



TOWARDS A P2P WORLD: PEERED TAXATION

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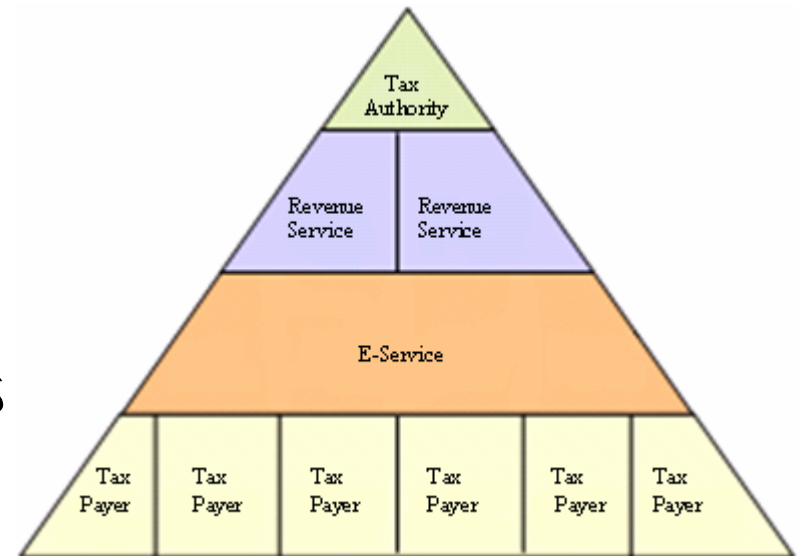
Introduction

Current Taxation scheme 1/2

Uses a typical Client – Server pyramid architecture

It consists of

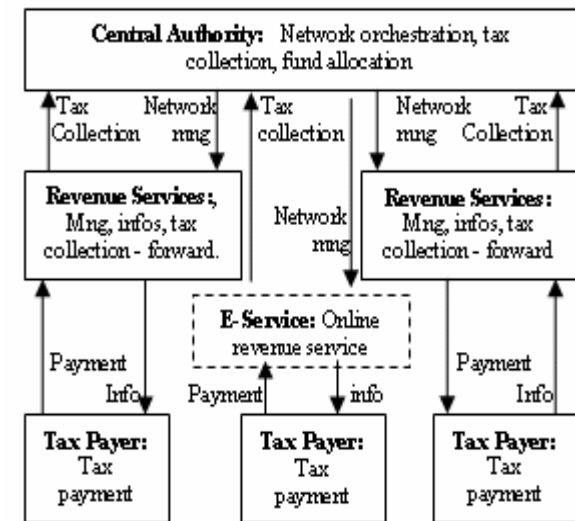
- The central authority
- The revenue services
- The tax payers
- e-Service



Current Taxation scheme 2/2

One way transactions between members of different layers:

- Only financial transactions neglecting citizens' attitudes
- Lack of transparency
- Societal discomfort
 - Tax evasion





P2P Architecture

P2P networks:

Bauwens M : "Networks where their participants can be described as equivalent"

They offer:

- Scalability
- Stability
- **Participation**

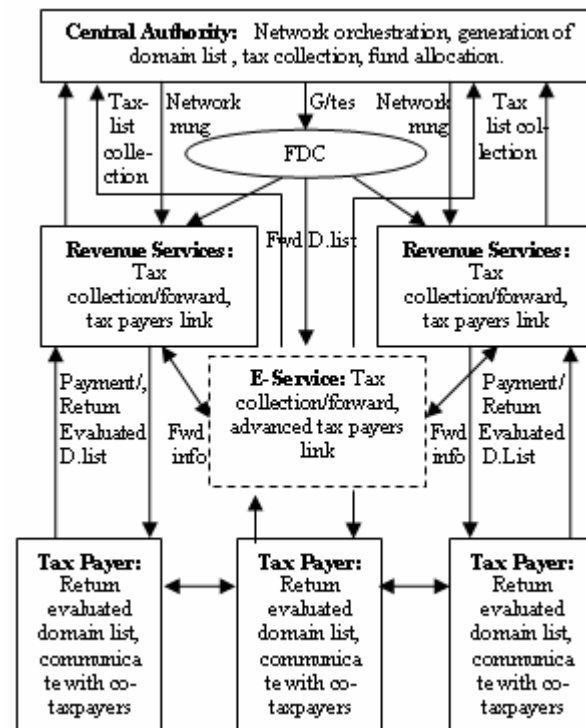
Aim of this research

- Create a participatory taxation scheme
- Transform tax payers to policy stakeholders
- Accountable and transparent tax fund allocation

Peered Taxation

- Introduces P2P principles on the current taxation scheme

- Funding domains catalogue
- Re-allocation of responsibilities among “actors”
 - Decrease “gap” between layers
- C2C communication





Funding domains catalogue (FDC)

Domains' projects:

- Past/Undergoing projects
- Future projects

Indicative information items:

- Projects' name
- Description
- Duration
- Required funding per year
- E.U participation
- Budget plan
- Sponsor
- Other domains involved
- Additional information



Actors

Equitable allocation of responsibilities

- The central authority
 - Tax collection and allocation
 - FDC generation
- The revenue services
 - Communication link
 - C2C events
 - Information provision
 - Forward/Receive FDC
 - Receive taxes
- The tax payers
 - Tax payment
 - FDC feedback
 - C2C communication
- e-Service
 - e-Communication link
 - e-Forums
 - In-person events
 - E-mail
 - e-Information
 - Information provision
 - Forward/Receive FDC
 - Receive taxes



C2C communication

- An informed process for opinion formation, on a personal level
- Potential consensus-building on a group level
- Facilitated via the Revenue Services and e-Service
 - Citizen group meetings
 - e-Participation
 - In-person communication
 - E-mail communication
 - C2D communication and information paths



Peered taxation evaluation

- ↑ Tax payers assume an active position on the taxation scheme
- ↑ Increased transparency and accountability -> increased domain performance
- Minimum funding thresholds
- ↓ Tragedy of the Commons?



Directions of Future Work

- Define a complete and efficient FDC structure
 - Granularity of FDC
- Fully define relationships between the model's elements
 - Tax payers to Tax payers
 - Tax payers to Domains
- Model FDC analysis procedure
- Obviate a potential "Free riding behavior"



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Thank you for your attention!