEPS project to the Two-Pillar framework, identifying thematic clusters and collaboration networks, assessing intersections with the UN Sustainable Development Goals, and highlighting theoretical and practical implications for Indonesia and other developing economies.

INTRODUCTION

Implementing the United Nations' Sustainable Development Goals (SDGs) requires countries to generate sufficient domestic revenue to support economic growth, reduce inequality, and strengthen institutions. Taxation is central to this agenda, as reflected in SDG 17 on global partnerships, SDG 10

on reducing inequalities, SDG 8 on promoting sustainable growth, and SDG 16 on building effective institutions (Long and Miller, 2017; Halim and Rahman, 2022). However, the growth of the digital economy has challenged traditional tax principles based on physical presence and has created difficulties for fiscal systems worldwide (Quiñones et al., 2025). These challenges directly affect governments, including Indonesia and ASEAN members, as they seek to establish stable revenue streams for SDG financing (Afandi and Rismawati, 2021; Sugeng and Cardenas Jr, 2025).

The rapid growth of the digital economy has fundamentally transformed how value is created globally and has challenged traditional tax regulations. While some researchers defined it narrowly within the ICT sector (Chen, 2020), its scope now extends far beyond, as digital platforms and platform-enabled services reshape both consumer and industrial markets. This transformation has restructured production systems through the integration of IoT, cloud computing, big data analytics, and artificial intelligence (Li et al., 2020; Sturgeon, 2021). These structural changes allow multinational enterprises (MNEs) to exploit loopholes in existing rules and shift profits to low-tax jurisdictions, thereby reducing national tax bases and intensifying harmful tax competition (Natalia, 2021). These practices raise broader questions of global justice, as profit shifting weakens fiscal autonomy and equitable revenue distribution (Love, 2025).

In response, the Organization for Economic Co-operation and Development (OECD) and the G20 established the Inclusive Framework on Base Erosion and Profit Shifting (BEPS) in 2013 (Plan, 2013; Christians, 2016). This initiative was designed to prevent tax avoidance strategies facilitated by digital business models (Valderrama, 2020). After years of negotiations, the international community adopted the OECD/G20 Two-Pillar Solution, which has been widely considered the most significant reform to international tax regulations in a century (OECD, 2021; Hindriks and Nishimura, 2022).

Pillar One aims to reallocate taxing rights to grant market jurisdictions a proportionate share of profits generated by highly digitalized, consumer-facing MNEs (Navarro, 2023). It introduces new nexus and profit-allocation rules that more accurately reflect how value is created in the digital economy, addressing the longstanding mismatch between where profits are recorded and where economic activity occurs (Barake and Le Pouhaër, 2025). A key aspect of Pillar One is countries' commitment to eliminate unilateral digital services taxes (DSTs) to achieve a coordinated, multilateral solution. Pillar Two introduces a 15 percent global minimum tax through the Global Anti-Base Erosion (GloBE) rules, which include the Income Inclusion Rule (IIR), the Undertaxed Profits Rule (UTPR), and the Qualified Domestic Minimum Top-Up Tax (OECD, 2022; Englisch, 2023). These measures are designed to limit tax competition and ensure that large MNEs pay a minimum level of tax, regardless of where they operate (Hindriks and Nishimura, 2022). With many jurisdictions now implementing or preparing to implement the global minimum tax, a rigorous bibliometric mapping of the academic debate is essential to identify dominant research clusters, methodological gaps, and policy-relevant insights that can guide evidence-based tax design (Aria and Cuccurullo, 2017; Hindriks and Nishimura, 2022; Navarro, 2023).

Over the past two decades, research on digital taxation, BEPS, and the Two-Pillar framework has increased significantly across the fields of law, economics, public finance, and governance (Hines Jr, 2023; Hrdlicka, 2024; Schjelderup and Stähler, 2024; Córdoba, 2025; Martinez, 2025; Sim and Li, 2025). However, the literature remains fragmented. Moreover, no bibliometric study has systematically mapped both Pillar One and Pillar Two together or analyzed thematic evolution from early BEPS discussions (2005–2013) to recent implementation discussions (2022–2025). Previous bibliometric research has not examined the intersection of international tax debates and the SDGs. The lack of an SDG overlay leaves unexplored the connections between technical tax reforms and broader development agendas. This issue is especially important in countries such as Indonesia, where corporate tax revenues are essential to fiscal stability and where the implementation of Pillar Two requires careful alignment with domestic legislation and administrative capacity.

Using Scopus data analyzed with VOSviewer, the study visualizes publication trends, thematic clusters, and collaboration networks, while identifying research gaps and policy insights. This study provides a consolidated bibliometric integration of Pillar One and Pillar Two research by combining legal design, economic evaluation, and implementation studies to identify research clusters,

methodological gaps, and policy-relevant trends. It maps the intellectual development and thematic evolution of the field and identifies policy-relevant gaps for Indonesia and other developing economies. The findings are analyzed through the framework of the SDGs, highlighting the intersection of global tax reforms and development agendas, specifically in relation to resource mobilization, reducing inequality, and strengthening institutions.

A significant body of empirical research has documented the scope of profit shifting and its impact on national tax revenues. For example, Beer et al. (2020) reviewed mechanisms such as transfer mispricing and the use of tax havens. Tørsløv et al. (2023) further estimated that approximately 40 percent of multinational profits are booked in low-tax jurisdictions each year. These findings highlight the limitations of traditional tax rules based on physical presence and justify the need for coordinated international tax reform. Researchers have examined the OECD/G20 Two-Pillar Solution extensively. Legal analyses emphasized that the coordinated approach outlined in the OECD (2020) Pillar One Blueprint reduced the risks of double taxation, trade disputes, and administrative complexity (Pistone and Weber, 2019). Economic and theoretical contributions highlighted the rationale for Pillar Two, with the OECD (2021) GloBE Model Rules introducing a 15 percent minimum tax, showed its potential to reduce tax competition and increase global welfare. However, policy institutions such as the World Bank (2024) recognized its revenue potential while noting that administrative complexity presents significant challenges for lower-income countries.

Economic analyses of minimum tax policies indicate that global coordination could reduce revenue losses from profit shifting. Garcia-Bernardo and Janský (2024) found that the profits of digital-intensive multinational enterprises (MNEs) remain concentrated in low-tax jurisdictions despite anti-avoidance measures, indicating the need for a strong minimum tax. Clausing (2020) analyzed U.S. reforms under the Tax Cuts and Jobs Act, showing how corporate tax changes influenced profit shifting while offering insight into expected behavioral responses to the GloBE rules and their impact on tax competition and investment flows. Hearson (2018) further highlighted that international tax standards have historically favored high-income countries. These findings suggest that Pillar Two requires adjustments to treaty policy, domestic legislation, and administrative tools, while highlighting the importance of simplified safeguards, transition rules, and capacity-building programs. Legal scholars have also raised concerns about sovereignty and governance. Avi-Yonah and Kim (2022), for example, argued that the global minimum tax represents a significant change in international coordination, yet lacks clarity regarding dispute resolution, oversight, and treaty interaction.

The challenges of taxing the digital economy can be examined through several theoretical perspectives. According to agency theory, MNEs use information asymmetries to minimize their tax burdens, creating conflicts of interest with governments that rely on corporate tax revenues (Sikka and Willmott, 2010; Beer et al., 2020). This highlights the need for governance mechanisms aligned with SDG 16, which focuses on building effective institutions. Institutional theory explains how global frameworks, such as the OECD/G20 Two-Pillar Solution, influence countries to adopt international standards through coercive and normative pressures (Christensen and Hearson, 2019; Valderrama, 2020), reflecting SDG 17 on partnerships. Public finance theory supports the implementation of a global minimum tax to stabilize revenue, reduce harmful competition, and mobilize resources for inclusive growth, directly connecting to SDGs 8 and 10 (Devereux and Vella, 2018; Johannesen, 2022). Together, these perspectives provide a conceptual framework for interpreting the Two-Pillar reforms.

Indonesia's initial response to digitalization was the introduction of a value-added tax (VAT) on cross-border digital services in 2020 (PMK No. 48/2020), targeting platforms such as Netflix and Spotify. While this measure addressed immediate fiscal concerns, researchers have noted its limitations and highlighted the need for coordinated, multilateral solutions (Aidy and Cardenas Jr, 2025). As a member of the Inclusive Framework, Indonesia is committed to Pillar Two, including the Qualified Domestic Minimum Top-Up Tax (QDMTT). However, alignment with treaty policy and enhancements to administrative capacity are necessary to ensure that compliance burdens do not reduce revenue. Institutional diversity also poses challenges to implementation within ASEAN. Singapore's advanced tax administration supports faster adoption, while Indonesia and Vietnam face greater demands for capacity building. Regional studies showed that ASEAN+3 economies varied widely in their readiness,

with some requiring technical assistance and phased strategies (Hearson, 2018; Christensen and Hearson, 2019; Hong et al., 2024). However, most of these studies remain descriptive and case-based, offering limited comparative data on institutional capacity, treaty alignment, and administrative readiness. Bibliometric reviews of taxation (Zupic and Čater, 2015; Gligor et al., 2021) have not systematically mapped Pillar One and Pillar Two research or connected them to broader development agendas such as the SDGs. These differences highlight the importance of simplified rules, transitional safeguards, and cooperative programs to ensure that potential revenue gains contribute effectively to financing the SDGs and strengthening institutions. This research introduces a novel methodological combination: the PRISMA 2020 systematic review framework to ensure transparent and replicable screening, and VOSviewer bibliometric mapping to visualize co-authorship networks, keyword clusters, and citation structures. This dual approach enables a data-driven identification of thematic evolution and research gaps, providing both theoretical contributions to international tax scholarship and practical insights for policy design in developing economies. The research is guided by the following questions:

1. How has global research on international taxation evolved from the BEPS project to the Two-Pillar Solution?
2. What thematic clusters and collaboration networks emerge from bibliometric mapping, and how do they reflect global tax governance?
3. How do international taxation debates interconnect with the SDGs, and what gaps remain?
4. What policy implications can be drawn for Indonesia and other developing economies?

METHOD

This study uses bibliometric analysis to examine international tax research published between 2005 and 2025, with a focus on the OECD/G20 Two-Pillar Solution and its implications for global tax policy. This method has been widely recognized for its ability to visualize intellectual structures, collaboration networks, and thematic evolution over time (Gligor et al., 2021). It examines co-authorship, keyword co-occurrence, and citation networks to reveal how discussions have evolved around significant policy milestones. The study further includes an SDG overlay to enhance the analysis and identify the intersection between international tax reform research and sustainable development discussions.

The data were obtained solely from Scopus, given its extensive coverage of peer-reviewed journals in economics, law, and public finance. Scopus provides standardized metadata, including authors, affiliations, keywords, and citation counts, all of which are crucial for precise bibliometric mapping (Aria and Cuccurullo, 2017). While some studies combined Scopus with Web of Science to expand coverage, Scopus alone has been widely recognized as sufficient for bibliometric research in accounting and taxation (Zupic and Čater, 2015; Gligor et al., 2021).

The primary search was conducted in December 2025 using a query designed to capture literature on Pillar One, Pillar Two, and related OECD/G20 digital taxation reforms.

TITLE-ABS-KEY ("pillar one" OR "pillar two" OR "global minimum tax" OR gloBE OR IIR OR UTPR OR QDMTT OR "amount A" OR "amount B" OR "international taxation" OR "minimum tax" OR "global tax equity" OR "digital tax" OR "digital taxation" OR "BEPS 2.0" OR "base erosion and profit shifting") AND PUBYEAR > 2004 AND PUBYEAR < 2026

Filters applied:

- Document types: journal articles, reviews, book chapters, conference papers.

These formats were selected because they represent peer-reviewed or scholarly contributions that influence the direction of academic debate. Excluding the non-academic sources, such as reports, editorials, and news items, ensured methodological consistency and reliability.

- Language: English

This filter was applied because English dominates international tax scholarship and OECD/G20 documentation.

- Timeframe: 2005–2025.

The starting point of 2005 was chosen to capture the period following the OECD’s initial work on Base Erosion and Profit Shifting (BEPS), while extending to 2025 allowed inclusion of the most recent publications. The earliest relevant records retrieved were from 2014; the broader timeframe ensured that no earlier contributions were overlooked.

A supplementary search was also conducted using SDG-related terms (“Sustainable Development Goals,” “SDG,” “domestic resource mobilization,” and “tax”) to identify comparator documents for the SDG overlay:

TITLE-ABS-KEY ("sustainable development goals" OR "SDG" OR "domestic resource mobilization" OR "tax") AND PUBYEAR > 2004 AND PUBYEAR < 2026

SDG keywords were cross-validated against the Bibliometrix SDG dictionary, which provides a standardized taxonomy linking terms to the 17 UN SDGs. This process ensured replicability and reduced subjectivity in the overlay analysis. The screening process involved title and abstract screening, which retained documents explicitly referencing Pillar One or Pillar Two, for example, Amount A, GloBE, IIR, UTPR, and QDMTT, or discussing the OECD/G20 BEPS 2.0 reforms in the context of digital taxation. The second stage assessed full-text eligibility to confirm relevance. Studies focusing solely on unilateral digital services taxes (DSTs) or administrative digitization—for example, e-invoicing or e-filing without a connection to international profit allocation or the global minimum tax were excluded. The additional SDG dataset was screened to include only studies linking taxation to resource mobilization or SDG financing. The outcome of the screening process is summarized in a PRISMA 2020 flow diagram (Figure 1).

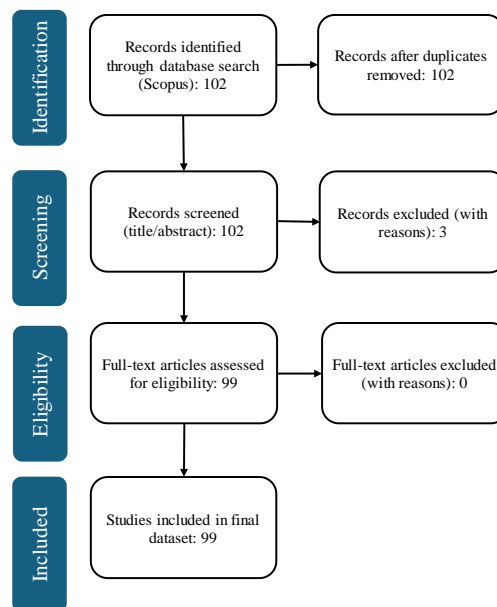


Figure 1. Prisma 2020 Flow Diagram

The final dataset was exported from Scopus in CSV format with complete metadata. The cleaning steps included:

- Deduplication: Removing duplicate records based on titles, DOIs, and author lists.
- Keyword harmonization: Merging synonyms (e.g., “Pillar 2” → “Pillar Two”; “global minimum tax” ↔ “GloBE”).
- Field normalization: Standardizing journal names to avoid fragmentation.

A total of 102 records were retrieved from Scopus. After deduplication and title–abstract screening, three records were excluded, leaving 99 eligible papers for full-text assessment. The SDG dataset was independently processed and overlaid on the primary thematic map to identify overlaps and discrepancies. The cleaned dataset was imported into VOSviewer for network visualization (Van Eck and Waltman, 2010). Three analyses were conducted:

- Co-authorship networks (authors, institutions, and countries) were analyzed using full counting, with thresholds of ≥ 2 publications per author and ≥ 2 documents per institution or country.
- Keyword co-occurrence analysis was conducted using binary counting, with a threshold of ≥ 3 occurrences per keyword; overlay visualizations indicated thematic evolution by average publication year.
- Citation and co-citation networks were analyzed using association-strength normalization to identify influential works and journals.

Bibliometric indicators included citation counts, author h-index values, journal quality tiers (Scopus CiteScore quartiles), and temporal evolution metrics. Density maps were interpreted to highlight concentrated research clusters and thematic intensity. For the SDG overlay, SDG-related keywords were mapped onto the main thematic clusters to highlight intersections, such as “domestic resource mobilization,” “equity,” and “sustainable development,” and to reveal underexplored areas. Clustering resolution was adjusted between 0.70 and 1.20 to ensure interpretability.

Sensitivity tests confirmed stability. Keyword thresholds ranged from three to five occurrences, resulting in minimal changes to clusters. Co-authorship maps were compared using full versus fractional counting. Overlay maps aligned with policy milestones and SDG discussions without implying causality. Replicability was ensured by documenting search strings, export dates, database version, cleaning steps, thresholds, and VOSviewer parameters. Figures present co-authorship, keyword, and citation networks, with clustering resolution and normalization parameters reported in the captions.

All data were obtained from published bibliographic records via the Scopus database. No human subjects were involved. Limitations include reliance on a single database and keyword-based retrieval. These limitations were mitigated through careful query design and sensitivity checks. The SDG overlay is exploratory and does not claim causal relationships; rather, it highlights the intersections and gaps between international tax reform scholarship and sustainable development discussions.

RESULTS

The PRISMA 2020 flow diagram (Figure 1) summarizes the identification, screening, eligibility, and inclusion process. A total of 102 records were retrieved from Scopus. After deduplication and title–abstract screening, three records were excluded, leaving 99 eligible papers for full-text assessment. All 99 papers were subsequently included in the final dataset. Figure 2 provides a descriptive summary of the included studies by publication year.

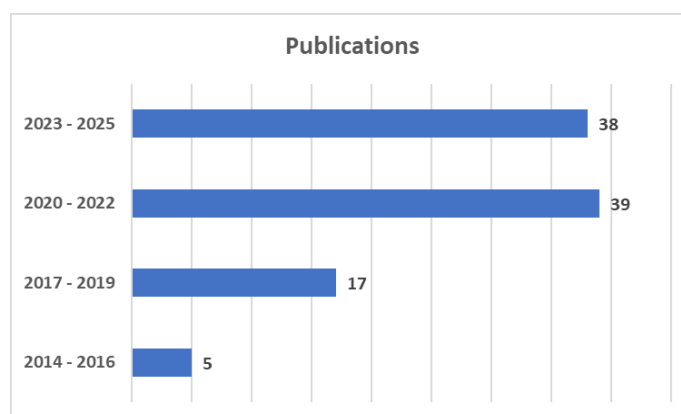


Figure 2. Distribution of included studies by year range (2014 – 2025)

To address the first research question, Table 2 illustrates the temporal evolution of publications on digital taxation and the OECD/G20 Two-Pillar Solution between 2014 and 2025. The dataset shows a clear acceleration after 2019. Only five papers (5%) were published between 2014 and 2016, reflecting the early conceptual stage of the BEPS and unilateral digital services tax debates. Between 2017 and 2019, output increased to 17 papers (17%), reflecting anticipation of the OECD/G20 reform proposals. A significant increase occurred from 2020 to 2022, with 39 papers (39%) published, aligning with the release of the Pillar One and Pillar Two Blueprints and the GloBE Model Rules. Publication levels remained high from 2023 to 2025, with 38 papers (38%), reflecting sustained research interest in implementation challenges, legal interpretations, and governance implications.

Table 1. Publications by Year Range (2014 – 2025)

Year Range	Publication	% of Dataset
2014 – 2016	5	5%
2017 – 2019	17	17%
2020 – 2022	39	39%
2023 – 2025	38	38%
Total	99	100%

Source: Processed Data (2025)

This temporal pattern shows how academic research has closely tracked policy milestones, from early conceptual debates in the mid-2010s to the anticipation of reform proposals before 2019, and the subsequent increase in publications following the release of the OECD/G20 Blueprints and Model Rules. The consistent publication rates since 2023 highlight the continued importance of implementation and governance issues in the global tax debate.

To address the second research question, a keyword co-occurrence analysis was conducted to examine the thematic structure of international tax research. Figure 3 shows the keyword co-occurrence map generated in VOSviewer, with a minimum occurrence threshold of two. The network displays three major thematic clusters, each representing a distinct area of research within international taxation and OECD/G20 reforms.

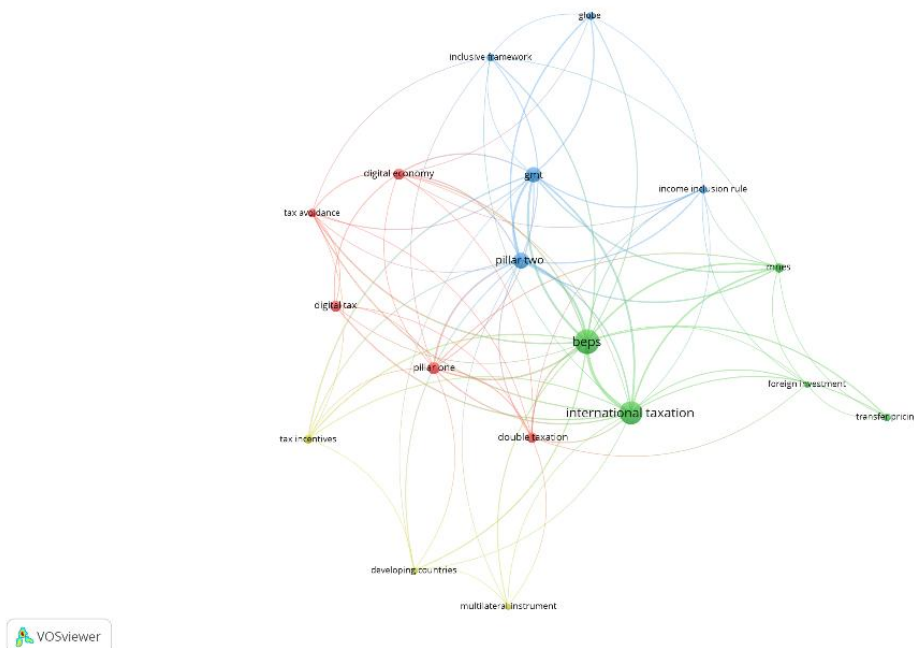


Figure 3. Co-Occurrence Map

Table 3 summarizes these clusters and their theoretical foundations.

Table 2. Keyword Co-Occurrence Clusters

Cluster	Core Theme	Representative Keyword	Theoretical Framework
Cluster 1: Pillar Two/Globe	Enforcement mechanisms and rule design	Pillar Two, GMT, GloBE, income inclusion rule	Public Finance Theory (Keen and Konrad, 2013)
Cluster 2: Pillar One/Digitalization	Nexus redefinition, avoidance, and allocation	Pillar One, tax avoidance, digital economy, double taxation, digital tax	Governance Theory (Braithwaite, 2007)
Cluster 3: Policy & Governance	Equity, sovereignty, and legal infrastructure	BEPS, international taxation, MNEs, transfer pricing, foreign investment, multilateral instrument, developing countries, tax incentives	Institutional Theory (North, 1990; Valderrama, 2020)

Source: Processed Data (2025)

The first cluster, Pillar Two/GloBE, focuses on the technical architecture of Pillar Two and the global minimum tax. The co-occurrence of terms such as “Pillar Two,” “global minimum tax,” “GloBE,” and “income inclusion rule” reflects a strong research focus on enforcement mechanisms, including the IIR, UTPR, and QDMTT. These discussions often address treaty compatibility, jurisdictional top-up rules, and administrative feasibility. Public finance researchers view this as a shift from normative tax principles toward rule-based coordination strategies aimed at preventing base erosion and profit shifting (Keen and Konrad, 2013). This technical clustering is consistent with Olaru et al. (2025), who identified enforcement-focused bibliometric clusters in digital tax research. The second cluster, Pillar One/Digitalization, highlights discussions on nexus redefinition, profit allocation, and tax avoidance in the digital economy. Terms such as “Pillar One,” “tax avoidance,” “digital economy,” “double taxation,” and “digital tax” reflect the evolution from unilateral digital services taxes (DSTs) to multilateral OECD/G20 solutions. Governance theory frames these reforms as a transition toward cooperative rulemaking, although legal fragmentation and transitional risks remain controversial issues (Braithwaite, 2007). Bibliometric studies confirmed that nexus and allocation remain central themes in digital tax research (Olaru et al., 2025). The third cluster, Policy and Governance, connects governance issues to international tax policy. Keywords such as “BEPS,” “international taxation,” “MNEs,” “transfer pricing,” “foreign investment,” “multilateral instrument,” “developing countries,” and “tax incentives” highlight concerns about fiscal sovereignty, legal harmonization, and institutional capacity. Institutional theory emphasizes that the success of global tax reforms depends on domestic capacity and institutional quality (North, 1990; Valderrama, 2020). Bibliometric reviews of fiscal redistribution (Li et al., 2024) and tax revenue research (Woldeamanuel and Kebede, 2025) further highlighted the interdisciplinary nature of this cluster. Together, these clusters show that international tax research is organized around three interconnected themes: the technical enforcement of Pillar Two, the nexus and allocation debates under Pillar One, and broader governance concerns linking taxation to sovereignty and institutional capacity.

For the third research question, the SDG overlay analysis reveals how international tax research connects to the United Nations’ Sustainable Development Goals. Table 4 shows the overlay, mapping keyword clusters against the UN SDGs using the Bibliometrix SDG dictionary. Among the three clusters, **Policy and Governance** shows the strongest alignment. Keywords such as “tax incentives” and “developing countries” are linked to SDG 10 (Reduced Inequalities), SDG 16 (Peace, Justice, and Strong Institutions), and SDG 17 (Partnerships for the Goals). The bibliometric overlay reveals that, although **Policy and Governance** provides the primary link to the SDGs, its development is influenced by technical discussions in Pillars One and Two. This highlights the importance of integrated approaches that connect enforcement, allocation, and governance.

Table 3. SDG Overlay Results

Cluster	SDG-Aligned Keywords	Relevant SDGs	Non-Aligned Keywords
Pillar Two/Globe	-	SDG 10, SDG 16	Pillar Two, GMT, GloBE, income inclusion rule
Pillar One/Digitalization	tax avoidance, digital economy, double taxation	SDG 17	Pillar One, digital tax
Policy & Governance	tax incentives, developing countries	SDG 10, SDG 16, SDG 17	BEPS, international taxation, MNEs, transfer pricing, foreign investment, multilateral instrument

Source: Processed Data (2025)

In contrast, the Pillar One and Pillar Two clusters are dominated by technical terms, such as “GloBE,” “income inclusion rule,” “digital tax,” and “minimum tax,” which are relevant to equity and resource mobilization but do not appear in the SDG dictionary. Because terms such as “GloBE” and “income inclusion rule” are absent from the SDG dictionary, the bibliometric overlay does not capture this connection. Similarly, Pillar One’s focus on reallocating taxing rights to market jurisdictions, reflected in keywords such as “digital tax” and “double taxation,” has direct implications for SDG 17 (global partnerships and coordination); however, this technical vocabulary remains disconnected from the development framework, limiting its visibility in SDG-aligned research. Notably, no keywords in any cluster align with SDG 8, indicating a discrepancy. The absence of SDG 8 alignment highlights an opportunity to reframe future research around inclusive growth and sustainable financing. Addressing this gap could enhance the relevance of future research for policymakers and encourage integrated approaches to fiscal reform and sustainable development.

To address the fourth research question, the co-authorship and citation structures reveal how influence and collaboration are distributed within international tax research. As shown in Figure 4a, the author-level co-authorship map reveals a fragmented structure, with most researchers publishing either independently or within very small groups. The absence of large collaborative clusters highlights the segmented nature of the field, suggesting that international tax research remains dispersed across individual contributions rather than consolidated through broad, interdisciplinary networks.

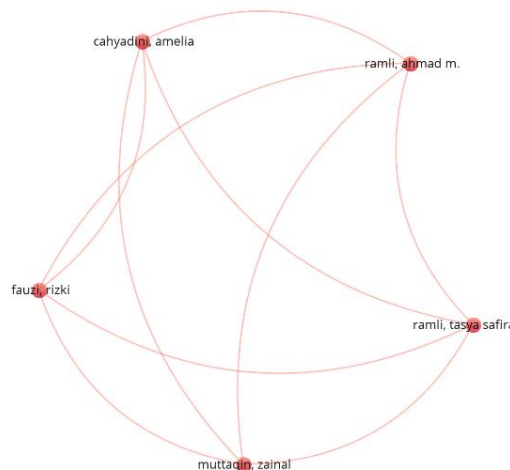


Figure 4. Author Co-Authorship Network

The institutional network highlights contributions from leading universities and policy institutions, including Oxford, Cambridge, Dundee, and the IMF. However, collaboration across institutions remains limited, reflecting the specialized and fragmented nature of research in this field. This pattern suggests that, while certain institutions play a central role in shaping international tax research, cross-institutional partnerships are relatively weak, which may constrain the development of broader, interdisciplinary perspectives.

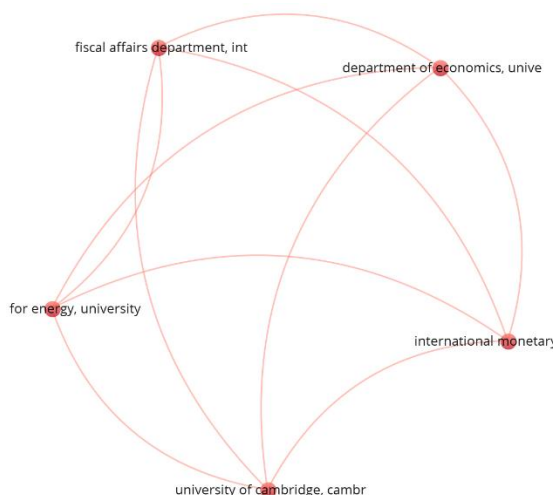


Figure 5. Institutional Co-Authorship Network

At the country level (Figure 6), collaboration networks reveal stronger ties that are regionally divided. The United States dominates in both publication volume and citation impact, followed by the Netherlands, Canada, and Switzerland. In contrast, emerging economies such as China and Georgia appear only minimally. This uneven distribution reflects the fragmented nature of the political negotiations surrounding the OECD/G20 Two-Pillar Solution, in which advanced economies play a leading role while participation from emerging jurisdictions remains limited.



Figure 6. Country Co-Authorship Network

Table 4. Comparative Co-Authorship Results

Level	Largest Nodes/Cluster	Document	Citation	Avg. Pub. Year	Interpretation
Authors	Cahyadi, Fauzi, Muttaqin, A. Ramli, T. Ramli (Cluster 1)	1 each	1 each	2024	The authors publish independently, with no strong collaborative connections.
Institutions	Univ. of Dundee, Oxford, Cambridge, IMF (Cluster 1)	1 – 2 each	2 each	2016	Leading universities and the IMF contribute, but collaboration between institutions is minimal.
Countries	United States (20 docs, 287 cites), Netherlands (10 docs, 69 cites), Canada (9 docs, 39 cites), Switzerland (2 docs, 16 cites)	20, 10, 9, 2	287, 69, 39, 16	2019 – 2023	The US dominates output and citations. EU countries form secondary hubs, and emerging economies are marginal.

Source: Processed Data (2025)

Based on Figure 4 and Table 5, the co-authorship structure reflects the divided nature of international tax research, mirroring the fragmented political negotiations of the OECD/G20 Two-Pillar Solution. The limited presence of large collaborative networks shows that scholarship in this field remains segmented, with influence distributed across individual authors, institutions, and regions rather than consolidated through broad, coordinated partnerships.

Table 5. Top Authors by Citations

Author(s)	Documents	Citations	Avg. Citations per Paper
Dharmapala, Dhammika	1	188	188
Büttner, Tim; Thiemann, Matthias	1	52	52
van Apeldoorn, Laurens C.J.	2	49	25
Avi-Yonah, Reuven S.; Kim, Young-ran; Sam, Karen	1	23	23
Bradbury, David; Hanappi, Tibor Paul; Moore, Anne	1	20	20
Arnold, Brian J.	1	18	18
Brosens, Linda; Bossuyt, Jasper	1	14	14
Tandon, Suranjali	3	14	5
Mugler, Johanna	1	12	12
Bradbury, David; O'Reilly, Pierce	1	10	10
Eberhartinger, Eva L.E.; Winkler, Georg	1	10	10
Chaisse, Julien; Ji, Xueliang	1	9	9
Hines, James R.	1	9	9
Avi-Yonah, Reuven S.	1	8	8
Desai, Mihir A.; Dharmapala, Dhammika	1	7	7

Source: Processed Data (2025)

Citation analysis further illustrates the concentration of influence, while the content of these frequently cited works reveals the intellectual foundations of the field. As shown in Table 6a, the top authors are ranked by the number of citations. Dharmapala is the most influential contributor, with 188 citations, based on an empirical review that provided a methodological framework for measuring BEPS and influenced the design of Pillar Two's minimum tax. Büttner and Thiemann (52 citations) highlighted the political nature of expertise within OECD processes, showing how institutional legitimacy influenced reform outcomes. Van Apeldoorn (49 citations from two papers) reframed international tax debates in terms of global justice and sovereignty. Other important contributors include

Avi-Yonah, Kim, and Sam (23 citations), who provided a framework of principles for digital taxation under Pillar One. Bradbury, Hanappi, and Moore (20 citations) examined the practical difficulties involved in estimating the revenue effects of BEPS, while Arnold (18 citations) traced the development of CFC rules, connecting traditional anti-avoidance regulations with the new GloBE mechanisms. Brosens and Bossuyt (14 citations) investigated the legitimacy of tax lawmaking, and Tandon (14 citations from three papers) evaluated the distributional effects of Pillar Two on developing countries. Together, these eight articles show how empirical measurement, institutional politics, normative justice, legal design, and perspectives from developing countries converge to shape the academic discussion surrounding the OECD/G20 Two-Pillar Solution.

Table 6. Top Journals by Output

Journal	Documents	Citations	Quartile
Intertax	20	51	Q1
Bulletin for International Taxation	6	25	Q3
Canadian Tax Journal	4	4	Q4
International Organisations Research Journal	3	8	Q2
International Transfer Pricing Journal	3	2	Q3
National Tax Journal	3	22	Q1
The Oxford Handbook of: International Tax Law	3	6	(book, not indexed)
British Tax Review	2	5	Q3
Florida Tax Review	2	5	Q3
Frontiers of Law in China	2	2	Q4

Source: Processed Data (2025)

Journal analysis provides an additional perspective. Table 6 shows the distribution of publications by journal. Intertax (20 documents, 51 citations, Q1) is the most productive journal, reflecting its role as a leading outlet for international tax research. The Bulletin for International Taxation (six documents, 25 citations, Q3) and The National Tax Journal (three documents, 22 citations, Q1) also made significant contributions. The International Transfer Pricing Journal and The British Tax Review (both Q3) are practitioner-oriented outlets that contribute to policy development but have lower citation counts. The Canadian Tax Journal and Frontiers of Law in China (both Q4) have limited impact and represent minimal contributions. The Oxford Handbook of International Tax Law is influential as a book but does not carry a quartile ranking, highlighting the methodological difference between journal and book outputs. Overall, the quartile distribution highlights the dual structure of the field: Q1 journals concentrate on academic impact, while Q2–Q3 outlets provide practical relevance and regional perspectives.

Table 7. Most Cited Articles

Title	Author(s)	Journal	Year	Citation	Quartile
What Do We Know about Base Erosion and Profit Shifting? A Review of the Empirical Literature	Dharmapala, Dhammika	Fiscal Studies	2014	188	Q2
Breaking regime stability? The politicization of expertise in the OECD/G20 Process on BEPS and the potential transformation of international taxation	Büttner, Tim; Thiemann, Matthias	Accounting, Economics and Law: A Convivium	2017	52	Q2
BEPS, tax sovereignty, and global justice	van Apeldoorn, Laurens C.J.	Critical Review of International Social and Political Philosophy	2018	36	Q1

A New Framework for Digital Taxation	Avi-Yonah, Reuven S.; Kim, Young-ran; Sam, Karen	Harvard International Law Journal	2022	23	Q1
Estimating the fiscal effects of base erosion and profit shifting: Data availability and analytical issues	Bradbury, David; Hanappi, Tibor Paul; Moore, Anne	Transnational Corporations	2018	20	Q2
The Evolution of Controlled Foreign Corporation Rules and Beyond	Arnold, Brian J.	Bulletin for International Taxation	2019	18	Q3
Legitimacy in international Tax law-making: Can the OECD remain the guardian of open tax norms?	Brosens, Linda; Bossuyt, Jasper	World Tax Journal	2020	14	Q1
Exploitation, international taxation, and global justice	van Apeldoorn, Laurens C.J.	Review of Social Economy	2019	13	Q3
Regulatory capture? Fiscal anthropological insights into the heart of contemporary statehood	Mugler, Johanna	Journal of Legal Pluralism and Unofficial Law	2018	12	Q1
The Need for Global Minimum Tax: Assessing Pillar Two Reform	Tandon, Suranjali	Intertax	2022	11	Q1

Source: Processed Data (2025)

Table 7 shows the most-cited articles in the dataset. Dharmapala's (2014, Fiscal Studies) review of the empirical literature on Base Erosion and Profit Shifting (BEPS) is by far the most influential article, with 188 citations. It summarized methods for estimating profit shifting, highlighted data limitations, and established the empirical basis for subsequent OECD/G20 reforms, particularly the rationale behind Pillar Two's global minimum tax. Büttner and Thiemann (2017, Accounting, Economics and Law) examined the politicization of expertise within the OECD/G20 BEPS process. They argued that technical expertise was employed to maintain stability within the existing system while introducing additional reforms, which preserved the authority of the OECD but increased complexity. Van Apeldoorn (2018, Critical Review of International Social and Political Philosophy) reframed international tax debates in terms of global justice and sovereignty. The article connected technical reforms to normative concerns about equity and global justice. Avi-Yonah, Kim, and Sam (2022, Harvard International Law Journal) proposed a new legal framework for digital taxation that addresses the discrepancy between physical presence regulations and the creation of digital value. Meanwhile, Bradbury, Hanappi, and Moore (2018, Transnational Corporations) focused on estimating the fiscal effects of BEPS. They highlighted methodological constraints and the sensitivity of estimates to underlying assumptions, providing policymakers with guidance on interpreting the revenue impacts of BEPS. Arnold (2019, Bulletin for International Taxation) traced the evolution of Controlled Foreign Corporation (CFC) rules, placing them within the broader context of international tax coordination. Brosens and Bossuyt (2020, World Tax Journal) examined the legitimacy of international tax lawmaking and questioned whether the OECD can continue to serve as the guardian of open tax norms. They emphasized the importance of procedural transparency, inclusiveness, and accountability, and highlighted the governance challenges that arise as Pillars One and Two extend rulemaking into politically sensitive areas.

Table 8. Journal Quartile Distribution

Quartile	Document	Citations	% Docs	% Cites
(books/uncategorized)	18	19	18%	7%
Q1	32	161	32%	28%
Q2	19	308	19%	54%
Q3	18	59	18%	10%
Q4	12	8	12%	1%
Grand Total	99	575	100%	100%

Source: Processed Data (2025)

Table 8 summarizes the distribution of publications and citations by journal quartile. Q1 journals account for the largest share of documents (32%, with 161 citations), reflecting their role as high-visibility publications. However, Q2 journals represent only 19% of documents but receive more than half of all citations (54%), demonstrating their significant influence in international tax research. Q3 journals contribute 18% of the documents and 10% of the citations. Q4 journals are minimal, contributing 12% of the documents and 1% of the citations. Additionally, a significant portion of the outputs (18%) consists of books and practitioner outlets that are not indexed in Scopus or Web of Science, which is reflected in the “–” category. Overall, the quartile distribution shows a dual structure, with Q1 and Q2 journals exerting greater influence than Q3 and Q4 journals. Q1 journals provide visibility and prestige, while Q2 journals deliver substantive impact, particularly in practitioner-oriented debates on BEPS and the Two-Pillar Solution.

DISCUSSION

The temporal distribution shows that scholarly engagement increased rapidly after 2019, aligning with the release of the Pillar One and Pillar Two Blueprints by the OECD/G20. Early contributions, such as Dharmapala (2014, *Fiscal Studies*), provided empirical foundations for understanding BEPS, while Bradbury, Hanappi, and Moore (2018, *Transnational Corporations*) examined the fiscal effects of profit shifting and data limitations. These studies established the methodological baseline for subsequent debates. More recent works, including Tandon (2022, *Intertax*), reflect the growing focus on implementation challenges in developing countries, particularly the administrative burdens associated with the Qualified Domestic Minimum Top-Up Tax (QDMTT). OECD (2023) guidance on Pillar Two implementation and Christians et al., (2023) provided practical insights for developing countries adapting to global minimum tax rules. This finding aligns with institutional theory, which emphasizes how administrative capacity influences the effectiveness of global rules (Deloitte, 2025; PwC, 2025).

The co-occurrence analysis shows that discussions surrounding Pillar One and digitalization primarily focus on nexus redefinition, profit allocation, and risk avoidance. Avi-Yonah, Kim, and Sam (2022, *Harvard International Law Journal*) proposed a legal framework for digital taxation, addressing mismatches between physical presence rules and digital value creation. Büttner and Thiemann (2017, *Accounting, Economics and Law*) analyzed the politicization of expertise in OECD processes, demonstrating how incremental reforms preserved regime stability but increased complexity. Van Apeldoorn (2018, *Critical Review of International Social and Political Philosophy*) reframed these debates in terms of global justice, questioning the fairness of the allocation of taxing rights. In summary, these studies collectively confirmed that nexus and allocation remain central themes in digital tax research (Olaru et al., 2025). The Policy and Governance cluster focuses on fiscal sovereignty and redistribution. Brosens and Bossuyt (2020, *World Tax Journal*) examined the legitimacy of international tax lawmaking, emphasizing transparency and inclusiveness. Arnold (2019, *Bulletin for International Taxation*) explored the development of Controlled Foreign Corporation regulations, connecting traditional anti-avoidance policies with modern GloBE mechanisms. Bibliometric reviews of fiscal redistribution (Li et al., 2024) and tax revenue research (Woldeamanuel and Kebede, 2025) revealed clusters linking taxation to inequality, governance, and fiscal sovereignty. Fedan (2023) further

demonstrated that allocations under Pillar One and Pillar Two remain unpredictable for developing countries, thereby intensifying governance concerns. Belahouaoui and Attak (2024) extended this debate by linking digital taxation to artificial intelligence and compliance behavior.

The results of the SDG overlay highlight persistent discrepancies in the discourse. Although mechanisms such as BEPS, GloBE, and Pillar Two are designed to reduce inequality and stabilize revenue, they are rarely framed using SDG terminology. For instance, GloBE's role in reducing harmful tax competition directly supports SDG 10 (adopt fiscal policies to promote equality) and SDG 8 (promote sustained economic growth), yet these connections are largely absent from dominant keyword patterns. Similarly, Pillar One's focus on digital taxation and the reallocation of taxing rights has direct implications for SDG 17 (strengthen domestic resource mobilization), but the technical vocabulary remains detached from the broader development framework. Van Apeldoorn (2019, Review of Social Economy) and Mugler (2018, Journal of Legal Pluralism) expanded the debate by linking taxation to global justice and statehood, revealing how fiscal reforms intersect with equity and legitimacy concerns. Sugeng and Cardenas Jr, (2025) highlight regional perspectives on OTT services in ASEAN, while Olaru et al., (2025) confirm the growing overlap between tax digitalization and sustainable development frameworks. The absence of explicit SDG 8 alignment in keyword analysis underscores the need to reframe future research around inclusive growth and sustainable financing. This reflects insights from governance theory that technical discussions often overshadow equity and development dimensions, creating a gap between academic research and policy implementation (ICOSBI, 2025; UNDP, 2025).

Authorship and citation structures reveal a highly concentrated field. Dharmapala (2014) remains the most influential contributor, with 188 citations, establishing the empirical foundation for BEPS research. Büttner and Thiemann (2017), Van Apeldoorn (2018), and Avi-Yonah et al. (2022) also significantly shape debates on expertise, justice, and digital taxation. Tandon (2022) highlights developing country perspectives, while Brosens and Bossuyt (2020) emphasize legitimacy in international tax rule-making. Arnold (2019) and Bradbury et al. (2018) continue to influence discussions on anti-avoidance measures and fiscal effects. Journal analysis shows that *Intertax* is the most productive outlet, while Q2 journals such as *Fiscal Studies* and *Transnational Corporations* demonstrate substantial impact despite publishing fewer papers, reflecting a dual structure of academic prestige and practitioner relevance. The concentration of citations among a limited group of authors and journals underscores the fragmented yet influential character of international tax research. Recent work by Haufler, Okoshi, and Schindler (2025) suggests that the global minimum tax may reduce revenues in less developed countries, while OECD (2025) announcements and domestic implementation trackers illustrate the fragmented but ongoing rollout of Pillar Two. Despite these developments, several research gaps persist. Bibliometric mapping identifies underdeveloped clusters, particularly concerning administrative capacity and dispute resolution, which exhibit low density but high centrality, indicating conceptually important yet underexplored themes (Olaru et al., 2025). Geographic imbalances also remain, as most studies focus on OECD and EU contexts, with limited evidence from ASEAN, Africa, and Latin America (Hearson, 2018; Christensen and Hearson, 2019; Hong et al., 2024). Furthermore, methodological disparities are evident, with legal and theoretical analyses dominating over empirical and comparative research (Zupic and Čater, 2015; Gligor et al., 2021). Future research should therefore broaden jurisdictional coverage, strengthen empirical methodologies, and explore high-centrality but low-density themes to ensure that international tax scholarship addresses both technical design and sustainable development objectives.

Finally, for Indonesia, these findings emphasize the importance of administrative capacity and the importance of framing in line with the SDGs. Aligning domestic reforms with SDG 17 on resource mobilization and SDG 16 on institutional effectiveness could strengthen fiscal sovereignty while ensuring compliance with global standards (PwC, 2025; UN Tax Committee, 2025). Theoretically, this contributes to international tax scholarship by revealing the intersection between technical tax design and sustainable development frameworks. Practically, the results highlight the need for simplified rules, transitional safeguards, and capacity-building programs to support Indonesia and other developing economies in implementing Pillar Two without undermining revenue mobilization.

CONCLUSION

Global research on international taxation has shifted significantly. Early studies, such as Dharmapala (2014), established the empirical foundations for measuring profit shifting, while Bradbury et al. (2018) highlighted methodological challenges. After 2019, research output accelerated with the release of the Pillar One and Pillar Two Blueprints. More recent works, including Tandon (2022), emphasize implementation challenges and administrative burdens in developing countries. This evolution shows how academic research closely follows policy milestones, moving from BEPS debates to the enforcement of a global minimum tax.

Bibliometric mapping identified three clusters: Pillar Two/GloBE, Pillar One/Digitalization, and Policy & Governance. Pillar Two focuses on enforcement mechanisms, such as the income inclusion rule and top-up taxes. The Pillar One cluster highlights nexus redefinition and profit allocation, with Avi-Yonah et al. (2022) proposing legal frameworks for taxing rights. Policy & Governance emphasizes sovereignty and redistribution, with contributions from Büttner and Thiemann (2017), van Apeldoorn (2018), and Brosens and Bossuyt (2020). Collaboration networks remain fragmented, reflecting political divisions in global tax governance.

The SDG overlay revealed only partial alignment. Governance-related keywords connect to SDG 10, SDG 16, and SDG 17, but technical terms such as "GloBE" and "digital tax" are absent, limiting visibility in development discussions. Studies by van Apeldoorn (2019) and Mugler (2018), Sugeng and Cardenas Jr, (2025), and Olaru et al., (2025) highlight justice, statehood, and regional perspectives. The lack of SDG 8 alignment underscores the need to reframe tax scholarship around inclusive growth.

For Indonesia and other developing economies, administrative capacity remains a challenge. Christians et al., (2023) and Haufler, Okoshi, and Schindler, (2025) emphasize compliance burdens and uneven outcomes. Aligning reforms with SDG 16 and SDG 17 could strengthen fiscal sovereignty. Theoretically, this study advances scholarship by integrating Pillar One and Pillar Two with sustainable development frameworks. Practically, it highlights the need for simplified rules, safeguards, capacity building, and dispute resolution. Limitations include reliance on Scopus, exclusion of non-English sources, and dominance of legal and theoretical analyses. Future research should expand databases, include diverse jurisdictions, and strengthen empirical approaches. Greater focus on administrative capacity, dispute resolution, and regional perspectives would enrich the literature. Integrating SDG terminology more systematically could bridge technical reforms with development agendas, ensuring tax scholarship supports sustainable financing and equity.

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