



Systematic Review: Cryptocurrency and Tax Evasion, Legal Gaps and Regulatory Responses in the Post-Blockchain Era

Review Article

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Abstract

This systematic review aims to identify legal gaps enabling cryptocurrency-related tax evasion, evaluate global regulatory responses and their effectiveness in mitigating these gaps, propose a solution model to enhance tax compliance in the cryptocurrency ecosystem, and recommend directions for future research to address persistent challenges. This systematic review applies the PRISMA methodology to synthesize 38 peer-reviewed articles (2020–2025) on cryptocurrency-related tax evasion, focusing on legal gaps and regulatory responses in the post-blockchain era. Cryptocurrencies, enabled by decentralized blockchain technology, challenge tax authorities due to their pseudonymous, cross-border nature. Key findings reveal regulatory fragmentation, enforcement challenges, and emerging frameworks, such as the EU's Markets in Crypto-Assets (MiCA) regulation and the OECD's Crypto-Asset Reporting Framework (CARF). A proposed solution model emphasizes international cooperation, blockchain analytics, and standardized tax classifications. The review emphasizes the importance of addressing legal gaps to curb tax evasion while promoting innovation, providing policy recommendations, and outlining future research directions. Future studies should evaluate GCTF's feasibility, explore privacy-preserving analytics, and investigate global tax treaties. By addressing these issues, policymakers can ensure fiscal accountability while fostering a sustainable cryptocurrency ecosystem. It is expected that if findings of the study are followed it will help in reducing tax evasion, enhance global cooperation, increase compliance via automation, and balanced innovation.

Keywords: Cryptocurrency, Tax Evasion, Blockchain, Regulatory Gaps, Tax Compliance, Mica Regulation, Crypto-Asset Reporting Framework, International Cooperation, Decentralized Finance, Blockchain Analytics.



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Introduction

The emergence of cryptocurrencies, such as Bitcoin, Ethereum, and stablecoins, has revolutionized global finance by enabling decentralized, intermediary-free transactions (Almeida & Goncalves, 2023). Blockchain technology, the foundation of these digital assets, ensures transparency and immutability, yet its pseudonymous nature facilitates tax evasion, posing significant challenges for fiscal authorities worldwide (Caliskan, 2022). The post-blockchain era, characterized by widespread cryptocurrency adoption and evolving regulatory landscapes, demands robust policies to address legal ambiguities and ensure tax compliance (Benson *et al.*, 2024).

Tax evasion through cryptocurrencies exploits inconsistent tax classifications, cross-border transaction flows, and weak enforcement mechanisms (Nguyen, 2022). The U.S. Internal Revenue Service (IRS) estimates annual tax revenue losses of \$50–100 billion due to unreported crypto transactions (Avi-Yonah, 2023). Globally, regulatory approaches vary, from the European Union's harmonized Markets in Crypto-Assets (MiCA) regulation to fragmented national policies, creating opportunities for regulatory arbitrage and tax avoidance (Silva & Da Silva, 2022). Privacy-enhanced coins (e.g., Monero) and decentralized finance (DeFi) platforms further complicate enforcement by obscuring transaction trails (Perkins, 2022).

This systematic review aims to identify legal gaps enabling cryptocurrency-related tax evasion, evaluate global regulatory responses and their effectiveness in mitigating these gaps, propose a solution model to enhance tax compliance in the cryptocurrency ecosystem, and recommend directions for future research to address persistent challenges.

Using the PRISMA methodology, this review synthesizes 38 peer-reviewed studies published between 2020 and 2025, providing a comprehensive analysis of the interplay between cryptocurrencies, tax evasion, and regulatory frameworks in the post-blockchain era.

Literature Review

The academic literature on cryptocurrency and tax evasion has grown significantly, reflecting the increasing fiscal implications of digital assets. While early studies focused on blockchain's technical aspects, recent research emphasizes regulatory challenges, legal ambiguities, and enforcement strategies (Kicova *et al.*, 2025). This section review's key themes to contextualize the current study and identify research gaps.

Cryptocurrency and Tax Evasion

Cryptocurrencies facilitate tax evasion due to their pseudonymous nature, which conceals user identities and transaction details (Caliskan, 2022). Privacy coins like Monero and Zcash exacerbate this issue by employing cryptographic techniques to obscure transaction trails (Perkins, 2022). Empirical studies estimate that 15–20% of Bitcoin transactions involve unreported taxable events, contributing to significant revenue losses globally (Nguyen, 2022). Surveys in jurisdictions like Spain reveal that 49.5% of cryptocurrency users fail to declare transactions, citing regulatory confusion as a primary reason (Lazea *et al.*, 2024).

Legal Gaps

Inconsistent tax classifications create significant legal gaps. The U.S. IRS classifies cryptocurrencies as property subject to capital gains tax, whereas Germany treats long-term holdings as private sales, exempt from tax after one year (Zainutdinova, 2023). Ambiguities surrounding taxable events—such as staking rewards, token swaps, and DeFi yields—lead to widespread underreporting (Kreklewetz & Burlock, 2023). Cross-border transactions allow users to exploit jurisdictional variations, often through offshore exchanges, further complicating compliance (Marcelino *et al.*, 2023).

Regulatory Responses

Recent literature highlights diverse regulatory approaches. The EU's MiCA regulation, effective January 2025, establishes a harmonized framework for crypto-asset issuers and service providers, mandating Know Your Customer (KYC) and Anti-Money Laundering (AML) compliance (Benson *et al.*, 2024). The OECD's Crypto-Asset Reporting Framework (CARF) aims to enhance tax transparency by requiring crypto exchanges to report transactions (Baer *et al.*, 2023). In the U.S., the IRS employs blockchain analytics to trace illicit transactions, imposing penalties for non-compliance (Avi-Yonah, 2023). However, enforcement struggles with privacy coins and DeFi platforms (Perkins, 2022).

International Cooperation

The global nature of cryptocurrency markets underscores the need for coordinated efforts. The Financial Action Task Force (FATF) and International Organization of Securities Commissions (IOSCO) propose global standards, but implementation varies across jurisdictions (Silva & Da Silva, 2022). Singapore's tax exemptions for long-term crypto gains contrast with South Korea's stringent reporting requirements, creating opportunities for regulatory arbitrage (Hossain, 2021). Harmonized policies are critical to reducing tax evasion (Kicova *et al.*, 2025).

Research Gaps

The literature lacks comprehensive solution models for cryptocurrency-related tax evasion. Few studies evaluate the long-term effectiveness of blockchain analytics or regulatory sandboxes (Faundez-Ugalde *et al.*, 2020). The feasibility of global tax treaties for digital assets remains underexplored, and research on balancing privacy and transparency is limited (Kicova *et al.*, 2025). This review addresses these gaps by proposing a solution model and identifying future research directions.

Methods and Materials

PRISMA Methodology

A research methodology enlightens the type of research performed, justifies the methods that one chose to conduct a study by linking it back to the existing sources of research and literature, and describes the data collection and analysis procedures. This study has followed critical review analysis of the previous studies applying SLR approach through a PRISMA model (Preferred Reporting Items of Systematic Reviews and Meta-Analyses), depicted through a diagram 1 for secondary data collection procedure. The diagram 1 of PRISMA methodology was introduced in "2009, the QUOROM was updated to address several conceptual and practical advances in the science of systematic reviews and was renamed PRISMA, and it was then updated by the PRISMA 2020 which also includes new reporting guidance". The PRISMA framework ensures a systematic, transparent approach to literature selection and analysis, minimizing bias and enhancing reproducibility (Kicova *et al.*, 2025). The process includes four stages—identification, screening, eligibility, and inclusion—documented in a PRISMA flowchart (see Figure 1).

Search Strategy

A comprehensive search was conducted across Scopus, Web of Science, PubMed, and Google Scholar using Boolean operators and keywords: "cryptocurrency AND tax evasion," "blockchain AND tax compliance," "crypto regulation," "digital asset policy," and "post-blockchain taxation." Filters restricted results to peer-reviewed articles published between January 2020 and July 2025. Manual searches of reference lists and relevant journals supplemented the database results.

Inclusion and Exclusion Criteria

Inclusion Criteria

1. Peer-reviewed articles published between 2020 and 2025.
2. Studies addressing cryptocurrency taxation, tax evasion, legal gaps, or regulatory responses.
3. Full-text articles in English.

Exclusion Criteria

- a. Non-peer-reviewed sources (e.g., blogs, editorials).
- b. Studies unrelated to cryptocurrency taxation or regulation.
- c. Articles published before 2020 or unavailable in full text.

Study Selection

The search yielded 412 records. After removing duplicates (n=94), 318 articles were screened by title and abstract. Of these, 208 were excluded for irrelevance (e.g., focusing on blockchain technology without tax implications). Full-text reviews of 110 articles resulted in the exclusion of 72 for insufficient focus on tax evasion or regulatory responses. Ultimately, 38 studies were included for analysis (see Figure 1).

Data Extraction and Analysis

Data was extracted using a standardized template capturing:

- a. Study objectives and research questions
- b. Jurisdiction(s) and sample characteristics
- c. Key findings on legal gaps and regulatory responses
- d. Methodologies (e.g., qualitative, quantitative, mixed methods)
- e. Policy or research recommendations

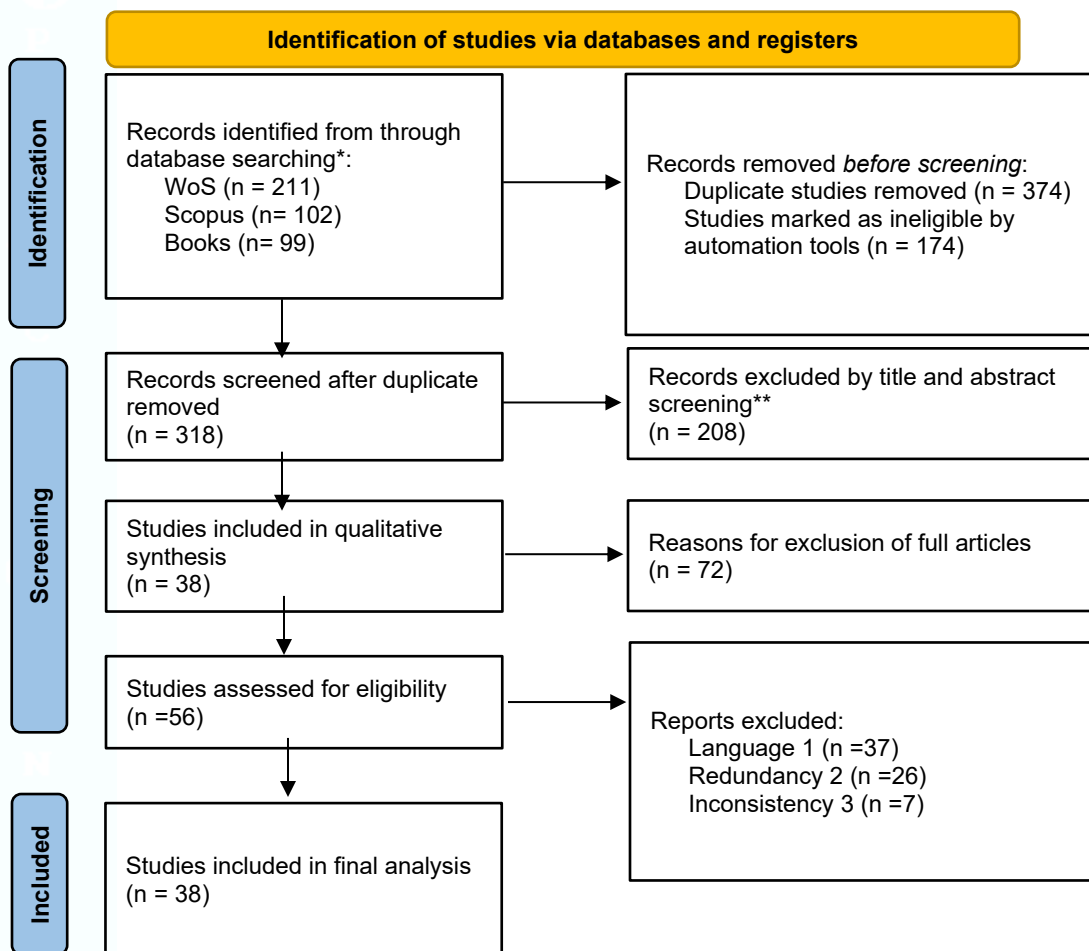
Thematic analysis identified recurring themes, including regulatory fragmentation, enforcement challenges, and international cooperation. Quantitative data, where available, were synthesized to estimate tax evasion.

Quality Assessment

Studies were evaluated using the Critical Appraisal Skills Programme (CASP) checklist for systematic reviews. All included studies demonstrated clear objectives, robust methodologies, and relevance. Studies with weaker methodologies (e.g., small sample sizes) were noted but retained for contextual insights.

Diagram 1

PRISMA Diagram used for Identification of Studies via Databases and Registers



Results and Findings

Study Characteristics

The 38 studies included systematic reviews (n=12), empirical analyses (n=15), doctrinal legal analyses (n=8), and bibliometric studies (n=3). Jurisdictions covered the United States (n=14), European Union (n=10), Asia (n=8), and global comparisons (n=6). Qualitative methods dominated (n=28), with quantitative studies (n=10) leveraging blockchain analytics, surveys, or tax data. Publication years ranged from 2020 (n=8) to 2025 (n=5).

Review of Key Themes

Below is the detailed description of the thematic analysis revealing five themes:

Regulatory Fragmentation and Legal Gaps

Inconsistent tax classifications create legal gaps. The U.S. IRS treats cryptocurrencies as property, while Germany applies private sales tax for long-term holdings (Zainutdinova, 2023). Ambiguities in taxable events (e.g., staking, DeFi yields) lead to underreporting (Kreklewetz & Burlock, 2023). Cross-border transactions exploit jurisdictional variations, with offshore exchanges facilitating evasion (Marcelino *et al.*, 2023).

Challenges in Tax Enforcement

Pseudonymity obscures transaction trails, complicating enforcement (Caliskan, 2022). Privacy coins like Monero render tracking ineffective (Perkins, 2022). Surveys indicate that 49.5–66% of crypto users in Spain and Romania fail to declare transactions due to regulatory confusion (Lazea *et al.*, 2024). Cross-border flows undermine enforcement (Hossain, 2021).

Emerging Regulatory Responses

The EU's MiCA regulation mandates KYC and AML compliance (Benson *et al.*, 2024). The OECD's CARF requires exchange reporting (Baer *et al.*, 2023). The U.S. IRS uses blockchain analytics, with penalties for non-compliance (Avi-Yonah, 2023). Regulatory sandboxes in Arizona and Singapore foster compliance and innovation (Silva & Da Silva, 2022).

Need for International Cooperation

Unilateral regulations are insufficient. The FATF and IOSCO propose global standards, but adoption varies (Silva & Da Silva, 2022). Divergent policies (e.g., Singapore's exemptions vs. South Korea's reporting) enable evasion (Hossain, 2021). Harmonized standards are critical (Kicova *et al.*, 2025).

Technological Innovations in Compliance

Blockchain analytics tools like Chainalysis trace transactions, though privacy coins pose challenges (Faundez-Ugalde *et al.*, 2020). Smart contracts and self-reporting wallets automate compliance (Almeida & Gonçalves, 2023).

Quantitative Insights

Blockchain analytics estimate 15–20% of Bitcoin transactions involve unreported taxable events (Nguyen, 2022). The IRS projects \$50–100 billion in annual tax losses (Avi-Yonah, 2023). Surveys report 49.5–66% non-compliance rates in Spain and Romania (Lazea *et al.*, 2024).

Discussion

Legal Gaps and Their Implications

Regulatory fragmentation undermines compliance. Overlapping jurisdictions in the U.S. (e.g., CFTC vs. SEC) create confusion (Zainutdinova, 2023). DeFi and privacy coins exploit gaps, as traditional tax models are inadequate (Kreklewetz & Burlock, 2023). Offshore exchanges enable evasion (Marcelino *et al.*, 2023).

Regulatory Responses: Progress and Limitations

MiCA harmonizes EU crypto oversight, but its delayed implementation reflects regulatory inertia (Benson *et al.*, 2024). The CARF enhances transparency but lacks universal adoption (Baer *et al.*, 2023). U.S. deregulation risks weakening enforcement (Avi-Yonah, 2023). Blockchain analytics struggle with privacy coins (Perkins, 2022).

Role of International Cooperation

Global coordination is essential. FATF and IOSCO frameworks face implementation challenges (Silva & Da Silva, 2022). Divergent policies create loopholes (Hossain, 2021). A global tax treaty could align standards (Kicova *et al.*, 2025).

Technological Opportunities

Blockchain analytics and smart contracts offer solutions, but privacy concerns and technological disparities limit adoption (Faundez-Ugalde *et al.*, 2020; Almeida & Gonçalves, 2023).

Proposed Solution Model

The Global CryptoTax Framework (GCTF) integrates regulatory, technological, and cooperative strategies.

Components

1. Standardized Tax Classifications
 - a. Define cryptocurrencies as taxable assets globally (Zainutdinova, 2023).
 - b. Set tax-exempt thresholds for microtransactions (Kreklewitz & Burlock, 2023).
2. Blockchain Analytics Integration
 - a. Mandate analytics tools for exchanges (Faundez-Ugalde *et al.*, 2020).
 - b. Develop privacy-preserving analytics (Almeida & Gonçalves, 2023).
3. International Tax Treaty
 - a. Share KYC, AML, and tax data globally (Kicova *et al.*, 2025).
 - b. - Harmonize penalties (Silva & Da Silva, 2022).
4. Automated Compliance Tools
 - a. Promote smart contracts and self-reporting wallets (Almeida & Gonçalves, 2023).
 - b. Subsidize compliance software (Nguyen, 2022).
5. Regulatory Sandboxes
 - a. Test compliance technologies (Silva & Da Silva, 2022).
 - b. Share outcomes globally (Kicova *et al.*, 2025).

Implementation Challenges

1. Jurisdictional resistance from tax havens (Marcelino *et al.*, 2023).
2. Technological barriers in developing nations (Almeida & Gonçalves, 2023).
3. Privacy concerns (Perkins, 2022).
4. High implementation costs.

Conclusion

This systematic review underscores the challenges of cryptocurrency-related tax evasion in the post-blockchain era. Legal gaps, driven by regulatory fragmentation, pseudonymity, and cross-border flows, enable evasion, while enforcement struggles with privacy coins and DeFi platforms. Emerging frameworks like MiCA and CARF show promise, but their success hinges on global cooperation and technological innovation. The proposed Global CryptoTax Framework (GCTF) integrates standardized classifications, blockchain analytics, international treaties, automated tools, and regulatory sandboxes to address these challenges. Despite limitations, this review contributes comprehensive synthesis, a novel solution model, and a robust research agenda. Future studies should evaluate GCTF's feasibility, explore privacy-preserving analytics, and investigate global tax treaties. By addressing these issues, policymakers can ensure fiscal accountability while fostering a sustainable cryptocurrency ecosystem. It is expected that if findings of the study are followed it will help in reducing tax evasion, enhance global cooperation, increase compliance via automation, and balanced innovation.

Limitations, Contributions, Future Directions, and Implications

Limitations

This review has several limitations for example, *geographical bias*: The 38 studies primarily focus on developed economies (e.g., U.S., EU), with limited representation from Africa and South America, potentially overlooking unique challenges in emerging markets (Marcelino *et al.*, 2023). Likewise, another limitation is that of *temporal constraint*: The inclusion of studies from 2020–2025 ensures recency but may exclude foundational works from earlier periods, limiting historical context (Kicova *et al.*, 2025). Similarly, *methodological variability*: The mix of qualitative and quantitative studies complicates direct comparisons, as some rely on small samples or anecdotal evidence (Lazea *et al.*, 2024) followed by *data availability*: Quantitative data on tax evasion's scope (e.g., revenue losses) are estimates, as precise figures are scarce due to cryptocurrencies' pseudonymous nature (Nguyen, 2022), and finally, *language restriction*: Only English-language studies were included, potentially missing relevant research in other languages.

Contributions

This review makes significant contributions:

1. *Comprehensive Synthesis*: It synthesizes 38 studies, identifying key themes like regulatory fragmentation and enforcement challenges, providing a holistic view of cryptocurrency tax evasion (Caliskan, 2022; Benson *et al.*, 2024).
2. *Proposed Solution Model*: The GCTF offers a novel framework integrating standardized classifications, analytics, and international cooperation, addressing gaps in existing literature (Kicova *et al.*, 2025).
3. *Policy Relevance*: Recommendations inform policymakers on balancing compliance and innovation, particularly through sandboxes and automated tools (Silva & Da Silva, 2022).
4. *Research Agenda*: The review identifies underexplored areas, such as privacy-preserving analytics and global tax treaties, guiding future studies (Faundez-Ugalde *et al.*, 2020).

Future Directions

Future research should:

1. Evaluate GCTF's feasibility through pilot studies in diverse jurisdictions.
2. Develop privacy-preserving blockchain analytics to address privacy coins and DeFi (Almeida & Gonçalves, 2023).
3. Assess regulatory sandboxes' long-term impact on compliance and innovation (Silva & Da Silva, 2022).
4. Explore global tax treaties, modeling their economic and political viability (Kicova *et al.*, 2025).
5. Investigate tax evasion in underrepresented regions like Africa and South America (Marcelino *et al.*, 2023).

Implications

1. *Policy*: The GCTF provides a roadmap for policymakers to enhance tax compliance, reduce revenue losses, and align global standards (Baer *et al.*, 2023).
2. *Economic*: Closing legal gaps could recover billions in tax revenue, supporting public services (Avi-Yonah, 2023).
3. *Social*: Transparent regulations may increase public trust in cryptocurrencies, fostering adoption (Benson *et al.*, 2024).
4. *Technological*: Investments in analytics and automation could drive innovation in blockchain-based compliance systems (Faundez-Ugalde *et al.*, 2020).

Declarations

Ethical Approval and Consent to Participate: This study strictly adhered to the Declaration of Helsinki and relevant national and institutional ethical guidelines. Informed consent was not required, as secondary data available on websites was obtained for analysis. All procedures performed in this study were by the ethical standards of the Helsinki Declaration.

Consent for Publication: The authors, give their consent for publication.

Availability of Data and Materials: Data will be provided upon a written request from the corresponding author.

Competing Interest: The authors declare that they have no competing interests.

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