EU Open Digital Ecosystems Consultation Analysis

Domain: taxation - Complete Analysis

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Contents

EU Open Digital Ecosystems Consultation

Taxation and Fiscal Measures

Analysis date 06 February 2026
Domain scope Tax policy, levies, and fiscal incentives for open digital ecosystems
Commission context State aid framework, digital services tax, R&D tax credits for innovation

Executive Summary

This domain received substantial engagement across the consultation, with 422 responses (25.5% of corpus) addressing related themes. Respondents from 39 countries and 9 stakeholder types contributed, indicating broad interest across the EU.

Market Sentiment Overview

Coverage and Engagement

Metric	Value
Matching responses	422
Coverage of corpus	25.5%
Countries represented	39
Stakeholder types	9

Metric	Value
Organisations	155
Responses with attachments	83

Stakeholder Positions

The consultation response was dominated by EU Citizens (60.0%), followed by Companys (18.0%). This distribution suggests strong grassroots interest rather than primarily industry-driven advocacy.

Stakeholder Type	Responses	Countries	Percentage
EU Citizen	253	27	60.0%
Company	76	15	18.0%
NGO	39	14	9.2%
Academic Research Instittution	16	9	3.8%
Non EU Citizen	12	9	2.8%
Other	12	10	2.8%
Business Association	9	6	2.1%
Public Authority	4	4	0.9%
Trade Union	1	1	0.2%

Geographic Distribution

Geographic engagement shows concentration in Germany (26.5%), with notable participation from France and Italy. The distribution across 39 countries indicates EU-wide relevance rather than localised concern.

Country	Responses	Percentage
Germany	112	26.5%
France	44	10.4%
Italy	38	9.0%
Netherlands	36	8.5%
Belgium	23	5.5%
Poland	21	5.0%
Spain	18	4.3%
Austria	18	4.3%
Sweden	13	3.1%
Romania	9	2.1%
United Kingdom	9	2.1%
Portugal	9	2.1%
Finland	9	2.1%
DNK	8	1.9%
United States	7	1.7%

Term Usage Patterns

Analysis of term concentration reveals how strongly specific concepts feature in responses compared to the broader consultation corpus. A strength score above 1.5 indicates the term appears more frequently in this domain than in general discussion.

tariff (strength: 3.9) Highly concentrated in this domain (appears 3x+ more than in general corpus)

Positive framing – Used with: improve

Critical framing – Discussed alongside: prevented

fiscal (strength: 3.2) Highly concentrated in this domain (appears 3x+ more than in general corpus)

Positive framing – Used with: support, supporting, enable

Critical framing – Discussed alongside: barriers, lack, prevent

tax (strength: 3.2) Highly concentrated in this domain (appears 3x+ more than in general corpus)

Positive framing – Used with: support, benefit, benefits

Critical framing – Discussed alongside: barriers, lack, problem

taxation (strength: 2.8) Moderately concentrated in this domain

Positive framing – Used with: support, strengthen, improve

Critical framing – Discussed alongside: limited, difficult, challenges

levy (strength: 2.6) Moderately concentrated in this domain

Positive framing – Used with: promote, support, benefit

Critical framing – Discussed alongside: insufficient, lacks, unlimited

Sentiment and Advocacy Patterns

Language analysis reveals the tone and advocacy intensity of responses addressing this domain.

Language Pattern	Percentage of Responses
Action-oriented language	49.3%
Problem-focused language	46.7%
Solution-focused language	52.4%

Strong advocacy for specific actions – Advocacy level: High

Related Themes and Context

Terms that frequently co-occur with domain concepts reveal the broader context in which respondents frame this policy area.

Co-occurring Term	Occurrences	Documents	Document %
open	377	377	89.3%
funding	357	357	84.6%
source	340	340	80.6%
software	320	320	75.8%
public	297	297	70.4%
digital	273	273	64.7%
european	269	269	63.7%

Co-occurring Term	Occurrences	Documents	Document %
support	261	261	61.8%
projects	255	255	60.4%
infrastructure	235	235	55.7%
sovereignty	233	233	55.2%
security	213	213	50.5%
open-source	211	211	50.0%
development	196	196	46.4%
data	189	189	44.8%
companies	184	184	43.6%
solutions	181	181	42.9%
critical	176	176	41.7%
proprietary	175	175	41.5%
europe	171	171	40.5%

Sub-theme Distribution

Responses addressing this domain cluster around distinct sub-themes, revealing specific areas of concern or opportunity. Note that responses may address multiple sub-themes.

Sub-theme	Responses	Percentage
Revenue	75	17.8%
Levies	27	6.4%
Incentives	5	1.2%
Barriers	0	0.0%

Policy Considerations

Market Structure Signals

- Strong grassroots engagement suggests public concern extends beyond industry advocacy

Advocacy Intensity

- High action-oriented language indicates stakeholders expect policy intervention

Geographic Considerations

- Broad geographic engagement suggests EU-level relevance
- Concentration in Germany may reflect national policy priorities or industrial structure

Methodology

This analysis examines consultation responses through domain-specific keyword and keyphrase matching. Coverage statistics indicate the proportion of responses addressing the domain. Term usage strength compares domain-specific frequency to corpus-wide frequency. Sentiment analysis identifies language patterns without attributing positions to individual respondents.

Search parameters 31 terms (11 keywords, 20 keyphrases)
Analysis date 06 February 2026

LLM Position Analysis - Taxation

Generated: Fri Feb 6 16:03:20 2026

Stakeholder Positions

LLM Processing Status: 191 responses analysed across all domains (11.5% complete, 1452 remaining). **This domain**: 191 responses. Results are partial and will update as processing continues.

Analysis of positions extracted through LLM analysis of consultation responses. Extracted 541 positions across 11 categories.

Position Overview

Position Category	Support	Oppose	Neutral/Mixed	Total
Public Funding	182	8	1	191
Tax Incentive	74	36	15	125
Digital Services Tax	61	20	2	83
Procurement Preference	70	3	2	75
Vat Exemption	31	8	5	44
State Aid	17	1	0	18
Regulatory Uncertainty	0	1	0	1
Short Termism	0	1	0	1
Taxation Framework	0	0	1	1
Education	1	0	0	1
Adversarial Interoperability	1	0	0	1

Detailed Position Analysis

Public Funding

Total responses 191 positions extracted across 3 distinct responses

Support position 182 responses (95.3%), 46.2% express strong advocacy

Primary stakeholders (support) EU Citizens (64), Companies (63), NGOs (22)

Core arguments (support) Regulatory frameworks, R&D funding, and infrastructure investment are necessary but insufficient if not accompanied by a deliberate policy for skills training and certification.; A talent policy that connects education vendor-neutral certification employability, with measurable metrics and scalable implementation, is critical to overcome obstacles.

Opposition position 8 responses (4.2%), 25.0% express strong opposition

Core arguments (oppose) Throwing money at the problems won't change anything, as Big Tech will always spend more on lobbyists and pressure campaigns.; Die EU-Kommission verweigert seit über 20 Jahren eine Rechtsgrundlage für gemeinnützige Stiftungen in Europa.

Specific proposals mentioned
1. Maintenance grants for critical open-source infrastructure (1 mentions); A) Provide funding for strategic education initiatives related to open technologies for business and societal services at all levels from vocational schools to high-end business schools (1 mentions); Assign a budget to support existing fundamental projects, such as Blender. (1 mentions)

Evidence cited Evidence from French public-sector initiatives (2); LUCIE LLM and LinTO voice technology (1); XZ backdoor was a targeted attack towards a fundamental low-level component in near ubiquitous use by a likely state-sponsored actor (1); EU OS (1); The software is powerful and reliable, yet difficult to adopt, operate and scale without expert mediation. (1)

Tax Incentive

Total responses 125 positions extracted across 4 distinct responses

Support position 74 responses (59.2%), 2.7% express strong advocacy

Primary stakeholders (support) Companies (27), EU Citizens (22), NGOs (8)

Core arguments (support) Open-source infrastructure eliminates hidden licensing fees, reducing TCO and allowing for reinvestment in innovation.; Open source innovation promotes a level playing field and prevents monopolies by vehicle manufacturers.

Opposition position 36 responses (28.8%), 13.9% express strong opposition

Core arguments (oppose) The Bundeskammer warns against a progressing economization of digital dependencies through abonnement-based license models.; Stiftungen werden aus rein wirtschaftlichen Gründen außerhalb Europas gegründet, um Steuern zu sparen.

Specific proposals mentioned
   2. Tax credits for companies contributing code (1 mentions); 3 - Tax incentives and grant programs for FOSS maintainers and contributors (1 mentions); Bounties should be paid out for milestones such as keeping a working E-Mail server online for a few weeks. (1 mentions)

Evidence cited aus rein 'wirtschaftlichen' Gründen (1); https://zenodo.org/records/17076988 (1); Roadmap §3.3 (1); citizen donations (1); 2. Drivers of the subscription economy (1)

Digital Services Tax

Total responses 83 positions extracted across 3 distinct responses
Support position 61 responses (73.5%), 14.8% express strong advocacy
Primary stakeholders (support) EU Citizens (24), Companies (17), NGOs (10)
Core arguments (support) The European Open Digital Ecosystem Strategy aims to strengthen digital sovereignty, interoperability, security, and transparency across Europe's digital landscape.; The current technology is locked and controlled by a few third parties, making it essential to break software into manageable parts.
Opposition position 20 responses (24.1%), 20.0% express strong opposition
Core arguments (oppose) The Kammer criticizes the increasing shift of central functions to proprietary cloud infrastructures, which would lead to a loss of control over availability, confidentiality and functionality.; Ouvertarism treats openness not as ideology, but as a disciplined method to restore sovereignty, resilience, and innovation capacity through shared foundations.
Specific proposals mentioned Impose taxes on foreign cloud services (1 mentions); put a high tax on the proprietary software (1 mentions); Revising Article 6 of Directive 2001/29/EC (1 mentions)
Evidence cited EESCs report on services of general interest (TEN/851-EESC-2025) (2); Microsoft vs IBM example (1); citation 3 (1); Q2 Added value of open source (1); https://ouvertarisme.fr (1)

Procurement Preference

Total responses 75 positions extracted across 4 distinct responses
Support position 70 responses (93.3%), 28.6% express strong advocacy
Primary stakeholders (support) EU Citizens (26), Companies (23), NGOs (10)
Core arguments (support) A regulatory framework that supports open source software and on-premises solutions would strengthen digital sovereignty, reduce vendor lock-in, and foster innovation.; The EU's digital strategy should be based on open source principles to reduce dependence on non-EU vendors and increase transparency.
Opposition position 3 responses (4.0%), 33.3% express strong opposition
Core arguments (oppose) The Kammer rejects closed-BIM strategies and proprietary ecosystems that restrict interoperability and hinder collaboration in complex, division-of-labor-based value chains.; Public procurement often favors proprietary solutions, even when open-source alternatives exist.
Specific proposals mentioned Adopt open-by-default tender templates (1 mentions); Adopt open-source solutions in public administrations. (1 mentions); adopt OSB Alliance-style procurement guidance (1 mentions)
Evidence cited European Parliament resolution of 22 January 2026 (2025/2007(INI)) (1); ARS Feedback (1); Tallinn Declaration (6 October 2017) (1); https://nixos.org/ (1); The measures proposed in this response (1)

Vat Exemption

Total responses 44 positions extracted across 3 distinct responses
Support position 31 responses (70.5%), 6.5% express strong advocacy
Primary stakeholders (support) Companies (11), EU Citizens (11), NGOs (5)
Core arguments (support) The respondent supports VAT exemption for open-source solutions to maintain sovereignty and control over data.; Open Source software is a public good which is donated to the public by its developers.
Opposition position 8 responses (18.2%), 12.5% express strong opposition
Core arguments (oppose) VAT exemptions can lead to unnecessary intermediation and exploitation of OSS communities.; Excessive regulation makes European projects less attractive compared to global alternatives operating under more flexible frameworks.
Evidence cited Q5 Sectors with highest impact (1); 2. CMDB as the single source of truth for ISMS (1); opensourcewerken.nl (1); Joomla! (1); (2) (1)

State Aid

Total responses 18 positions extracted across 2 distinct responses

Support position 17 responses (94.4%), 0.0% express strong advocacy

Primary stakeholders (support) EU Citizens (8), Companies (5), NGOs (3)

Core arguments (support) The future strategy should prioritize the development of a validated, industrial-grade intermediate layer that integrates existing open-source standards into a European software stack.; The EU should establish a '28th regime' legal framework for open-source foundations and provide shared compliance tools to ease the regulatory burden on small developer teams.

Opposition position 1 responses (5.6%), 0.0% express strong opposition

Core arguments (oppose) The withdrawal of permanently usable software licenses and the imposition of ongoing payment obligations shift business risks unilaterally to users.

Specific proposals mentioned Universal basic income for open source maintainers. (1 mentions)

Evidence cited
(2) (1); Key factors: TCO reduction, transparency, and collaborative ecosystems. (1); 3. NIS2: operational evidence instead of paper compliance (1)